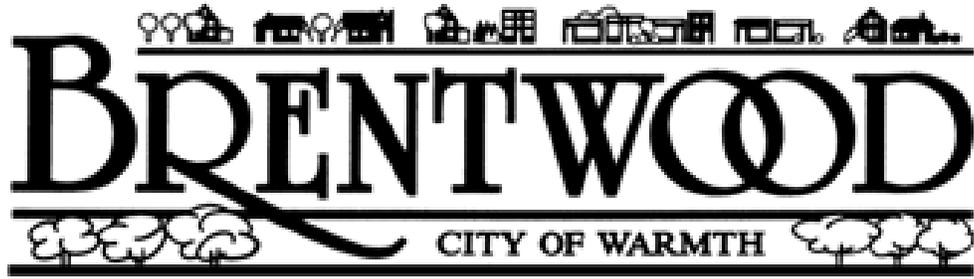


City of Brentwood 2018 Adopted Budget





City of Brentwood, Missouri

2018 Adopted Budget

Prepared by

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Introduction



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December 4, 2017

Dear Mayor and Board of Aldermen:

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

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

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

The Recommended Budget includes a combined budget that includes all four funds: General Fund, Storm Water and Park Improvements Fund, Capital Improvements Fund and Sewer Improvements Fund. In this budget document, you will find goals and objectives by department and an overview of all accomplishments for 2017, a list of all positions by department and an organizational chart. In 2018, departments will continue the process of tracking performance measures. Performance measures are a key component of the City's budget that provide data demonstrating how well a program or service is accomplishing its mission and goals. Developing and maintaining performance measures is considered a best practice for municipal governments.

POLICY CONSIDERATIONS

The Recommended Budget is balanced. There are no cuts to any of the core services needed to balance the budget. This budget focuses on the City's core services. There are no new programs or services. This budget provides necessary funding for the delivery of high quality service to our citizens. Brentwood has always worked to provide balanced, well-planned budgets with an eye toward current and expected trends and conditions. In general, this budget supports a continuation of operations at or above the levels we have experienced in FY 2017. None of our funds are particularly stressed at this time. The operational General Fund remains the trickiest, but we are fortunate to have received a welcome bump with the approval of Proposition P. We continue to be conservative in sales tax revenue projections. We are beginning to see some of our bigger vacant storefronts take on new tenants in last quarter of 2017. We anticipate the remaining vacant storefronts will have new tenants in the near future. The same holds true for underutilized vacant land and buildings in our city.

State and local governments, in this region at least, continue to face the similar long-term challenges of stagnant revenues and rising costs. The City of Brentwood continues to be one of a few municipalities in the Saint 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. The revenues available in the FY 18 Proposed Budget are the result of increased assessed valuation of residential, commercial and personal property, which has resulted in increased ad valorem taxes. The City of Brentwood continues to benefit from increases in state motor fuel, occupancy permits, and utility franchise taxes, despite moderate weather temperature that brings lower gross receipts (good for residents' utility bills), and minimal interest on

investments. Sales tax growth remains flat. We are anticipating inflation and economic conditions similar to the atmosphere we have been experiencing the last two to three years. The economy is strong and we see that in business location occupancy is in demand. Also, residential construction and additions to existing residential homes is still "scorching" as reflected in building permit revenue and activity in our neighborhoods. Voters in April approved a county-wide proposition on funding for law enforcement and public safety with anticipated revenues in the budget of \$443,000. We project an increase of 0.02% in 2018 over the 2017 estimated actual.

The City has taken actions over the years to address rising costs and working conditions, including a comprehensive compensation study implemented in 2016. Service delivery improvements include joining a consortium for police and fire emergency dispatching, a shared training officer program and shared senior service program with a neighboring municipality, and an intergovernmental agreement with the City of Clayton for Information Technology. This will continue and Brentwood will remain a desirable community on a solid foundation.

We constantly review our policies and protocols to ensure that the revenue generated by the City is used in the most effective and efficient manner to provide the greatest levels of service for the citizens we serve. While having fully staffed government departments is important to optimize service, regular review of departmental staffing levels is critical to verify that tax money is being used wisely and appropriately, especially considering changes in technology. The City of Brentwood has adjusted its workforce to streamline functions and have work performed in a more efficient manner. Doing so frees up resources that may be utilized to provide additional benefits to Brentwood residents. As such, two new positions have been added to the FY 2018 budget, a staff accountant and a management analyst. These higher skilled staff members with knowledge of finance and Generally Accepted Accounting Principles will ensure consistency, continuity of service and allow for greater succession planning.

The City provides coverage for health insurance via SLAIT (St. Louis Area Insurance Trust) for its employees. The City pays the entire premium for employee-only coverage and has historically covered 50% of the difference to cover additional family members, with the employee picking up the remainder. In plan year 2016/17, the City saw a 5% increase in premiums and at the direction of the Ways and Means Committee (May 5, 2016 meeting) made a recommendation NOT to pass the premium increase along to the employees. This decision resulted in the City paying 52.15% of the additional premium to cover family members rather than the historical amount of 50%. It should be noted that in 2016, most insurance plans in the United States saw a premium increase of an average of 7.3%. In the upcoming plan year of 2017/18 the City of Brentwood will incur a rate increase of 2% (well below the national expected average of 6%). In FY 17/18, we will revert to employees paying 50% of the additional coverage for family members. While this would mean that the employees opting for additional coverage for family members would see a slightly higher increase (6.59%) than the 2% currently assessed, it would bring the rate back in line with historical coverage rates. Additionally, it would be less than the employee might have incurred had they not worked for the City (given a national average of 7.3% increase for 2016, and 6% increase for 2017 – net average national increase over the same time frame being 13.74%).

There are no changes in the dental plan premiums. The total amount is driven by participation; if we increase or decrease our employee population, this will adjust accordingly. The City participates with other members of SLAIT in providing Workers' Compensation Coverage. The rates are determined by our Experience Mod (accident rate/payout) and the size of our overall payroll. There are 29 municipalities that participate in SLAIT, 12 with which we typically compare for purposes of determining compensation, benefits, etc. Workers' Compensation is driven by total payroll. Initial estimates were slightly low, so we project an additional premium of approximately \$16,000. With no further increase in employee population, this should remain flat. The LAGERS program also is driven by payroll. Any increase or decrease in total payroll (for full-time, non-police/fire employees) will result in a proportionate change in premium. Per discussion with a representative for the liability coverage, a good rule of thumb is to anticipate an increase of 10-15%. Regarding total payroll, Brentwood is near the middle of the comparative pack, just shy of \$8 million in FY 16/17 and just slightly over \$8 million in 2017/18. Brentwood saw an increase in payroll of 3.1% between 2016/17 and 2017/18. This increase is lower than the average for the comparative cities. The Experience Mod for 2016/17 for Brentwood was significantly higher than average for the comparative cities and unfortunately rose for 2017/18 by 9% to a 1.32. Ideally, the Experience Mod should be

less than 1.0. Due to the increase in the Experience Mod and an increased payroll for 2017/18, Brentwood is set to see an increase of 16.76% in premium. Due to the overall Experience Mod for the entirety of the participants in the SLAIT group, all participants are set to see an additional supplemental 3% charge. Given the increase of 16.76%, this equates to an overall increase of \$77,141.02 in premium for the upcoming plan year for a net increase of 20.27%.

Our Information Technology Team has been able to identify savings by conducting an audit of all related facilities and identifying services no longer needed. As a result, departments will be more productive, experience less down time, and find it much easier to communicate and conduct business with each other. These and other changes throughout the city will allow us to achieve great effectiveness and efficiencies citywide. These improvements allow us to better communicate with our citizens and offer them new ways for collaboration. Expenditure line items for operational matters within our control see modest increases at most operational analyses and efficiencies, and uniform and consistent customer experience citywide.

The recent approval of the County-wide Proposition P provides a partial-year boost to the General Fund, and this is quite positive. Proposition P funds allow us to pay for: 34 new streetlights in Wards 1, 2, 3 and 4; personal protective equipment that includes shin forearm protection and ballistic helmets for police officers; ballistic helmets for firefighters; training and ammunition for the police department; the CALEA Accreditation Manager; furniture for the fire house multi-purpose room; fire station alerting system; citywide emergency preparedness training; firearms training; ballistic vests, uniforms and equipment for new police officers; health and wellness equipment for the fire department; and the opportunity to secure a permanent location for firearms training firing range.

In the Storm Water and Park Improvements Fund, following an annual review of all fees charged by the City of Brentwood Parks and Recreation Department, the Board of Aldermen have approved recreational program fee increases for prime rental of the Brentwood Ice Rink Complex. The City will also realize an increase in room rental fees and birthday party fees. Due to greater emphasis on marketing our recreation programs, we have seen and will continue to see increased revenue in program fees. Other related revenue remains good. The City has also been approved to receive \$165,000 in grant funding from the Land Water Conservation Fund for the replacement of the playground in Brentwood Park. We will begin implementation of the Emerald Ash Borer Plan approved for 2018, continue with the implementation of the comprehensive tree planting program, and develop and implement an invasive species management program.

Sewer Lateral Fund expenditures continue to rise as the tax-funded program is at an all-time high in utilization. In 2010, the voters approved a proposition raising the cap on the levy to \$50 to fund the program. There have been service deficiencies. Therefore, this year, the Board of Aldermen undertook a comprehensive evaluation of this program and staff's recommendation has been incorporated in the 2018 proposed budget.

As usual, because of the city's robust reserves, we are able to program for capital planning over the long-term. Included in the Recommended Budget are continued capital improvement investments in the City's infrastructure and replacement of significant items such as equipment, building improvements, grant projects, and storm water improvements. Capital purchases are well planned and nothing essential has been removed or delayed due to cost. Our level of reserves allows the Board of Aldermen the contemplation of giving back to the community through the continuation of projects such as FY 18 Street Mill and Overlay Project (22 streets) and the Rosalie Avenue Pedestrian Improvement Project to ensure continued safe and pedestrian-friendly residential neighborhoods, as well as the completion of the Hanley Industrial Court Pedestrian Improvement Project.

Overall, the City is in a solid position with our level of reserves in the General Fund, Storm Water and Parks Improvements Fund, Capital Improvements Fund and Sewer Improvements Fund. As a result, it is more than appropriate that we consider investing some of that money into comprehensive city-wide capital infrastructure solutions in areas long requested by our residents and amenities for the residents of the City of Warmth to enjoy for generations to come.

The Deer Creek Flood Mitigation Project involves the planning, design and construction of improvements to the Deer Creek Channel from the existing Metro facility to the Union Pacific Railroad crossing in Maplewood. This is

to address the ongoing flooding problems located along Deer Creek between Brentwood Boulevard and Hanley Road. The City of Brentwood proposes a project consisting of measures which, when constructed together, will protect affected properties from the 100-year flood and more frequent flooding.

Another project is brought about by partnership with Great Rivers Greenway (GRG) for the construction of the Rogers Parkway connector to Deer Creek Greenway. This project involves the planning, design and construction of a connection between the City of Brentwood’s Rogers Parkway and the Great Rivers Greenway’s Deer Creek Greenway. The Rogers Parkway Connector is an approximately 0.6-mile extension of the existing Rogers Parkway trail to the GRG’s Deer Creek Greenway. In partnership with GRG, the City of Brentwood aims to connect its residents to the surrounding larger community, while at the same time sharing the wonderful park and open space amenities offered by the City of Brentwood with the region. Starting just north of Manchester Road, the Rogers Parkway connector will continue south through a newly constructed tunnel under Manchester Road, providing residents and users a safe passage under one of the area’s major east-west corridors. Upon crossing Manchester Road, trail users will continue south along the west side of Mary Avenue to Norm West Park. Continuing south past Norm West Park, users will then utilize approximately 1,200 feet of pedestrian bridge to traverse over the Union Pacific Railroad and Deer Creek, terminating at a trailhead along the Deer Creek Greenway.

A third project is a partnership with the Missouri Department of Transportation (MoDOT) on a Manchester Road Mill and Overlay Project. This project consists of pedestrian and vehicular improvements to Manchester Road within the city limits of Brentwood. This 1.5-mile project, anticipated to begin in approximately 2020, will consist of a mill and overlay of the existing asphalt pavement; replacement of the existing concrete gutter with curb and gutter; partial access management of existing business entrances; and pedestrian improvements to sidewalks, pedestrian signals and pedestrian crossings. In conjunction with the MoDOT project, the City of Brentwood is studying possible ways to improve the overall appearance of Manchester Road by incorporating branding and image strategies such as the construction of entry features at the east and west boundaries as well as use of lighting and landscape features and possible modifications to existing utilities to improve the overall appearance of this vital commercial corridor.

We will begin presenting the Comprehensive Plan “Brentwood 20/20, A Vision for the Future” before the end of 2017.

The Table below provides an executive summary of the General Fund Revenue vs Expenditure in FY 18.

| |
|---------------------------|
| General Fund FY 18 |
| Revenue \$12,206,826 |
| Expenditures \$15,858,702 |
| Difference (\$3,651,876) |

| |
|---------------------------------|
| Capital Improvements Fund FY 18 |
| Revenue \$3,927,937, |
| Expenditures \$4,939,147 |
| Difference (\$1,011,210) |

| |
|--|
| Storm Water and Park Improvements Fund FY 18 |
| Revenue \$8,558,292 |
| Expenditures \$8,552,805 |
| Difference \$5,487 |

| |
|-------------------------------|
| Sewer Improvements Fund FY 18 |
| Revenue \$193,750 |
| Expenditures \$185,400 |
| Difference \$8,350 |

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 and employees. 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 18, accomplishments from the prior year, organizational structure of each department, positions and line-item detail that is descriptive of what each department intends to spend within that line item. The City continues to take very seriously its fiduciary obligations to manage public funds with care and professionalism and in a transparent manner.

BUDGET USER GUIDE

The Adopted Budget includes the following sections:

Budget Message – includes an overview of the budget document.

Financial Summary – includes a budget-at-a-glance document. It includes a budget summary for all funds and fund balances from 2015 through 2019. It also provides a revenue summary by the four funds, revenue by type, sales tax rates, total authorized manpower for the entire city, a table of the long-term debt and graph – outstanding principal as of December 31, 2017, total annual debt service as of December 31, 2017, expenditure summary by department, expenditure by type for all funds, and expenditure by department for all funds.

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

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

The Approved Budget Document will include the following new 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.

CONCLUSION

I would like to express my appreciation to the Chair of the Ways and Means Committee and its members.

Thank you for your support and consideration of the proposed fiscal year 2018 Budget.

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

Respectfully submitted,



Abimbola Akande

City Administrator



Karen Shaw

Finance Director

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Financial Summary

- **Budget at a Glance**

BUDGET SUMMARY ALL FUNDS

| | Proposed 2017 | Actual 2013 | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---|------------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|-------------------|-------------------|--------------------|
| GENERAL FUND | | | | | | | | | | | |
| Beginning Fund Balance | \$ 491,985 | \$ 1,531,881 | \$ 2,111,788 | \$ 3,408,673 | \$ 4,544,999 | \$ 4,869,751 | \$ 4,869,751 | \$ 5,929,033 | \$ 2,277,157 | \$ 3,020,864 | 21.75% |
| Revenue | \$ 11,731,679 | \$ 11,780,948 | \$ 12,365,093 | \$ 11,960,066 | \$ 11,444,113 | \$ 11,803,261 | \$ 11,804,919 | \$ 12,206,826 | \$ 12,391,410 | \$ 12,579,718 | 3.42% |
| Expenditures | \$ (10,691,783) | \$ (11,201,041) | \$ (11,068,208) | \$ (10,823,740) | \$ (11,119,361) | \$ (11,524,718) | \$ (10,745,637) | \$ (15,868,702) | \$ (11,647,704) | \$ (11,948,288) | 37.61% |
| Ending Fund Balance | \$ 1,531,881 | \$ 2,111,788 | \$ 3,408,673 | \$ 4,544,999 | \$ 4,869,751 | \$ 5,148,295 | \$ 5,929,033 | \$ 2,277,157 | \$ 3,020,864 | \$ 3,652,293 | -55.77% |
| Restricted Fund Balance (Seizure Funds) | \$ 52,277 | \$ 11,460 | \$ 6,833 | \$ 84,933 | \$ 69,800 | \$ 20,283 | \$ 88,691 | \$ 55,691 | \$ 20,691 | \$ - | 174.57% |
| Fund Balance Unassigned (Operating Reserve) | \$ 1,479,604 | \$ 2,100,338 | \$ 3,401,840 | \$ 4,460,066 | \$ 4,800,151 | \$ 5,128,012 | \$ 5,840,342 | \$ 2,221,466 | \$ 3,000,173 | \$ 3,652,293 | -56.68% |
| Operating Reserve % of Budgeted Operating Expenditures | 13.84% | 18.75% | 30.74% | 41.21% | 43.17% | 44.50% | 54.35% | 14.01% | 25.76% | 30.57% | |

A.

B.

| | Proposed 2017 | Actual 2013 | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|--|------------------|----------------|----------------|----------------|----------------|----------------|-------------------|-----------------|-------------------|-------------------|--------------------|
| CAPITAL IMPROVEMENTS FUND | | | | | | | | | | | |
| Beginning Fund Balance | \$ 1,925,784 | \$ 1,875,373 | \$ 2,033,801 | \$ 3,179,094 | \$ 2,770,341 | \$ 2,932,236 | \$ 2,932,236 | \$ 3,869,574 | \$ 3,008,364 | \$ 3,365,099 | 31.97% |
| Revenue | \$ 2,003,007 | \$ 2,888,684 | \$ 3,239,021 | \$ 3,466,533 | \$ 3,320,008 | \$ 3,469,437 | \$ 3,212,007 | \$ 3,927,937 | \$ 3,042,587 | \$ 2,756,228 | 13.22% |
| Expenditures | \$ (2,053,416) | \$ (2,730,256) | \$ (2,097,755) | \$ (3,875,285) | \$ (3,158,113) | \$ (3,434,058) | \$ (2,274,669) | \$ (4,789,147) | \$ (2,685,852) | \$ (1,864,029) | 39.46% |
| Ending Fund Balance | \$ 1,875,373 | \$ 2,033,801 | \$ 3,179,094 | \$ 2,770,341 | \$ 2,932,236 | \$ 2,967,615 | \$ 3,869,574 | \$ 3,008,364 | \$ 3,365,099 | \$ 4,257,298 | 1.37% |
| Assigned Fund Balance (Equipment Replacement Reserve) | \$ - | \$ 520,845 | \$ 810,576 | \$ 1,156,248 | \$ 1,589,721 | \$ 1,223,886 | \$ 1,223,886 | \$ 1,542,665 | \$ 1,845,478 | \$ 2,080,919 | 26.07% |
| Assigned Fund Balance (Capital Reserve) | \$ 1,875,373 | \$ 1,512,956 | \$ 2,368,518 | \$ 1,614,093 | \$ 1,342,515 | \$ 1,743,729 | \$ 2,645,688 | \$ 1,465,699 | \$ 1,519,621 | \$ 2,176,379 | -15.95% |
| Capital Reserve % of Capital Assets (Excluding Equipment) | 7.29% | 5.88% | 9.21% | 6.28% | 5.22% | 6.78% | 10.29% | 5.70% | 5.91% | 8.46% | |

STORM WATER & PARK IMPROVEMENTS FUND

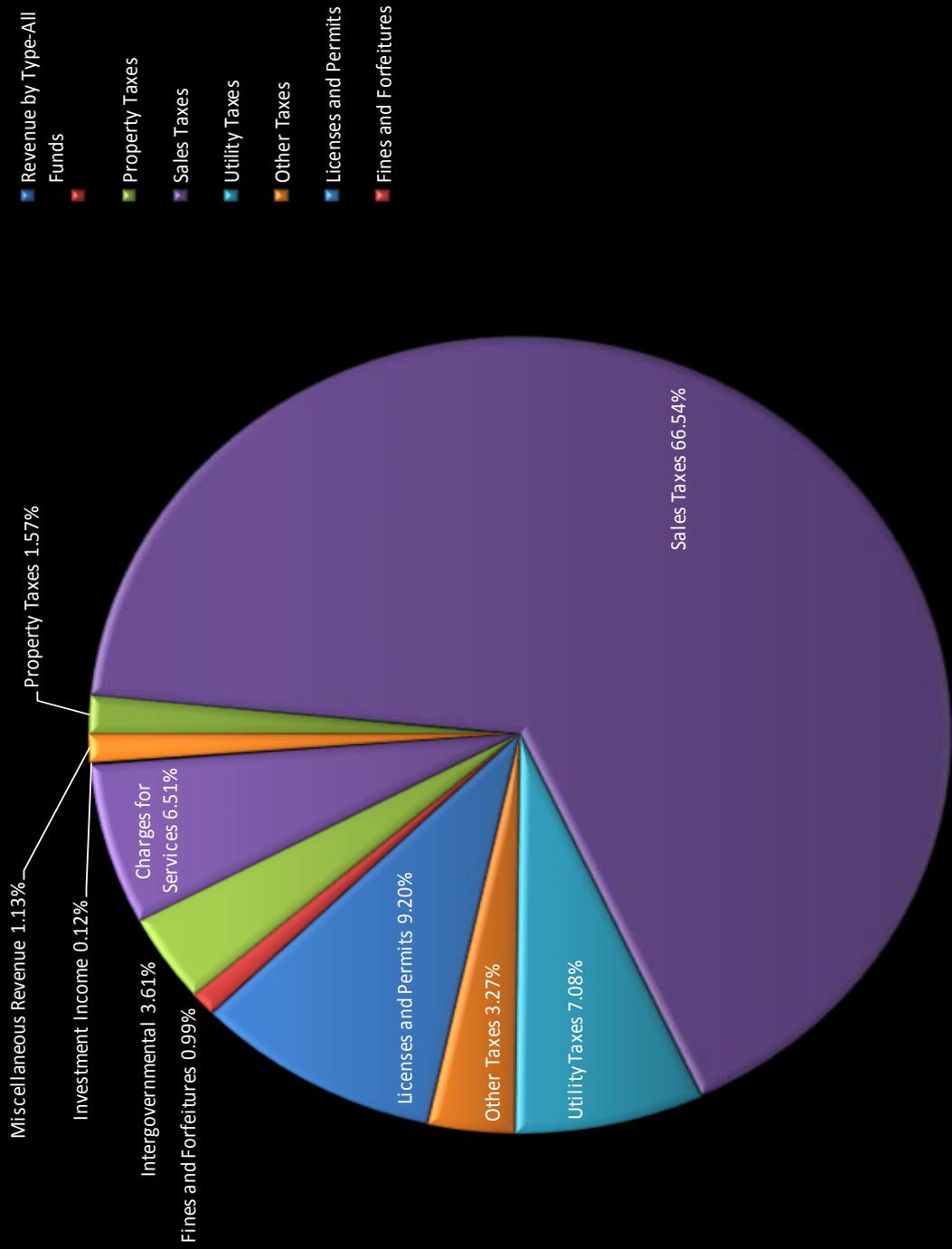
| | Proposed 2017 | Actual 2013 | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|--|------------------|----------------|----------------|----------------|----------------|----------------|-------------------|-----------------|-------------------|-------------------|--------------------|
| Beginning Fund Balance | \$ 1,232,278 | \$ 2,113,062 | \$ 2,569,611 | \$ 7,223,188 | \$ 2,083,633 | \$ 2,523,844 | \$ 2,523,844 | \$ 2,470,204 | \$ 2,475,691 | \$ 2,571,827 | -2.13% |
| Revenue | \$ 2,286,184 | \$ 2,321,792 | \$ 7,850,126 | \$ 3,433,391 | \$ 4,050,089 | \$ 4,386,545 | \$ 5,219,076 | \$ 8,568,282 | \$ 4,484,409 | \$ 4,195,215 | 95.10% |
| Expenditures | \$ (1,415,410) | \$ (1,865,233) | \$ (3,196,549) | \$ (6,572,945) | \$ (3,609,879) | \$ (4,198,019) | \$ (5,272,716) | \$ (8,552,805) | \$ (4,388,272) | \$ (4,071,177) | 103.73% |
| Ending Fund Balance | \$ 2,113,062 | \$ 2,569,611 | \$ 7,223,188 | \$ 2,083,633 | \$ 2,523,844 | \$ 2,712,370 | \$ 2,470,204 | \$ 2,475,691 | \$ 2,571,827 | \$ 2,685,266 | -8.73% |
| Assigned Fund Balance (Operating Reserve) | \$ 209,889 | \$ 240,317 | \$ 299,716 | \$ 307,048 | \$ 395,740 | \$ 483,982 | \$ 652,264 | \$ 1,142,279 | \$ 534,404 | \$ 486,929 | 136.03% |
| Operating Reserve % of Budgeted Operating Expenditures | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | 15.00% | 15.17% | 14.97% | 15.49% | 11.96% | |
| Assigned Fund Balance (Equipment Replacement Reserve) | \$ - | \$ 39,464 | \$ 91,578 | \$ 67,486 | \$ 72,309 | \$ 143,318 | \$ 96,412 | \$ 120,515 | \$ 144,618 | \$ 188,721 | -15.91% |
| Assigned Fund Balance (Capital Reserve) | \$ 1,903,163 | \$ 2,289,840 | \$ 6,871,894 | \$ 1,709,099 | \$ 1,655,795 | \$ 1,535,090 | \$ 1,721,528 | \$ 1,662,897 | \$ 1,592,805 | \$ 1,589,616 | -30.76% |
| Assigned Fund Balance (Storm Water Capital Reserve) | \$ - | \$ - | \$ - | \$ - | \$ 400,000 | \$ 550,000 | \$ - | \$ 150,000 | \$ 300,000 | \$ 450,000 | -72.73% |
| Capital Reserve % of Capital Assets (Excluding Equipment) | 67.99% | 81.32% | 244.04% | 60.70% | 58.80% | 54.52% | 61.14% | 43.07% | 56.57% | 56.45% | |

SEWER IMPROVEMENTS FUND

| | Proposed 2017 | Actual 2013 | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|--|------------------|----------------|----------------|----------------|----------------|----------------|-------------------|-----------------|-------------------|-------------------|--------------------|
| Beginning Fund Balance | \$ 86,179 | \$ 103,676 | \$ 103,519 | \$ 120,673 | \$ 135,975 | \$ 111,243 | \$ 111,243 | \$ 78,935 | \$ 87,285 | \$ 95,635 | -29.04% |
| Revenue | \$ 194,831 | \$ 192,787 | \$ 194,507 | \$ 194,382 | \$ 192,996 | \$ 193,750 | \$ 193,750 | \$ 193,750 | \$ 193,750 | \$ 193,750 | 0.00% |
| Expenditures | \$ (177,334) | \$ (192,944) | \$ (177,353) | \$ (179,080) | \$ (217,728) | \$ (208,884) | \$ (226,058) | \$ (185,400) | \$ (185,400) | \$ (185,400) | -11.24% |
| Ending Fund Balance | \$ 103,676 | \$ 103,519 | \$ 120,673 | \$ 135,975 | \$ 111,243 | \$ 96,110 | \$ 78,935 | \$ 87,285 | \$ 95,635 | \$ 103,985 | -9.18% |
| Assigned Fund Balance (Operating Reserve) | \$ 26,600 | \$ 27,166 | \$ 25,551 | \$ 26,862 | \$ 32,659 | \$ 29,849 | \$ 31,809 | \$ 24,810 | \$ 24,810 | \$ 25,185 | -16.88% |
| Operating Reserve % of Budgeted Operating Expenditures | 15.00% | 15.00% | 15.00% | 15.88% | 16.09% | 15.32% | 15.00% | 15.00% | 15.00% | 15.00% | |
| Assigned Fund Balance (Equipment Replacement Reserve) | \$ - | \$ 2,676 | \$ 9,220 | \$ 6,250 | \$ 11,652 | \$ 9,708 | \$ 15,536 | \$ 19,420 | \$ 23,304 | \$ 27,188 | 100.04% |
| Assigned Fund Balance (Capital Reserve) | \$ 77,076 | \$ 73,677 | \$ 85,902 | \$ 102,863 | \$ 66,932 | \$ 58,553 | \$ 31,590 | \$ 43,065 | \$ 47,521 | \$ 51,612 | -23.87% |
| Capital Reserve % of Capital Assets (Excluding Equipment) | 40.30% | 38.52% | 44.91% | 53.78% | 35.00% | 29.57% | 16.52% | 22.51% | 24.85% | 26.99% | |

| REVENUE SUMMARY BY FUND | Actual | Actual | Actual | Budgeted | Through 09/30 | Estimated | Adopted | Projected | Projected | 2017-2018 Budget |
|----------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| | 2014 | 2015 | 2016 | 2017 | 2017 | 2017 | 2018 | 2019 | 2020 | % Change |
| GENERAL FUND | 12,365,093 | 11,960,066 | 11,444,113 | 11,803,261 | 8,671,242 | 11,804,919 | 12,206,826 | 12,391,410 | 12,579,718 | 3.42% |
| CAPITAL IMPROVEMENTS FUND | 3,239,021 | 3,466,533 | 3,320,008 | 3,469,437 | 2,301,701 | 3,212,007 | 3,927,937 | 3,042,587 | 2,756,228 | 13.22% |
| STORM WATER & PARKS IMPROVEMENTS | 7,850,126 | 3,433,391 | 4,050,089 | 4,386,545 | 3,455,534 | 5,219,076 | 8,558,292 | 4,484,409 | 4,195,215 | 95.10% |
| SEWER IMPROVEMENTS FUND | 194,507 | 194,382 | 192,996 | 193,750 | 56,969 | 193,750 | 193,750 | 193,750 | 193,750 | 0.00% |
| TOTAL REVENUE | 23,648,747 | 19,054,372 | 19,007,206 | 19,852,993 | 14,485,447 | 20,429,752 | 24,886,805 | 20,112,156 | 19,774,911 | 25.36% |

2018 REVENUE BY TYPE-ALL FUNDS



FY 18 Sales Tax Rates

| | |
|----------------------|----------------------------|
| Local Sales Tax – GF | 1.00% (Share 28% Keep 72%) |
|----------------------|----------------------------|

FOUR LOCAL OPTION SALES TAX:

| | |
|-----------------------------|--------------------------------|
| Local Option Sales Tax – GF | 0.25% (Share 12.5% Keep 87.5%) |
|-----------------------------|--------------------------------|

| | |
|--------------------------------|----------------------------|
| Capital Improvements Sales Tax | 0.50% (Share 15% Keep 85%) |
|--------------------------------|----------------------------|

| | |
|------------------------------|------------------------------|
| Storm water & Park Sales Tax | 0.50% (Share none Keep 100%) |
|------------------------------|------------------------------|

| | |
|---------------------|------------------------------|
| Fire Sales Tax - GF | 0.25% (Share none Keep 100%) |
|---------------------|------------------------------|

| | |
|--------------|-----------------------------|
| Total | 2.50% Sales Tax Rate |
|--------------|-----------------------------|

Authorized Manpower

| Department | 2017 Budget | 2018 Budget | Change PY |
|----------------|--------------|--------------|-----------|
| Administration | 8 | 10 | 2 |
| Fire | 24 | 23 | -1 |
| Judicial | 2 | 2 | 0 |
| Parks & Rec | 21 | 21 | 0 |
| Planning & Dev | 5.5 | 5.5 | 0 |
| Police | 31 | 27 | -4 |
| Sanitation | 5 | 4 | -1 |
| Streets | 15 | 16 | +1 |
| Sewer | 2 | 0 | -2 |
| Total | 113.5 | 108.5 | -5 |

| 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 | \$26,081.00 | \$27,669.33 | \$28,499.41 | \$30,235.02 | \$31,142.07 | \$32,076.33 | \$33,038.62 | \$34,029.78 | \$35,050.67 | \$36,102.19 | |
| 2 | Custodian | \$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 | Assistant Program Coordinator | \$29,616.93 | \$30,505.44 | \$31,420.60 | \$32,363.22 | \$33,334.12 | \$34,334.14 | \$35,364.16 | \$36,425.08 | \$37,517.83 | \$38,643.36 | \$39,802.66 |
| 4 | No current classifications | \$31,097.78 | \$32,030.71 | \$32,991.63 | \$33,981.38 | \$35,000.82 | \$36,050.84 | \$37,132.37 | \$38,246.34 | \$39,393.73 | \$40,575.54 | \$41,792.81 |
| 5 | Maintenance Worker I | \$32,852.67 | \$33,825.25 | \$34,841.22 | \$35,898.06 | \$36,983.40 | \$38,108.67 | \$39,273.40 | \$40,478.33 | \$41,723.43 | \$43,058.46 | \$44,478.58 |
| 6 | Customer Relations Clerk | \$34,286.70 | \$35,313.86 | \$36,373.28 | \$37,464.48 | \$38,588.41 | \$39,746.06 | \$40,938.44 | \$42,166.59 | \$43,431.59 | \$44,734.54 | \$46,076.58 |
| 7 | Planning and Development Clerk | \$35,999.57 | \$37,079.56 | \$38,191.95 | \$39,337.71 | \$40,517.84 | \$41,733.38 | \$42,985.38 | \$44,274.94 | \$45,603.19 | \$46,971.29 | \$48,380.43 |
| 8 | Sanitation Route Driver | \$37,799.55 | \$38,933.54 | \$40,101.55 | \$41,304.60 | \$42,543.74 | \$43,820.05 | \$45,134.65 | \$46,488.69 | \$47,883.35 | \$49,319.85 | \$50,799.45 |
| 9 | Administrative Assistant | \$39,689.53 | \$40,880.22 | \$42,106.63 | \$43,369.83 | \$44,670.92 | \$46,011.05 | \$47,391.38 | \$48,813.12 | \$50,277.51 | \$51,785.84 | \$53,339.42 |
| 10 | Program Coordinator | \$41,674.01 | \$42,924.23 | \$44,211.96 | \$45,538.32 | \$46,904.47 | \$48,311.60 | \$49,760.95 | \$51,253.78 | \$52,791.39 | \$54,375.13 | \$56,006.38 |
| 11 | Arborist | \$43,757.71 | \$45,070.44 | \$46,422.55 | \$47,815.23 | \$49,249.69 | \$50,727.18 | \$52,249.00 | \$53,816.47 | \$55,430.96 | \$57,093.89 | \$58,806.71 |
| 12 | Police Admin Asst/Crime Analyst | \$45,945.59 | \$47,323.96 | \$48,743.68 | \$50,205.99 | \$51,712.17 | \$53,263.54 | \$54,861.45 | \$56,507.29 | \$58,202.51 | \$59,948.59 | \$61,747.05 |
| 13 | Multi-Disciplinary Building Inspector | \$48,242.87 | \$49,690.16 | \$51,180.86 | \$52,716.29 | \$54,297.78 | \$55,926.71 | \$57,604.51 | \$59,332.65 | \$61,112.63 | \$62,946.01 | \$64,834.39 |
| 14 | Forester | \$50,655.02 | \$52,174.67 | \$53,739.91 | \$55,352.11 | \$57,012.67 | \$58,723.05 | \$60,484.74 | \$62,299.28 | \$64,168.26 | \$66,093.31 | \$68,076.11 |
| 15 | Court Administrator | \$53,187.77 | \$54,783.40 | \$56,426.90 | \$58,119.71 | \$59,863.30 | \$61,659.20 | \$63,508.98 | \$65,414.25 | \$67,376.68 | \$69,397.98 | \$71,479.92 |
| 16 | No current classifications | \$55,847.16 | \$57,522.57 | \$59,248.25 | \$61,025.70 | \$62,856.47 | \$64,742.16 | \$66,684.42 | \$68,684.95 | \$70,745.50 | \$72,867.87 | \$75,053.91 |
| 17 | City Clerk | \$58,639.52 | \$60,398.71 | \$62,210.67 | \$64,076.99 | \$65,999.30 | \$67,979.28 | \$70,018.66 | \$72,119.22 | \$74,282.80 | \$76,511.28 | \$78,806.62 |
| 18 | HR Manager | \$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 | \$82,746.95 |
| 19 | Public Works Project Manager | \$64,650.07 | \$66,589.57 | \$68,587.26 | \$70,644.88 | \$72,764.23 | \$74,947.16 | \$77,195.57 | \$79,511.44 | \$81,896.78 | \$84,353.68 | \$86,884.29 |
| 20 | Supervisor of Public Works | \$67,882.57 | \$69,919.05 | \$72,016.62 | \$74,177.12 | \$76,402.43 | \$78,694.50 | \$81,055.34 | \$83,487.00 | \$85,991.61 | \$88,571.36 | \$91,228.50 |
| 21 | Building Official | \$71,276.70 | \$73,415.00 | \$75,617.45 | \$77,885.97 | \$80,222.55 | \$82,629.23 | \$85,108.11 | \$87,661.35 | \$90,291.19 | \$92,999.93 | \$95,789.93 |
| 22 | No current classifications | \$74,840.53 | \$77,085.75 | \$79,398.32 | \$81,780.27 | \$84,233.68 | \$86,760.69 | \$89,363.51 | \$92,044.42 | \$94,805.75 | \$97,649.92 | \$100,579.42 |
| 23 | No current classifications | \$78,293.75 | \$80,940.04 | \$83,688.24 | \$86,529.29 | \$89,465.37 | \$92,498.73 | \$95,631.69 | \$98,864.64 | \$102,197.92 | \$105,632.34 | \$109,168.39 |
| 24 | Asst. City Admin/Dir. Of Plan & Dev | \$82,511.69 | \$84,987.04 | \$87,536.65 | \$90,162.75 | \$92,867.63 | \$95,653.66 | \$98,523.37 | \$101,478.97 | \$104,523.34 | \$107,659.04 | \$110,888.81 |
| 25 | Director Parks and Recreation | \$86,637.28 | \$89,236.40 | \$91,913.49 | \$94,670.89 | \$97,511.02 | \$100,436.35 | \$103,449.44 | \$106,552.92 | \$109,749.51 | \$113,042.00 | \$116,433.26 |
| 26 | Finance Director | \$90,969.14 | \$93,698.21 | \$96,509.16 | \$99,404.43 | \$102,386.56 | \$105,458.16 | \$108,621.90 | \$111,880.56 | \$115,236.98 | \$118,694.09 | \$122,254.91 |
| 27 | Director Public Works/City Engineer | \$95,517.60 | \$98,383.13 | \$101,334.62 | \$104,374.66 | \$107,505.90 | \$110,731.08 | \$114,253.01 | \$117,974.60 | \$121,898.84 | \$126,028.81 | \$130,367.67 |
| 28 | No current classifications | \$100,293.48 | \$103,307.28 | \$106,401.35 | \$109,581.19 | \$112,841.39 | \$116,267.63 | \$119,755.66 | \$123,347.88 | \$127,048.78 | \$130,860.24 | \$134,786.05 |
| 29 | Fire Chief | \$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 | \$141,525.35 |
| 30 | Police Chief | \$107,352.98 | \$111,890.78 | \$117,307.50 | \$122,826.73 | \$128,451.53 | \$134,188.08 | \$140,030.63 | \$146,091.55 | \$152,367.44 | \$158,861.64 | \$165,589.44 |

| | | | Ordinance No. 4765 | | | | | | | |
|-------|---|-------------|---------------------------|-------------|-------------|-------------|-------------|--------------|--|--|
| | Exhibit B - to Bill No. Amended - City of Brentwood, Missouri Uniformed Employee Compensation | | | | | | | | | |
| | | | 7 Step Schedule | | | | | | | |
| | | | Beginning January 1, 2017 | | | | | | | |
| 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 | \$58,700.00 | \$59,374.00 | \$62,788.00 | \$66,398.00 | \$70,216.00 | \$74,253.00 | \$78,523.00 | | |
| 17P | Police Officer/Police Detective | \$54,600.00 | \$57,739.50 | \$61,059.52 | \$64,570.44 | \$68,283.24 | \$72,209.53 | \$76,361.58 | | |
| 18 | Police Corporal | \$58,953.00 | \$62,343.00 | \$65,928.00 | \$69,719.00 | \$73,728.00 | \$77,967.00 | \$82,450.00 | | |
| 19 | Police Sergeant/Lieutenant | \$61,901.00 | \$65,460.00 | \$69,224.00 | \$73,204.00 | \$77,413.00 | \$81,864.00 | \$86,571.00 | | |
| 20 | Fire Lieutenant | \$64,996.00 | \$68,733.00 | \$72,685.00 | \$76,864.00 | \$81,284.00 | \$85,958.00 | \$90,901.00 | | |
| 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 | | |
| | | | | | | | | | | |
| | | | | | | | | | | |
| | <i>*Note: Medical Officer receives \$5,000 annual stipend in addition to their base step pay.</i> | | | | | | | | | |

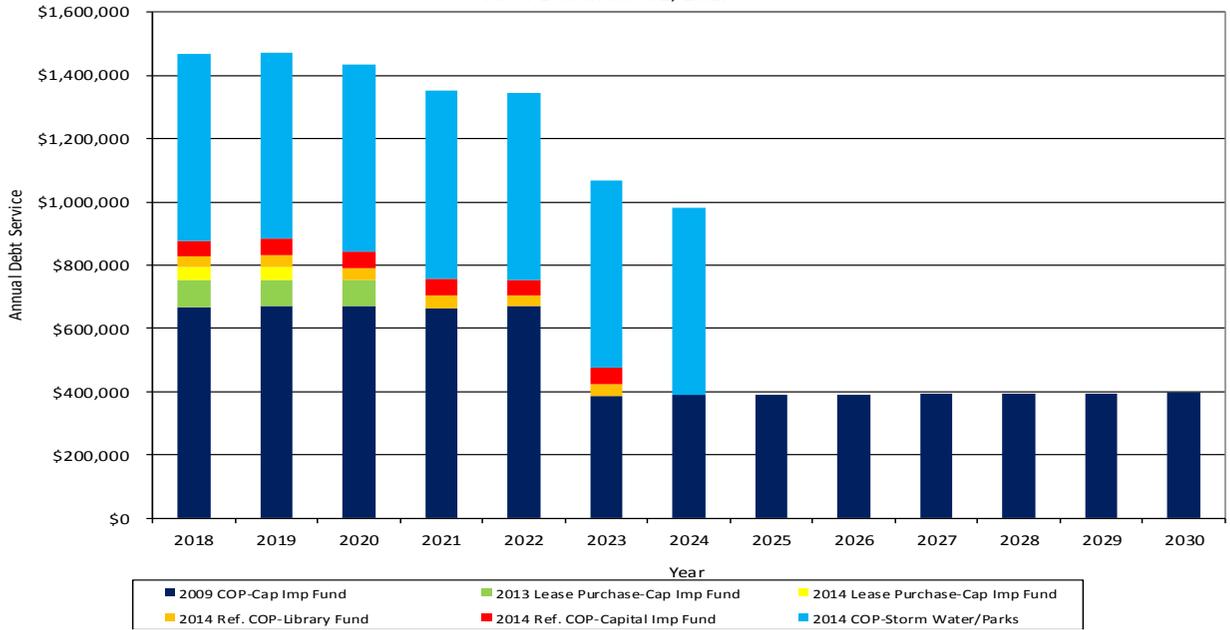
City of Brentwood
Long Term Debt
Outstanding Principal as of December 31, 2017

| Year | 2009 Certificates of Participation Capital Imp Fund | 2013 Lease Purchase Fire Truck Capital Imp Fund | 2014 Lease Purchase IT Equipment Capital Imp Fund | 2014 Ref. Certificates of Participation Library Fund | 2014 Ref. Certificates of Participation Capital Imp Fund | 2014 Certificates of Participation Storm Water/Parks | Totals by Year |
|--------|--|--|--|---|---|---|----------------------|
| 2018 | 455,000 | 78,039 | 38,734 | 29,400 | 40,600 | 475,000 | 1,116,773 |
| 2019 | 475,000 | 80,014 | 40,192 | 31,500 | 43,500 | 490,000 | 1,160,206 |
| 2020 | 495,000 | 82,038 | - | 33,600 | 46,400 | 505,000 | 1,162,038 |
| 2021 | 510,000 | - | - | 35,700 | 49,300 | 525,000 | 1,120,000 |
| 2022 | 535,000 | - | - | 33,600 | 46,400 | 540,000 | 1,155,000 |
| 2023 | 275,000 | - | - | 35,700 | 49,300 | 560,000 | 920,000 |
| 2024 | 290,000 | - | - | - | - | 570,000 | 860,000 |
| 2025 | 300,000 | - | - | - | - | - | 300,000 |
| 2026 | 315,000 | - | - | - | - | - | 315,000 |
| 2027 | 330,000 | - | - | - | - | - | 330,000 |
| 2028 | 345,000 | - | - | - | - | - | 345,000 |
| 2029 | 360,000 | - | - | - | - | - | 360,000 |
| 2030 | 380,000 | - | - | - | - | - | 380,000 |
| Totals | \$ 5,065,000 | \$ 240,091 | \$ 78,926 | \$ 199,500 | \$ 275,500 | \$ 3,665,000 | \$ 9,524,017 |

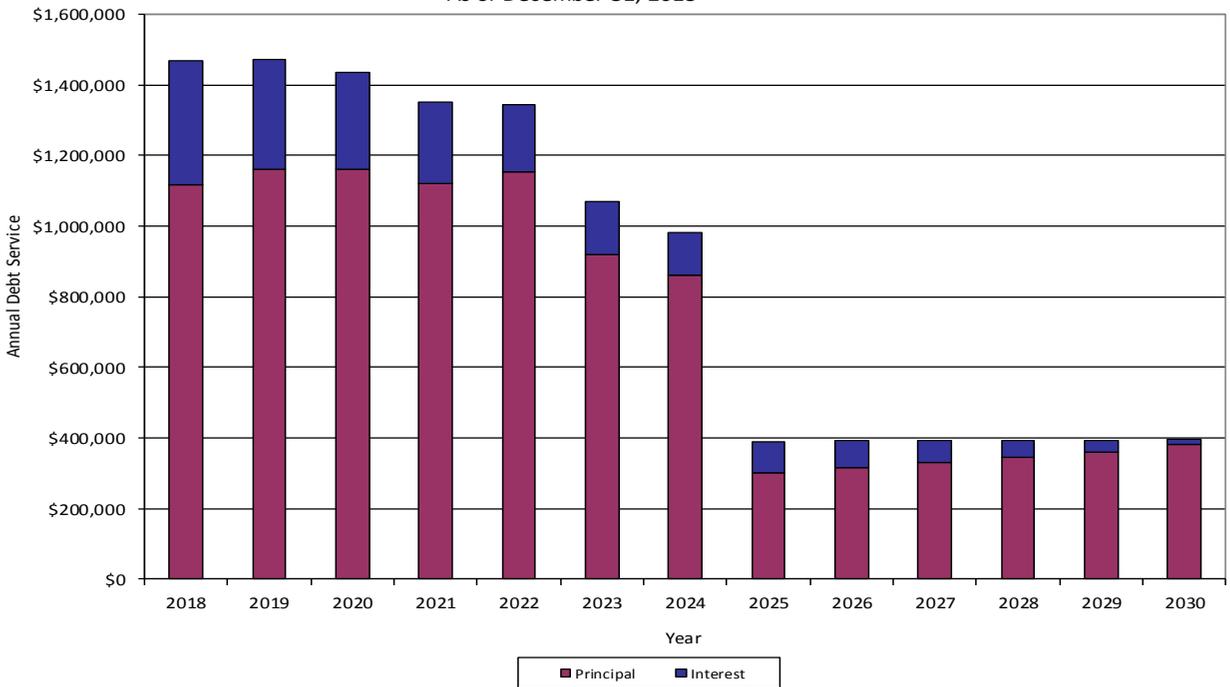
City of Brentwood
Long Term Debt
Total Annual Debt Service as of December 31, 2017

| Year | 2009 Certificates of Participation Capital Imp Fund | 2013 Lease Purchase Fire Truck Capital Imp Fund | 2014 Lease Purchase IT Equipment Capital Imp Fund | 2014 Ref. Certificates of Participation Library Fund | 2014 Ref. Certificates of Participation Capital Imp Fund | 2014 Certificates of Participation Storm Water/Parks | Totals by Year |
|--------|--|--|--|---|---|---|----------------------|
| 2018 | 667,260 | 84,114 | 41,706 | 35,482 | 48,998 | 589,030 | 1,466,590 |
| 2019 | 669,060 | 84,114 | 41,706 | 36,700 | 50,680 | 589,780 | 1,472,040 |
| 2020 | 670,060 | 84,114 | - | 37,855 | 52,275 | 590,080 | 1,434,384 |
| 2021 | 665,260 | - | - | 38,779 | 53,551 | 592,405 | 1,349,995 |
| 2022 | 669,860 | - | - | 35,429 | 48,926 | 589,030 | 1,343,245 |
| 2023 | 388,460 | - | - | 36,521 | 50,434 | 592,830 | 1,068,245 |
| 2024 | 392,185 | - | - | - | - | 589,950 | 982,135 |
| 2025 | 390,005 | - | - | - | - | - | 390,005 |
| 2026 | 392,255 | - | - | - | - | - | 392,255 |
| 2027 | 393,553 | - | - | - | - | - | 393,553 |
| 2028 | 394,033 | - | - | - | - | - | 394,033 |
| 2029 | 393,680 | - | - | - | - | - | 393,680 |
| 2030 | 397,480 | - | - | - | - | - | 397,480 |
| Totals | \$ 6,483,151 | \$ 252,341 | \$ 83,412 | \$ 220,766 | \$ 304,864 | \$ 4,133,105 | \$ 11,477,639 |

City of Brentwood
 Long Term Debt
 Total Annual Debt Service by Issue and Fund
 As of December 31, 2017



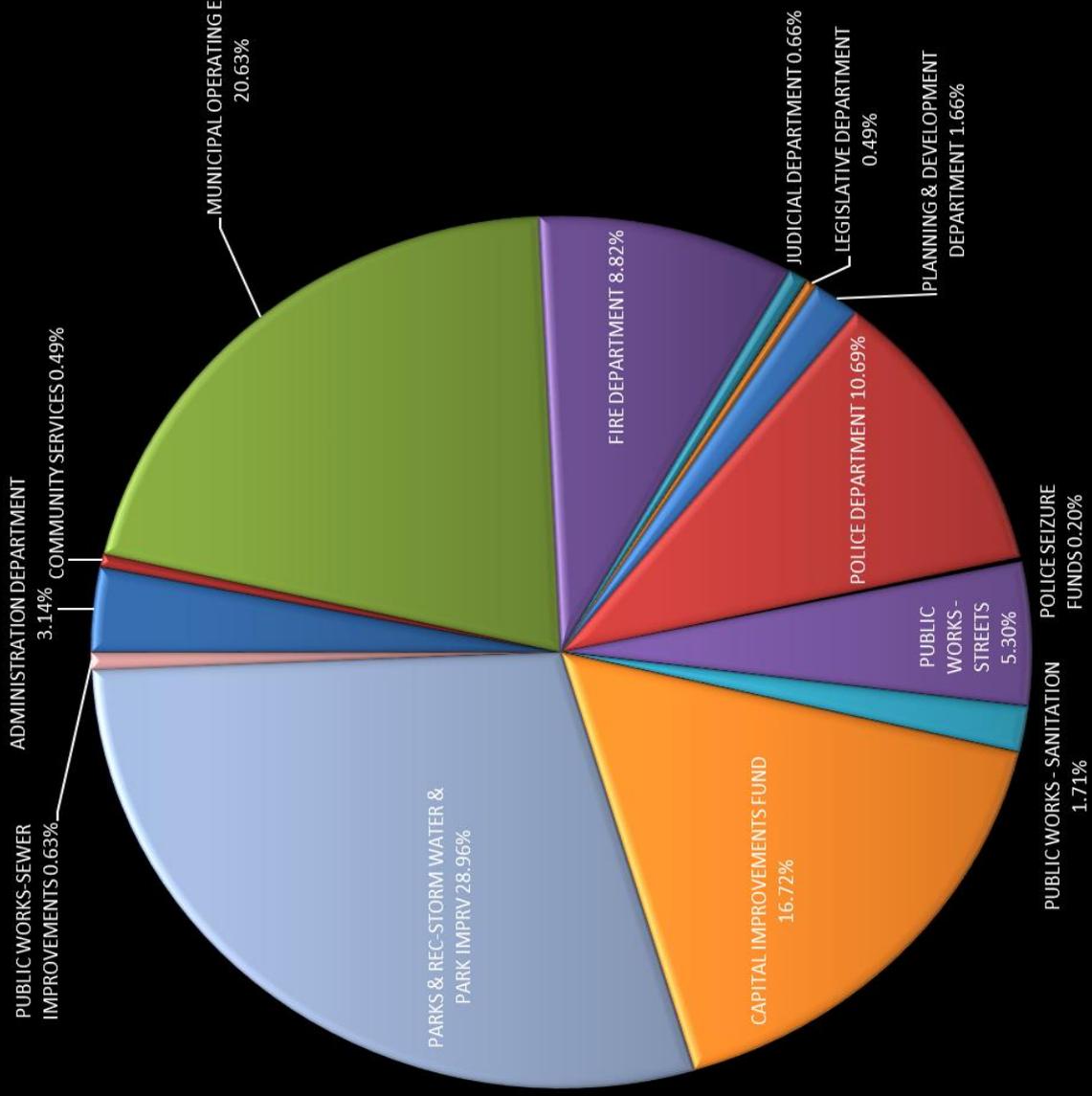
City of Brentwood
 Long Term Debt
 Total Annual Debt Service (Principal & Interest)
 As of December 31, 2018



| EXPENDITURE SUMMARY BY DEPARTMENT | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | 2017-2018 Budget % Change |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-----------------------|-------------------|-------------------|-------------------|-------------------|------------------------------|
| | | | | | | | | | | |
| ADMINISTRATION DEPARTMENT | 705,948 | 737,763 | 727,199 | 795,574 | 422,187 | 575,259 | 922,824 | 951,062 | 981,350 | 15.99% |
| COMMUNITY SERVICES | 54,243 | 56,435 | 73,784 | 72,825 | 40,069 | 70,600 | 143,900 | 133,400 | 133,900 | 97.60% |
| MUNICIPAL OPERATING EXPENSES | 1,341,640 | 1,569,206 | 2,224,519 | 1,595,570 | 1,236,791 | 1,842,627 | 6,093,645 | 1,725,707 | 1,765,855 | 281.91% |
| FIRE DEPARTMENT | 2,444,115 | 2,440,163 | 2,539,608 | 2,661,453 | 1,858,766 | 2,436,907 | 2,605,982 | 2,699,781 | 2,797,470 | -2.08% |
| JUDICIAL DEPARTMENT | 193,581 | 183,683 | 169,599 | 191,036 | 123,647 | 177,374 | 193,741 | 199,427 | 205,323 | 1.42% |
| LEGISLATIVE DEPARTMENT | 107,870 | 112,182 | 114,372 | 128,959 | 83,835 | 122,450 | 119,467 | 124,415 | 124,886 | -7.36% |
| PLANNING & DEVELOPMENT DEPARTMENT | 392,343 | 373,397 | 437,125 | 606,949 | 323,868 | 541,200 | 491,671 | 529,989 | 515,337 | -18.99% |
| POLICE DEPARTMENT | 3,569,575 | 3,255,994 | 3,286,268 | 3,503,550 | 2,303,362 | 3,086,133 | 3,157,569 | 3,250,951 | 3,359,763 | -9.88% |
| POLICE SEIZURE FUNDS | 10,970 | 35,511 | 63,531 | 45,160 | 23,939 | 35,434 | 58,000 | 35,000 | 5,691 | 28.43% |
| PUBLIC WORKS - STREETS | 1,692,360 | 1,486,557 | 893,339 | 1,555,084 | 856,233 | 1,368,107 | 1,566,839 | 1,483,493 | 1,527,487 | 0.76% |
| PUBLIC WORKS - SANITATION | 555,563 | 572,813 | 590,017 | 611,676 | 403,629 | 489,546 | 505,064 | 514,476 | 531,227 | -17.43% |
| TOTAL | 11,068,208 | 10,823,740 | 11,119,361 | 11,767,836 | 7,676,327 | 10,745,637 | 15,858,702 | 11,647,704 | 11,948,289 | 34.76% |
| CAPITAL IMPROVEMENTS FUND | 2,097,755 | 3,875,286 | 3,158,113 | 3,434,058 | 1,855,117 | 2,274,669 | 4,789,147 | 2,685,852 | 1,864,029 | 39.46% |
| PARKS & REC-STORM WATER & PARK IMPRV | 3,196,549 | 8,572,945 | 3,609,879 | 4,198,019 | 2,980,029 | 5,272,716 | 8,552,805 | 4,388,272 | 4,071,777 | 103.73% |
| PUBLIC WORKS-SEWER IMPROVEMENTS | 177,353 | 179,080 | 217,728 | 208,884 | 184,552 | 226,058 | 185,400 | 185,400 | 185,400 | -11.24% |
| TOTAL EXPENDITURES | 16,539,865 | 23,451,052 | 18,105,082 | 19,608,796 | 12,696,025 | 18,519,081 | 29,386,054 | 18,907,228 | 18,069,495 | 49.86% |

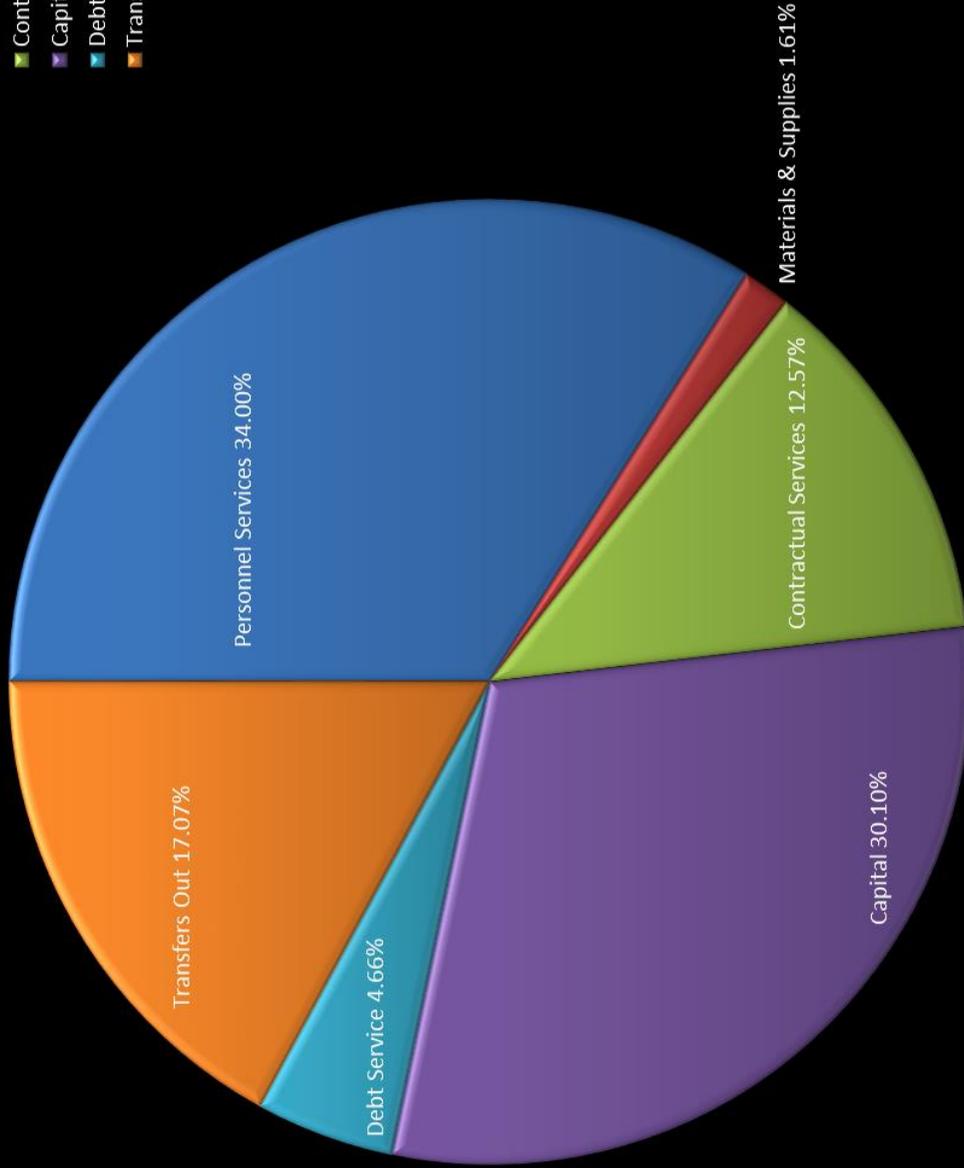
2018 EXPENDITURES BY DEPARTMENT-ALL FUNDS

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



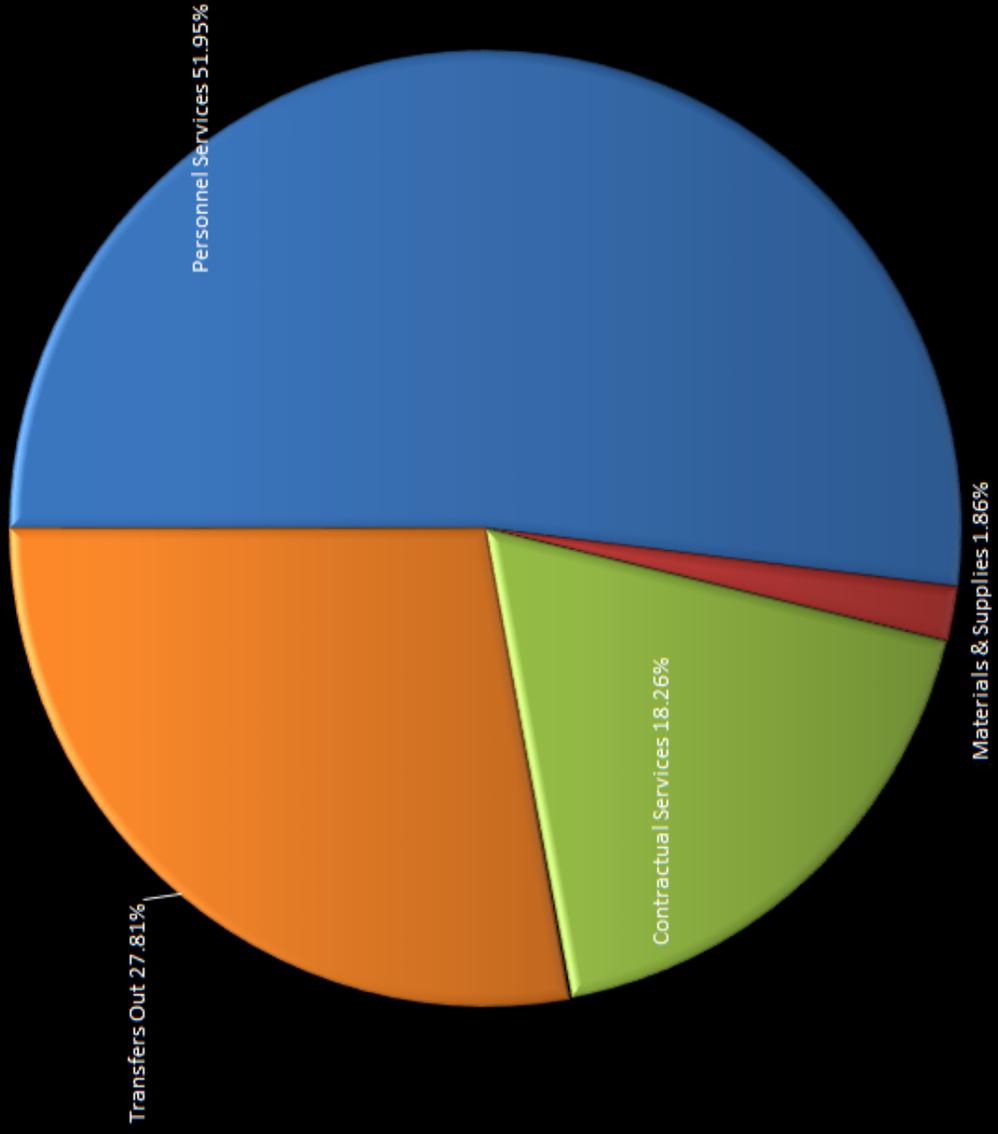
2018 EXPENDITURES BY TYPE-ALL FUNDS

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



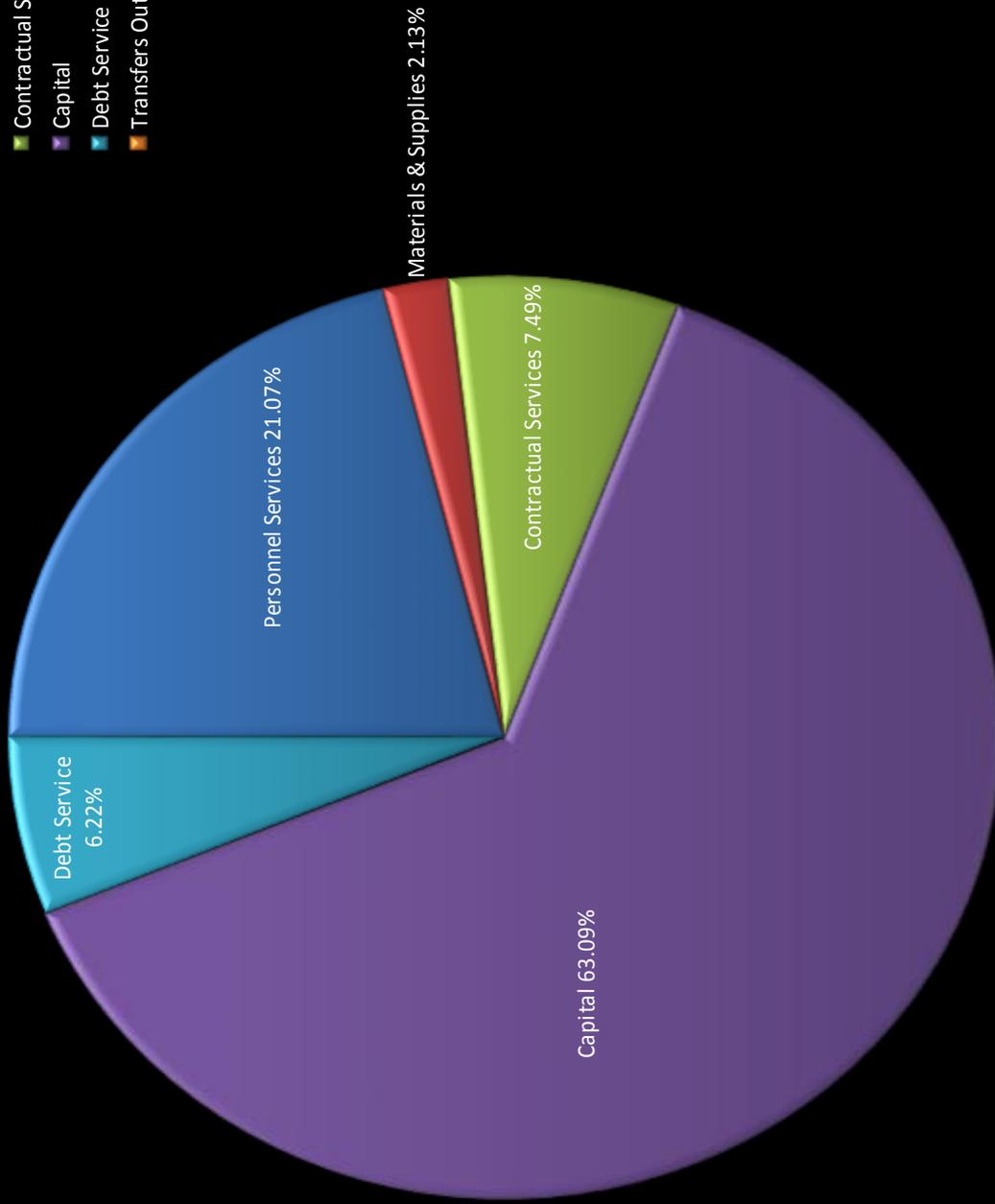
2018 EXPENDITURES BY TYPE-GENERAL FUND

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



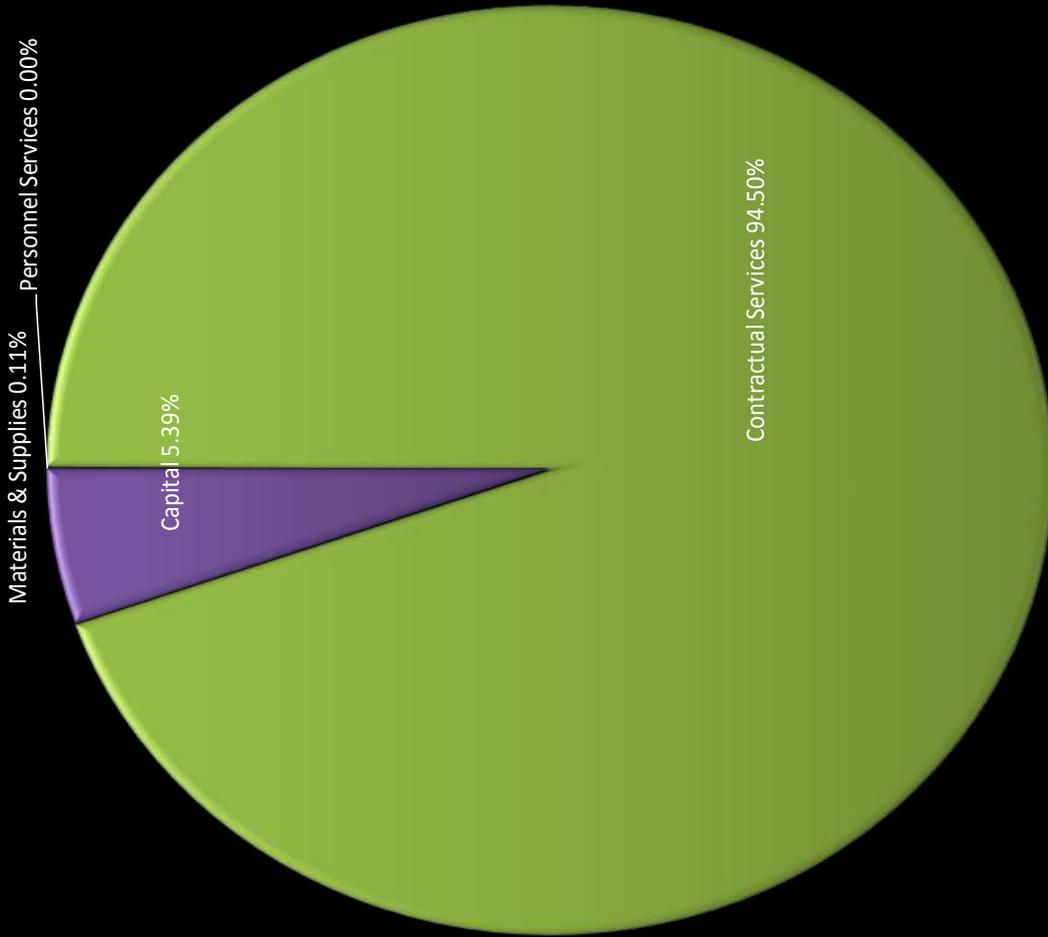
2018 EXPENDITURES BY TYPE-STORMWATER & PARKS FUND

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



2018 EXPENDITURES BY TYPE-SEWER IMPROVEMENTS FUND

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

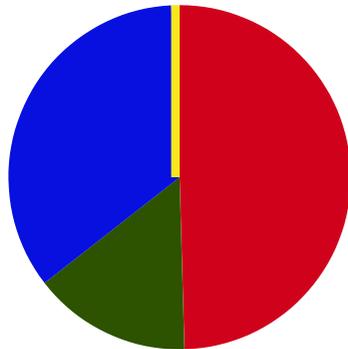


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Revenue Narrative

The Revenue Narrative is a description of the city government's sources of funding. This section contains a breakdown of each of the city's four funds: the General Fund, the Capital Improvements Fund, the Storm Water and Parks Improvement 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. A series of tables at the end of this section offers a list of each source of revenue per fund in one place.

2018 Budget By Fund



| Fund | 2018 Revenue |
|-----------------------------------|--------------|
| General | \$12,206,826 |
| Capital Improvement | \$3,927,937 |
| Storm Water and Parks Improvement | \$8,558,292 |
| Sewer Improvement | \$193,750 |
| Total | \$24,886,805 |

■ General (49.04%)
 ■ Capital Improvement (15.78%)
■ Storm Water/Parks Improvement (34.39%)
 ■ Sewer Improvements (0.78%)

The General Fund

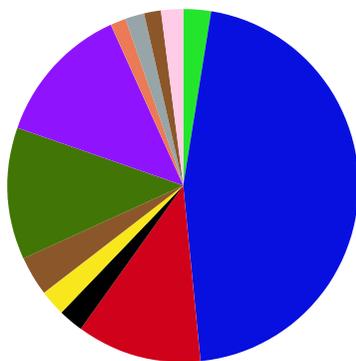
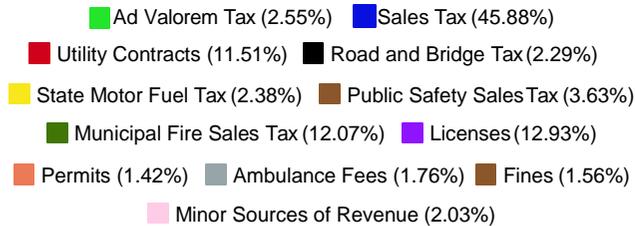
Introduction

The budget's largest fund is the General Fund, recorded as Fund 10. This Fund supports all city government services with the exception of the Sewer Lateral Improvement Repair Program and Parks and Recreation Services. Personnel services form the majority (53.48%) of the General Fund and are approximately 34.85% of the whole budget. This Fund is also responsible for other personnel costs such as compensation, taxes, and employee benefits, as well as other city-wide costs such as utilities, petrol, supplies, insurance, and contractual services. These costs are necessary to support the government and its employees in the daily operations of the city.

2018 Projected Revenue

The city government projects an increase of 3.40% in General Fund revenue from FY 2017. Overall, as of December 31, 2017, the city government anticipates the level of reserves in the General Fund to be at 54.35% of Operating Reserves as a percentage of Budgeted Operating Expenditures. Therefore, it is more than appropriate that the city government consider investing some of that money into long-requested, city-wide capital projects and amenities for the residents of the City of Warmth to enjoy for generations to come.

2018 Projected Revenue Sources



| Source | 2018 Revenue |
|--------------------------|------------------------|
| General Sales Tax | \$5,600,000.00 |
| Licenses | \$1,578,000.00 |
| Municipal Fire Sales Tax | \$1,473,008.00 |
| Utility Contracts | \$1,405,000.00 |
| Public Safety Sales Tax | \$443,000.00 |
| Ad Valorem Tax | \$311,000.00 |
| Motor Fuel Tax | \$290,000.00 |
| Road and Bridge Tax | \$280,000.00 |
| Minor Sources | \$248,318.00 |
| Ambulance Fees | \$215,000.00 |
| Fines | \$190,000.00 |
| Permits | \$173,500.00 |
| Total: | \$12,206,826.00 |

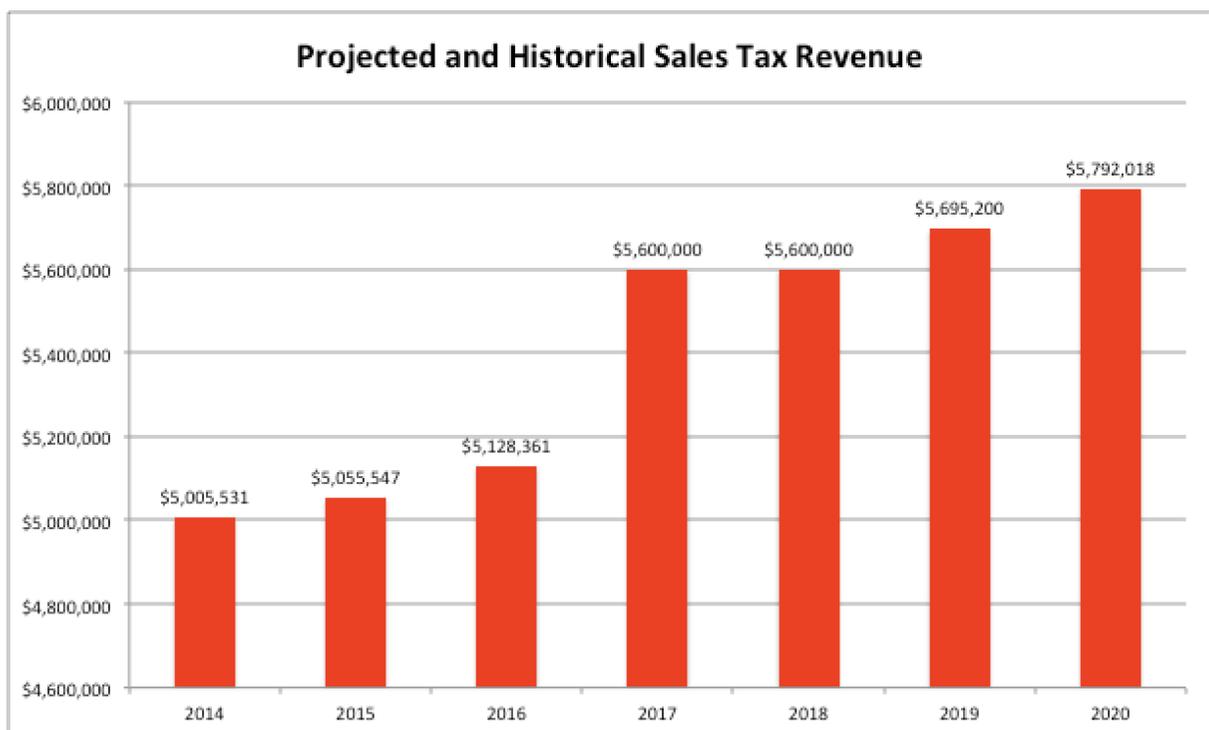
The General Fund

2018 Sales Tax:

\$5,600,000

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

2018 Licenses:

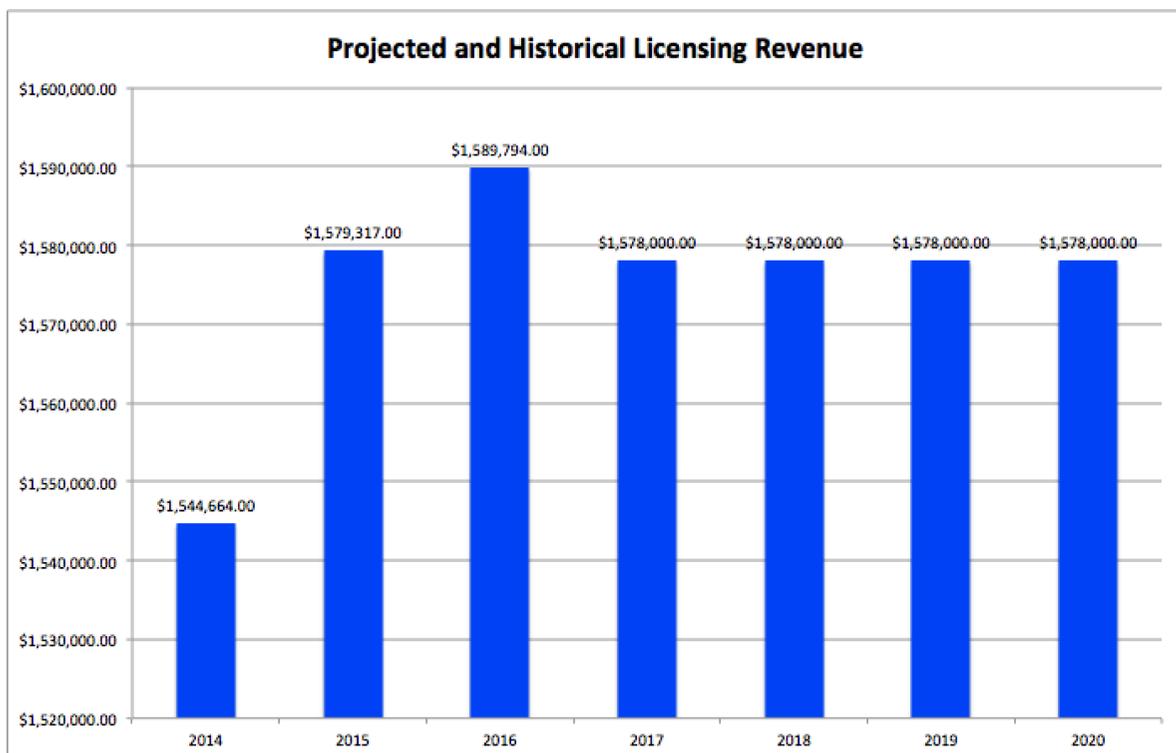
\$1,578,000

2018 License Revenue



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.

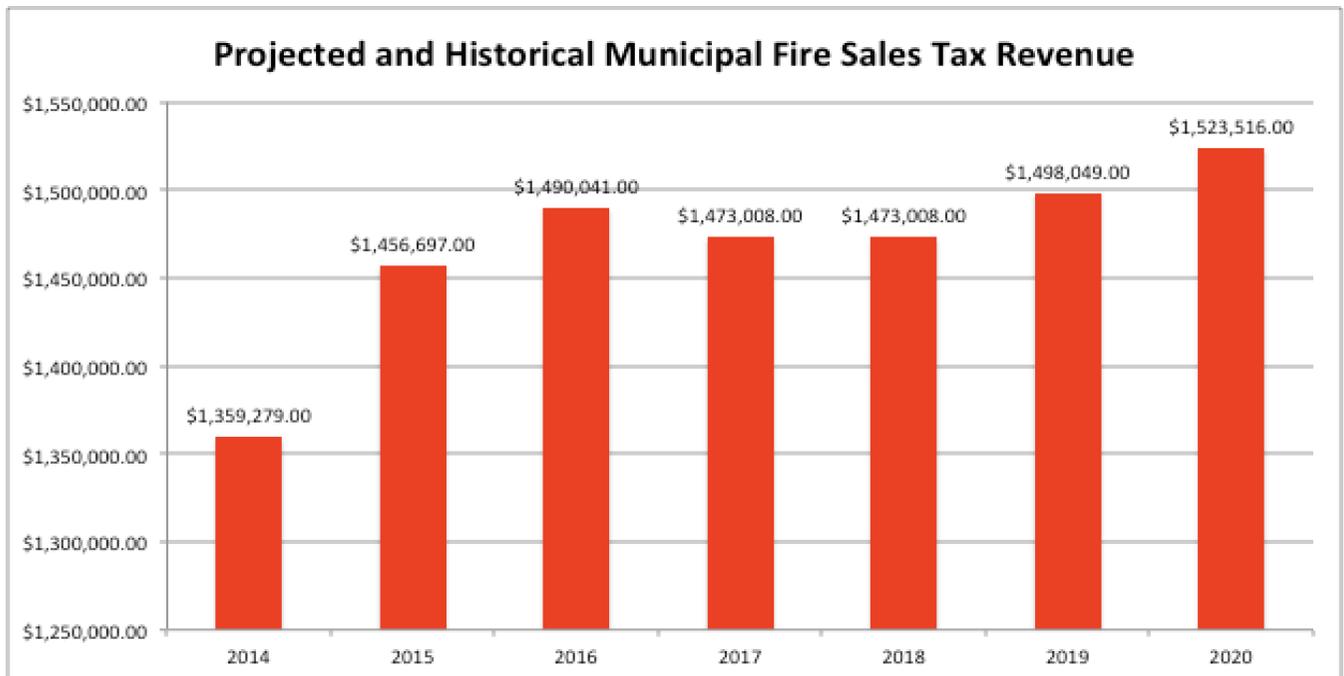


The General Fund

2018 Municipal Fire Sales Tax: *\$1,473,008*

Explanation

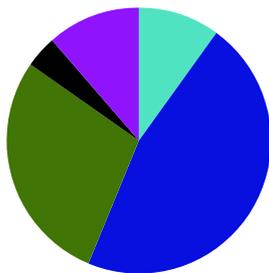
Under RSMo 321.242, cities may levy a tax of up to one-fourth of a percent of all sales to be used solely for the operation of a municipal fire department. This tax is not subject to any revenue pooling; cities keep the tax that is collected within their borders. Brentwood approved this tax in 2002.



The General Fund

2018 Utility Provider Contracts: \$1,405,000

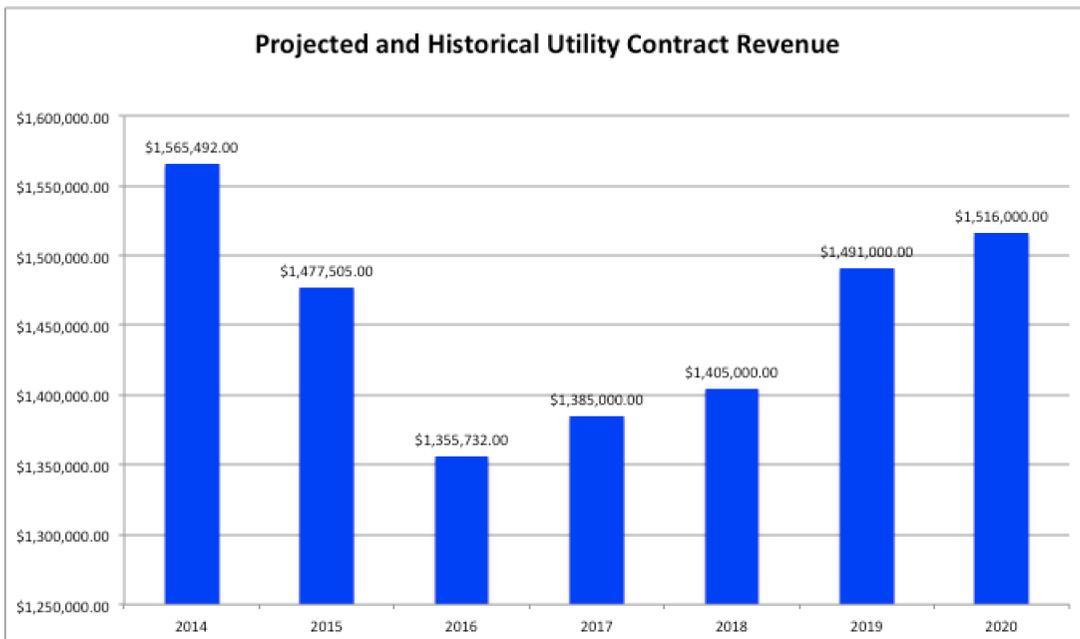
2018 Utility Contracts Revenue



Explanation

The City of Brentwood allows certain utility companies to operate within the city: Laclede Gas (now known as Spire), Union Electric, St. Louis County Water, various landline providers, and Cablevision. 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.

■ Laclede Gas (9.96%)
 ■ Union Electric (46.26%)
 ■ Communications (28.47%)
 ■ St. Louis County Water (3.91%)
 ■ Cablevision (11.39%)



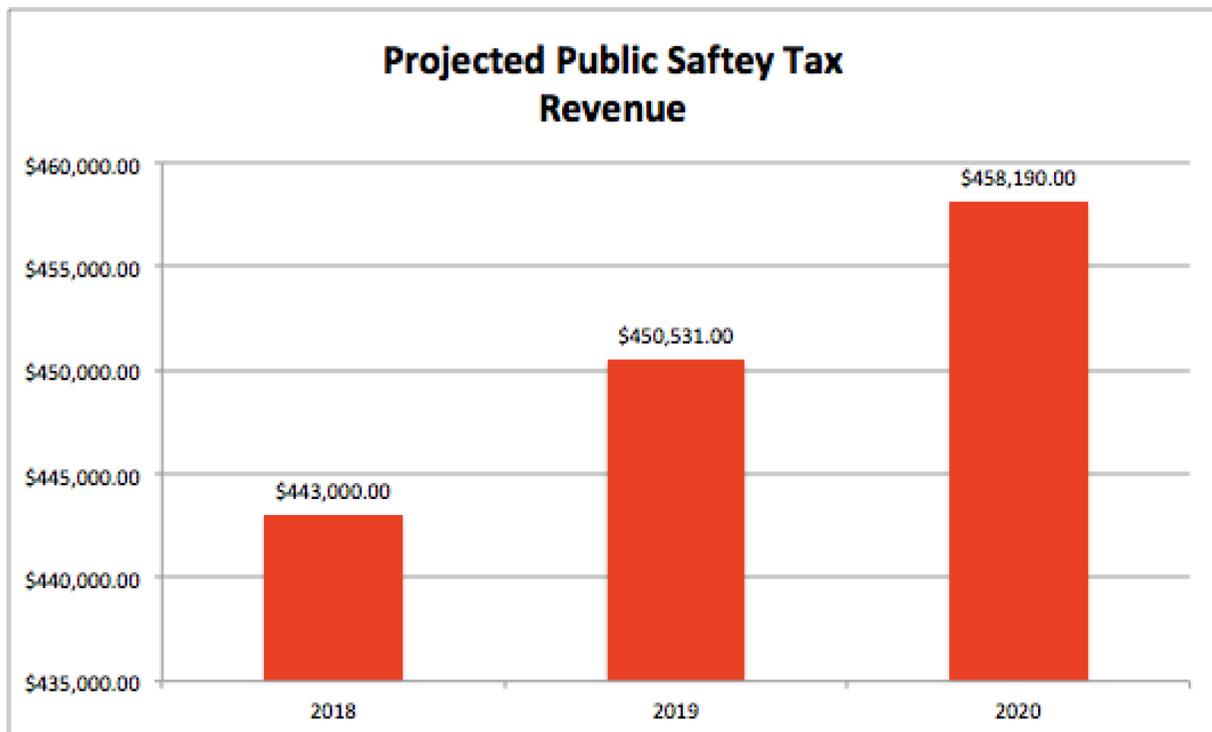
The General Fund

2018 Public Safety Tax:

\$443,000

Explanation

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



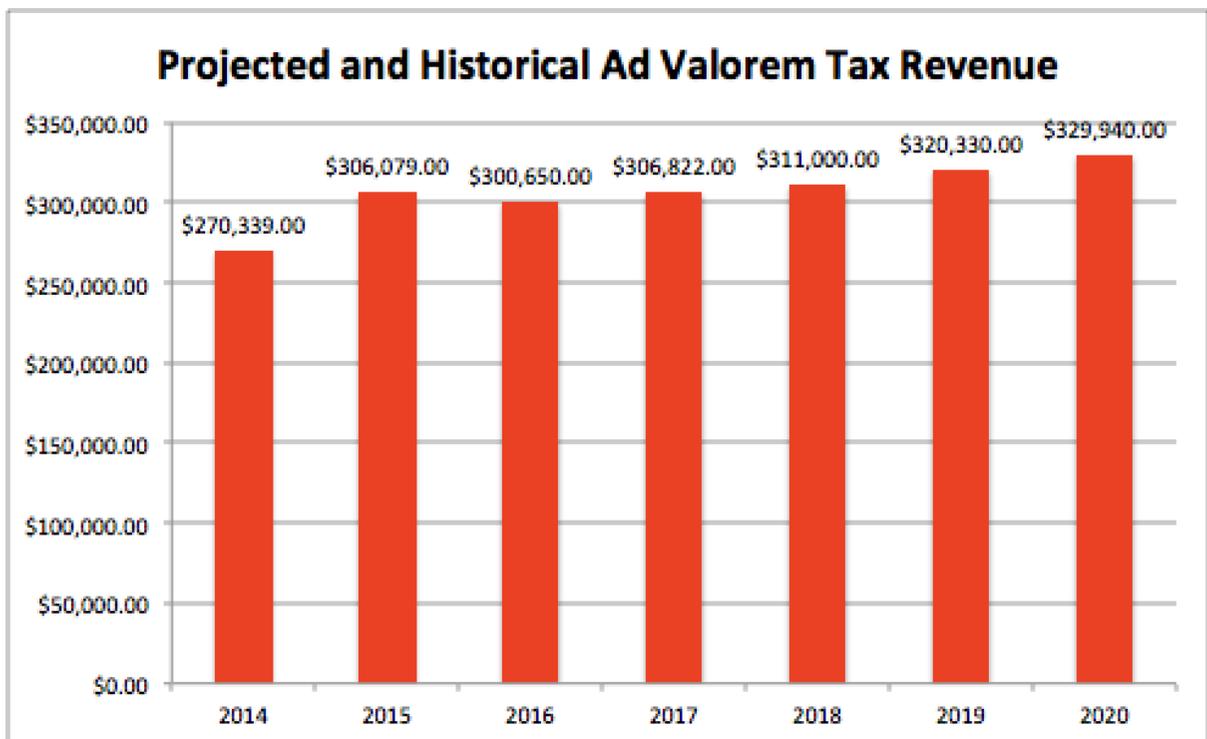
The General Fund

2018 Ad Valorem Tax:

\$311,000

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 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.



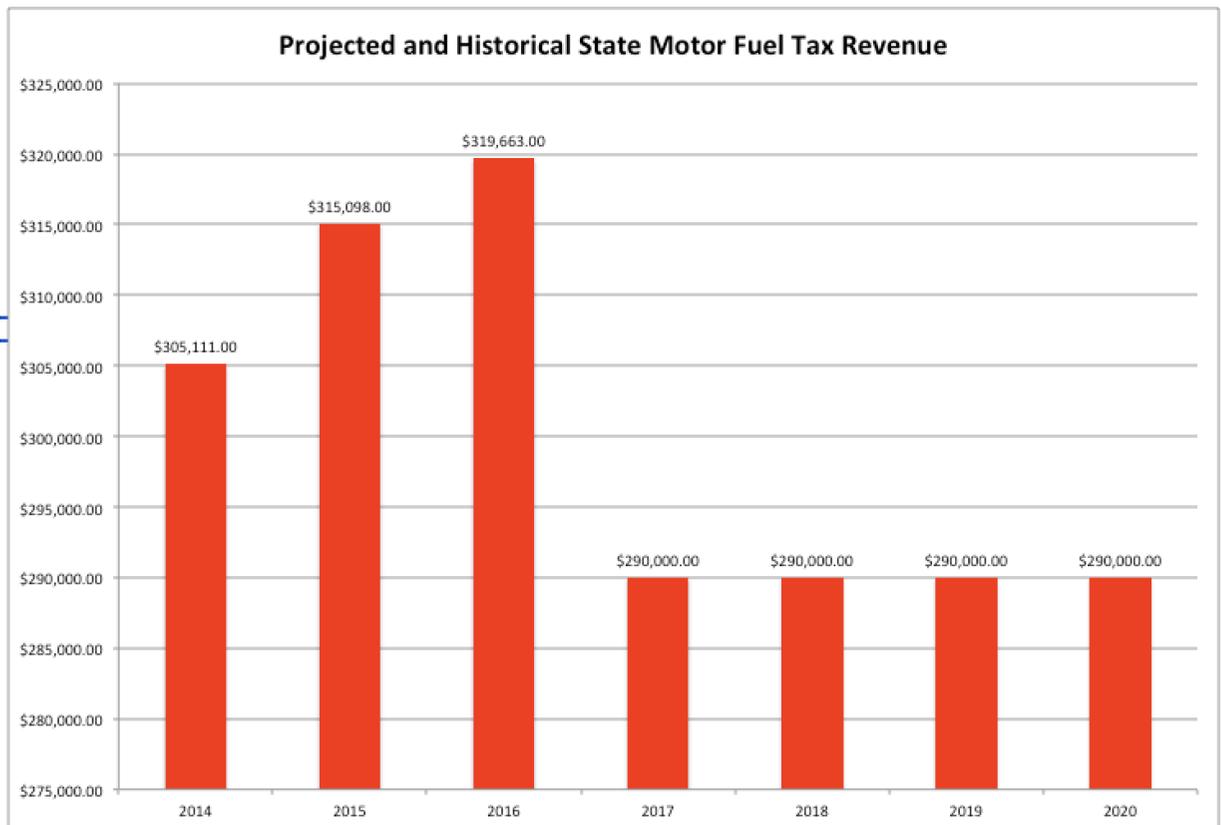
The General Fund

2018 State Motor Fuel Tax:

\$290,000

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.



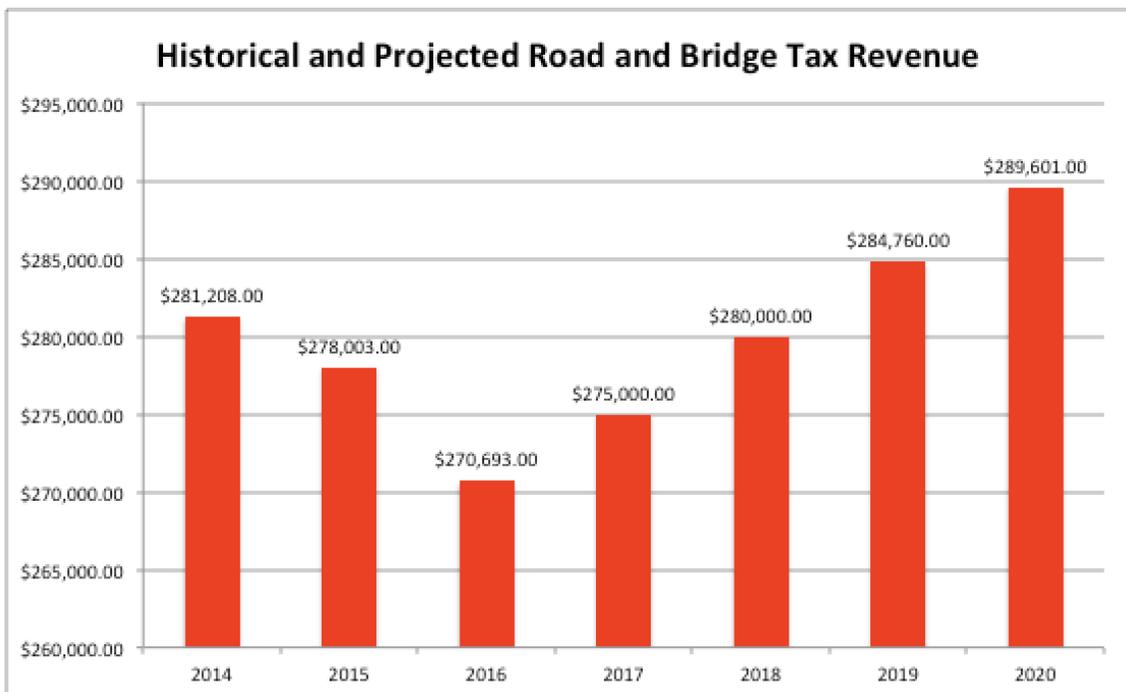
The General Fund

2018 Road and Bridge Tax:

\$280,000

Explanation

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



The General Fund

2018 Minor Sources of Revenue:

\$248,318

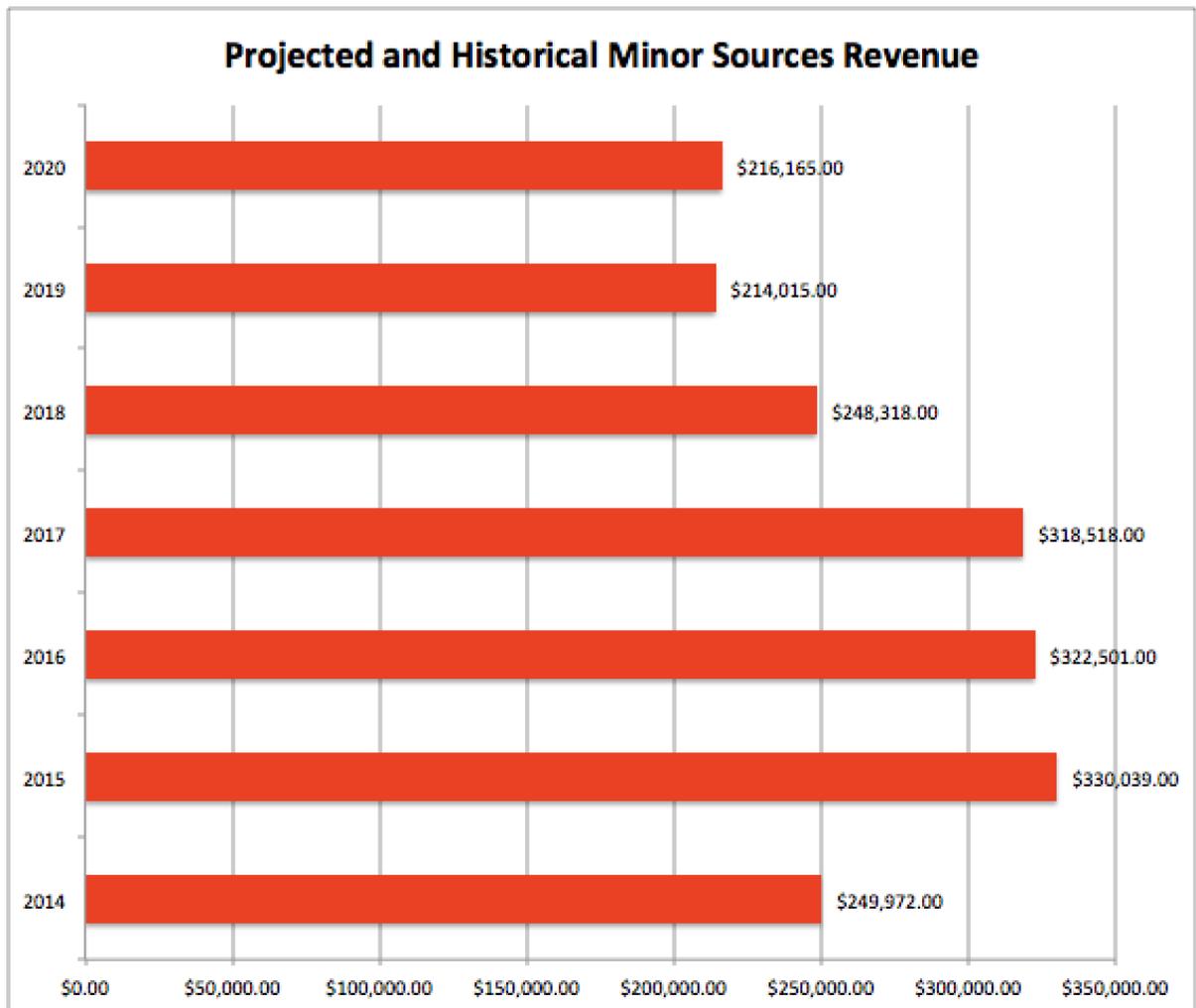
Explanation

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

| Source | 2018 Revenue |
|---|------------------|
| Financial Insitution Tax | \$40,000 |
| Cigarette Tax | \$38,000 |
| Rental Property | \$11,068 |
| Trash Pickups | \$30,000 |
| Interdepartment Utility and Maintenance | \$7,500 |
| Seized Property | \$10,000 |
| Sale of City Property | \$5,000 |
| Interest Income | \$9,000 |
| Insurance/Other Settlements | \$11,000 |
| Festival Revenue | \$10,000 |
| Miscellaneous Income | \$5,000 |
| TDD Collection Fees | \$24,000 |
| SLAIT Premium Return | \$30,000 |
| Planning/Zoning Application | \$1,000 |
| Training Fees-Brentwood | \$3,000 |
| Police Reports | \$2,000 |
| Crime Victims-Brentwood | \$750 |
| Intercity Joint Services | \$1,500 |
| Intergovernmental Revenue-BSD | \$1,500 |
| Weed Cutting, Cleanup | \$2,500 |
| Planning and Development-Miscellaneous | \$2,000 |
| False Alarms | \$3,000 |
| Donations-Police and Fire | \$500 |
| Total | \$248,318 |

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

The General Fund

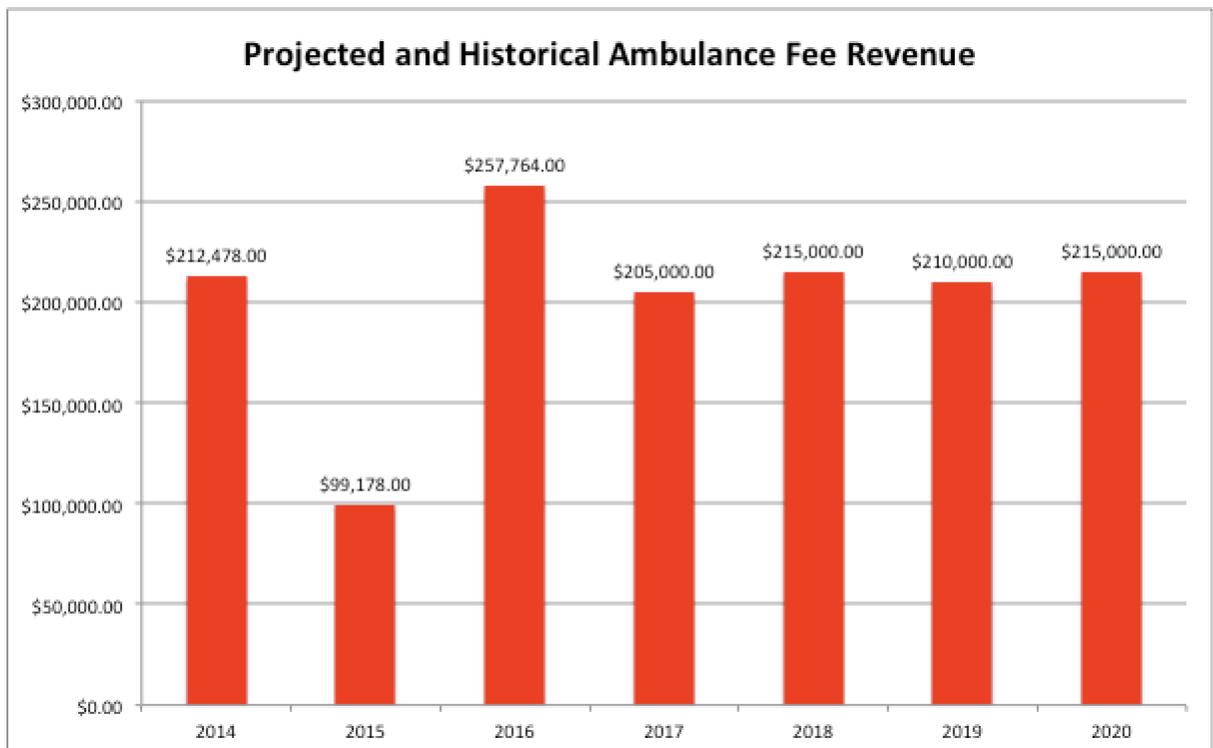


The General Fund

2018 Ambulance Fees: *\$215,000*

Explanation

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

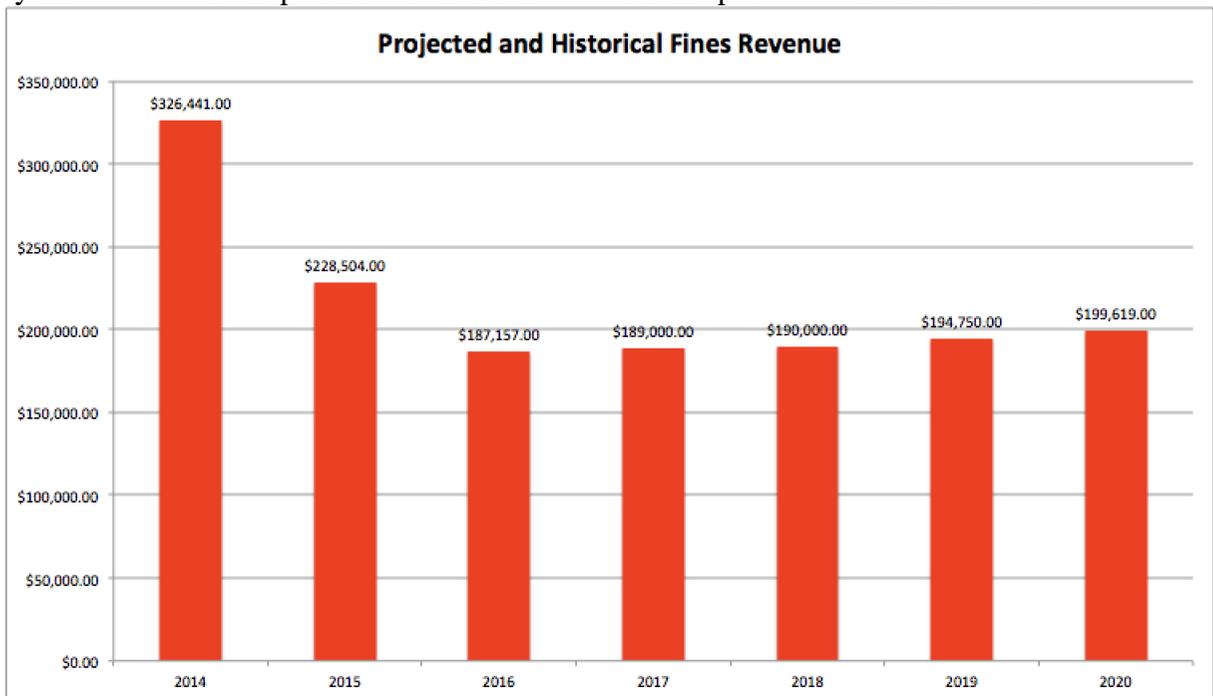


The General Fund

2018 Fines: *\$190,000*

Explanation

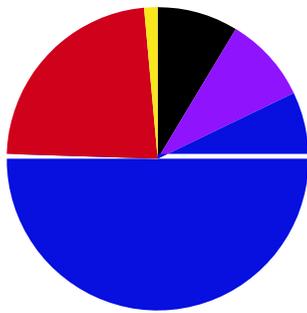
This revenue source comes from violations of the City of Brentwood Ordinances, such as failure to obtain a relevant permit or license. The fines for such failures vary, and the city government has the legal authority to levy fines based on Chapter 215 of the Brentwood Municipal Code and from state law.



The General Fund

2018 Permit Fees: \$173,500

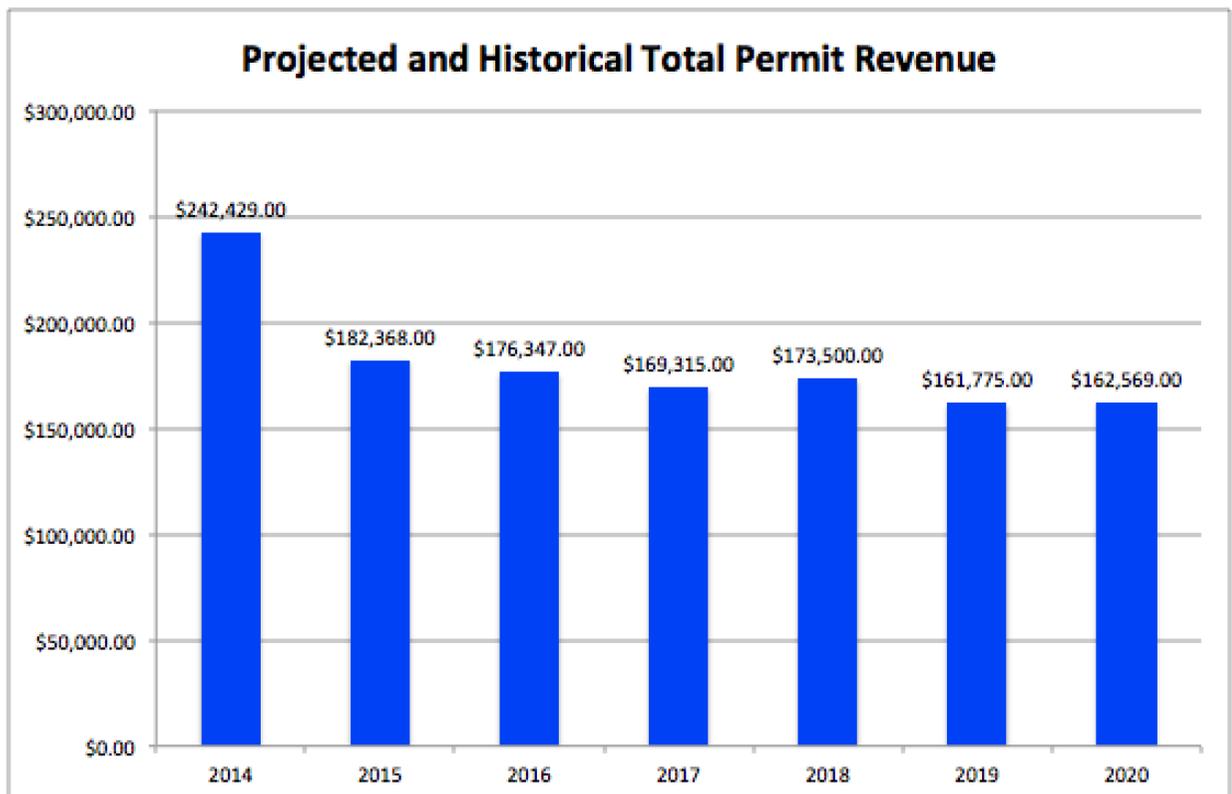
2018 Permit Revenue



- Electrical (8.65%) ■ Plumbing (9.22%) ■ Building (57.64%)
- Occupancy (23.05%) ■ Building Permits-Fire (1.44%)

Explanation

The City of Brentwood issues four types of permits: electrical, plumbing, occupancy, and building permits. The City's authority to charge fees for these permits comes respectively from Section 500.530, 500.740, 500.210, and 500.800 of the City of Brentwood Ordinances. Homeowners who wish to take advantage of these services must apply for a permit at Brentwood City Hall in order to ensure building and community safety.



The Capital Improvements Fund

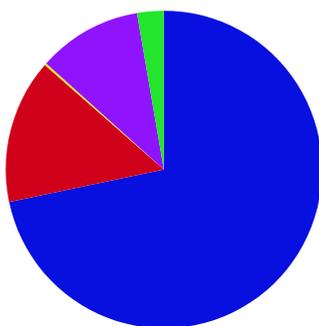
Introduction

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

2018 Projected Revenue

The Capital Improvement Fund is supported primarily by a one-half cent capital improvement sales tax and by outside grants. The City projects no significant change in these revenue sources from FY 2017.

2018 Projected Revenue Sources



■ Sales Tax (71.72%) ■ HIC Pedestrian STP (14.71%)
■ Interest Income (0.22%) ■ Transfer In (10.63%)
■ Sale of City Property (2.72%)

| Source | 2018 Revenue |
|-----------------------|--------------------|
| Sales Tax | \$2,637,781 |
| HIC Pedestrian STP | \$541,156 |
| Sale of City Property | \$100,000 |
| Interest Income | \$8,000 |
| Transfer In | \$641,000 |
| Total | \$3,927,937 |

The Capital Improvements Fund

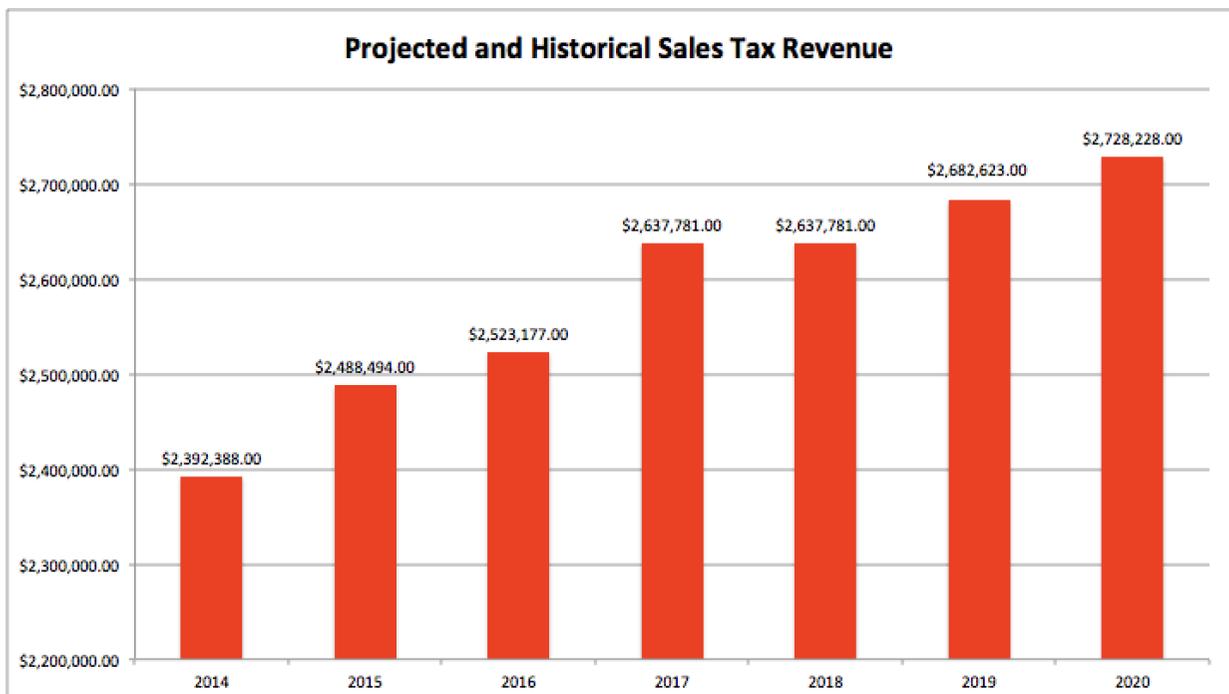
2018 Sales Tax:

\$2,637,781

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.



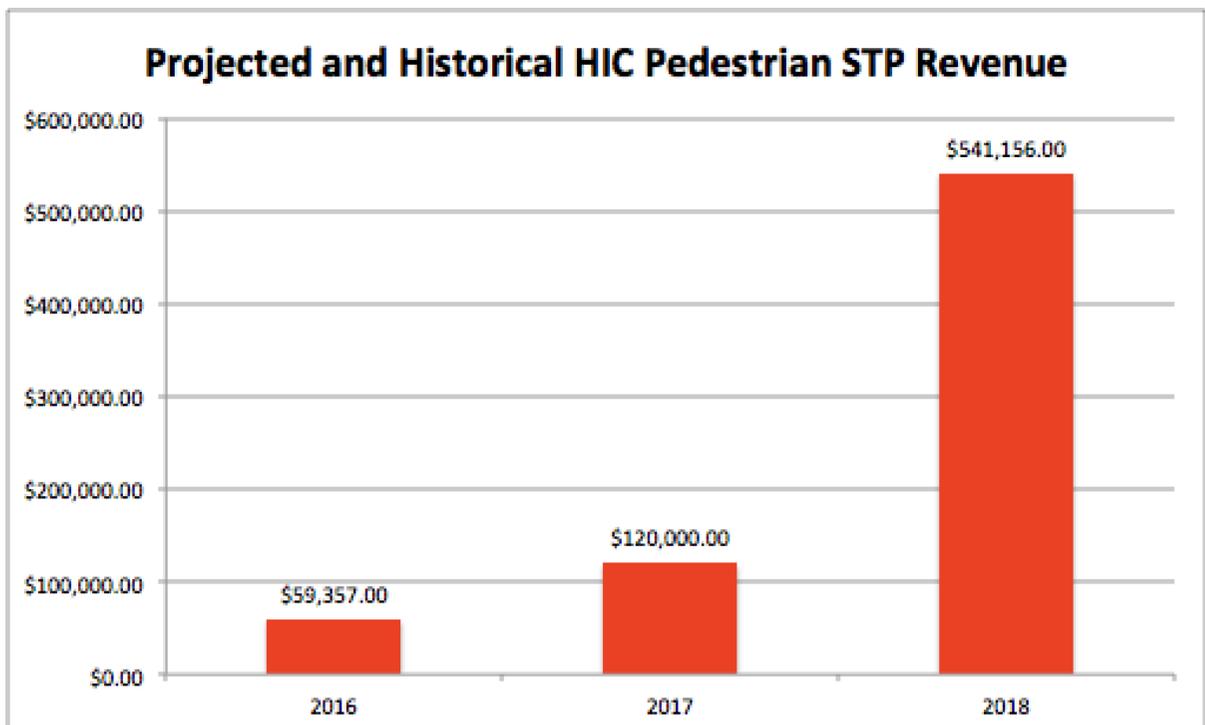
The Capital Improvements Fund

2018 HIC Pedestrian STP:

\$541,156

Explanation

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

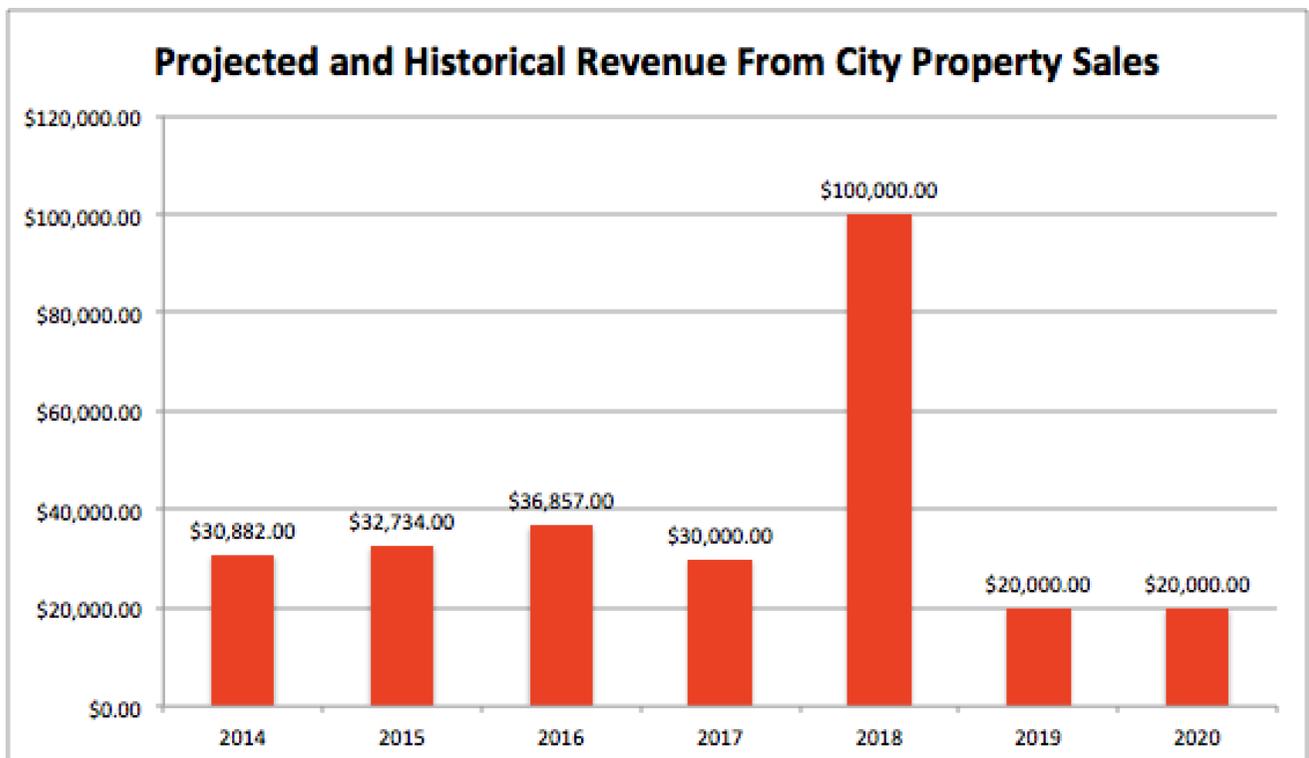


The Capital Improvements Fund

2018 Sale of City Property: *\$100,000*

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. This year, the city is preparing to sell an electric bucket truck. The City's authority to sell assets comes from Section 135 of the City of Brentwood Ordinances.



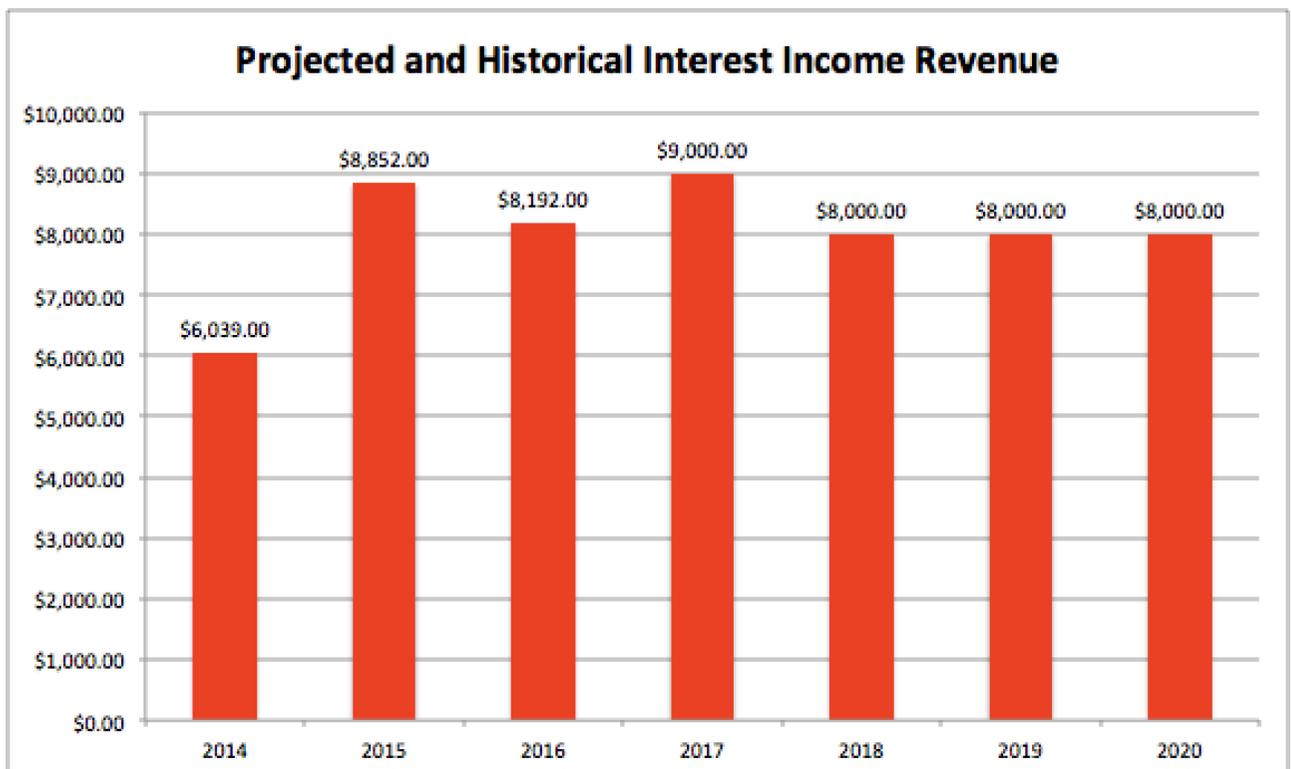
The Capital Improvements Fund

2018 Interest Income:

\$8,000

Explanation

The City of Brentwood maintains low-risk investments that net it 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.



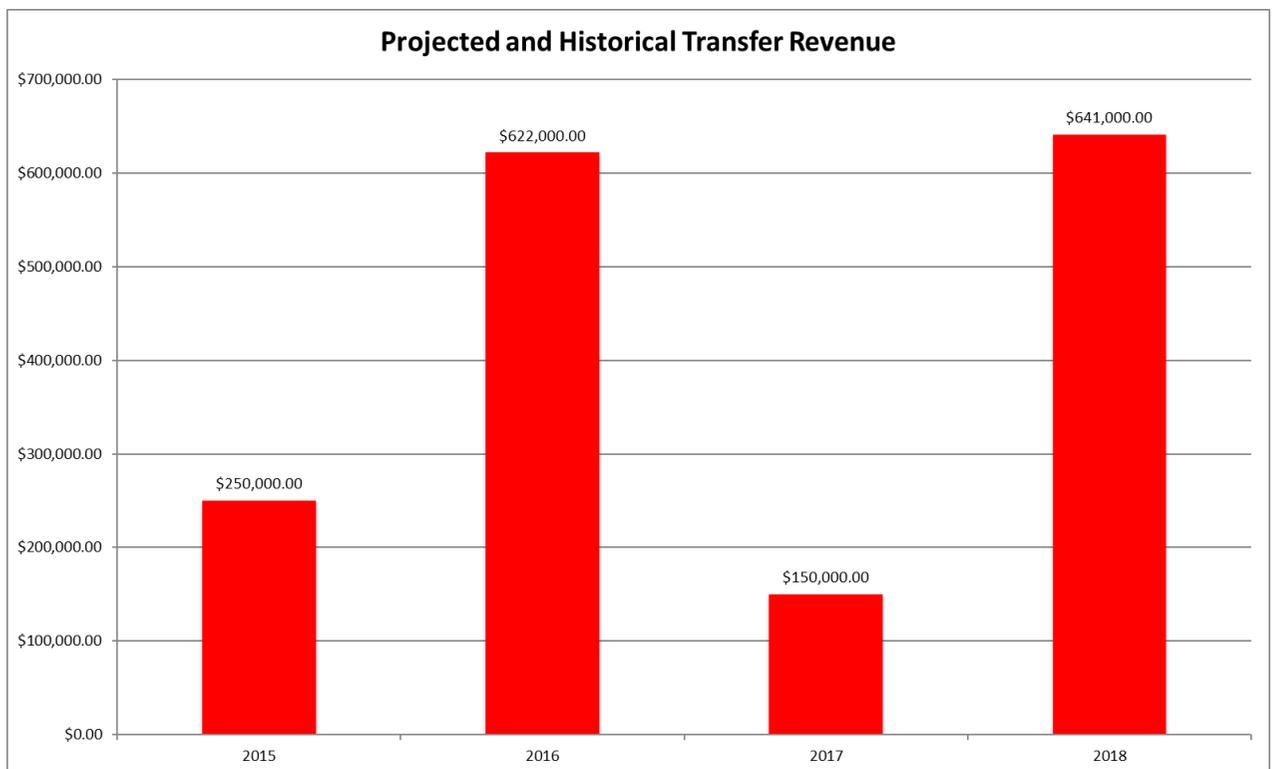
The Capital Improvements Fund

2018 Transfers In:

\$641,000

Explanation

The City of Brentwood transfers revenue between funds based upon financial need. The City has the legal right to do so as long as it does not misuse revenue earmarked for a certain purpose. In 2018, the monies transferred into the Capital Improvement Fund come from the General Fund.



Storm Water & Parks Improvements Fund

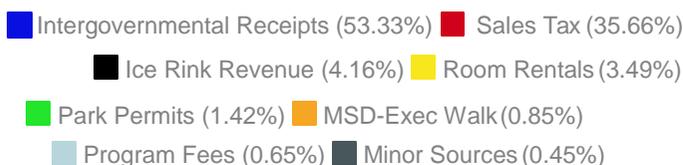
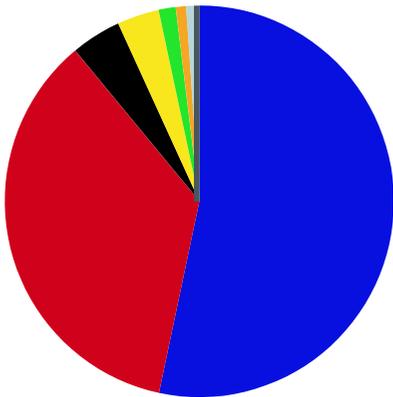
Introduction

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

2018 Projected Revenue

The two primary sources of revenue for the Storm Water and Parks Improvement Fund are intergovernmental receipts and a one-half cent sales tax. The fund also raises money by charging for services that the Parks and Recreation Department provides. The City expects a sharp increase in FY 2018 intergovernmental receipts as the Parks and Recreation Department applies for construction grants as well as a transfer in from the General Fund.

2018 Projected Revenue Sources



| Source | 2018 Revenue |
|--------------------------|-----------------------|
| Intergovernmental | \$4,564,000.00 |
| Sales Tax | \$3,051,567.00 |
| Ice Rink Revenue | \$356,041.00 |
| Room Rentals | \$298,900.00 |
| Park Permits | \$121,200.00 |
| MSD-Exec Walk | |
| Funding | \$72,541.00 |
| Program Fees | \$55,243.00 |
| Minor Sources of Revenue | \$38,800.00 |
| Total | \$8,558,292.00 |

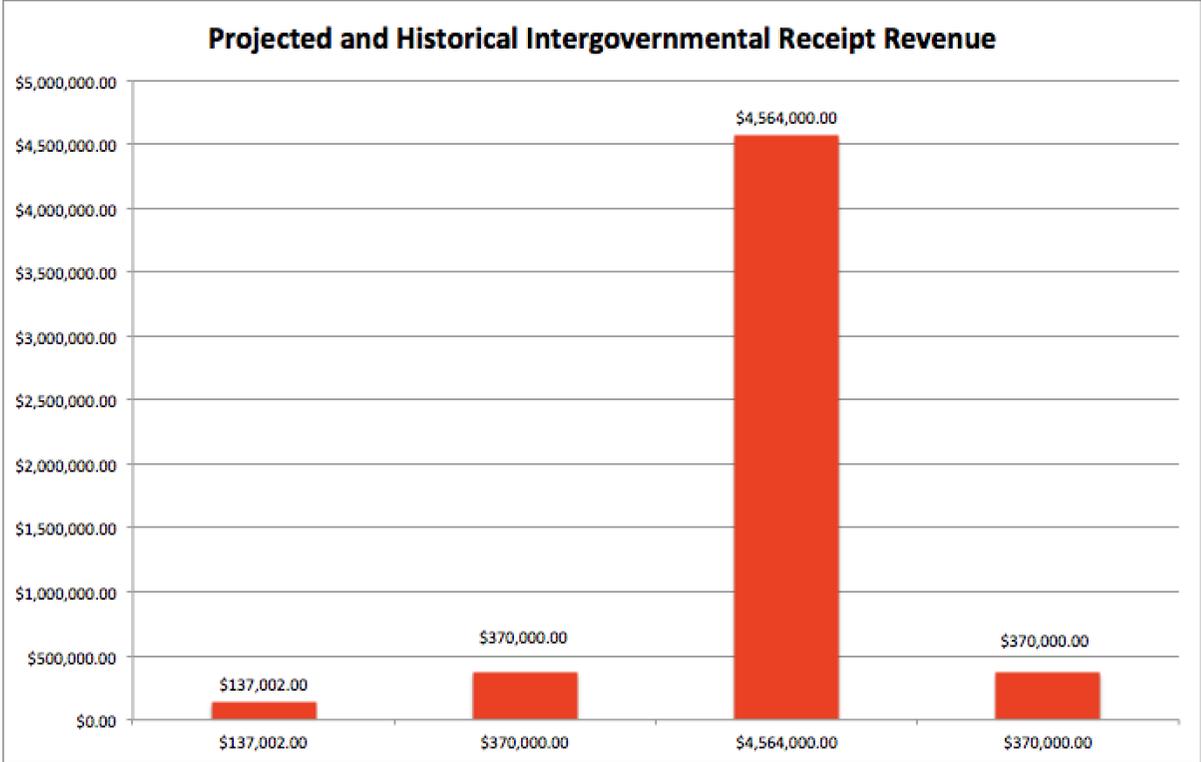
Storm Water & Parks Improvements Fund

2018 Intergovernmental Receipts and Transfers In:

\$4,564,000

Explanation

Intergovernmental Receipts are funds sourced from other governmental entities, such as federal or state grants. One example of such a receipt is the Parks and Recreation Department's ongoing effort to secure grant funding to support the renovation of Brentwood Park's playground. The City's legal authority to receive such grants comes from the federal or state law under which the grant is disbursed. Additionally, a large transfer from the General Fund will be made in order to begin work on the Manchester Road Improvement Project that is made up of three separate yet related sub-projects.

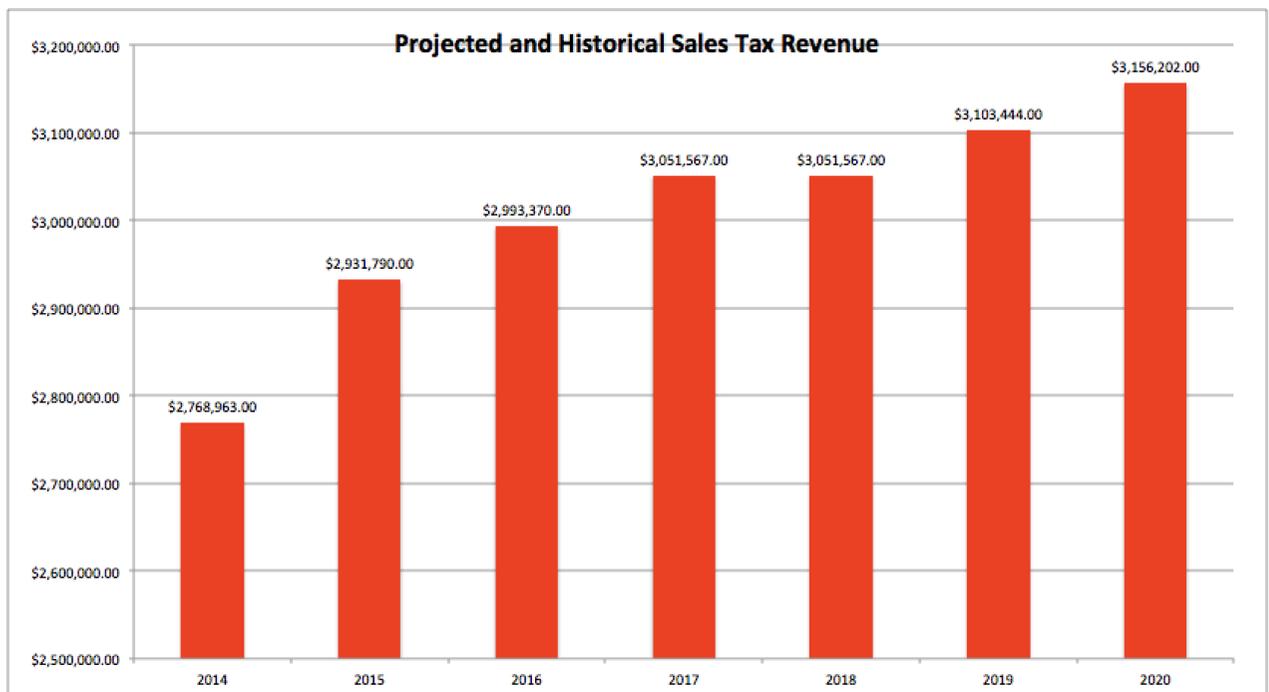


Storm Water & Parks Improvements Fund

2018 Sales Tax: *\$3,051,567*

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.

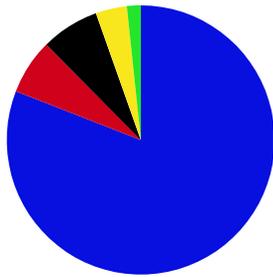


Storm Water & Parks Improvements Fund

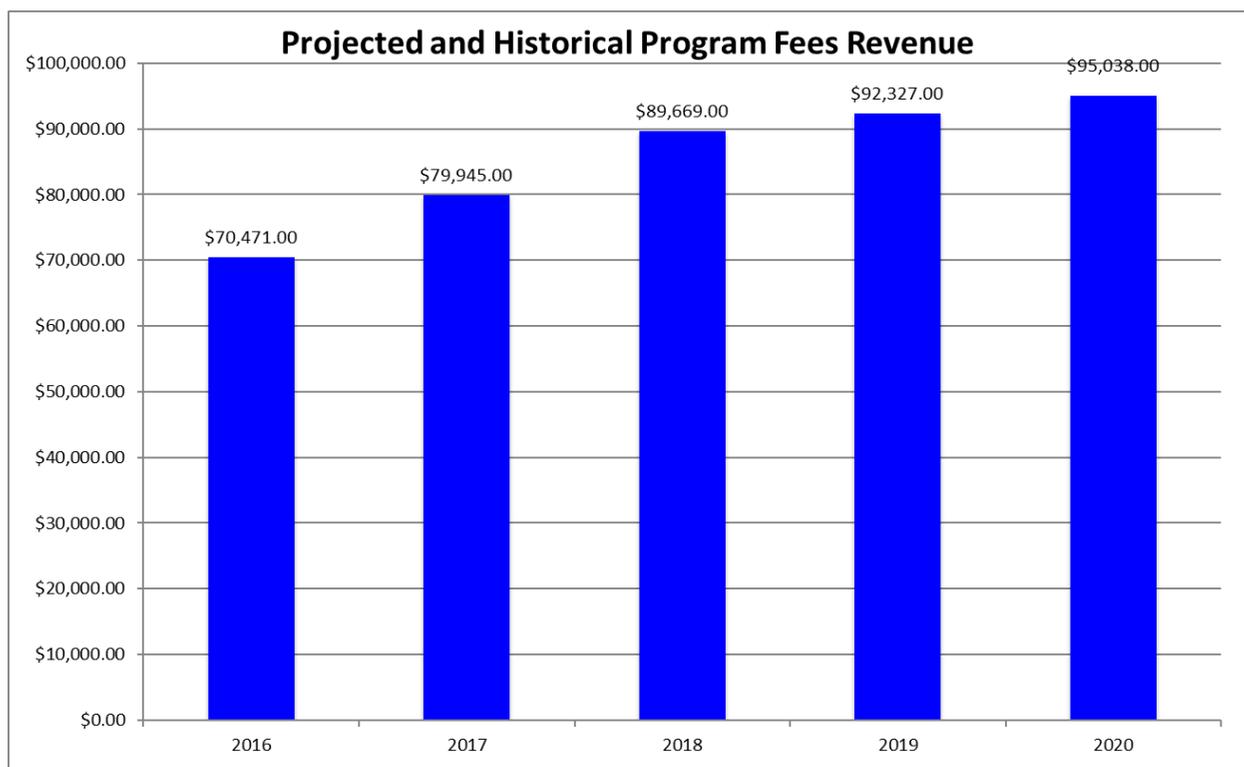
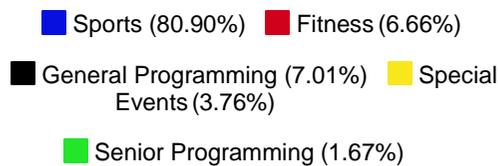
2018 Program Fees: \$89,669

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 (\$219/team) and Adult Fitness Classes (\$60/session for Brentwood residents).



2018 Program Fees Revenue

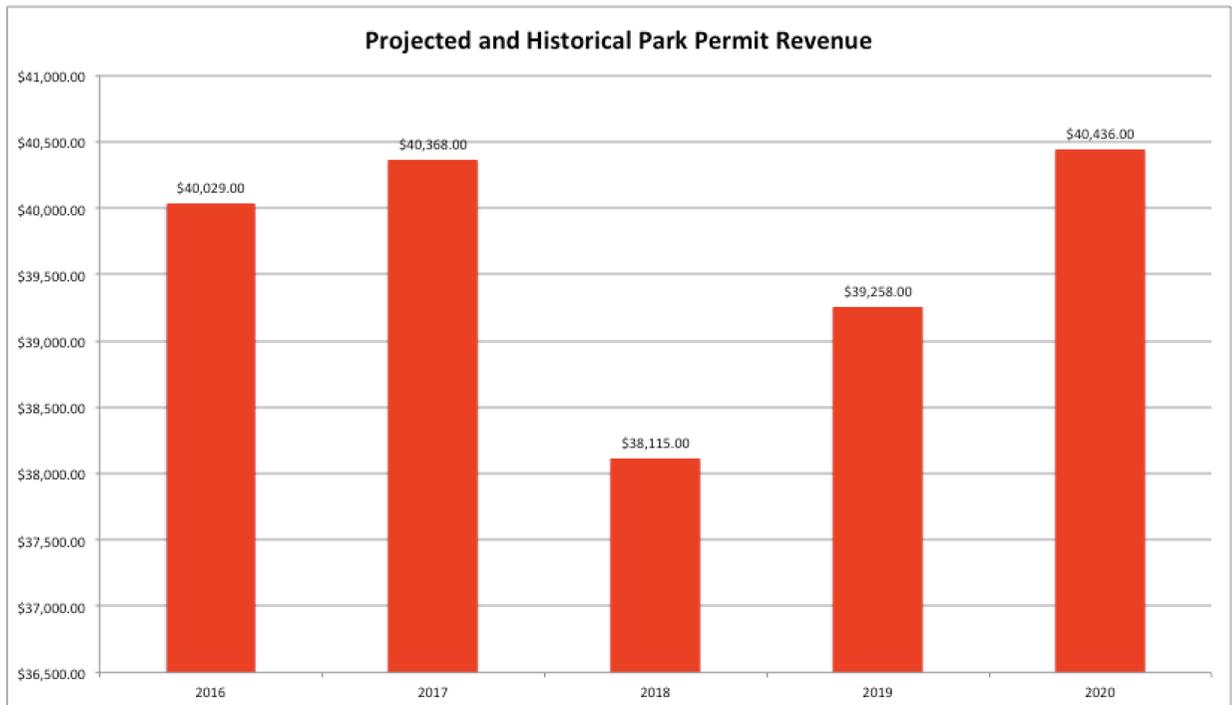


Storm Water & Parks Improvements Fund

2018 Park Permits: \$38,115

Explanation

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



Storm Water & Parks Improvements Fund

2018 Room Rentals: \$121,200

Explanation

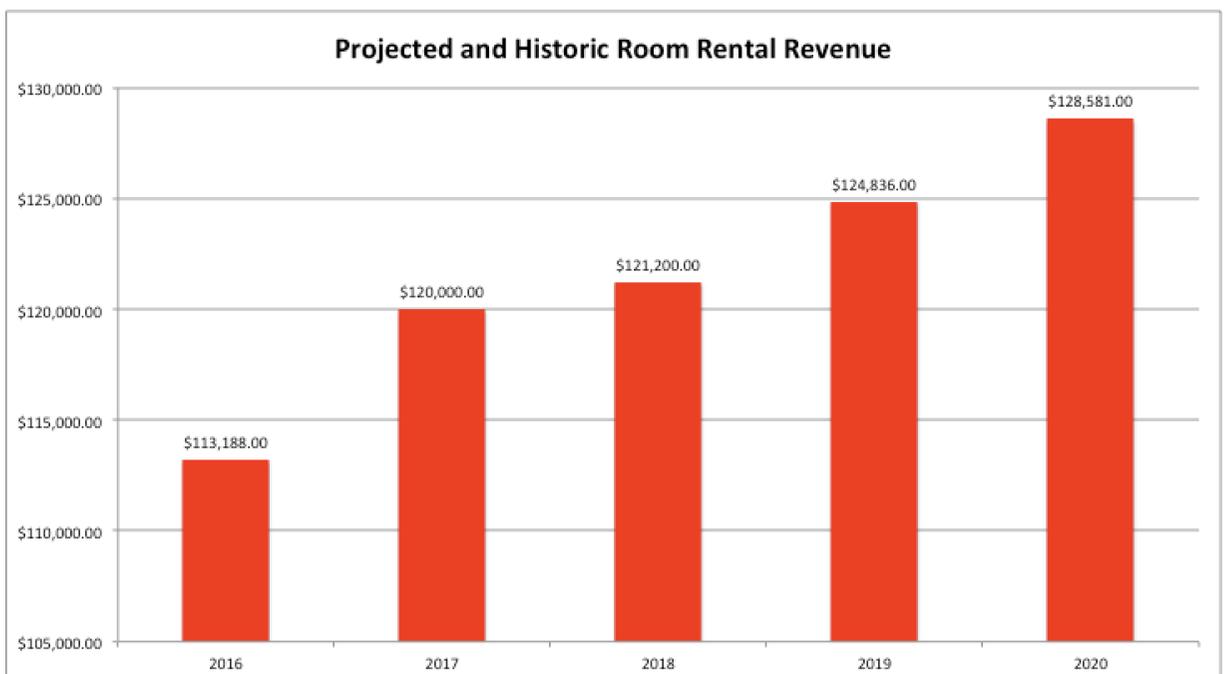
The Parks and Recreation Department's authority to charge fees for renting rooms in its facilities comes from the City of Brentwood Ordinances Section 225.050.

Rooms in the Recreation Complex can be used for a variety of events, such as parties, meetings, and other social gatherings. The rates vary per room, as seen below:

| | <i>Resident & Nonprofit</i> | <i>Nonresident</i> | <i>Deposits</i> | <i>Capacity</i> |
|-------------------------------------|---------------------------------|--------------------|-----------------|-----------------|
| Multi-Purpose Room A (full kitchen) | \$50/hour | \$60/hour | \$125 | 60 |
| Multi-Purpose Room B (half room) | \$25/hour | \$30/hour | \$100 | 36 |
| Multi-Purpose Room B (full room) | \$40/hour | \$50/hour | \$100 | 72 |
| Multi-Purpose Room C | \$40/hour | \$50/hour | \$100 | 90 |
| Galley Kitchen | \$20/flat | \$25/flat | N/A | |

**Contract time must include your decorating/set-up/clean-up time.
Full payment is due at time of reservation.
For more information or to reserve a room contact
Tim Hohenstein at 314.963.8688 or thohenstein@brentwoodmo.org.
For more information visit brentwoodmo.org/meetingrooms.**

Above: Room rental rates from *Parc*, the Brentwood Parks and Recreation Activity Guide



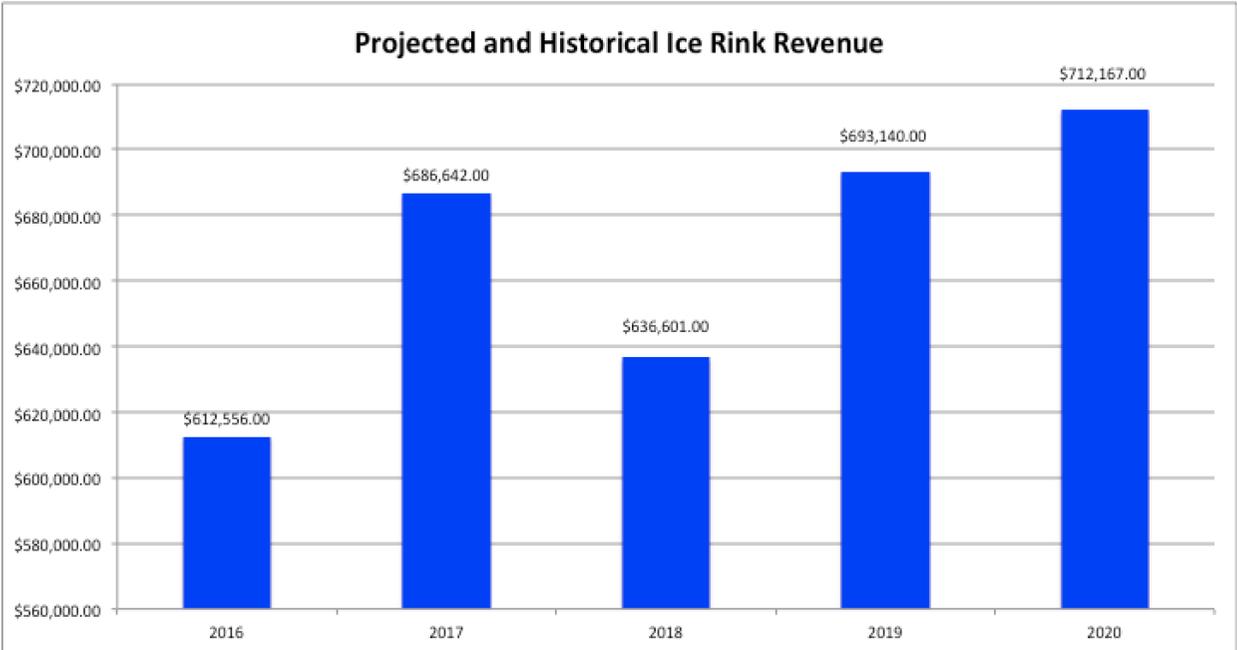
Storm Water & Parks Improvements Fund

2018 Ice Rink Revenue: \$636,601

Explanation

| Source | 2018 Revenue |
|----------------------|---------------------|
| Rink Fees | \$298,900.00 |
| Ice Rink Admissions | \$92,700.00 |
| Ice Rink Rentals | \$244,551.00 |
| Ice Rink Concessions | \$450.00 |
| Total | \$636,601.00 |

This item covers all funds raised by charging fees for use of the ice rink. "Ice Rink Admissions" designates the fee levied per individual use of the rink; while "Ice Rink Rental" designates the rental of the entire ice rink by a private organization such as a club team. "Rink Fees" includes programs such as Stick and Puck that are offered only on the ice. 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

2018 Minor Sources of Revenue: *\$57,140*

| Source | 2018 Revenue |
|---------------------------------|--------------------|
| Memorial Tree and Bench Program | \$500.00 |
| Birthday Party Fees | \$8,790.00 |
| Skate Rentals | \$10,000.00 |
| Vending | \$2,750.00 |
| Sponsorships | \$9,350.00 |
| Interest Income | \$7,000.00 |
| Dog Park Memberships | \$3,750.00 |
| SLAIT Premium Return | \$15,000.00 |
| Total | \$57,140.00 |

Explanation

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

Sewer Lateral Improvements Fund

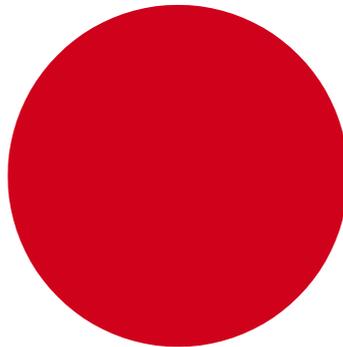
Introduction

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.

2018 Projected Revenue

There a single source of revenue in FY 2018 for the Sewer Improvement Fund: an annual assessment fee on real estate bills. The city does not project any significant change in this revenue in FY 2018.

2018 Projected Revenue Source



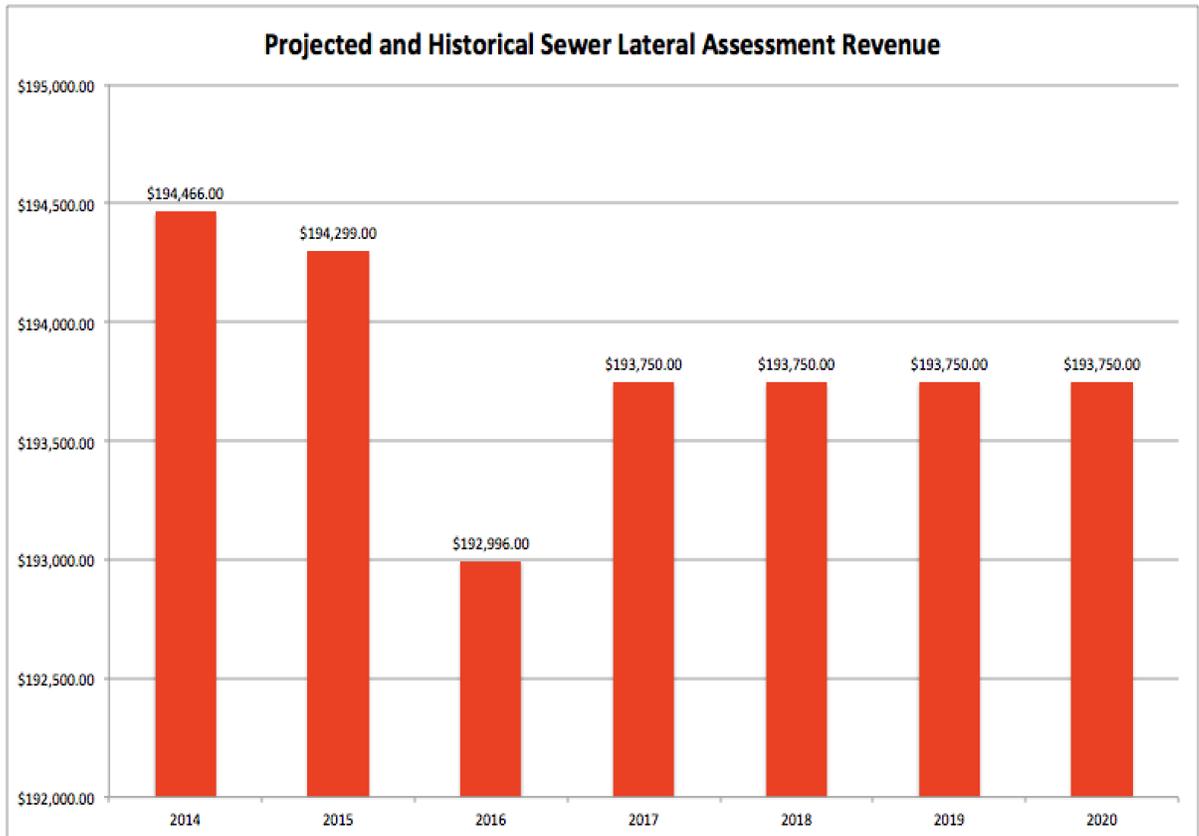
■ Assessment (100%)

Sewer Lateral Improvements Fund

2018 Assessments: *\$193,750*

Explanation

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



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Revenues

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

GENERAL FUND REVENUE

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|----------------|--------------------------------|-------------|-------------|-------------|---------------|--------------------|----------------|--------------|----------------|----------------|-----------------|
| 4002 | AD VALOREM TAXES | 270,339 | 306,079 | 300,650 | 306,822 | - | 306,822 | 311,000 | 320,330 | 329,940 | 1.36% |
| 4010 | ROAD & BRIDGE TAX | 281,208 | 278,003 | 270,693 | 280,000 | 149,570 | 275,000 | 280,000 | 284,760 | 289,601 | 0.00% |
| 4015 | FINANCIAL INSTITUTION TAX | 19,657 | 14,827 | 49,973 | 15,000 | 49,973 | 50,000 | 40,000 | 15,000 | 15,000 | 166.67% |
| 4025 | SALES TAX | 5,005,531 | 5,055,547 | 5,128,361 | 5,600,000 | 4,028,834 | 5,600,000 | 5,600,000 | 5,695,200 | 5,792,018 | 0.00% |
| | PUBLIC SAFETY TAX | | | | | | | 443,000 | 450,531 | 458,190 | NEW-GF |
| 4027 | MUNICIPAL FIRE SALES TAX | 1,359,279 | 1,456,697 | 1,490,041 | 1,473,008 | 1,121,948 | 1,473,008 | 1,473,008 | 1,498,049 | 1,523,516 | 0.00% |
| 4030 | STATE MOTOR FUEL TAX | 305,111 | 315,098 | 319,663 | 290,000 | 244,509 | 290,000 | 290,000 | 290,000 | 290,000 | 0.00% |
| 4035 | CIGARETTE TAX | 38,197 | 38,197 | 38,197 | 38,197 | 28,648 | 38,000 | 38,000 | 38,197 | 38,197 | -0.52% |
| 4040 | UTILITY FRANCHISE-LACLEDE GAS | 154,737 | 130,002 | 111,293 | 135,000 | 100,733 | 140,000 | 140,000 | 140,000 | 145,000 | 3.70% |
| 4045 | UTILITY FRANCHISE-UNION ELEC | 724,761 | 685,270 | 660,498 | 670,000 | 475,684 | 625,000 | 650,000 | 675,000 | 680,000 | -2.99% |
| 4050 | COMMUNICATIONS - TELEPHONE | 457,088 | 437,203 | 398,067 | 470,000 | 275,586 | 400,000 | 400,000 | 485,000 | 500,000 | -14.89% |
| 4055 | UTIL FRAN-ST. LOUIS CNTY WATER | 62,515 | 54,732 | 21,693 | 35,500 | 43,287 | 55,000 | 55,000 | 36,000 | 36,500 | 54.93% |
| 4060 | CABLEVISION | 166,391 | 170,298 | 164,181 | 155,000 | 116,401 | 165,000 | 160,000 | 155,000 | 155,000 | 3.23% |
| 4100 | OCCUPATIONAL LICENSES | 1,496,224 | 1,529,925 | 1,542,714 | 1,530,000 | 1,477,678 | 1,530,000 | 1,530,000 | 1,533,000 | 1,535,000 | 0.00% |
| 4110 | LIQUOR LICENSES | 11,927 | 13,303 | 12,003 | 12,000 | 12,053 | 15,000 | 12,000 | 12,000 | 12,000 | 0.00% |
| 4115 | AUTOMOBILE LICENSES | 36,513 | 36,089 | 35,077 | 36,000 | 22,064 | 33,000 | 36,000 | 36,000 | 36,000 | 0.00% |
| 4135 | OCCUPANCY PERMITS | 37,829 | 35,732 | 32,822 | 40,000 | 24,975 | 35,000 | 40,000 | 40,000 | 40,000 | 0.00% |
| 4140 | BUILDING PERMITS | 153,618 | 108,392 | 104,885 | 85,000 | 71,404 | 100,000 | 100,000 | 85,000 | 85,000 | 17.65% |
| 4142 | BUILDING PERMITS - FIRE | 4,694 | 3,546 | 4,009 | 5,000 | 1,247 | 1,500 | 2,500 | 5,000 | 5,000 | -50.00% |
| 4145 | PLANNING/ZONING APPLICATIONS | 1,210 | 975 | 850 | 1,500 | - | 1,000 | 1,000 | 1,500 | 1,500 | -33.33% |
| 4150 | ELECTRICAL PERMITS | 24,680 | 17,739 | 16,716 | 15,375 | 12,384 | 15,815 | 15,000 | 15,375 | 15,759 | -2.44% |
| 4155 | PLUMBING PERMITS | 21,608 | 16,959 | 17,915 | 15,375 | 15,118 | 17,000 | 16,000 | 16,400 | 16,810 | 4.07% |
| 4205 | GRANTS - MISC | 13,500 | - | - | - | - | - | - | - | - | - |
| 4210 | GRANTS/POLICE FEDERAL/STATE | - | - | 778 | - | 756 | - | - | - | - | - |
| 4211 | POL TRAFFIC GRANT | 1,848 | 16,964 | 3,501 | 8,500 | - | - | - | - | - | - |
| 4300 | PROGRAM FEES-SPORTS | 55,341 | 48,903 | - | - | - | - | - | - | - | - |
| 4301 | RECREATION FEES-FITNESS | 13,202 | 6,850 | - | - | - | - | - | - | - | - |
| 4302 | RECREATION FEES-GENL PROG | 14,272 | 1,614 | - | - | - | - | - | - | - | - |
| 4303 | RECREATION FEES-SPEC EVENTS | 3,377 | 4,724 | - | - | - | - | - | - | - | - |
| 4304 | RECREATION FEES-SENIOR PROG | - | 10,213 | - | - | - | - | - | - | - | - |
| 4305 | PARK PERMITS | 48,816 | 39,124 | - | - | - | - | - | - | - | - |
| 4310 | ROOM RENTAL | 96,786 | 58,841 | 200 | - | - | - | - | - | - | - |
| 4320 | RENTAL PROPERTY | 11,168 | 11,068 | 11,068 | 11,068 | 8,226 | 11,068 | 11,068 | 11,068 | 11,068 | 0.00% |
| 4326 | RINK FEES | 304,669 | 202,810 | - | - | - | - | - | - | - | - |
| 4335 | ICE RINK ADMISSIONS | 85,289 | 61,415 | - | - | - | - | - | - | - | - |
| 4340 | ICE RINK RENTALS | 225,717 | 164,055 | - | - | - | - | - | - | - | - |
| 4341 | BIRTHDAY PARTY FEES | 6,316 | 7,449 | - | - | - | - | - | - | - | - |
| 4345 | CONCESSIONS-RINK | 3,686 | 1,628 | - | - | - | - | - | - | - | - |
| 4350 | SKATE RENTALS | 9,279 | 9,103 | - | - | - | - | - | - | - | - |
| 4355 | LOCKER RENTALS | 140 | 123 | - | - | - | - | - | - | - | - |
| 4365 | VENDING | 3,838 | 2,593 | - | - | - | - | - | - | - | - |
| 4370 | TRASH, ETC. PICKUPS | 25,991 | 28,589 | 29,264 | 28,000 | 22,148 | 30,000 | 30,000 | 30,000 | 30,000 | 7.14% |
| 4375 | AMBULANCE FEES | 212,478 | 99,178 | 257,764 | 205,000 | 140,090 | 205,000 | 215,000 | 210,000 | 215,000 | 4.88% |

| Account Number | ACCOUNT DESCRIPTIONS | Actual | Actual | Actual | Budgeted | Through 09/30 | Estimated | Adopted | Projected | Projected | Budget |
|----------------------|---------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|-------------------|-------------------|-------------------|-------------------|--------------|
| | | 2014 | 2015 | 2016 | 2017 | 2017 | 2017 | 2018 | 2019 | 2020 | % Change |
| 4385 | INTERDEPARTMENT UTIL & MAINT. | 7,500 | 7,500 | 7,500 | 7,500 | 5,625 | 8,000 | 7,500 | 7,500 | 7,500 | 0.00% |
| 4400 | POLICE REPORTS | 1,859 | 2,436 | 2,035 | 2,000 | 1,132 | 1,600 | 2,000 | 2,000 | 2,000 | 0.00% |
| 4405 | CRIME VICTIMS-BRENTWOOD | 1,039 | 954 | 619 | 1,000 | 311 | 750 | 750 | 1,000 | 1,000 | -25.00% |
| 4410 | FINES | 326,441 | 228,504 | 187,157 | 189,625 | 105,171 | 189,000 | 190,000 | 194,750 | 199,619 | 0.20% |
| 4411 | ATS | - | - | - | - | - | - | - | - | - | - |
| 4414 | POLICE TRAINING | 3,302 | - | 1,932 | 3,700 | - | - | - | - | - | -100.00% |
| 4415 | TRAINING FEES-BRENTWOOD | 5,558 | 4,890 | 2,892 | 8,000 | 1,682 | 2,250 | 3,000 | 3,500 | 4,000 | -62.50% |
| 4416 | SEIZED PROPERTY | 6,353 | 113,611 | 48,198 | 10,000 | 54,614 | 55,000 | 10,000 | - | - | 0.00% |
| 4430 | INTERCITY JOINT SERVICES | 25,567 | 6,111 | 6,775 | - | 1,320 | 2,000 | 1,500 | - | - | - |
| 4435 | INTERGOVERNMENTAL REVENUE-DEA | 16,729 | 15,151 | 20,648 | 17,200 | 13,315 | 14,500 | - | - | - | -100.00% |
| 4440 | INTERGOVERNMENTAL REVENUE-BSD | 1,841 | 1,895 | 2,088 | 1,890 | 1,106 | 1,400 | 1,500 | 1,500 | 1,500 | -20.63% |
| 4445 | INTERGOVERNMENTAL REVENUE-FEMA) | - | - | 18,352 | - | - | - | - | - | - | - |
| 4510 | SALE OF CITY PROPERTY | - | - | 200 | - | 4,164 | 4,500 | 5,000 | - | - | - |
| 4520 | WEED CUTTING, CLEAN UP | 2,863 | 2,406 | 2,699 | 1,500 | 2,013 | 3,000 | 2,500 | 2,500 | 2,500 | 66.67% |
| 4525 | INTEREST INCOME | 7,189 | 7,618 | 10,005 | 8,000 | 7,662 | 9,000 | 9,000 | 9,000 | 9,000 | 12.50% |
| 4526 | INTEREST INCOME-PLUMBERS TRUST | 1 | 1 | 1 | 1 | - | - | - | - | - | -100.00% |
| 4530 | PLANNING & DEVELOPMENT MISC. | 2,475 | 1,160 | 1,830 | 2,000 | 2,107 | 2,500 | 2,000 | 2,000 | 2,000 | 0.00% |
| 4535 | INSURANCE/OTHER SETTLEMENTS | 21,018 | 13,166 | 1,186 | 11,000 | 14,248 | 15,000 | 11,000 | 11,000 | 11,000 | 0.00% |
| 4540 | FALSE ALARMS | 1,395 | 2,765 | 6,035 | 3,500 | 2,285 | 3,000 | 3,000 | 3,750 | 4,000 | -14.29% |
| 4545 | FESTIVAL REVENUE | - | - | - | - | - | - | 10,000 | 10,000 | 10,000 | NEW-GF |
| 4550 | GOLF TOURNAMENT REVENUE | - | 4,595 | 14,132 | 5,500 | 10,175 | 14,950 | 5,000 | 5,000 | 5,000 | -9.09% |
| 4555 | MISCELLANEOUS INCOME | 3,701 | - | - | - | - | - | - | - | - | - |
| 4560 | DONATIONS MISCELLANEOUS | - | 175 | - | - | - | - | - | - | - | - |
| 4565 | DONATIONS - POLICE & FIRE | 2,955 | 1,550 | 1,000 | 500 | 1,000 | 500 | 500 | 500 | 500 | 0.00% |
| 4575 | T.I.F. REIMBURSEMENTS | 83,041 | - | - | - | - | - | - | - | - | - |
| 4576 | MERIDIAN TDD REIMBURSEMENT | 13,000 | - | - | 15,000 | - | - | - | - | - | -100.00% |
| 4577 | TDD COLLECTION FEES | 24,000 | 24,000 | 24,000 | 24,000 | - | 24,000 | 24,000 | 24,000 | 24,000 | 0.00% |
| 4578 | STRASSNER TDD REIMBURSEMENT | - | - | - | - | - | - | - | - | - | - |
| 4585 | SLAIT PREMIUM RETURN | 38,436 | 41,726 | 61,955 | 30,000 | - | 41,000 | 30,000 | 35,000 | 40,000 | 0.00% |
| Total by Year | | 12,365,093 | 11,960,066 | 11,444,113 | 11,803,261 | 8,671,242 | 11,804,919 | 12,206,826 | 12,391,410 | 12,579,718 | 3.42% |

CAPITAL IMPROVEMENTS FUND

| | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|--------------------------------|------------------|------------------|------------------|------------------|-----------------------|-------------------|------------------|-------------------|-------------------|--------------------|
| 4002 AD VALOREM TAXES | (4,433) | (1,844) | (946) | - | - | - | - | - | - | - |
| 4025 SALES TAX | 2,392,388 | 2,488,494 | 2,523,177 | 2,637,781 | 1,910,118 | 2,637,781 | 2,637,781 | 2,682,623 | 2,728,228 | 0.00% |
| 4026 RECYCLE GRANTS | 10,000 | - | - | - | - | - | - | - | - | - |
| 4028 PEDESTRIAN/TRANSIT STP | 106,965 | - | - | - | - | - | - | - | - | - |
| 4029 ROSE AVENUE STP | 48,365 | - | - | - | - | - | - | 331,964 | - | - |
| 4030 LITZINGER ROAD STP | 148,722 | 688,295 | - | - | 265,226 | 265,226 | - | - | - | - |
| 4031 RESERVES | - | - | - | - | - | - | - | - | - | - |
| 4032 HIC PEDESTRIAN STP | - | - | 59,357 | 661,156 | 93,597 | 120,000 | 541,156 | - | - | -18.15% |
| 4038 PEDESTRIAN/TRANSIT TDD | 28,964 | - | - | - | - | - | - | - | - | - |
| 4205 GRANTS - MISC | 254,832 | - | - | - | - | - | - | - | - | - |
| 4510 SALE OF CITY PROPERTY | 30,882 | 32,734 | 36,857 | 15,000 | 25,948 | 30,000 | 100,000 | 20,000 | 20,000 | 566.67% |
| 4525 INTEREST INCOME | 6,039 | 8,852 | 8,192 | 5,500 | 6,813 | 9,000 | 8,000 | 8,000 | 8,000 | 45.45% |
| 4599 DEBT PROCEEDS | 193,933 | - | - | - | - | - | - | - | - | - |
| 4625 TRANSFER IN | - | 250,000 | 622,000 | 150,000 | - | 150,000 | 641,000 | - | - | 327.33% |
| 4950 INTERGOVERNMENTAL RECEIPT | 22,364 | - | 71,371 | - | - | - | - | - | - | - |
| Total by Year | 3,239,021 | 3,466,533 | 3,320,008 | 3,469,437 | 2,301,701 | 3,212,007 | 3,927,937 | 3,042,587 | 2,756,228 | 13.22% |

STORM WATER & PARK IMPROVEMENTS FUND

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|----------------|-------------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|-----------------|
| 4002 | AD VALOREM TAXES | (1,634) | (1,097) | (657) | - | - | - | - | - | - | 0.00% |
| 4025 | SALES TAX | 2,768,963 | 2,931,790 | 2,993,370 | 3,051,567 | 2,263,394 | 3,051,567 | 3,051,567 | 3,103,444 | 3,156,202 | 0.00% |
| 4031 | RESERVES | - | - | - | - | - | 800,000 | - | - | - | 0.00% |
| 4200 | MEMORIAL TREE & BENCH PROGRAM | 250 | - | 250 | 500 | 250 | 250 | 500 | 2,500 | 3,000 | 0.00% |
| 4205 | GRANTS | - | 417,210 | - | - | - | - | - | - | - | - |
| 4210 | MSD-EXEC WALK FUNDING | 246,066 | - | 47,488 | 67,990 | 57,919 | 68,756 | 72,541 | 74,717 | 76,959 | 6.69% |
| 4300 | PROGRAM FEES-SPORTS | - | - | 5,653 | 10,324 | 3,705 | 4,800 | 5,968 | 6,147 | 6,331 | -42.19% |
| 4301 | RECREATION FEES-FITNESS | - | - | 2,418 | 6,795 | 4,169 | 4,300 | 6,285 | 6,487 | 6,668 | -7.51% |
| 4302 | RECREATION FEES-GENL PROG | - | - | 2,954 | 4,935 | 1,150 | 2,000 | 3,375 | 3,476 | 3,580 | -31.61% |
| 4303 | RECREATION FEES-SPEC EVENTS | - | - | 11,958 | 14,945 | 853 | 855 | 1,500 | 1,500 | 1,500 | -89.96% |
| 4304 | RECREATION FEES-SENIOR PROG | - | - | 40,029 | 39,140 | 37,880 | 40,368 | 38,115 | 39,258 | 40,436 | -2.62% |
| 4305 | PARK PERMITS | - | - | 113,188 | 120,000 | 94,777 | 120,000 | 121,200 | 124,836 | 128,581 | 1.00% |
| 4310 | ROOM RENTAL | - | - | 279,836 | 309,314 | 235,209 | 292,010 | 298,900 | 317,294 | 326,813 | -3.37% |
| 4326 | RINK FEES | - | (185) | 91,291 | 92,000 | 79,000 | 99,500 | 92,700 | 96,084 | 98,006 | 0.76% |
| 4335 | ICE RINK ADMISSIONS | - | - | 241,235 | 234,030 | 254,104 | 295,000 | 244,551 | 279,312 | 286,898 | 4.50% |
| 4340 | ICE RINK RENTALS | - | - | 8,574 | 7,725 | 6,422 | 8,500 | 8,790 | 9,878 | 10,174 | 13.79% |
| 4341 | BIRTHDAY PARTY FEES | - | - | 194 | 650 | 132 | 132 | 450 | 450 | 450 | -30.77% |
| 4345 | CONCESSIONS-RINK | - | - | 11,907 | 11,330 | 7,056 | 10,530 | 10,000 | 10,710 | 10,924 | -11.74% |
| 4350 | SKATE RENTALS | - | - | 2,510 | 2,700 | 2,269 | 2,900 | 2,750 | 2,936 | 3,024 | 1.85% |
| 4365 | VENDING | - | - | - | - | - | 2,500 | 3,750 | 3,750 | 3,750 | - |
| 4510 | SALE OF CITY PROPERTY | 5,912 | 46,365 | 17,030 | 5,000 | 1,381 | 1,200 | - | 0 | 0 | -100.00% |
| 4525 | INTEREST INCOME | 8,581 | 9,174 | 4,199 | 7,000 | 3,411 | 7,000 | 7,000 | 7,000 | 7,000 | 0.00% |
| 4535 | INSURANCE/OTHER SETTLEMENTS | - | 90 | - | - | 17,053 | - | - | - | - | - |
| 4545 | FESTIVAL REVENUE | 14,025 | 11,425 | 5,150 | 16,500 | 9,050 | 9,050 | - | - | - | -100.00% |
| 4570 | SPONSORSHIPS/DONATIONS | 6,746 | 5,750 | 15,000 | 9,100 | 6,350 | 7,500 | 9,350 | 9,630 | 9,919 | 2.75% |
| 4585 | SLAIT PREMIUM RETURN | 12,299 | 12,869 | 19,510 | 5,000 | - | 20,358 | 15,000 | 15,000 | 15,000 | 200.00% |
| 4599 | DEBT PROCEEDS | 4,563,000 | - | - | - | - | - | - | - | - | - |
| 4600 | DEBT PREMIUM | 254,543 | - | - | - | - | - | - | - | - | - |
| 4625 | TRANSFER IN | - | - | - | - | - | - | 4,400,000 | - | - | - |
| 4950 | INTERGOVERNMENTAL RECEIPT | (28,625) | - | 137,002 | 370,000 | 370,000 | 370,000 | 164,000 | 370,000 | - | -55.68% |
| | Total by Year | 7,850,126 | 3,433,391 | 4,050,089 | 4,386,545 | 3,455,534 | 5,219,076 | 8,558,292 | 4,484,409 | 4,195,215 | 95.10% |

SEWER IMPROVEMENTS FUND

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|----------------|-----------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|-----------------|
| 4510 | SALE OF CITY PROPERTY | - | - | - | - | 2,631 | 2,631 | - | - | - | - |
| 4525 | INTEREST INCOME | 41 | 84 | - | - | - | - | - | - | - | - |
| 4585 | ASSESSMENTS | 194,466 | 194,299 | 192,996 | 193,750 | 56,969 | 193,750 | 193,750 | 193,750 | 193,750 | 0.00% |
| 4031 | RESERVES | - | - | - | - | - | - | - | - | - | - |
| | Total by Year | 194,507 | 194,382 | 192,996 | 193,750 | 56,969 | 193,750 | 193,750 | 193,750 | 193,750 | 0.00% |

Administration

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

ADMINISTRATION DEPARTMENT

Mission Statement

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

Goals and Objectives

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

Accomplishments

ADMINISTRATION:

1. Prepared the Fiscal Year 2017 Annual Budget.
2. Prepared the City's Annual Report.
3. Continued to monitor and report on all legislative initiative at the State and Federal level.
4. Implemented the use of external consultants to prepare the vehicle maintenance evaluations on all vehicles as part of the fleet replacement policy.
5. Hired a Communications Manager to provide better communications and coordination of information with the Board of Aldermen, the citizens, the press, and staff.

FINANCE:

1. Received Certificate of Achievement for Excellence in Financial Reporting for preparation of the December 31, 201 Fiscal Year Comprehensive Annual Financial Report (CAFR).
2. Completed annual capital asset inventory process.
3. Completed the timely reporting of the monthly financial reports.
4. Completed the timely publication of the semi-annual statements RSMo § 79.160.
5. Completed the timely publication of the Municipal Court and Revenues for 2015 RSMo § 479.359, 360, and 362.
6. Prepared a new checklist form to ensure each step of the payroll process is completed and approved for better internal controls.
7. Upgraded the payroll system to reduce the manual steps of the process and enhance efficiencies through automation and technology.
8. Successfully coordinated the segregation of the annual audit and the year-end financial closing between two separate accounting firms.
9. Began work on a city-wide fraud/risk assessment policy.

HUMAN RESOURCES:

1. Managed the recruitment and onboarding process for all new hires and separating employees.
2. Oversaw, with the support of the City's personnel attorney, the application of legally defensible employee relations.
3. Continued to oversee the City's benefits and safety program and implement strategies to lower the City's health insurance premiums.
4. Continued to offer training to all employees.
5. Oversaw the implementation of the ACA reporting requirements of forms 1094 and 1095.
6. Implemented a "light duty-return to work" process for the workers' compensation program.

COMMUNICATION:

1. Wrote cover/feature story on Brentwood for Missouri Municipal League's *Review* magazine.
2. Redesigned city's quarterly newsletter, *Brentwood Bulletin*.
3. Initiated redesign of City's website.

INFORMATION TECHNOLOGY:

1. Entered into a joint cooperative agreement with the City of Clayton for IT services.
2. Continued the implementation of comprehensive technology infrastructure refresh plan.
3. More proactive monitoring and auditing of all City Technology Assets
 - Integrated all the City's infrastructure into the SolarWinds monitoring tool. In real time, this allows us to become aware of potential performance issues and outages.
 - Integrated all the City's End Points (desktops, laptops, printers, etc.) into the Lansweeper network based inventorying tool. This allows us to keep track of, and report on, hardware and software installed on the City network.
 - Conducted a City-Wide password policy audit.
 - Conducted an audit of all locations that credit cards are processed to ensure the data was not being transmitted across our network unencrypted.
4. Found inefficiencies that resulted in savings to the City.
 - Conducted a connection audit across all facilities in the City and identified several services that were no longer needed, as well as reconfigure some connections to eliminate another.

- The City's Storage Area Network (SAN) was out of space and was going to cost significant money to expand the disk space. We re-engineered a way to reconfigure the data on the SAN and was able to free up significant disk space, which resulted in the savings of not having to expand the SAN.
5. Implemented many new systems and technologies that allows the staff to work more efficiently
- Implemented a new web based helpdesk system to allow City staff to send emails or login to the portal for incident management.
 - Implemented the city's Citizen Request Management (CRM) system for the City, Request Tracker (MyGov). This allows residents to enter cases and they are automatically routed to the correct personnel. Request Tracker has reporting and response time tracking to hold staff accountable.
 - In the process of implementing the remaining modules of MyGov which include Contractor Registration, Permits and Inspections, Code Enforcement, and Business Licensing. These services will allow registrations and activity to occur online (instead of on paper, like they currently are), as well as the ability to make payments for these items online.
 - In the process of implementing Microsoft Office 365. This will move things like email and some file storage out to the cloud for easier access and less required onsite infrastructure. We will also gain new tools like Sharepoint Online and Skype for Business that will provide City staff more ways to collaborate.
 - Reconfigured the City network so that the Public Works building is now a part of the larger City network. This allowed us to deploy the City-Wide ShoreTel system to that facility and provide them direct access to City resources such as the file and print servers.
 - Implemented a VPN using the City's firewall to provide a way for users to remotely connect back into the City network and allow them to work from afar.
 - Implemented a new Fiber internet connection that provides more bandwidth to the City.
 - Reconfiguring the phone tree for the City to route all calls to a centralized operator (or call center), which will ensure all calls to any department are answered and given the attention required.
 - Implementing a new Surveillance system at the Rec Center for better security and accountability. This system will integrate with the existing City-wide surveillance system for a central point of management and easier functionality.
 - Reconfiguring the Access system at City Hall for more secure access for after-business hours meetings.
 - Implemented new digital timeclocks and are assisting with implementing the new ADP Payroll system.
 - Currently negotiating a new contract for the large multi-function copiers throughout the City. Not only will this reduce our monthly lease payment for these devices, but we have also conducted a survey in each department to ensure the new devices provide needed functionality to better meet the needs of each department.
6. Identified misconfigurations, or configurations not following best practice.
- Found many hazards and single point of failures through the entire network closets and data center in the City. This was cleaned this up and reorganized for better redundancy and less hazards.
 - Found that the City's Active Directory was out of date. As such, retired some old domain controller servers, reconfigured some settings, and upgraded the whole domain to a newer version of Active Directory.

- Found and corrected many misconfigurations in the ShoreTel VoIP phone network. Some examples are that 911 did not report a caller’s location correctly and phones at certain City facilities could not withstand a network outage.
 - Found some network performance issues and reconfigured segments that needed it. Also found misconfigurations in the City Firewall and adjusted those to work correctly. As a result, the City network operates much “cleaner” with much fewer errors.
 - Reconfigured the way the City’s email and spam filtering works. Users now have much less lost email and can manage spam much more efficiently.
 - Conducted Wi-Fi audits on all City facilities, and improved connectivity where needed. Also deployed new wireless in areas that did not exist before, such as the Fire Department truck bays and at the Public Works Building.
 - Found that many file shares, printers, and security policies were applied at each individual desktop. Reconfigured the network devices to use Active Directory Group Policies for all of this and it allows for centralized management now.
7. Better support the City’s technology needs than in the past
- Perform Budget and Technology planning for the whole City.
 - Conducted IT Satisfaction Surveys to ensure we are meeting expectations and concentrating on areas that matter most to the City.
 - By having a larger IT Staff (6), we possess more knowledge “in house” and can provide better support to the City as a result. This also allows us to be a more stable department and absorb turnover more easily.
 - Monitored Helpdesk that allows us to handle issue more efficiently and greatly improving response times.
 - Provide Project Management for all IT Related Projects in the City.

Performance Measures

| Administration | 2016 (Actual) | 2017 (Estimate) | 2018 (Projected) |
|--|------------------|--------------------|---------------------|
| Visits to city website | 230,519 | 235,000 | 240,000 |
| Annual training hours per department employee | 44.25 | 48.25 | 51.15 |
| Annual city-wide rate of turnover (resignations/terminations only) | 4.46% | 6.36% | 5.95% |
| Employees without an on-the-job injury | 87.6% | 91.1% | 92.25% |
| Workers compensation claims | 24 | 16 | 18 |
| General and auto liability claims | 5 | 2 | 2 |
| Personnel-related policy violation complaints investigated and resolved | 100% | 100% | 100% |
| External auditor recommendations | 4 | 2 | 2 |
| Correcting journal entries (accuracy measure) | 45 | 50 | 50 |

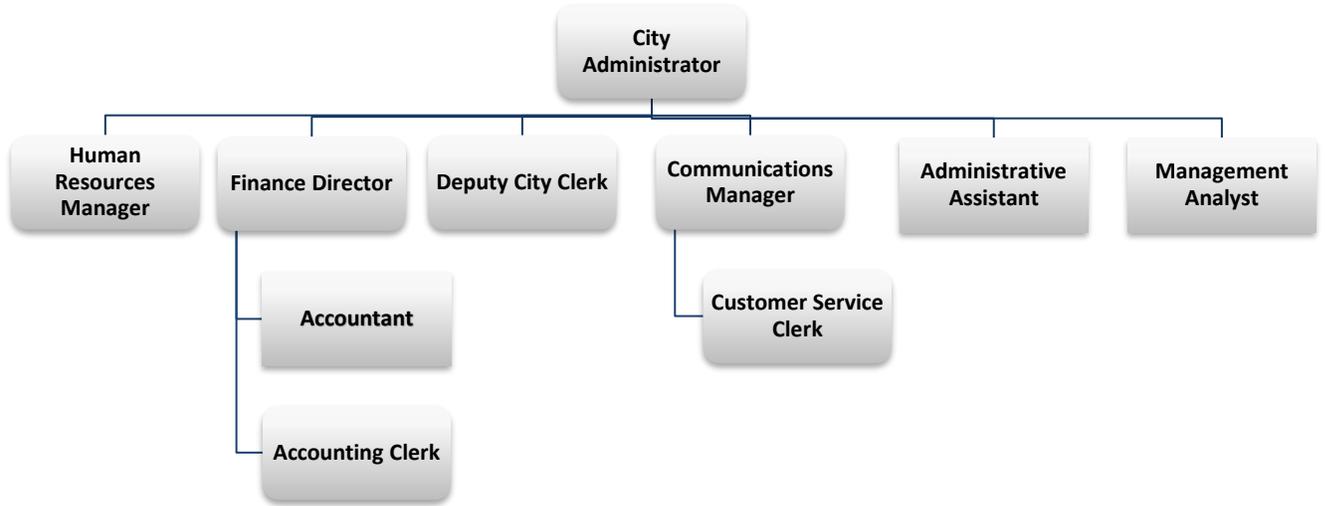
ADMINISTRATION DEPARTMENT

BUDGETED POSITIONS

| Position | 2017 | 2018 |
|--------------------------------------|-------------|-------------|
| City Administrator/City Clerk | 1 | 1 |
| Administrative Assistant | 0 | 1 |
| Finance Director | 1 | 1 |
| Human Resources Manager | 1 | 1 |
| Communications Manager | 1 | 1 |
| Management Analyst | 0 | 1 |
| Deputy City Clerk | 0 | 1 |
| City Clerk | 1 | 0 |
| Accounting Clerk | 2 | 1 |
| Accountant | 0 | 1 |
| Customer Service Clerk | 1 | 1 |
| TOTAL | 8 | 10 |

ADMINISTRATION DEPARTMENT

ORGANIZATIONAL STRUCTURE



ADMINISTRATION DEPARTMENT

ACCOUNT DESCRIPTIONS – FY 2018

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for ten (10) full-time employees in this department (\$669,506)

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 (\$3,000).

Salaries and Wages Part-time 6010: This line item provides funds for part-time staffing to assist with special projects throughout the year (\$15,000).

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) (\$172,268).

MATERIAL AND SUPPLIES:

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

CONTRACTUAL SERVICES:

Educational Benefits 6070: This line item provides funds to support employees' educational benefits (\$1,875), and International City/County Management Association Credentialed Manager Program ICMA-CM (\$125) - (\$2,000).

Advertising 6160: This line item provides funds for bid notices, public hearing notices, job ads, annual budget, annual CAFR (\$2,500).

Travel/Meetings 6185: This line item provides funds to cover hotels, meals, airline expense for employees to attend annual Missouri Municipal League conferences (MML) (\$1,000), Missouri City/County Management Association winter and spring conferences (MCMA) (\$500), International Council of Shopping Centers (\$1,250), Missouri City Clerk/Finance Officers Association (MCCFOA) seminars and conferences and monthly meetings (\$100), Missouri Government Finance Officers Association (GFOA-MO) seminars, Annual National Government Finance Officers Association (2018 held in St. Louis) conferences and monthly meetings (\$500), Saint Louis City/County Management Association (SLACMA) monthly meetings (\$100), Saint Louis Area Human Resources Consortium monthly meetings (\$100), International Institute of Municipal Clerks (IIMC) conferences (\$1,000), International City/County Management

Conference (\$700), Missouri Local Government Employees Retirement System (LAGERS) Annual Conference (\$100), and employee mileage reimbursements (\$450) - (\$5,800).

Petro Products 6195: This line item provides funds for fuel for the City Administrator's vehicle (\$250).

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 (\$35,000).

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 (\$2,500).

Dues & Subscriptions 6365: This line item provides funds for organizational dues for employees – Missouri Municipal League (MML) (\$75), International City/County Management Association (ICMA) (\$1150), Missouri City/County Management Association (MCMA) (\$100), Missouri City Clerk/Finance Officers Association (MCCFOA) (\$100), International Council of Shopping Centers (\$800), National and Missouri Government Finance Officers Association (GFOA) (\$240), Municipal League of Metro St. Louis (MLMST) (\$75) and Saint Louis City/County Management Association (SLACMA) (\$100), Society of Human Resource Management (SHRM) (\$180), and International Public Management Association for Human Resources (IPMA) (\$150), International Institute of Municipal Clerks (IIMC) (\$250), Mastercard annual dues (\$150), and Sam's charge card annual dues (\$130) - (\$3,500).

Printing 6375: This line item provides funds for envelopes, letterhead, special projects, annual budget, CAFR, etc. (\$1,500).

ADMINISTRATION DEPARTMENT (10-01-01-XXXX)

| Account Number | Account Descriptions | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Through 09/30 2017 | Estimated thru 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---------------------------------|---------------------------|----------------|----------------|----------------|----------------|--------------------|---------------------|----------------|----------------|----------------|-----------------|
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 511,287 | 508,343 | 482,233 | 552,456 | 319,478 | 425,000 | 669,506 | 689,591 | 710,279 | 21.19% |
| 6005 | FULL TIME OVERTIME | 4,934 | 7,337 | 12,919 | 3,444 | 648 | 800 | 3,000 | 3,090 | 3,183 | -12.89% |
| 6010 | SALARIES PART TIME | 17,591 | 15,568 | 18,044 | 26,000 | 5,363 | 5,600 | 15,000 | 15,450 | 15,914 | -42.31% |
| 6025 | LONGEVITY EXPENSE | 730 | 1,069 | 45 | - | - | - | - | - | - | - |
| 6050 | ATTENDANCE INCENTIVE | - | - | - | - | - | - | - | - | - | - |
| 6065 | EMPLOYEE BENEFITS | 145,318 | 134,795 | 115,894 | 137,721 | 66,886 | 94,000 | 172,268 | 180,881 | 189,925 | 25.08% |
| | Subtotal: | 679,860 | 667,111 | 629,135 | 719,621 | 392,375 | 525,400 | 859,774 | 889,012 | 919,300 | 19.48% |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 7,932 | 10,435 | 8,189 | 10,000 | 7,360 | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% |
| | Subtotal: | 7,932 | 10,435 | 8,189 | 10,000 | 7,360 | 10,000 | 10,000 | 10,000 | 10,000 | 0.00% |
| Contractual Services | | | | | | | | | | | |
| 6070 | EDUCATIONAL BENEFITS | 390 | 1,745 | (1,480) | 3,125 | 10 | 100 | 2,000 | 1,000 | 1,000 | -36.00% |
| 6160 | ADVERTISING | 901 | 2,163 | 2,736 | 2,000 | 882 | 1,500 | 2,500 | 2,500 | 2,500 | 25.00% |
| 6185 | TRAVEL/MEETINGS | 3,686 | 4,717 | 6,453 | 5,714 | 3,201 | 5,200 | 5,800 | 5,800 | 5,800 | 1.51% |
| 6195 | PETRO PRODUCTS | 351 | 1,493 | 159 | 480 | 119 | 150 | 250 | 250 | 250 | -47.92% |
| 6210 | MISC CONTRACTUAL EXP | 4,298 | 42,706 | 74,752 | 45,000 | 14,593 | 25,000 | 35,000 | 35,000 | 35,000 | -22.22% |
| 6240 | TRAINING | 5,520 | 4,294 | 1,639 | 5,000 | (273) | 3,000 | 2,500 | 2,500 | 2,500 | -50.00% |
| 6365 | DUES & SUBSCRIPTIONS | 2,085 | 1,882 | 4,624 | 3,384 | 2,471 | 3,384 | 3,500 | 3,500 | 3,500 | 3.43% |
| 6375 | PRINTING | 864 | 1,217 | 966 | 1,000 | 1,442 | 1,500 | 1,500 | 1,500 | 1,500 | 50.00% |
| 6440 | POSTAGE | 61 | - | 26 | 250 | 7 | 25 | - | - | - | -100.00% |
| | Subtotal: | 18,156 | 60,217 | 89,876 | 65,953 | 22,452 | 39,859 | 53,050 | 52,050 | 52,050 | -19.56% |
| | TOTAL EXPENDITURES | 705,948 | 737,763 | 727,199 | 795,574 | 422,187 | 575,259 | 922,824 | 951,062 | 981,350 | 15.99% |

COMMUNITY SERVICES

ACCOUNT DESCRIPTIONS – FY 2018

CONTRACTUAL SERVICES:

Community Relations 6145: This line item provides funds for City of Brentwood Annual Holiday Open House, Annual Painting Day, National Day of Prayer, Municipal Employee Appreciation Luncheon, Veterans Day Celebration, Monthly Coffee with the Mayor, Monthly Pastoral Lunch, Civics Class for Elementary School Students, Workshops, Flowers, ADA Accommodations, four (4) Community Shred Days for Brentwood residents, and Brentwood Century Foundation (\$31,900).

Newsletter 6147: This line item provides funds for printing and mailing of the City’s quarterly newsletter (\$9,700).

Miscellaneous Contractual 6210: This line item provides funds for the ADA inclusion coordinator – The Recreational Council (\$8,500) and Public Relations Consultant Services (\$5,000) - (\$13,500).

Festival Expense 6220: This line item provides funds for the annual Brentwood Days Festival (\$75,000).

BTV Channel 993/60 6222: This line item provides funds for professional services to record and program city meetings (Board of Aldermen, Planning & Zoning Commission and Ways & Means Committee) (\$13,800).

COMMUNITY SERVICES (10-01-04-XXXX)

| Account Number | Account Descriptions | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---------------------------|---------------------------|---------------|---------------|---------------|---------------|--------------------|----------------|----------------|----------------|----------------|-----------------|
| Expenditures | | | | | | | | | | | |
| 6145 | COMMUNITY RELATIONS | 12,400 | 13,747 | 21,861 | 11,900 | 13,716 | 20,000 | 31,900 | 31,900 | 31,900 | 168.07% |
| 6147 | NEWSLETTER | 8,585 | 5,578 | 6,005 | 9,000 | 3,663 | 9,600 | 9,700 | 10,000 | 10,000 | 7.78% |
| 6210 | MISC CONTRACTUAL EXPENSES | 14,706 | 19,535 | 32,725 | 23,425 | 15,640 | 20,950 | 13,500 | 14,000 | 14,500 | -42.37% |
| 6220 | FESTIVAL EXPENSE | - | - | - | - | - | - | 75,000 | 75,000 | 75,000 | New |
| 6222 | CHANNEL 60 | 18,552 | 17,575 | 13,193 | 28,500 | 7,050 | 20,050 | 13,800 | 2,500 | 2,500 | -51.58% |
| TOTAL EXPENDITURES | | 54,243 | 56,435 | 73,784 | 72,825 | 40,069 | 70,600 | 143,900 | 133,400 | 133,900 | 97.60% |

MUNICIPAL OPERATING EXPENSES

ACCOUNT DESCRIPTIONS – FY 2018

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 (\$200,000).

MATERIAL, SUPPLIES AND CONTRACTUAL SERVICES:

Utilities 6115: This line item includes the yearly bill amounts for Cable, Internet and Wi-Fi, Telephones, Water, Sewer, Gas and Electric including the additional operating expenses for more street lighting (\$350,695).

Insurance 6150: This line item includes SLAIT insurance premiums for property, liability and workers' compensation (\$522,750).

Professional Services 6151: This line item includes funds for city-wide consulting services that are not directly attributable to one department (\$5,000).

Engineering 6155: This line item includes funds for city-wide engineering services requests and additional traffic studies throughout the city that are not directly attributable to one department (\$15,000).

Accounting 6165: This line item provides funds for the annual audit and year-end financial accounting services (\$35,000).

Legal 6170: This line item provides funds for legal services (City Attorney, Prosecutor, and Labor Attorney) and yearly updates to the Vernon Annotated Missouri Statutes (\$124,000).

Miscellaneous Contractual Expenses 6210: This line item provides funds for city-wide contractual expenses such as bank fees, document destruction, pest control, code maintenance, and random drug and pre-placement testing services, post-accident testing, post-offer drug testing, and fitness for duty testing, and ADP (payroll) support services and a pro-rated portion of the cooperative IT agreement with the City of Clayton. This line item also includes funding for implementation of a city-wide governmental services software subscription (\$300,000).

Repairs and Maintenance 6215: This line item provides funds to repair and maintain all IT equipment in the City. This includes Uninterruptible power supplies (UPS), Server Backup Tapes, and failed computer and printer repairs (\$8,600).

Training 6240: This line item provides funds for city-wide employee training programs – City-wide Anti-Harassment Training (\$1,500), Front-Line Forum (\$400) and Supervisory Training (\$1,100) - (\$3,000).

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

Supplies & Materials 6420: This line item provides funds for supplies and materials for city-wide training, meetings and special events, i.e. benefits fair, Employee Wellness and Activities Committee, Bi-Annual Benefits Fair (\$4,000), and fitness for duty test creation (\$1,500) - (\$5,500).

Postage 6440: This line item provides funds for city- wide postage as this will no longer be budgeted within each department (\$13,500).

Safety Program 6442: This line item provides funds for the city-wide training and on-going training on new safety manual (\$300), First Aid Kits for City Buildings - monthly maintenance and restocking (\$1,300) – (\$1,600).

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

Transfers Out 7005: This line item provides funds to the Parks and Storm Water Improvements Fund for storm water projects (\$4,411,000).

MUNICIPAL OPERATING DEPARTMENT (10-01-05-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---------------------------|---------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|-----------------|
| Expenditures | | | | | | | | | | | |
| 6065 | EMPLOYEE BENEFITS | 52,332 | 82,660 | 97,383 | 50,000 | 60,030 | 82,000 | 85,000 | 89,250 | 91,035 | 70.00% |
| 6067 | RETIREE BENEFITS | 179,915 | 93,141 | 211,498 | 186,800 | 47,323 | 244,927 | 200,000 | 204,000 | 208,080 | 7.07% |
| 6115 | UTILITIES | 363,994 | 381,850 | 459,360 | 345,000 | 246,740 | 335,000 | 350,695 | 357,709 | 364,863 | 1.65% |
| 6135 | TELEPHONE | - | - | - | - | - | - | - | - | - | - |
| 6150 | INSURANCE | 390,137 | 438,114 | 467,772 | 385,000 | 502,659 | 510,000 | 522,750 | 535,819 | 549,214 | 35.78% |
| 6151 | PROFESSIONAL SERVICES | 26,862 | 9,538 | 8,566 | 5,000 | 2,092 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% |
| 6155 | ENGINEERING | - | 1,303 | 750 | 20,000 | - | 10,000 | 15,000 | 15,000 | 15,000 | -25.00% |
| 6160 | ADVERTISING | - | 1,080 | - | - | - | - | - | - | - | - |
| 6165 | ACCOUNTING | 36,495 | 34,981 | 36,780 | 37,000 | 20,891 | 33,000 | 35,000 | 35,500 | 36,000 | -5.41% |
| 6170 | LEGAL | 157,921 | 130,924 | 138,909 | 122,000 | 87,132 | 122,000 | 124,000 | 124,000 | 124,000 | 1.64% |
| 6185 | TRAVEL/MEETINGS | - | - | - | - | - | - | - | - | - | - |
| 6195 | PETRO PRODUCTS | - | - | - | - | - | - | - | - | - | - |
| 6210 | MISC CONTRACTUAL EXPENSES | 95,520 | 102,838 | 153,300 | 262,500 | 248,575 | 320,000 | 300,000 | 314,000 | 327,000 | 14.29% |
| 6215 | EQUIPMENT REPAIRS | 7,014 | 15,842 | - | - | - | - | 8,600 | 8,600 | 8,600 | NEW |
| 6225 | REPAIRS & MAINT - OTHER | 6,878 | - | - | - | - | - | - | - | - | - |
| 6230 | BUILDING REPAIRS | - | - | - | - | - | - | - | - | - | - |
| 6240 | TRAINING | 676 | 1,080 | - | 4,000 | 42 | 2,000 | 3,000 | 3,000 | 3,000 | -25.00% |
| 6375 | PRINTING | 797 | 918 | 1,591 | 1,000 | 1,626 | 2,000 | 2,000 | 2,000 | 2,000 | 100.00% |
| 6420 | SUPPLIES & MATERIALS | 1,805 | 1,944 | 3,096 | 6,300 | 2,134 | 3,000 | 5,500 | 5,500 | 5,500 | -12.70% |
| 6440 | POSTAGE | 13,225 | 11,672 | 13,204 | 12,000 | 9,316 | 12,400 | 13,500 | 13,730 | 13,963 | 12.50% |
| 6442 | SAFETY PROGRAM | 1,717 | 1,734 | 1,576 | 1,970 | 538 | 1,000 | 1,600 | 1,600 | 1,600 | -18.78% |
| 6445 | MISCELLANEOUS EXPENSE | - | 1,002 | - | - | - | - | - | - | - | - |
| 6448 | BAD DEBT EXPENSE | - | - | - | - | - | - | - | - | - | - |
| 6460 | COPIER SUPPLIES | 6,352 | 8,585 | 8,735 | 7,000 | 7,693 | 10,300 | 11,000 | 11,000 | 11,000 | 57.14% |
| 7005 | TRANSFERS OUT | - | 250,000 | 622,000 | 150,000 | - | 150,000 | 4,411,000 | - | - | 2840.67% |
| TOTAL EXPENDITURES | | 1,341,640 | 1,569,206 | 2,224,519 | 1,595,570 | 1,236,791 | 1,842,627 | 6,093,645 | 1,725,707 | 1,765,855 | 281.91% |

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Fire Department

FIRE DEPARTMENT

Mission Statement

To prevent the loss of life and to control or reduce the loss of property by applying all 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 new physical fitness policy. This is phase two of a three-phase project to improve overall fitness levels of employees. This is a continuance from the FY-2016 approved budget for annual wellness and fitness assessments provided by SSM Executive Health located at DePaul Hospital.
2. Successful completion of second floor mold removal and reconstruction.
3. Implementation of East Central Fire Command.
4. Improve the knowledge and capabilities of our management team through improved training, and evaluations to provide residents with staff that can lead the city through a catastrophic event such as natural disaster, civil unrest, major hazardous materials incidents.
5. Continue to improve departmental operational readiness through additional training for emergency responses to; flash flooding events, trench rescues, high angle rescues, swift water rescues, and hazardous materials incidents.
6. Maintain our ISO 4 Rating by improving processes, documentation, and record keeping in our reporting systems.

Accomplishments

1. We have increased special operations training by sending additional employees to specialized training in the areas of rope rescue, which is the foundation of all the technical rescue disciplines such as high angle rescue, trench rescue, and swift water rescue. We'll continue sending additional members through this type of training to increase our readiness as a department.
2. A Shared Training Officer program was established and has increased mutual aid firefighter training along with increased overall hours of training internally.
3. Purchased and implemented Target Solutions training software for fire department training management and record keeping.

4. Identified mold in the second-floor living space ceilings and, with the assistance of Horner Shifrin Engineering, a plan was developed, bids were obtained, phase one of the process began. Phase one included design, buildout of the basement so crews could live in the basement during removal of the mold, and reconstruction of the second-floor ceilings. Phase two begins in January 2018, and includes all the reconstruction of the second-floor ceiling space.

5. Implemented a residential Knox Box loan program that began in the spring of 2017

Performance Measures

| Sworn Fire and EMS | 2016 (Actual) | 2017 (Estimate) | 2018(Projected) |
|--|---------------|-----------------|-----------------|
| Salary & benefits without overtime pay | \$2,205,478 | \$2,247,191 | \$1,989,316 |
| Personnel expenditures - overtime | \$69,969 | \$90,000 | \$90,000 |
| Total expenditures | \$2,275,447 | \$2,337,191 | \$2,079,316 |

| Civilian Fire and EMS | 2016 (Actual) | 2017 (Estimate) | 2018 (Projected) |
|--|---------------|-----------------|------------------|
| Salary & benefits without overtime pay | \$69,993 | \$72,110 | \$70,490 |
| Personnel expenditures - overtime | \$0 | \$0 | 0 |
| Total expenditures | \$69,993 | \$72,110 | \$70,490 |
| Total Sworn and Civilian Fire and EMS | 2016 (Actual) | 2017(Estimate) | 2018 (Projected) |
| Salary & benefits without overtime pay | \$2,275,471 | \$2,319,301 | \$2,340,821 |
| Personnel expenditures - overtime | \$72,127 | \$90,000 | \$90,000 |
| Total expenditures | \$2,345,440 | \$2,409,301 | \$2,430,821 |

| Other Operating Expenditures | 2016 (Actual) | 2017 (Estimate) | 2018 (Projected) |
|--------------------------------------|---------------|-----------------|------------------|
| Direct services | \$36,939 | \$46,000 | \$35,500 |
| Support services | \$57,784 | \$40,435 | \$195,232 |
| Total – other operating expenditures | \$94,723 | \$86,435 | \$230,632 |

| Structure fires by building type | 2016 (Actual) | 2017 YTD(8/29) | 2018 (Projected) |
|--------------------------------------|---------------|----------------|------------------|
| 1-2 family residential structures | 36 | 23 | 29 |
| Multi-family residential structures | 4 | 3 | 4 |
| Commercial and industrial structures | 1 | 4 | 3 |

| Fire incidents involving non-structures and non-fires | 2016 (Actual) | 2017 YTD (9/21) | 2018 (Projected) |
|---|---------------|-----------------|------------------|
| Non-structures | 18 | 17 | 24 |
| Non-fire incidents | 1381 | 1459 | 1420 |

| EMS annual call volume | 2016 (Actual) | 2017 YTD (10/17) | 2018 (Projected) |
|--------------------------|---------------|------------------|------------------|
| Medical or Illness calls | 773 | 723 | 750 |
| Trauma calls | 185 | 158 | 185 |
| Cardiac Arrests | 4 | 7 | 6 |

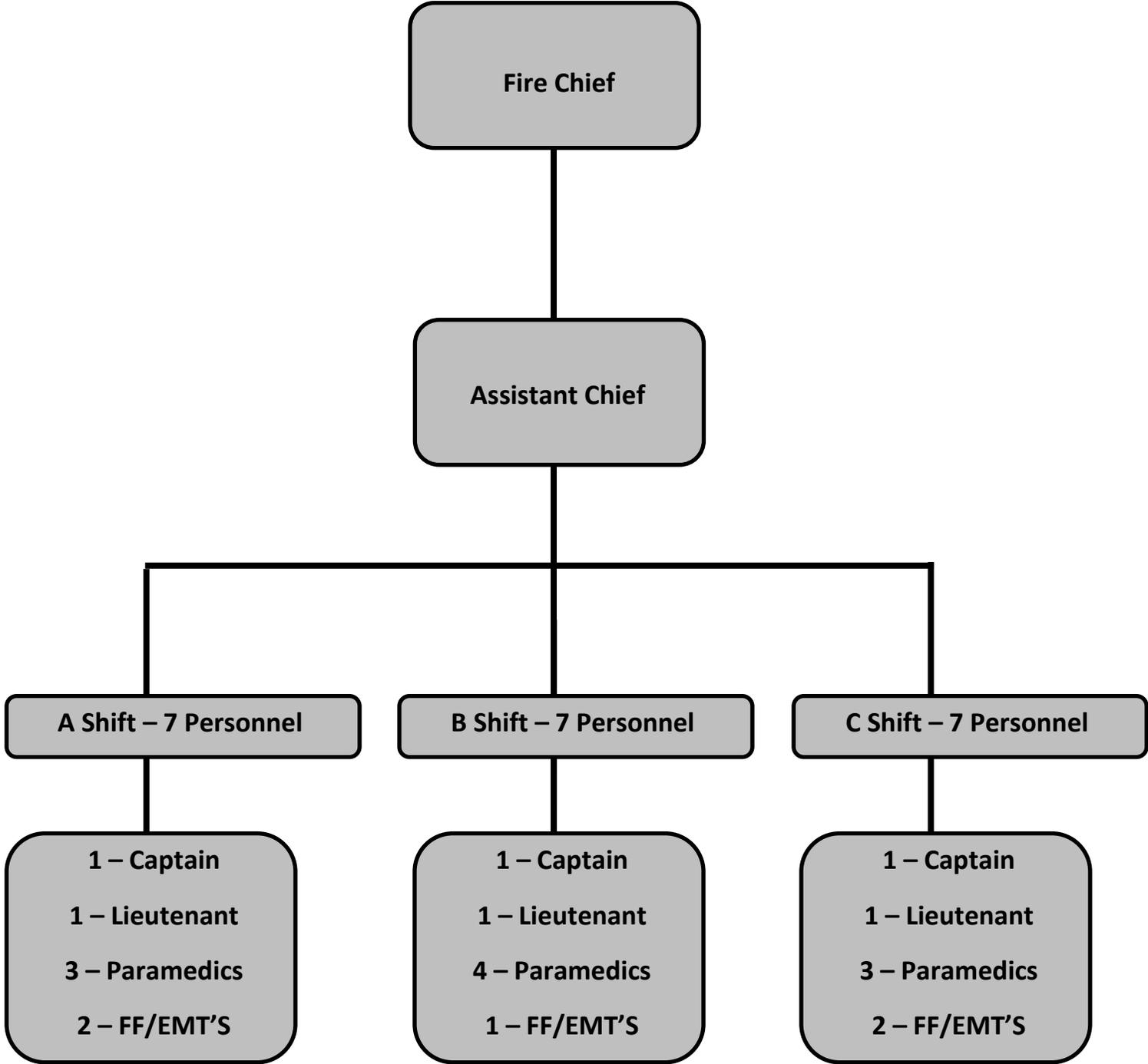
| % of Emergency Fire Calls Only | 2016 (Actual) | 2017 (YTD-8/29) | 2018 (Projected) |
|--|---------------|-----------------|------------------|
| Time from call entry to conclusion of dispatch was 1 minute or less | 76.09% | 71.82% | 75% |
| Turnout time was 1 minute or less | 0% | 0% | 0% |
| Time from call entry to arrival on scene was 5 minutes or less | 98.91% | 98.18% | 98% |
| Time from call entry to arrival on scene was 8 minutes or less | 100% | 100% | 100% |
| Time from conclusion of dispatch to arrival on scene was 5 minutes or less | 99.46% | 99.09% | 99% |

FIRE DEPARTMENT

BUDGETED POSITIONS

| Position | 2017 | 2018 |
|---------------------------------|-------------|-------------|
| Fire Chief | 1 | 1 |
| Assistant Fire Chief | 1 | 1 |
| Administrative Assistant | 1 | 0 |
| Captain | 3 | 3 |
| Lieutenant | 3 | 3 |
| Paramedic/firefighter | 9 | 10 |
| Firefighter/EMT | 6 | 5 |
| TOTAL | 24 | 23 |

FIRE DEPARTMENT
ORGANIZATIONAL STRUCTURE



FIRE DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2018
10-02-01-XXXX

PERSONNEL SERVICES:

Salaries and Wages Full Time 6000: This account includes salaries for (23) full-time employees (\$1,935,976).

Full-Time Overtime 6005: This line item provides compensation to assure the Fire Department can provide adequate manpower in the event we need to increase manpower for public safety due to events such as protests, civil disturbance, weather events, etc. Overtime provides funding in the event we have decreased manpower due to sickness, injury, training or retirement, along with other unexpected events we can bring staff in to maintain minimum manning levels so that our service delivery model is not affected negatively (\$90,000).

Holiday Expense 6030: This line item provides funds for the Public Safety personnel compensation for working holidays (\$65,554).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit in order to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short-Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, Police and Firefighters pension (\$274,766).

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

MATERIAL & SUPPLIES:

Supplies & Materials 6420: Included in this line item are the costs of EMS supplies (\$16500), Office supplies (\$1,500), Daily operational materials and supplies required to operate our facility and equipment (\$9000), Knox Boxes for loaner program (\$500), photo development (\$100), Building and janitorial supplies (\$6,000), Fire Prevention/Public relations materials (\$2,000) - (\$35,600).

CONTRACTUAL SERVICES:

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

Advertising 6160: This line item includes funding for the cost of advertising for job openings in local news publications (\$1,000).

Travel & Meetings 6185: This line item includes the cost of hotels and meals for department-related travel (\$3,000).

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

Miscellaneous Contractual 6210: This line item includes the costs associated with hiring lists or promotion testing for new employee(s) and/or promotion testing material (\$2,500), Medical Exams for 2 new employees (\$1,200), 2 New Employee Psychological Exams and one promotional exam (\$2,400), Physical Ability Testing (CPAT) for 2 new employees (\$1,200), Fire Service Health and Wellness Program for 23 employees (\$12,830), Ambulance Billing fees for EMS Management Consultants our Billing Agency (\$16,500), Stericycle Bio waste, and drug disposal contract (\$2000), Self-Contained Breathing Apparatus testing (\$3,000), ladder testing (\$700), fire extinguisher service (\$650), Turn Out Gear maintenance contract (\$5,000), Preventative Maintenance for Overhead doors (\$600), Preventative Maintenance for building generator (\$3,000), Calibration and inspection of new carbon monoxide monitoring equipment in building. (\$600), Fire alarm and building monitoring system (\$600), Heating Ventilation Air Conditioning Preventative Maintenance Contract (\$18,000), Maintenance contract for heart monitors and city-wide AEDs (\$8,206) - (\$78,986).

Training 6240: Included in this line item are funds to train crews for special operations such as swift water boat operations, rope rescue training, trench collapse, advanced firefighter training and live fire events (\$7,500). This line item provides funds (\$2,000) for Emergency Medical Service refresher classes provided by a variety of speakers, miscellaneous seminars; books and reference materials (\$2,500). Shared Training Officer - Brentwood, Clayton and Maplewood Fire Departments (\$53,000) - (\$65,000).

Dues & Subscriptions 6365: Funding is included for dues to several professional organizations including St. Louis County Fire Chiefs Association (\$600), St. Louis County Special Operations membership (\$1,000.00) 2 National Fire Protection Association memberships (\$530), Central Core EMS Officers (\$100), Central Core Training Officers (\$200), Backstoppers (\$300), Sam's Club (\$100), membership in the International Association of Fire Chiefs (\$210), Arson investigator dues (\$100) - (\$3,040).

Printing 6375: This line item provides funds for business cards, letterhead and envelopes (\$500), and the annual cost of the department copy machine (\$3,000) - (\$3,500).

Uniform Purchase 6400: This line item includes funds to issue personal protective gear for new employees, for replacement and repair of departmental uniforms and structural firefighting gear because of operational damage (\$12,000).

FIRE DEPARTMENT (10-02-01-XXXX)

| Account Number | Account Descriptions | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---------------------------------|---------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|-----------------|
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 1,873,565 | 1,895,569 | 1,936,236 | 1,956,877 | 1,422,308 | 1,776,029 | 1,935,976 | 2,013,415 | 2,093,952 | -1.07% |
| 6005 | FULL TIME OVERTIME | 72,127 | 69,969 | 107,128 | 90,000 | 50,521 | 90,000 | 90,000 | 90,000 | 90,000 | 0.00% |
| 6025 | LONGEVITY EXPENSE | 19,572 | 21,721 | 14,025 | - | - | - | - | - | - | 0.00% |
| 6030 | HOLIDAY EXPENSE | 70,401 | 74,176 | 71,959 | 73,237 | 46,906 | 65,000 | 65,554 | 68,176 | 70,903 | -10.49% |
| 6050 | ATTENDANCE INCENTIVE | - | - | - | - | - | - | - | - | - | - |
| 6065 | EMPLOYEE BENEFITS | 263,118 | 267,329 | 266,226 | 294,147 | 215,891 | 288,000 | 274,766 | 288,504 | 302,929 | -6.59% |
| 6390 | CLOTHING ALLOWANCE | 16,560 | 16,675 | 16,085 | 16,560 | 8,280 | 16,560 | 16,560 | 16,560 | 16,560 | 0.00% |
| | Subtotal: | 2,315,343 | 2,345,440 | 2,411,658 | 2,430,821 | 1,743,906 | 2,235,589 | 2,382,856 | 2,476,655 | 2,574,344 | -1.97% |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 35,517 | 36,939 | 61,001 | 35,400 | 23,473 | 35,400 | 35,600 | 35,600 | 35,600 | 0.56% |
| | Subtotal: | 35,517 | 36,939 | 61,001 | 35,400 | 23,473 | 35,400 | 35,600 | 35,600 | 35,600 | 0.56% |
| Contractual Services | | | | | | | | | | | |
| 6070 | EDUCATIONAL BENEFITS | 1,238 | 2,162 | 1,723 | 3,000 | 1,500 | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% |
| 6160 | ADVERTISING | - | 914 | 81 | 1,000 | 895 | 1,371 | 1,000 | 1,000 | 1,000 | 0.00% |
| 6185 | TRAVEL/MEETINGS | 69 | 3,346 | 2,422 | 4,500 | 1,014 | 2,000 | 3,000 | 3,000 | 3,000 | -33.33% |
| 6195 | PETRO PRODUCTS | 20,355 | 12,701 | 14,477 | 18,000 | 10,711 | 16,000 | 18,000 | 18,000 | 18,000 | 0.00% |
| 6210 | MISCELLANEOUS CONTRACTUAL | 15,712 | 15,929 | 31,006 | 87,692 | 49,634 | 87,000 | 78,986 | 78,986 | 78,986 | -9.93% |
| 6240 | TRAINING | 40,064 | 4,331 | 5,371 | 62,500 | 23,331 | 44,000 | 65,000 | 65,000 | 65,000 | 4.00% |
| 6250 | LINEN SERVICE | 314 | - | - | - | - | - | - | - | - | - |
| 6365 | DUES & SUBSCRIPTIONS | 1,860 | 1,119 | 2,364 | 2,740 | 2,093 | 2,047 | 3,040 | 3,040 | 3,040 | 10.95% |
| 6375 | PRINTING | 3,957 | 3,633 | 3,453 | 3,500 | 1,632 | 3,500 | 3,500 | 3,500 | 3,500 | 0.00% |
| 6400 | UNIFORM PURCHASE | 9,621 | 13,616 | 6,043 | 12,000 | 578 | 7,000 | 12,000 | 12,000 | 12,000 | 0.00% |
| 6440 | POSTAGE | 65 | 34 | 7 | 300 | - | - | - | - | - | -100.00% |
| | Subtotal: | 93,255 | 57,784 | 66,948 | 195,232 | 91,387 | 165,918 | 187,526 | 187,526 | 187,526 | -3.95% |
| | TOTAL EXPENDITURES | 2,444,115 | 2,440,163 | 2,539,608 | 2,661,453 | 1,858,766 | 2,436,907 | 2,605,982 | 2,699,781 | 2,797,470 | -2.08% |

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Judicial Department

JUDICIAL DEPARTMENT

Mission Statement

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

Goals and Objectives

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

Accomplishments

1. The Judge signed into effect Court Operating Rule 4 which supersedes Court Operating Rule 1, 2 and 3. Court Operating Rule 4 incorporates all pertinent changes in the courts from 2014 onward including the minimum operating standards as mandated by the Missouri Supreme Court.
2. Initialized CourtWeb software through REJIS which allows police officers to complete bond paperwork electronically. This software automatically assigns sequential bond form numbers thus avoiding possible loss and fraud.
3. The Court is a participant in the Municourt.net website through REJIS and the YourSTLCourts.com website for transparency and citizen use.
4. Participated in the Better Family Life Amnesty Program which allows individuals to lift their arrest warrants at a reduced bond amount which in turn helps the Court reduce warrants.
5. The Judicial Department met all required reporting deadlines to the 21st Circuit Court Presiding Judge, State of Missouri Court Administrator, and State of Missouri State Auditor.
6. Maintained certification in the Criminal Justice Information Systems (CJIS) through the Regional Justice Information Systems (REJIS) and Missouri State Highway Patrol (MSHP). Audit of 2017 by the MSHP found no misuse of CJIS by the Judicial Department. The auditor commended the Court Administrator for being prepared and organized.
8. The position of Administrative Assistant to the Prosecuting Attorney was created after the Missouri Supreme Court mandated that clerks of the court could not assist the Prosecuting Attorney.
7. Maintained certification in the court's professional organizations, both state and local.
9. Court Administrator currently serving second term on the Missouri Association for Court Administration Scholarship Committee and first term on the Policies and Procedures Committee.

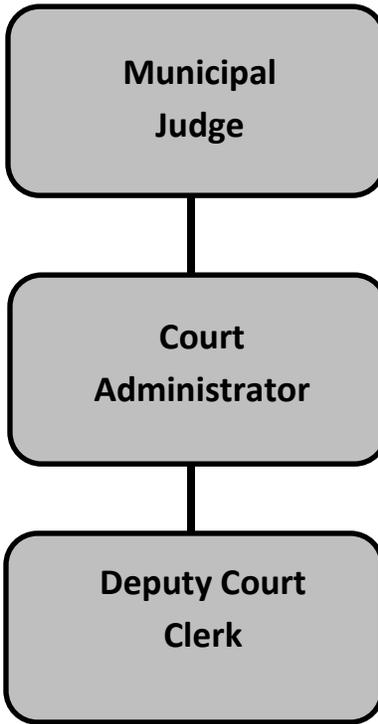
JUDICIAL DEPARTMENT

BUDGETED POSITIONS

| Position | 2017 | 2018 |
|----------------------------|-------------|-------------|
| Court Administrator | 1 | 1 |
| Deputy Court Clerk | 1 | 1 |
| Total | 2 | 2 |

JUDICIAL DEPARTMENT

ORGANIZATIONAL STRUCTURE



JUDICIAL DEPARTMENT

ACCOUNT DESCRIPTIONS – FY 2018

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for the positions in the judicial department (\$122,973).

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

Salaries and Wages Part-time 6010: This line item provides funds for part-time employees utilized for court night or when the Court Administrator or Deputy Court Clerk is on vacation, sick leave or professional development (\$2,472).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit in order to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS) (\$38,221).

MATERIALS & SUPPLIES:

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

CONTRACTUAL SERVICES:

Educational Benefits 6070: This line item provides funds to support employees' educational benefits (\$3,000).

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

Travel & Meetings 6185: This line item provides for mileage, food, and lodging at the Missouri Association of Court Administration Spring conference and Fall seminar, the Missouri Municipal and Associate Circuit Judges Association conference, monthly meetings of the Metropolitan St. Louis Association for Court Administration and all other required meetings for court personnel and judge (\$4,300).

Misc. Contractual Services 6210: This line item provides funds for contractual service items that are not accounted for in a special contractual services line item including photocopier repair and monthly fee, shredding services, assisted services as needed for the court room (\$1,500).

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 of Court Administration Spring conference and Fall seminar, and the Metropolitan St. Louis Association for Court Administration (\$1,350).

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

Printing 6375: This line item provides funds for court forms, perforated receipt paper, court memo forms, bond forms, envelopes, bank checks and deposit slips, letterhead, business cards and citation/summons books used by police department and code enforcement inspectors (\$2,250).

JUDICIAL DEPARTMENT (10-02-03-XXXX)

| Account Number | Account Descriptions | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|--------------------------------|---------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|-----------------|
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 128,727 | 107,429 | 113,090 | 115,674 | 85,388 | 115,674 | 122,973 | 126,662 | 130,462 | 6.31% |
| 6005 | FULL TIME OVERTIME | 937 | 353 | 100 | 3,678 | 247 | 350 | 400 | 412 | 424 | -89.12% |
| 6010 | SALARIES PART TIME | 1,572 | 6,288 | 994 | 2,874 | 635 | 1,000 | 2,472 | 2,546 | 2,623 | -13.99% |
| 6025 | LONGEVITY EXPENSE | 1,500 | 557 | - | - | - | - | - | - | - | - |
| 6050 | ATTENDANCE INCENTIVE | - | - | - | - | - | - | - | - | - | - |
| 6065 | EMPLOYEE BENEFITS | 40,410 | 46,920 | 35,680 | 39,035 | 26,525 | 36,000 | 38,221 | 40,132 | 42,139 | -2.09% |
| Subtotal: | | 173,146 | 161,548 | 149,864 | 161,261 | 112,794 | 153,024 | 164,066 | 169,752 | 175,648 | 1.74% |
| Material & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 952 | 1,275 | 1,389 | 1,500 | 427 | 1,000 | 1,500 | 1,500 | 1,500 | 0.00% |
| Subtotal: | | 952 | 1,275 | 1,389 | 1,500 | 427 | 1,000 | 1,500 | 1,500 | 1,500 | 0.00% |
| Contractual Services | | | | | | | | | | | |
| 6070 | EDUCATIONAL BENEFITS | 2,665 | 3,076 | - | 3,000 | - | - | 3,000 | 3,000 | 3,000 | 0.00% |
| 6140 | REGIS COMMUNICATION | 12,345 | 12,240 | 12,114 | 15,200 | 6,211 | 15,000 | 15,200 | 15,200 | 15,200 | 0.00% |
| 6160 | ADVERTISING | - | 506 | - | - | - | - | - | - | - | - |
| 6185 | TRAVEL/MEETINGS | 2,065 | 2,057 | 2,744 | 4,300 | 2,710 | 3,500 | 4,300 | 4,300 | 4,300 | 0.00% |
| 6210 | MISC CONTRACTUAL EXPENSES | 1,056 | 1,130 | 1,074 | 1,500 | 592 | 1,000 | 1,500 | 1,500 | 1,500 | 0.00% |
| 6240 | TRAINING | 600 | 600 | 934 | 1,350 | 550 | 1,350 | 1,350 | 1,350 | 1,350 | 0.00% |
| 6365 | DUES & SUBSCRIPTIONS | 365 | 362 | 315 | 575 | - | 500 | 575 | 575 | 575 | 0.00% |
| 6375 | PRINTING | 387 | 888 | 1,166 | 2,250 | 362 | 2,000 | 2,250 | 2,250 | 2,250 | 0.00% |
| 6440 | POSTAGE | - | - | - | 100 | - | - | - | - | - | -100.00% |
| Subtotal: | | 19,483 | 20,859 | 18,347 | 28,275 | 10,426 | 23,350 | 28,175 | 28,175 | 28,175 | -0.35% |
| TOTAL EXPENDITURES | | 193,581 | 183,683 | 169,599 | 191,036 | 123,647 | 177,374 | 193,741 | 199,427 | 205,323 | 1.42% |

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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, Brentwood is a sought-after community in which 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 focus 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. Anticipate the long-term needs of the infrastructure and take prudent steps to provide for those needs.
18. Provide high quality public safety for all the citizens of Brentwood and our guests.

Accomplishments

1. Adopted the FY 2017 Operating and Capital Budget.
2. Approved a Professional Services Agreement with Cook & Riley to review citywide Sales Tax Revenue.
3. Approved an Intergovernmental Agreement with the City of Rock Hill, MO for Telephone Support and Maintenance Services.
4. Approved office space for the Brentwood Chamber of Commerce in the Brentwood Community Center Complex.
5. Approved an ordinance to amend the Pay Classification System for 2017.
6. Approved an agreement with the Center for Public Safety Management, LLC to conduct an assessment of the Police Department operations and data analysis.
7. Approved a resolution that authorized the Mayor and/or City Administrator to proceed with Deer Creek Greenway Connection to Rogers Parkway.
8. Approved a Citywide Traffic Calming Program.
9. Approved participation for both residents and businesses in an innovative financing Energy and Water Project – Show Me PACE Clean Energy District and the Missouri Clean Energy District.
10. Approved the engagement of expert resources for a plan to restore and revitalize the flood ravaged areas of the Manchester Road Corridor.
11. Approved the construction of a temporary Dog Park in Hanley Park.
12. Approved an amendment to Chapter 215 Offense Involving Hours of Construction and Chapter 500.010, 500.020, and 500.080 – Regulations Governing Construction (Construction Hours and Construction Activity).
13. Approved an ordinance to prohibit truck, tractor, trailer or tractor-trailer combinations or commercial vehicles licenses or registered for or weighing more than eighteen thousand (18,000) pounds gross weight at any time on Swim Club Road.
14. Approved the 2016 Comprehensive Annual Financial Report and Internal Control Report.
15. Approved a Text Amendment on Storage Containers – Amendment to Chapter 400 Zoning Sections 400.020 and 400.1950.
16. Approved a plan for the installation of 34 additional streetlights citywide.
17. Reviewed and adopted 41 ordinances and 16 resolutions thus far in 2017.
18. The City of Brentwood, through the Community Development Block Grant (CDBG) Program offers 5 (five) year forgivable home improvement loans to low- and moderate-income homeowners to make necessary improvements to their homes.
19. Approved a cooperative fire training officer agreement measure to begin working with the representatives from Clayton, and Maplewood to establish a joint fire command staff structure.
20. Continued efforts to meet and exceed the City’s Fund Balance Policy.

LEGISLATIVE DEPARTMENT

ACCOUNT DESCRIPTIONS – FY 2018

10-01-03-XXXX

PERSONNEL SERVICES

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

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

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

Employees Benefits 6065: Social Security, Medicare and LAGERS benefits for the Legislative Department (\$8,967).

MATERIALS & SUPPLIES:

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

CONTRACTUAL SERVICES:

Travel & Expenses 6185: This line item provides funds for costs related to travel and accompanying expenses: Missouri Municipal League (MML), International Council of Shopping Centers (ICSC), National League of Cities (NLC), Urban Land Institute (ULI), Brentwood Chamber of Commerce and Saint Louis County Municipal League (STML) - (\$3,300).

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

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 (\$1,000).

Election Expense 6280: This line item provides funds for expenses for the elections (\$10,000).

Dues & Subscriptions 6365: This line item provides funding for membership fees: Missouri Municipal League (MML); Brentwood Chamber of Commerce; Route 66 Association of Missouri; Mayor of Small Cities; Municipal League of Metro St. Louis; International Council of Shopping Centers, ICSC; Suburban Mayors of Saint Louis County; International Council for Local Environmental Initiatives, ICLEI, Credit Card Annual Renewal Fee, and Urban Land Institute, ULI - (\$6,300).

Printing 6375: This line item provides funds for envelopes and letterhead (\$300).

LEGISLATIVE DEPARTMENT (10-01-03-XXXX)

| Account Number | Account Descriptions | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|--------------------------------|------------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|-----------------|
| Personnel Services | | | | | | | | | | | |
| 6020 | SALARIES - ELECTED OFFICIALS | 72,047 | 73,326 | 73,137 | 72,000 | 52,616 | 72,000 | 72,000 | 72,000 | 72,000 | 0.00% |
| 6055 | SALARIES P&Z BOARD | 10,558 | 9,900 | 8,900 | 18,000 | 8,600 | 12,000 | 12,600 | 18,000 | 18,000 | -30.00% |
| 6060 | SALARIES BD OF ADJUSTMENT | 3,750 | 1,050 | 1,900 | 3,000 | 3,150 | 3,900 | 3,900 | 3,000 | 3,000 | 30.00% |
| 6065 | EMPLOYEE BENEFITS | 12,019 | 10,220 | 9,141 | 10,850 | 6,393 | 9,000 | 8,967 | 9,415 | 9,886 | -17.35% |
| | Subtotal: | 98,374 | 94,496 | 93,078 | 103,850 | 70,759 | 96,900 | 97,467 | 102,415 | 102,886 | -6.15% |
| Material & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 250 | 2,474 | 940 | 2,500 | 218 | 500 | 500 | 500 | 500 | -80.00% |
| 6445 | MISCELLANEOUS EXP | - | 0 | - | - | - | - | - | - | - | - |
| | Subtotal: | 250 | 2,474 | 940 | 2,500 | 218 | 500 | 500 | 500 | 500 | -80.00% |
| Contractual Services | | | | | | | | | | | |
| 6185 | TRAVEL/MEETINGS | 2,695 | 3,370 | 2,799 | 5,000 | 2,797 | 3,200 | 3,300 | 3,300 | 3,300 | -34.00% |
| 6210 | MISC CONTRACTUAL EXPENSES | - | - | 665 | 600 | 269 | 600 | 600 | 600 | 600 | 0.00% |
| 6240 | TRAINING | - | - | - | 5,000 | 570 | 750 | 1,000 | 1,000 | 1,000 | -80.00% |
| 6280 | ELECTION EXPENSE | - | 4,592 | 11,467 | 5,000 | 3,353 | 14,000 | 10,000 | 10,000 | 10,000 | 100.00% |
| 6365 | DUES & SUBSCRIPTIONS | 6,508 | 6,369 | 5,263 | 6,709 | 5,869 | 6,200 | 6,300 | 6,300 | 6,300 | -6.10% |
| 6375 | PRINTING | 43 | 882 | 159 | 300 | - | 300 | 300 | 300 | 300 | 0.00% |
| | Subtotal: | 9,246 | 15,212 | 20,353 | 22,609 | 12,858 | 25,050 | 21,500 | 21,500 | 21,500 | -4.91% |
| | TOTAL EXPENDITURES | 107,870 | 112,182 | 114,372 | 128,959 | 83,835 | 122,450 | 119,467 | 124,415 | 124,886 | -7.36% |

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Parks and Recreation Department

PARKS AND RECREATION DEPARTMENT

Mission Statement

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

Goals and Objectives

1. Improve the health, diversity and tree quality of the Brentwood Urban Forest
 - a. Implement Year 1 of the Emerald Ash Borer Plan
 - b. Implement comprehensive tree planting program
 - c. Work with the Communications Manager to implement public awareness and engagement strategies through tree related marketing programs and publications
 - d. Continue tree maintenance, including pruning and preventative maintenance, and watering program
2. Continue to improve the Brentwood Park System
 - a. Complete capital projects in Brentwood Park, including replacing the playground and maintenance building
 - b. Continue to develop and improve horticultural plans for each park
 - c. Make an increased effort on the recruitment and hiring of part-time and seasonal park-maintenance staff
 - d. Develop and begin implementing an invasive species management program
 - e. Finalize and begin implementation of park maintenance equipment program
 - f. Continue to maintain a newly renovated appearance at the Brentwood Recreation Complex
3. Continue to enhance community engagement opportunities
 - a. Introduce a new community friendly special event
 - b. Partner with the St. Louis Skating Club to offer additional opportunities for figure skaters, including additional special events and seminars
 - c. Revitalize the Friends of the Park program
4. Seek alternative revenue sources for the Parks & Recreation Department
 - a. Apply for the Municipal Park Grant Commission Grant
 - b. Apply for a tree maintenance or tree planting grant
 - c. Look for additional grant opportunities for the Parks & Recreation Department
 - d. Develop a naming rights policy for department
5. Continue to expand our program offerings
 - a. Launch a wellness program for the City of Brentwood
 - b. Develop more robust youth and adult general programs
 - c. Run a new adult sports league in 2018.
 - d. Increase adult softball league participation to 68 teams in 2018.
 - e. Increase adult volleyball league participation to 160 teams in 2018.

Accomplishments

1. Developed and implemented a comprehensive Tree Management Program.
 - Developed and implemented Tree Maintenance Policies and Procedures
 - Developed and implemented an Approved Tree Planting Species List
 - Developed and implemented Tree Policies and Guidelines Manual
 - Developed and implemented the City of Brentwood Emerald Ash Borer Strategy
 - Reviewed the city tree ordinance and made recommendations for changes
 - Developed a comprehensive tree planting program
2. Enhanced the aesthetics of the Brentwood Park System.
 - Created and improved horticultural plans for each City facility and began implementation of plans within Brentwood Park, Memorial Park and Oak Tree Park
 - Implemented new mowing standards and routine, including transitioning the mowing and maintenance of the turf at the Gateway Fountain to staff, saving contractual expenditures
 - Implemented improved restroom and amenity maintenance routine
3. Awarded \$165,000 grant from the Land Water Conservation Fund for the replacement of the playground in Brentwood Park.
4. Completed construction of the Oak Tree Park Pavilion. The department held a dedication for the grand opening, attended by over 250 community members.
5. Installed five new fire-safe doors with windows into the ammonia room and mechanical room to ensure staff safety in the event of a future ammonia incident.
6. Entered into Intergovernmental Agreement for Senior Citizen Recreation Programming Services with the City of Richmond Heights
7. Increased department rental revenue (ball field, ice rink, pavilion and room rental revenue) 17% over 2017.
8. The department partnered with the Brentwood Chamber of Commerce and Brentwood Public Library to host Total Darkness – Brentwood Solar Eclipse Event in the parking lot at the Brentwood Recreation Complex. An estimated 500 people attended this event.
9. Increased participation in the adult softball league by 24 teams (66%) over 2016.
10. Coordinated a two-day ice maintenance training at the Brentwood Ice Rink conducted by the U.S. Ice Rink Association. This enabled all our maintenance staff, as well as a few park maintenance staff, to receive this training at the same cost it would have been to send one staff person to receive this training at the U.S. Ice Rink Association's National Conference.

Performance Measures

| <i>Parks and Recreation</i> | 2016 (Actual) | 2017 (Estimate) | 2018 (Projected) |
|---|------------------|--------------------|---------------------|
| Percentage of parks properly maintained per park inspection index | 76% | 79% | 81% |
| Cost of park maintenance per acre maintained | \$7,880.48 | \$11,368.78 | \$12,681.33 |
| Operating revenue per capital | \$106.64 | \$118.84 | \$114.20 |
| Operating expenditures per capita | \$239.34 | \$299.17 | \$331.18 |
| Percentage of cost recovery for the Brentwood Recreation Complex | 72.08% | 73.63% | 74.00% |
| Percentage of cost recovery for all programs | 111.69% | 112.31% | 107.31% |
| Average number of days to respond to an online citizen request | n/a | n/a | 1.0 |
| Average annual training hours per full-time equivalent employee | 30.27 | 32.5 | 35.0 |

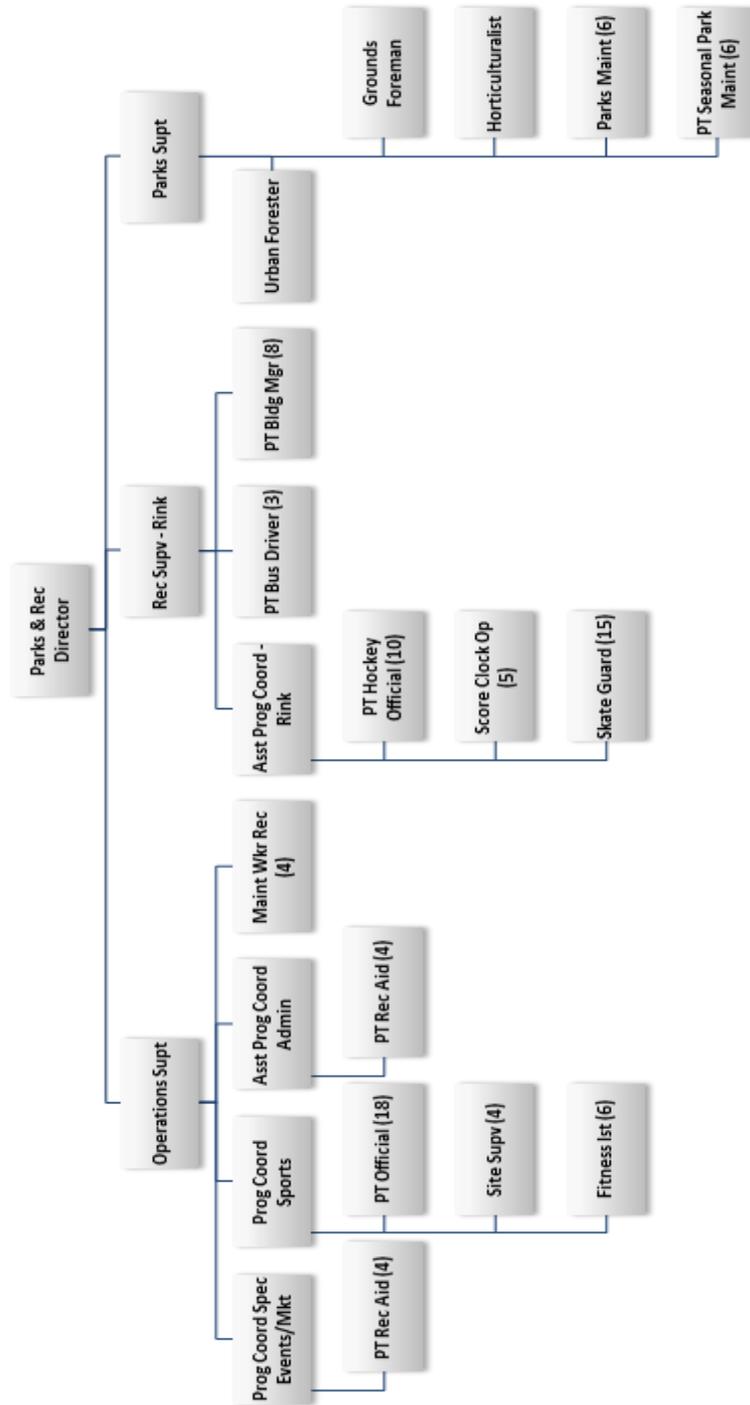
PARKS AND RECREATION DEPARTMENT

BUDGETED POSITIONS

| Position | 2017 | 2018 |
|--------------------------------------|-------------|-------------|
| Parks and Recreation Director | 1 | 1 |
| Superintendent | 2 | 2 |
| Recreation Supervisor | 1 | 1 |
| Program Coordinator | 2 | 2 |
| Assistant Program Coordinator | 2 | 2 |
| Urban Forester | 1 | 1 |
| Grounds Foreman | 1 | 1 |
| Horticulturalist | 1 | 1 |
| Maintenance II | 5 | 5 |
| Maintenance I | 5 | 5 |
| Total | 21 | 21 |

PARKS AND RECREATION DEPARTMENT

ORGANIZATIONAL STRUCTURE



PARKS AND RECREATION DEPARTMENT

ACCOUNT DESCRIPTIONS – FY 2018

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for the full-time recreation positions in the Parks & Recreation department (\$523,264).

Full-time Overtime 6005: This line item provides funds for Brentwood Recreation Complex maintenance staff who work overtime and for full-time non-exempt employees who may have to work when unplanned events or scheduling change occur and Holidays (\$18,900).

Salaries Part-time Parks 6009: This line item provides funds for part-time and seasonal park employees (\$30,000).

Salaries Part-time Administration 6010: This line item provides funds for part-time employees: Recreation Aides, and Interns (\$45,948).

Salaries Part-time Ice Rink 6011: This line item provides funds for the part-time employees: Skate Guards and Learn to Skate assistants (\$31,462).

Salaries Part-time Rink Programming 6012: This line item provides funds for the part-time employees: Hockey Referees and Skating Instructors (\$83,534).

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 (\$26,348).

Part-time Overtime Administration 6015: This line item provides funds for part-time employees (Recreation Aides) working on holidays (\$4,390).

Part-time Overtime Ice Rink 6016: This line item provides funds for part-time rink employees (Building Managers and Skate Guards) working on holidays (\$4,562).

Part-time Overtime Rink Program 6017: This line item provides funds for part-time rink program employees (Hockey Referees and Skating Instructors) working on holidays (\$2,550).

Salaries Part-time Magic Bus Drivers 6018: This line item provides funds for part-time Magic Bus Drivers (\$19,457).

Part-time Rink Administration 6019: This line item provides funds for the part-time employees: Building Manager and Recreation Aides who work in the Ice Rink (\$59,955).

Salaries & Wages Full-time Parks 6020: This line item provides funds for the full-time park maintenance positions in the Parks and Recreation department (\$448,962).

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, Weird Science, etc. (\$675).

Full-time Overtime Parks 6022: This line item provides funds for full-time park maintenance employees working overtime for special events like Brentwood's Annual Maddenfest or snow removal (\$15,000).

Part-time Overtime Parks 6024: This line item provides funds for part-time and seasonal park employees working overtime and working on Holidays (\$5,000).

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. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS) (\$349,561).

Educational Benefits 6070: This line item provides funds for the reimbursement for full-time staff to attend work-related college classes (\$750).

Insurance Workers Compensation 6150: This line item provides funds to cover worker's compensation insurance for employees (\$131,586).

MATERIALS & SUPPLIES:

Supplies & Materials 6420: This line item provides funds for supplies for the Community Center including Custodial Supplies and repairs, IT Equipment, Office Equipment and miscellaneous expenditures (\$32,000).

Supplies & Materials Parks 6421: This line item provides funds for supplies related specifically to parks including landscaping materials such as plants, flowers and mulch, materials for turf and athletic field maintenance, and materials to maintain park facilities (\$100,000).

Supplies & Materials Ice Rink 6422: This line item provides funds for supplies for the Ice Arena including replacement skates and skate aides, materials for hockey goals and ice rink materials such as paint, lines and glass (\$39,500).

Supplies & Materials Fitness 6423: This line item provides funds for supplies such as weights and yoga mats for fitness programs (\$200).

Supplies & Materials General Programming 6424: This line item provides funds for supplies for General Programs including craft and snack supplies for youth programs, materials for cooking classes and miscellaneous supplies for youth and adult programs (\$960).

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 (\$2,638).

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 (\$5,785).

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 in the Recreation Complex (\$135,000).

Utilities Parks 6116: This line item includes the yearly bill amounts for Water, Sewer, Electric and Natural Gas (Norm West Park) usage in the parks (\$45,091).

Recreation Program Sports 6122: This line item provides funds for contractual program expenses related to instructing youth soccer, T-Ball, tennis and sports camps (\$5,918).

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 (\$17,660).

Recreation Program General Programming 6124: This line item provides funds for contractual program expenses related to instructing youth art, dance and babysitting classes, Santa visits and various adult programs (\$3,066).

Recreation Program Fitness 6125: This line item provides funds for contractual program expenses related to instructing yoga, Krav Maga, senior fitness and various other fitness programs (\$4,178).

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 (\$5,888).

Memorial Tree & Bench Program 6130: This line item provides funds for expenses related to the Memorial Tree & Bench Program (\$40).

Advertising 6160: This line item provides funds for departmental advertising including Promotional Products, Postings for jobs, RFP and RFQ, Rental and Ice Rink Promotional Materials and Reach Board membership fee (\$4,720).

Travel/Meetings 6185: This line item provides funds for the National Conference, State Conference and expenditures related to Director of Parks & Recreation holding Missouri Parks & Recreation Association State Office (\$4,790).

Petro Products 6195: This line item provides funds including propane for the Ice Resurfer, as well as fuel for the Magic Bus and Parks and Recreation vehicle (\$5,500).

Petro Products - Parks 6196: This line item provides funds for fuel for Parks Maintenance vehicles (\$9,000).

Miscellaneous Contractual Expenses Administration 6210: This line item provides funds for contractual services for the Community Center including Security System and Fire Alarm and Safety Program, Cintas Cleaning services, monthly Pest Control, Floor Mat Cleaning, Infrared Scanning of Electrical System, Fire Extinguisher/Hood Inspections, Document Destruction, Philabert Security System, Railroad lease and the Parks & Recreation Department's portion of the IT agreement (\$70,931).

Miscellaneous Contractual Expenses Ice Rink 6212: This line item provides funds for contractual services for the Ice Arena including HVAC Maintenance, Ice Resurfer Blade Sharpening, Cooling Tower Chemical Maintenance and Backflow Testing (\$71,650).

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

Training 6240: This line item provides funds for employees to attend the National Conference, State Conference, Local Seminars and specific training on the department's recreation software system (\$5,590).

Training Parks 6241: This line item provides funds for Park Maintenance employees to attend trainings specific to the maintenance and beautification of the park system and tree maintenance (\$4,000).

Birthday Party Expense 6280: This line item provides funds for Pizza, Beverage Supplies, and Paper Products (\$1,319).

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

Administration Expense 6300: This line item provides funds for office supplies (\$3,800).

Richmond Heights Cooperative 6310: This line item provides funds for a program that allows residents to purchase memberships to The Heights at Richmond Heights resident rates. Brentwood pays two-thirds of the rate difference between resident and non-resident. This also includes reimbursement for 50% of the Richmond Heights Program Coordinator for the Intergovernmental Agreement for Senior Citizen Recreation Programming Services (\$95,663).

Dues & Subscriptions 6365: This line item provides funds for membership dues to the National Recreation and Park Association, Missouri Parks and Recreation Association, Sam's Club, United States Tennis Association as well as yearly subscription to ASCAP, BMI, SESAC and Sirius (\$4,160).

Printing 6375: This line item provides funds for business cards, letterhead, maps, forms, signs and brochures (\$8,500).

Uniform Purchase 6400: This line item provides funds for staff shirts and outerwear for full-time administration staff as well as part-time welcome desk staff (\$3,015).

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 (\$5,500).

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 (\$5,500).

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

CAPITAL:

Storm water Expense 6480: This line item provides funds for Storm water expenses (\$0).

Park Capital Expense 6485: This line item provides capital funds for the following projects (\$1,026,502):

- Brentwood Park Maintenance Building Replacement (\$497,738)
- Brentwood Park Playground Replacement (\$329,400)*
- Brentwood Recreation Complex Door Access System (\$57,000)
- IT capital replacement, including the replacement of staff computers, purchase of tablets, the installation of AV equipment in a meeting room at the Brentwood Recreation Complex and the purchase of the pass management module for Rec-Trec (\$39,364)
- Gator UTV (\$23,000)
- Laser Ice Leveling System (\$30,000)
- Planning Design Studio to finish work on Brentwood Recreation Complex Parking Lot Design and Construction Documents and Brentwood Park Maintenance Building Design and Construction Documents (\$50,000)

* Denotes Parks System Master Plan Project

Debt Service Principal – Series 2015 COP 6555: This line item includes funds for the annual debt service principal payment on the series 2015 COP issue of \$3,870,000 used for the recreation center renovation project (\$475,000).

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 (\$57,015).

MANCHESTER RENEWAL:

Manchester Renewal 6482: This line item provides funds for expenditures related to the Manchester Renewal project including Owner's Representative Services, Architectural Services, Engineering Services and Attorney Fees (\$4,369,372)

PARKS & RECREATION DEPARTMENT (50-00-00-XXXX)

| Account | Account | Actual | Actual | Actual | Budget | Through 09/30 | Estimated | Adopted | Projected | Projected | Budget |
|---------|-------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| Number | DESCRIPTIONS | 2014 | 2015 | 2016 | 2017 | 2017 | 2017 | 2018 | 2019 | 2020 | % Change |
| | Revenues | | | | | | | | | | |
| 4002 | AD VALOREM TAXES | (1,634) | (1,097) | (657) | - | - | - | - | - | - | |
| 4025 | SALES TAX | 2,768,963 | 2,931,308 | 2,993,370 | 3,051,567 | 2,263,394 | 3,051,567 | 3,051,567 | 3,103,444 | 3,156,202 | 0.00% |
| 4031 | RESERVES | - | - | - | - | - | 800,000 | - | - | - | |
| 4200 | MEMORIAL TREE & BENCH PROGRAM | 250 | - | 250 | 500 | 250 | 250 | 500 | 2,500 | 3,000 | 0.00% |
| 4210 | MSD-EXEC WALK FUNDING | 246,066 | 417,210 | - | - | - | - | - | - | - | |
| 4300 | RECREATION FEES - SPORTS | - | - | 47,488 | 67,990 | 57,919 | 68,756 | 72,541 | 74,717 | 76,959 | 6.69% |
| 4301 | RECREATION FEES - FITNESS | - | - | 5,653 | 10,324 | 3,705 | 4,800 | 5,968 | 6,147 | 6,331 | -42.19% |
| 4302 | RECREATION FEES - GENERAL | - | - | 2,418 | 6,795 | 4,169 | 4,300 | 6,285 | 6,487 | 6,668 | -7.51% |
| 4303 | RECREATION FEES - SPECIAL | - | - | 2,954 | 4,935 | 1,150 | 2,000 | 3,375 | 3,476 | 3,580 | -31.61% |
| 4304 | RECREATION FEES - SENIOR | - | - | 11,958 | 14,945 | 853 | 855 | 1,500 | 1,500 | 1,500 | -89.96% |
| 4305 | PARK PERMITS | - | - | 40,029 | 39,140 | 37,880 | 40,368 | 38,115 | 39,258 | 40,436 | -2.62% |
| 4310 | ROOM RENTALS | - | - | 113,188 | 120,000 | 94,777 | 120,000 | 121,200 | 124,836 | 128,581 | 1.00% |
| 4326 | RINK FEES | - | - | 279,836 | 309,314 | 235,209 | 292,010 | 298,900 | 317,294 | 326,813 | -3.37% |
| 4335 | ICE RINK ADMISSIONS | - | - | 91,291 | 92,000 | 79,000 | 99,500 | 92,700 | 96,084 | 98,006 | 0.76% |
| 4340 | ICE RINK RENTALS | - | - | 241,235 | 234,030 | 254,104 | 295,000 | 244,551 | 279,312 | 286,898 | 4.50% |
| 4341 | BIRTHDAY PARTY FEES | - | - | 8,574 | 7,725 | 6,422 | 8,500 | 8,790 | 9,878 | 10,174 | 13.79% |
| 4345 | RINK CONCESSIONS | - | - | 194 | 650 | 132 | 132 | 450 | 450 | 450 | -30.77% |
| 4350 | SKATE RENTALS | - | - | 11,907 | 11,330 | 7,056 | 10,530 | 10,000 | 10,710 | 10,924 | -11.74% |
| 4365 | VENDING | - | - | 2,510 | 2,700 | 2,269 | 2,900 | 2,750 | 2,936 | 3,024 | 1.85% |
| 4342 | DOG PARK MEMBERSHIP | - | - | - | - | - | 2,500 | 3,750 | 3,750 | 3,750 | |
| 4510 | SALE OF CITY PROPERTY | 5,912 | -185 | 17,030 | 5,000 | 1,381 | 1,200 | - | 0 | - | -100.00% |
| 4525 | INTEREST INCOME | 8,581 | 46,365 | 4,199 | 7,000 | 3,411 | 7,000 | 7,000 | 7,000 | 7,000 | 0.00% |
| 4535 | INSURANCE/OTHER SETTLEMENTS | - | 9,174 | - | - | 17,053 | - | - | - | - | |
| 4545 | FESTIVAL REVENUE | 14,025 | 90 | 5,150 | 16,500 | 9,050 | 9,050 | - | - | - | -100.00% |
| 4570 | SPONSORSHIPS/DONATIONS | 6,746 | 11,425 | 15,000 | 9,100 | 6,350 | 7,500 | 9,350 | 9,630 | 9,919 | 2.75% |
| 4585 | SLAIT PREMIUM RETURN | 12,299 | 5,750 | 19,510 | 5,000 | - | 20,358 | 15,000 | 15,000 | 15,000 | 200.00% |
| 4599 | DEBT PROCEEDS | 4,817,543 | 13,352 | - | - | - | - | - | - | - | |
| 4625 | TRANSFER IN | - | - | - | - | - | - | 4,400,000 | - | - | |
| 4950 | INTERGOVERNMENTAL RECEIPT | (28,625) | 0 | 137,002 | 370,000 | 370,000 | 370,000 | 164,000 | 370,000 | - | -55.68% |
| | TOTAL REVENUE | 7,850,126 | 3,433,391 | 4,050,089 | 4,386,545 | 3,455,534 | 5,219,076 | 8,558,292 | 4,484,409 | 4,195,215 | 95.10% |

PARKS & RECREATION DEPARTMENT (50-00-00-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---------------------------------|----------------------------------|-------------|-------------|-------------|-------------|--------------------|----------------|--------------|----------------|----------------|-----------------|
| Expenditures | | | | | | | | | | | |
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 386,725 | 500,383 | 474,188 | 492,928 | 330,977 | 482,600 | 523,264 | 533,515 | 549,520 | 6.15% |
| 6005 | FULL TIME OVERTIME | 163 | 3,480 | 8,324 | 17,481 | 15,765 | 18,500 | 18,900 | 19,467 | 20,051 | 8.12% |
| 6009 | SALARIES PART TIME-PARKS | - | - | 9,698 | 30,000 | 3,301 | 6,000 | 30,000 | 30,900 | 31,827 | 0.00% |
| 6010 | SALARIES PART TIME-ADMIN | 45,720 | 25,822 | 60,839 | 50,254 | 23,135 | 35,000 | 45,948 | 47,326 | 48,746 | -8.57% |
| 6011 | SALARIES PART TIME-RINK | 55,061 | 28,075 | 40,665 | 34,408 | 13,897 | 28,450 | 31,462 | 36,943 | 38,051 | -8.56% |
| 6012 | SALARIES PART TIME-RINK PROG | 82,531 | 57,885 | 87,278 | 82,662 | 56,677 | 82,500 | 83,534 | 88,040 | 90,722 | 1.05% |
| 6013 | SALARIES PART TIME-SPORTS | 21,973 | 17,092 | 22,604 | 28,327 | 18,848 | 27,387 | 26,348 | 27,150 | 27,965 | -6.99% |
| 6015 | PART-TIME OVERTIME-ADMIN | 134 | 138 | 51 | 2,039 | 1,591 | 2,500 | 4,390 | 4,522 | 4,658 | 115.30% |
| 6016 | PART-TIME OVERTIME-RINK | 2,420 | 1,766 | 2,318 | 3,864 | 1,966 | 3,250 | 4,562 | 4,991 | 5,141 | 18.06% |
| 6017 | PART-TIME OVERTIME-RINK PROG | 1,459 | 1,416 | 2,513 | 2,456 | 1,482 | 2,200 | 2,550 | 2,627 | 2,705 | 3.83% |
| 6018 | SALARIES PART TIME-IMAGIC BUS | - | 17,744 | 19,055 | 20,839 | 12,698 | 18,000 | 19,457 | 20,041 | 20,642 | -6.63% |
| 6019 | PART-TIME RINK ADMIN | - | 17,351 | 28,077 | 59,613 | 46,110 | 59,613 | 59,955 | 61,795 | 63,649 | 0.57% |
| 6020 | SALARIES FULL TIME - PARK | - | - | 286,557 | 412,048 | 270,218 | 412,048 | 448,962 | 454,859 | 468,505 | 8.96% |
| 6021 | PART-TIME GENERAL PROGRAMMING | - | - | - | - | - | - | 675 | 695 | 716 | - |
| 6022 | FULL TIME OVERTIME - PARK | - | - | 6,559 | 20,000 | 6,768 | 12,000 | 15,000 | 15,000 | 15,000 | -25.00% |
| 6024 | PART-TIME OVERTIME - PARK | - | - | 285 | 5,000 | 66 | 100 | 5,000 | 5,150 | 5,305 | 0.00% |
| 6025 | LONGEVITY EXPENSE | 3,276 | 3,439 | - | - | - | - | - | - | - | - |
| 6065 | EMPLOYEE BENEFITS | 138,551 | 168,160 | 265,295 | 357,721 | 206,168 | 285,000 | 349,561 | 367,039 | 385,391 | -2.28% |
| 6070 | EDUCATIONAL BENEFITS | - | 0 | - | 750 | - | - | 750 | 750 | 750 | 0.00% |
| 6150 | INSURANCE | 93,633 | 111,105 | 116,627 | 140,903 | 125,320 | 140,903 | 131,586 | 138,165 | 145,074 | -6.61% |
| Subtotal: | | 831,646 | 953,856 | 1,430,932 | 1,761,293 | 1,134,986 | 1,616,051 | 1,801,904 | 1,858,975 | 1,924,418 | 2.31% |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 30,408 | 26,734 | 23,134 | 32,000 | 12,418 | 29,000 | 32,000 | 32,250 | 33,000 | 0.00% |
| 6421 | SUPPLIES & MATERIALS-PARK | 29,144 | 36,577 | 87,693 | 100,500 | 40,661 | 90,000 | 100,000 | 101,000 | 102,000 | -0.50% |
| 6422 | SUPPLIES & MATERIALS-ICE RINK | 48,318 | 19,629 | 15,459 | 37,500 | 8,924 | 35,600 | 39,500 | 40,000 | 40,500 | 5.33% |
| 6423 | SUPPLIES & MATERIALS-FITNESS | - | 86 | 431 | 300 | 94 | 94 | 200 | 200 | 200 | -33.33% |
| 6424 | SUPPLIES & MATERIALS-GENL PROG | 72 | 69 | 739 | 1,055 | 255 | 500 | 960 | 960 | 960 | -9.00% |
| 6425 | SUPPLIES & MATERIALS-SPEC EVENTS | 3,602 | 4,648 | 2,305 | 3,208 | 1,549 | 2,250 | 2,638 | 10,217 | 2,750 | -17.77% |
| 6426 | SUPPLIES & MATERIALS-SPORTS | 3,746 | 3,089 | 4,812 | 5,034 | 5,102 | 6,500 | 5,785 | 5,959 | 6,138 | 14.92% |
| 6427 | SUPPLIES & MATERIALS-SENIOR PROG | - | 118 | 146 | 955 | 571 | 600 | - | - | - | -100.00% |
| 6445 | MISCELLANEOUS EXPENSE | 783 | 380 | 641 | 1,000 | 670 | 1,000 | 1,000 | 1,000 | 1,000 | 0.00% |
| Subtotal: | | 116,073 | 91,331 | 135,359 | 181,552 | 70,242 | 165,544 | 182,083 | 191,586 | 186,548 | 0.29% |

| PARKS & RECREATION DEPARTMENT (50-00-00-XXXX) | | | | | | | | | | | | |
|---|-----------------------------------|-------------|-------------|-------------|-------------|--------------------|----------------|--------------|----------------|----------------|-----------------|--|
| Account Number | ACCOUNT DESCRIPTIONS | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change | |
| | <u>Contractual Services</u> | | | | | | | | | | | |
| 6115 | UTILITIES | 185,081 | 98,109 | 100,354 | 160,000 | 91,587 | 135,000 | 135,000 | 140,430 | 145,933 | -15.63% | |
| 6116 | UTILITIES PARK | 23,064 | 48,454 | 35,465 | 30,000 | 19,720 | 38,000 | 45,091 | 36,050 | 37,132 | 50.30% | |
| 6122 | RECREATION PROGRAM-SPORTS | 3,328 | 4,242 | 1,947 | 4,291 | 2,412 | 3,073 | 5,918 | 6,100 | 6,300 | 37.92% | |
| 6123 | RINK PROGRAM | 9,816 | 8,505 | 11,404 | 16,160 | 10,890 | 16,000 | 17,660 | 23,190 | 18,000 | 9.28% | |
| 6124 | RECREATION PROGRAM-GENL PROG | 7,034 | 232 | 691 | 4,199 | 2,066 | 2,400 | 3,066 | 3,100 | 3,150 | -26.98% | |
| 6125 | RECREATION PROGRAM-FITNESS | 7,639 | 4,652 | 3,848 | 7,227 | 1,028 | 3,360 | 4,178 | 4,303 | 4,432 | -42.19% | |
| 6126 | RECREATION PROGRAM-SPEC EVENT | 5,595 | 9,644 | 4,182 | 5,893 | 5,105 | 5,700 | 5,888 | 16,064 | 6,000 | -0.08% | |
| 6127 | RECREATION PROGRAM-SR PROG | - | 4,580 | 2,299 | 9,504 | 716 | 725 | - | - | - | -100.00% | |
| 6130 | MEMORIAL TREE & BENCH PROG | 15 | 15 | - | 300 | 15 | 30 | 40 | 1,760 | 1,800 | -86.67% | |
| 6160 | ADVERTISING | 3,870 | 5,257 | 4,549 | 4,370 | 2,494 | 4,125 | 4,720 | 7,820 | 4,720 | 8.01% | |
| 6185 | TRAVEL/MEETINGS | 1,006 | 3,890 | 1,340 | 5,840 | 2,001 | 4,500 | 4,790 | 4,850 | 5,000 | -17.98% | |
| 6195 | PETRO PRODUCTS | 10,787 | 5,488 | 5,207 | 6,900 | 2,909 | 4,700 | 5,500 | 5,500 | 5,500 | -20.29% | |
| 6196 | PETRO PRODUCTS - PARKS | - | - | 5,780 | 10,000 | 6,235 | 8,500 | 9,000 | 9,000 | 9,000 | -10.00% | |
| 6210 | MISC CONTRACTUAL EXP-ADMIN | 21,735 | 15,921 | 27,741 | 66,947 | 61,487 | 70,000 | 70,931 | 71,500 | 72,000 | 5.95% | |
| 6212 | MISC CONTRACTUAL EXP-ICE RINK | 66,246 | 44,029 | 60,425 | 59,100 | 44,035 | 65,000 | 71,650 | 72,000 | 72,500 | 21.24% | |
| 6213 | MISC CONTRACTUAL EXP-PARKS | - | - | 32,327 | 50,000 | 50,481 | 70,000 | 75,000 | 77,000 | 79,000 | 50.00% | |
| 6215 | EQUIPMENT REPAIRS | - | 325 | - | - | - | - | - | - | - | - | |
| 6220 | FESTIVAL EXPENSE | 65,340 | 67,145 | 78,834 | 72,000 | 55,241 | 72,000 | - | - | - | -100.00% | |
| 6240 | TRAINING | 1,394 | 4,438 | 4,081 | 3,600 | 1,610 | 5,500 | 5,590 | 5,650 | 5,800 | 55.28% | |
| 6241 | TRAINING PARKS | - | - | 2,014 | 4,000 | 955 | 4,000 | 4,000 | 4,000 | 4,000 | 0.00% | |
| 6280 | BIRTHDAY PARTY EXPENSE | 982 | 1,075 | 1,384 | 1,100 | 989 | 1,175 | 1,319 | 1,319 | 1,319 | 19.91% | |
| 6300 | CONCESSIONS | 5,385 | 1,741 | 294 | 650 | 132 | 132 | 450 | 450 | 450 | -30.77% | |
| 6300 | ADMINISTRATION EXP | 3,239 | 2,945 | 3,244 | 3,300 | 3,139 | 3,500 | 3,800 | 3,900 | 4,000 | 15.15% | |
| 6310 | RICHMOND HEIGHTS COOP | 53,044 | 53,044 | 60,589 | 61,000 | - | 50,605 | 95,663 | 97,188 | 98,744 | 56.82% | |
| 6365 | DUES & SUBSCRIPTIONS | 2,983 | 5,700 | 3,498 | 4,185 | 1,444 | 4,020 | 4,160 | 4,160 | 4,160 | -0.60% | |
| 6375 | PRINTING | 5,539 | 9,161 | 6,846 | 8,500 | 5,536 | 8,000 | 8,500 | 10,755 | 8,500 | 0.00% | |
| 6400 | UNIFORM PURCHASE | 1,423 | 1,856 | 1,634 | 2,990 | 1,312 | 2,990 | 3,015 | 3,100 | 3,200 | 0.84% | |
| 6401 | UNIFORM PURCHASE PARKS | - | - | 3,548 | 5,000 | 2,275 | 5,000 | 5,000 | 5,000 | 5,000 | 0.00% | |
| 6440 | POSTAGE | 4,774 | 4,261 | 2,716 | 5,500 | 2,442 | 4,500 | 5,500 | 5,500 | 5,500 | 0.00% | |
| 6460 | COPIER SUPPLIES | 5,383 | 5,258 | 5,419 | 5,000 | 2,892 | 5,000 | 5,500 | 5,500 | 5,500 | 10.00% | |
| 6470 | FORESTRY | - | - | 1,345 | 50,000 | 15,645 | 40,000 | 40,000 | 40,000 | 40,000 | -20.00% | |
| | Subtotal: | 494,702 | 409,965 | 473,003 | 667,556 | 396,793 | 637,535 | 640,929 | 665,189 | 656,640 | -3.99% | |
| PARKS & RECREATION DEPARTMENT (50-00-00-XXXX) | | | | | | | | | | | | |
| ACCOUNT NUMBER | ACCOUNT DESCRIPTIONS | Actual 2014 | Actual 2015 | Actual 2016 | Budget 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change | |
| | <u>Capital</u> | | | | | | | | | | | |
| 6480 | STORM WATER EXPENSE | 15,603 | 95 | 62,383 | 75,000 | 6,054 | 7,500 | - | - | - | -100.00% | |
| 6481 | EXECUTIVE WALK APT PROJECT | 136,335 | - | - | - | - | - | - | - | - | - | |
| 6485 | PARK CAPITAL EXPENSE | 1,465,108 | 6,525,962 | 913,605 | 924,288 | 488,188 | 907,816 | 1,026,502 | 1,132,632 | 756,631 | 11.06% | |
| 6550 | PARK DEBT SERVICE 1993 | - | - | - | - | - | - | - | - | - | - | |
| 6555 | DEBT SERVICE PRINCIPAL | - | - | 2,120 | 465,000 | 465,000 | 465,000 | 475,000 | 490,000 | 505,000 | 2.15% | |
| 6556 | INTEREST AND FISCAL CHARGES | 137,082 | 1,590 | 2,120 | 123,330 | 123,270 | 123,270 | 57,015 | 49,890 | 42,540 | -53.77% | |
| 7000 | TRANSFER OUT | - | 590,146 | 592,477 | - | - | - | - | - | - | - | |
| | Subtotal: | 1,754,128 | 7,117,793 | 1,570,585 | 1,587,618 | 1,082,512 | 1,503,586 | 1,558,517 | 1,672,522 | 1,304,171 | -1.83% | |
| 6482 | Manchester Renewal Project | - | - | - | - | 295,496 | 1,350,000 | 4,369,372 | - | - | - | |
| | MANCHESTER RENEWAL PROJECT | - | - | - | - | 295,496 | 1,350,000 | 4,369,372 | - | - | - | |
| | Subtotal: | 3,196,549 | 8,572,945 | 3,609,879 | 4,198,019 | 2,980,029 | 5,272,716 | 8,552,805 | 4,388,272 | 4,071,777 | 103.73% | |
| | TOTAL EXPENDITURES | | | | | | | | | | | |

Parks and Recreation Capital Improvement Projects

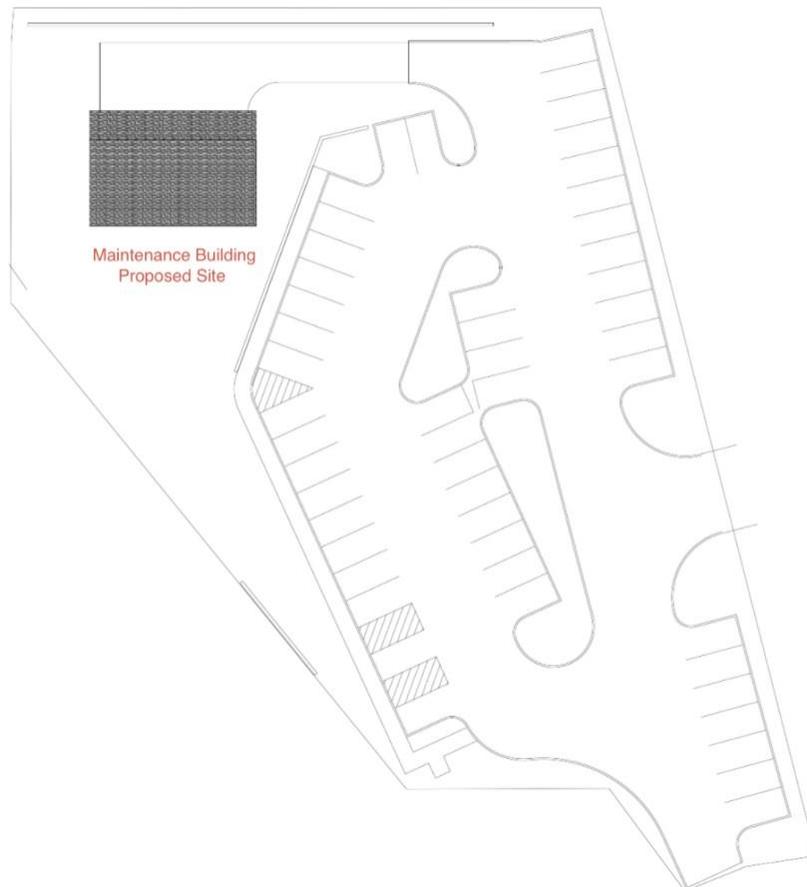


Summary

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 and the Recreation Complex, 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 2018.

Total Funds Requested: \$987,138

Brentwood Park Maintenance Building Replacement: \$497,738



Explanation

The renovations to Brentwood Park will include a new park maintenance building. The structure will be located on the site of the park itself, allowing for easier maintenance and more convenient storing of material. The breakdown to the left includes the different stages of the construction process. "Site Demo and Preparation" includes removal of benches and other structures currently at the site, the "Grading" process includes leveling the ground to install the building's foundation, and "Utilities" includes the installation of water and electricity as well as drains to mitigate flooding. The "Site Features" include the installation of structures outside of the building itself, such as retaining walls and fences. The "New Maintenance Building" covers the actual construction of the building and "Contingency Planning" allows for additional, unforeseen expenses.

Brentwood Recreation Door Complex Access System: \$57,000



Explanation

To ensure security at the Brentwood Recreation Center, the Parks and Recreation Department has budgeted funds for a door access system. This system will consist of a card reader that Department employees will use to access areas in the building where valuables are stored. The cost is based on a quote from a vendor

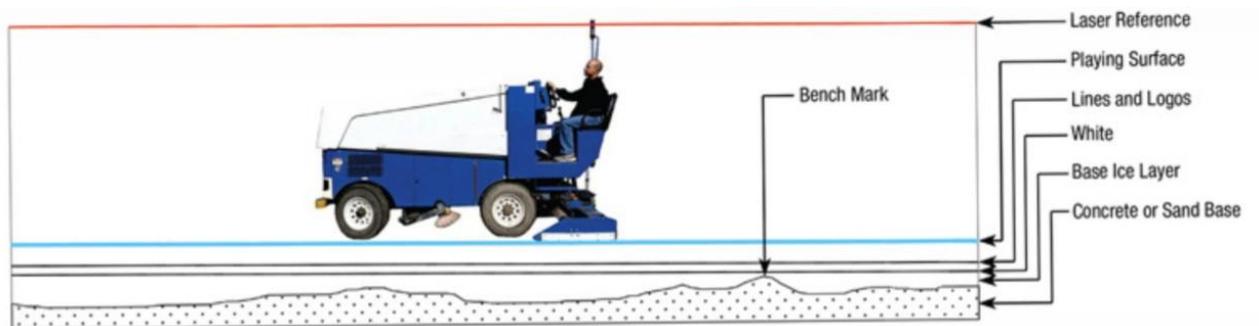
Gator UTV: \$23,000



Explanation

Currently, the Parks and Recreation Department uses a pickup truck to perform routine maintenance on Brentwood's many park trails. Due to its size, this truck cannot access every trail area, and causes damage to the trails that it does access. The Department has submitted a request of \$23,000 for a smaller vehicle that can more conveniently access all trails. The cost is based on a vendor's quote for a single vehicle.

Laser Ice Leveling System: \$30,000



Explanation

The Laser Ice Leveling System adjusts the angle of an ice resurfer's blade automatically in adherence to a laser reference (shown above), resulting in more precisely leveled ice. The System will reduce the current maintenance period for the Recreation Center's ice rink from eight hours a week to four. This reduction will save labor costs for the city government and allow the community more time to enjoy the rink.

Recreation Complex Parking Lot Design, Construction Documents, and Brentwood Park Maintenance Building Design and Construction Documents: \$50,000



Explanation

This line item details the design cost of both the Brentwood Park Maintenance Building and the Brentwood Recreation Complex Parking Lot plans. This item covers only the cost of contracting architects to design both areas; the first item in this section detailed the costs of actual construction of the Park Maintenance Building. The \$50,000 comes from an architects' quote. Pictured above are the proposed plans for the Recreation Complex Building Parking Lot. Given both its large size and its central location in Brentwood, the renovated parking lot will serve as an improved outdoor event center for festivals and other community programming.

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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 efficient development application processing and permitting and inspection services.
 - a. Implement MyGov permit tracking system to improve customer service by allowing direct online access to permit and code enforcement updates.
 - b. Manage building permit, architectural review, and site plan review services in an open and transparent platform.
 - c. Identify opportunities for permits to be reviewed and issued online.
 - d. Re-classify the Planning and Development Clerk position to Planning/Permit Technician to improve response time and the delivery of permit processing services to Brentwood residents, businesses and property owners.
2. Improve the quality of department information provided to the public.
 - a. Provide an initial response to all inquiries within 2 working days.
 - b. Continue development of digital files to reduce time to provide information to the public.
 - c. Continue development of information brochures for the customer service counter and website.
 - d. Work with appropriate personnel to utilize social media to communicate with the public.
 - e. Work with appropriate personnel to review opportunities to utilize a Geographic Information System (GIS) and linking additional data for internal and external use.
3. Operate in a fiscally responsible manner.
 - a. Continue reviewing fees, comparing with other area municipalities, and update as needed.
 - b. Identify needs and seek grants for community development and capital improvement projects.
4. Attract and protect private investment in Brentwood.
 - a. Update the Brentwood Zoning Ordinance and Building Codes in support of high quality, sustainable development.
 - b. Continue making progress and gaining support for the City's long-term floodplain management/redevelopment goals for the Manchester Road corridor.
 - c. Continue to facilitate the City's participation in the CDBG Home Improvement Program administered by St. Louis County.
 - d. Deliver stronger enforcement of all code violations, and City initiated remediation of problematic properties, to encourage continued investment in Brentwood.
5. Promote economic development opportunities within the City of Brentwood.
 - a. Proactively reach out to developers and property owners to promote opportunities for investment in non-residential areas.

- b. Work with property owners to develop promotional brochures that can be used for potential redevelopment areas.
 - c. Attend the International Council of Shopping Centers (ICSC) conference to promote the City's commercial districts and redevelopment opportunities.
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. Completing adoption of the City's Comprehensive Plan, "Brentwood 20/20, A Vision for the Future" assisted by the planning consultant firm Houseal Lavigne Associates.
2. Completed text amendments to Chapter 400 regarding Urban Development (UD) District requirements, temporary use of storage containers and trailers.
3. Processed rezoning map amendments and conditional use permits for a hotel project for property along S. Hanley Road and a new commercial building to include a credit union along S. Brentwood Blvd. and site development plan review for a business expansion in Hanley Industrial Court.
4. Processed four (4) variance requests and an appeal of an administrative decision regarding permitted uses in the Light Industrial (LI) District.
5. Processed architectural review of twenty-nine (29) residential improvements and additions and nine (9) new single-family residences.
6. Inspected and advised on the completion of 148 residential projects and 55 commercial projects.
7. Provided inspection services and issued 710 residential occupancy permits.
8. Facilitated CDBG FY 17 grant request and submitted grant application to St. Louis County.
9. Continued coordination with Metropolitan St. Louis Sewer District (MSD) on Project Clear and attend weekly construction meetings.
10. Initiating the update of the current Building Codes and Fee Structure.

Performance Measures

| <i>Planning and Development</i> | 2016 (Actual) | 2017 (Estimate) | 2018 (Projected) |
|---|---------------|-----------------|------------------|
| # of days from complaint to investigation | 1.5 | 1.5 | 1.5 |
| # of days from all inquiries to initial response-MyGov | N/A | 1.5 | 1 |
| Value of residential renovation and new construction projects | \$8,447,343 | \$4,500,000 | \$7,000,000 |
| Value of commercial renovation and new construction projects | \$4,812,749 | \$10,000,000 | \$10,000,000 |
| % of CDBG funds expended | 100% | 100% | 100% |

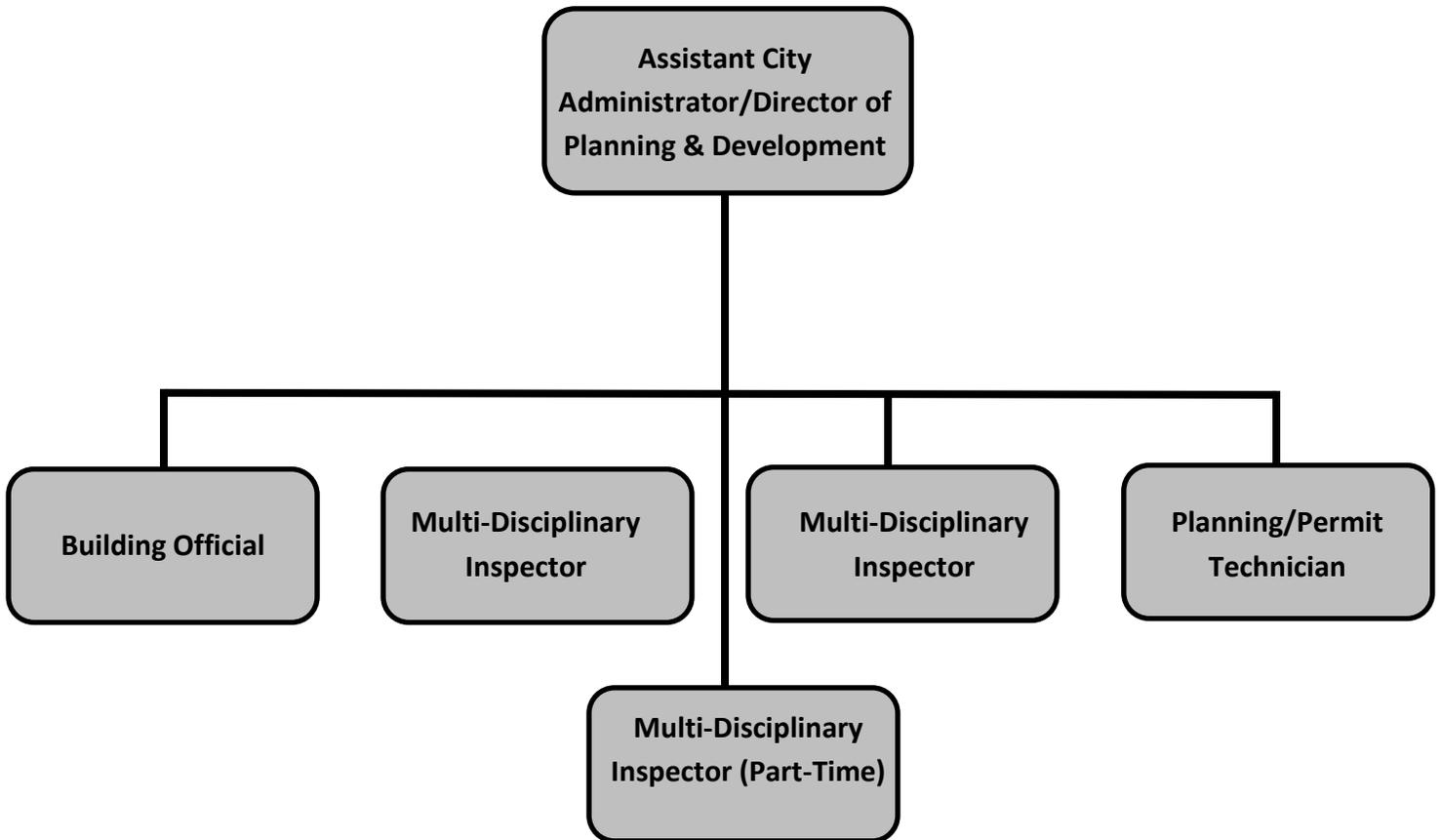
PLANNING AND DEVELOPMENT DEPARTMENT

BUDGETED POSITIONS

| Position | 2017 | 2018 |
|---|-------------|-------------|
| Assistant City Administrator/ Director of Planning & Development | 1 | 1 |
| Building Official | 1 | 1 |
| Multi-Disciplinary Inspector | 2 | 2 |
| Multi-Disciplinary Inspector (Part-Time) | .5 | .5 |
| Planning & Development Clerk | 1 | - |
| Planning/Permit Technician | - | 1 |
| TOTAL | 5.5 | 5.5 |

PLANNING AND DEVELOPMENT DEPARTMENT

ORGANIZATIONAL STRUCTURE



PLANNING AND DEVELOPMENT DEPARTMENT

ACCOUNT DESCRIPTIONS – FY 2018

PERSONNEL SERVICES:

Salaries Full Time 6000: This line item provides funds for five (5) full-time planning & development staff, for administration of the City’s planning, community development, building, code enforcement and floodplain management programs. The Planning & Development Clerk position has been reclassified to a Planning/Permit Technician to assist with planning administrative functions related to development applications and process various permits issued by the department (\$309,289).

Full-time Overtime 6005: This line item provides funds for full-time non-exempt employees, attendance at evening meetings and weekend/evening code enforcement (\$1,000).

Salaries and Wages Part-time 6010: This line item includes a part-time multi-disciplinary inspector for 24 hours a week (\$30,709).

Longevity Expense 6025: This line item provides funds for longevity pay to employees for specified years of service (\$0).

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) (\$89,373).

MATERIALS AND SUPPLIES:

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

Miscellaneous Expense 6445: This line item provides funds for miscellaneous items for Planning & Development (\$0).

CONTRACTUAL SERVICES:

Engineering 6155: This line item provides funds for general engineering services related to surveying, plan review from a consulting firm (\$3,500).

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

Legal 6170: This line item provides funds for special counsel for zoning, land use and Board of Adjustment matters (\$5,000) and P&Z/Board of Adjustment training (\$2,000) - (\$7,000).

Travel/Meetings 6185: This line item provides funds for department staff attendance at the International Council of Shopping Centers conference (\$2,000), American Planning Association conference (\$2,000), International Code Council conference (\$2,000), 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) (\$1,500) - (\$7,500).

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

Miscellaneous Contractual Expenses 6210: This line item provides for demolition and remediation services related to property code enforcement and/or condemnation of properties (\$14,000). This line item also includes funding for the additional tasks as outlined in the Comprehensive Plan Scope of Work, specifically the Community Character Assessment, Residential Design Guidelines, and Economic Development Strategic Plan & Implementation Toolbox (\$10,000) and the monthly access wireless service for inspector's tough pads used in the field (\$2,000) – (\$26,000).

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

Subscriptions & Memberships 6370: This line item provides funds for employees to have access to additional information and education for job revitalization and keeping up with current trends and practices. These opportunities include American Planning Association (APA), American Institute of Certified Planners (AICP), Missouri City Management Association (MCMA), St. Louis Area City Management Association (SLACMA) memberships for Director (\$890), Missouri Association of Building Officials and Inspectors (MABOI), International Code Council (ICC) memberships for Building Official, Inspectors, Planning/Permit Technician and Missouri Floodplain and Storm Water Manager's Association (\$950), National Fire Protection Association (NFPA) subscription for Dept. (\$1,450) and ICC jurisdiction membership for City (\$125) and Notary renewal for Planning/Permit Technician (\$85) - (\$3,500).

Printing 6375: This line item provides funds for printing permit application forms (\$500), information brochures for the P&D counter (\$1,500), and printing of business cards for department staff (\$600) - (\$2,600)

Uniform Purchase 6400: This line item provides funds for uniforms/clothing to identify Planning & Development staff, i.e. (inspectors, code enforcement officers) (\$1,200).

PLANNING & DEVELOPMENT DEPARTMENT (10-03-10-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---------------------------------|----------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|-----------------|
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 286,092 | 240,434 | 227,473 | 291,060 | 190,370 | 272,000 | 309,289 | 318,567 | 328,124 | 6.26% |
| 6005 | FULL TIME OVERTIME | 140 | - | 348 | 3,344 | 161 | 500 | 1,000 | 500 | 500 | -70.10% |
| 6010 | SALARIES PART TIME | 2,452 | 6,357 | 19,056 | 31,200 | 20,007 | 27,000 | 30,709 | 31,630 | 32,579 | -1.57% |
| 6025 | LONGEVITY EXPENSE | 1,525 | 260 | - | - | - | - | - | - | - | - |
| 6065 | EMPLOYEE BENEFITS | 85,097 | 68,746 | 61,905 | 101,100 | 53,447 | 90,000 | 89,373 | 93,842 | 98,534 | -11.60% |
| | Subtotal: | 375,306 | 315,797 | 308,782 | 426,704 | 263,985 | 389,500 | 430,371 | 444,539 | 459,737 | 0.86% |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 1,043 | 1,633 | 1,839 | 1,500 | 1,450 | 2,000 | 2,000 | 2,050 | 2,100 | 33.33% |
| 6445 | MISCELLANEOUS EXPENSE | 30 | 128 | 62 | 200 | - | 200 | - | - | - | -100.00% |
| | Subtotal: | 1,073 | 1,761 | 1,901 | 1,700 | 1,450 | 2,200 | 2,000 | 2,050 | 2,100 | 17.65% |
| Contractual Services | | | | | | | | | | | |
| 6070 | EDUCATIONAL BENEFITS | 1,319 | 2,518 | - | - | - | - | - | - | - | - |
| 6155 | ENGINEERING | 134 | 24,078 | 14,629 | 3,500 | - | 3,500 | 3,500 | 3,500 | 3,500 | 0.00% |
| 6160 | ADVERTISING | 2,254 | 3,832 | 2,355 | 3,000 | 375 | 2,500 | 3,000 | 3,000 | 3,000 | 0.00% |
| 6170 | LEGAL | 4,942 | 891 | 2,690 | 6,700 | 5,858 | 6,700 | 7,000 | 7,000 | 7,000 | 4.48% |
| 6185 | TRAVEL/MEETINGS | 423 | 295 | 1,921 | 10,500 | 2,335 | 4,500 | 7,500 | 7,500 | 7,500 | -28.57% |
| 6195 | PETRO PRODUCTS | 2,718 | 1,417 | 1,331 | 4,000 | 1,008 | 2,000 | 2,000 | 2,000 | 2,000 | -50.00% |
| 6210 | MISC CONTRACTUAL EXP | 1,292 | 16,531 | 96,073 | 140,000 | 45,519 | 120,000 | 26,000 | 50,000 | 20,000 | -81.43% |
| 6240 | TRAINING | 781 | 145 | 1,803 | 3,000 | 289 | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% |
| 6370 | SUBSCRIPTIONS & MEMBERSHPS | 935 | 1,050 | 2,534 | 3,345 | 1,182 | 3,000 | 3,500 | 3,600 | 3,700 | 4.63% |
| 6375 | PRINTING | 620 | 3,618 | 1,882 | 2,500 | 1,297 | 2,500 | 2,600 | 2,600 | 2,600 | 4.00% |
| 6400 | UNIFORM PURCHASE | 546 | 955 | 1,192 | 1,500 | 563 | 1,500 | 1,200 | 1,200 | 1,200 | -20.00% |
| 6440 | POSTAGE | - | 509 | 32 | 500 | 8 | 300 | - | - | - | -100.00% |
| | Subtotal: | 15,964 | 55,839 | 126,442 | 178,545 | 58,433 | 149,500 | 59,300 | 83,400 | 59,500 | -66.79% |
| | TOTAL EXPENDITURES | 392,343 | 373,397 | 437,125 | 606,949 | 323,868 | 541,200 | 491,671 | 529,989 | 515,337 | -18.99% |

Police Department

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

POLICE DEPARTMENT

Mission Statement

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

Goals and Objectives

1. Obtain and maintain accreditation through the Commission on Accreditation for Law Enforcement Agencies (CALEA).
2. Continue to provide professional law enforcement service to the community.
3. Enforce traffic laws and ordinance violations.
4. Implement and educate the community through publications and utilize the city website to post law enforcement notifications and updates.
5. Provide weekly and yearly crime statistics.
6. Promote police professional training.
7. Encourage employee development through continuing education programs and higher learning opportunities.
8. Participate in monthly online training, quarterly firearms training, and annual use of force training.
9. Adjust and deploy manpower to combat increased violent crime in business and residential areas.

Accomplishments

1. Instituted a new Patrol Directive to increase patrols and visibility within the residential community.
2. Continued revision of the Brentwood Police Department General Orders.
3. On boarded four new officers to the department.
4. Participated in the voluntary Christmas gift program to St. Louis Children's Home Society.
5. Continued D.A.R.E. program for public and private school students in Brentwood.
6. Continued public information social media websites- Nextdoor.com, Facebook to better inform the public concerning crime.
7. Completed a physical fitness assessment program for all police officers.
8. Hosted a National Night Out event for the community that included 16 block parties.

Performance Measures

| Police Personnel Salary and Benefit Expenditures | 2015 (Actual) | 2016 (Actual) | 2017 (Projected) |
|--|---------------|---------------|------------------|
| Sworn police officers | \$2,699,316 | \$2,468,321 | \$2,916,234 |
| Civilian | \$147,889 | \$143,037 | \$151,826 |
| Total | \$2,847,205 | \$2,673,987 | \$3,068,060 |

| UCR Part I Violent Crimes | 2015 (Actual) | 2016 (Actual) | 2017 (Projected) |
|-----------------------------|---------------|---------------|------------------|
| # reported | 9 | 18 | 11 |
| # of unfounded reports | 0 | 1 | 0 |
| # assigned to investigators | 9 | 18 | 11 |
| # cleared | 8 | 14 | 10 |

| UCR Part I Property Crimes | 2015 (Actual) | 2016 (Actual) | 2017 (Projected) |
|-----------------------------|---------------|---------------|------------------|
| # reported | 316 | 403 | 307 |
| # of unfounded reports | 0 | 1 | 0 |
| # assigned to investigators | 316 | 403 | 307 |
| # cleared | 205 | 180 | 165 |

| Dispatched Police Calls | 2015 (Actual) | 2016 (Actual) | 2017 (Projected) |
|--|---------------|---------------|------------------|
| Police calls for service resulting in a police unit being dispatched | 12,852 | 12,908 | 14,803 |
| Police initiated actions in the field resulting in a police unit making a contact, including all traffic, person or pedestrian stops | 3,336 | 1,981 | 4,718 |
| Police initiated actions in the field resulting in a police unit making only a traffic stop (a subset of the response immediately above) | 3,277 | 1,832 | 2,140 |

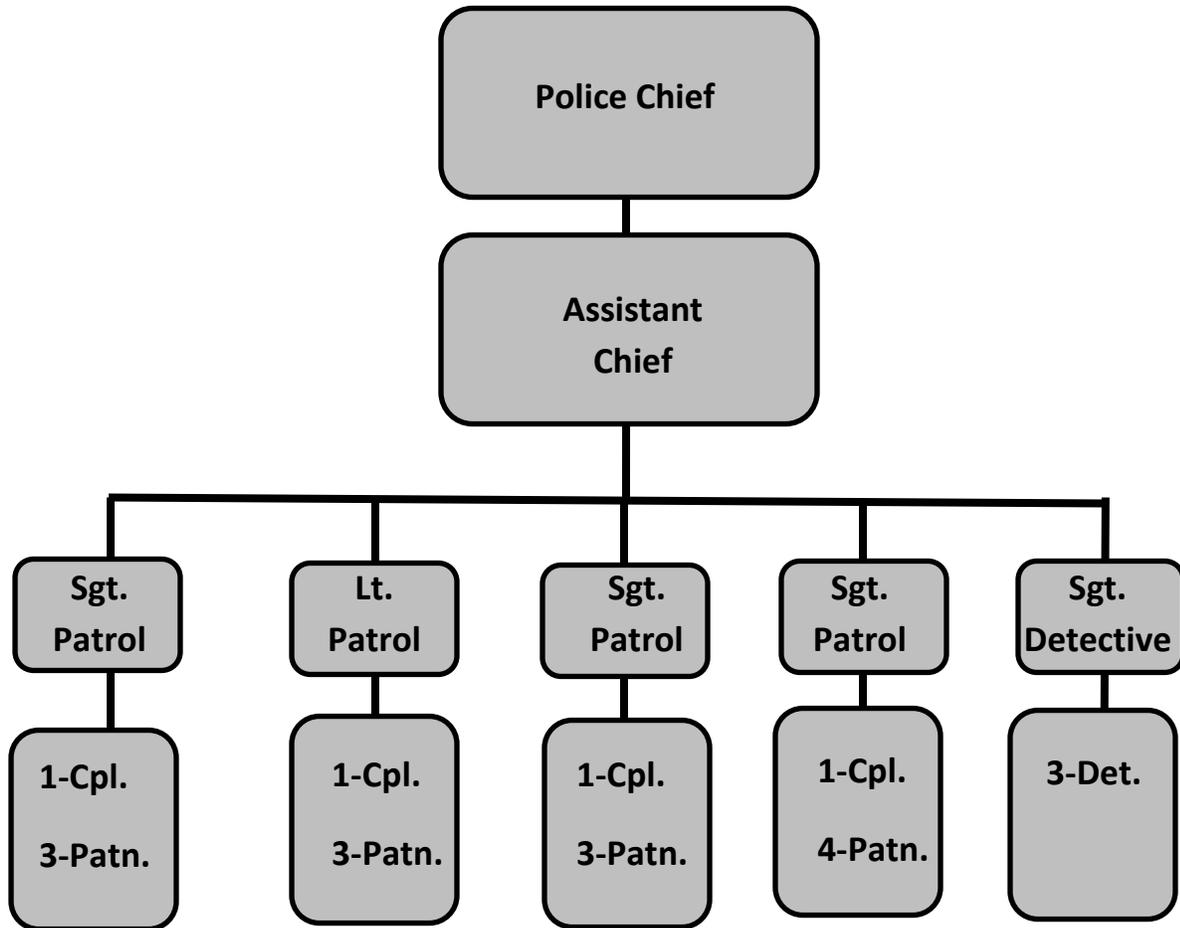
POLICE DEPARTMENT

BUDGETED POSITIONS

| Position | 2017 | 2018 |
|---------------------------------|-------------|-------------|
| Chief | 1 | 1 |
| Major | 1 | 1 |
| Lieutenant | 2 | 1 |
| Sergeant | 4 | 4 |
| Corporal | 3 | 4 |
| Patrolman | 14 | 12 |
| Detective | 4 | 4 |
| Administrative Assistant | 1 | 0 |
| Records Clerk | 1 | 0 |
| TOTAL | 31 | 27 |

POLICE DEPARTMENT

ORGANIZATIONAL STRUCTURE



POLICE DEPARTMENT

ACCOUNT DESCRIPTIONS – FY 2018

PERSONNEL SERVICES:

Salaries and Wages Full Time 6000: This account includes salaries for (27) full-time employees (\$2,162,829).

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

Salaries Part Time 6010: This line item provides funds for crossing guards, compensatory time off, illness, training and FMLA absences (\$5,305).

Holiday Expense 6030: This line item provides funds for the Public Safety personnel who receive compensation for working holidays (\$78,507).

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 (\$2,500).

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 (\$321,260).

Clothing Allowance 6390: This line item provides funds for uniform allowance to buy and maintain uniforms for all sworn personnel (\$19,320).

MATERIALS AND SUPPLIES:

Supplies and Materials 6420: This line item provides funds for building supplies, equipment supplies, office supplies and miscellaneous supplies (\$20,340).

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

CONTRACTUAL SERVICES:

Educational Benefits 6070: This line item provides funds for tuition reimbursement for Criminal Justice College accredited classes (\$3,000).

REJIS 6140: This line item provides funds for the communication software contract (\$57,969).

Community Relations 6145: This line item provides funds for the department promotion items (\$1,500), National Night Out (\$1000), Halloween bags and glow sticks (\$750) - (\$3,250).

Advertising 6160: This line item provides funds for want ads for police, dispatcher and civilian employees job openings, listed with the local newspaper (\$1,525).

Travel and Meetings 6185: This line item provides funds for the CALEA conference for Accreditation Manager and Chief (\$3500), as well as professional and civic meetings (\$300) - (\$3,800).

Petro Products 6195: This line item provides funds for fuel for 16 police vehicles (\$37,000).

Miscellaneous Contractual Expenses 6210: This line item provides funds for contract expenses such as the ECDC contract (\$229,323), the building operation maintenance, police investigative systems, janitorial services, copier lease, and car wash service, and CALEA Accreditation Manager. (\$310,389).

Training 6240: This line item provides funds for use of the Webster Groves Police Department indoor firing range and quarterly fee based firearms training which was previously free (\$4,000).

Dues and Subscriptions 6365: This line item provides funds for membership to the Missouri Police Chiefs Association (\$400), the F.B.I. National Academy (\$200), the St. Louis Police Chief's Association (\$50), the Major Case Squad (\$250), and the I.A.C.P (\$125) - (\$1025).

Printing 6375: This line item provides funds for business cards, holiday cards, legal documents, sunshine requests, envelopes and police department letterhead (\$1550)

Uniform Purchase 6400: This line item provides funds for purchasing ballistic vests and new hire uniforms and equipment as well as personal protective gear including ballistic helmets and chest protectors (\$24,500).

Jail 6475: This line item provides funds for housing for prisoners at St. Louis County Justice Center at a cost of \$30 a day, as well as prisoner meals for Brentwood and Rock Hill prisoners that are housed at our police station (\$8,000).

POLICE DEPARTMENT (10-02-02-XXXX)

| Account Number | Account Descriptions | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Proposed 2018 | Adopted 2019 | Projected 2020 | Budget % Change |
|---------------------------------|------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|-----------------|
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 2,493,760 | 2,291,779 | 2,333,252 | 2,468,321 | 1,698,041 | 2,136,808 | 2,162,829 | 2,249,342 | 2,339,316 | -12.38% |
| 6005 | FULL TIME OVERTIME | 130,998 | 84,109 | 83,508 | 90,000 | 37,970 | 90,000 | 90,000 | 90,000 | 90,000 | 0.00% |
| 6010 | SALARIES PART TIME | 13,362 | 4,098 | 3,848 | 5,150 | 3,008 | 5,000 | 5,305 | 5,464 | 5,628 | 3.01% |
| 6015 | PART-TIME OVERTIME | - | - | - | - | - | - | - | - | - | - |
| 6025 | LONGEVITY EXPENSE | 26,951 | 27,804 | 20,293 | - | - | - | - | - | - | - |
| 6030 | HOLIDAY EXPENSE | 87,535 | 87,412 | 84,450 | 92,959 | 52,450 | 75,000 | 78,507 | 80,862 | 83,288 | -15.55% |
| 6040 | SHIFT OFFICER PAY | 10,886 | 1,770 | 1,894 | 6,365 | 855 | 2,000 | 2,500 | 2,500 | 2,500 | -60.72% |
| 6065 | EMPLOYEE BENEFITS | 402,473 | 350,236 | 335,427 | 390,147 | 245,323 | 345,000 | 321,260 | 337,323 | 354,189 | -17.66% |
| 6130 | POLICE RESERVES | - | - | - | - | - | - | - | - | - | - |
| 6390 | CLOTHING ALLOWANCE | 19,080 | 19,440 | 18,720 | 21,483 | 10,469 | 19,000 | 19,320 | 19,320 | 19,320 | -10.07% |
| Subtotal: | | 3,185,045 | 2,866,648 | 2,881,391 | 3,074,425 | 2,048,115 | 2,672,808 | 2,679,721 | 2,784,811 | 2,894,241 | -12.84% |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 24,840 | 15,323 | 22,693 | 20,000 | 17,912 | 20,000 | 20,340 | 20,340 | 20,340 | 1.70% |
| 6445 | MISCELLANEOUS EXPENSE | 1,448 | 422 | 523 | 2,000 | 824 | 1,500 | 1,500 | 1,500 | 1,500 | -25.00% |
| Subtotal: | | 26,288 | 15,745 | 23,215 | 22,000 | 18,736 | 21,500 | 21,840 | 21,840 | 21,840 | -0.73% |
| Contractual Services | | | | | | | | | | | |
| 6070 | EDUCATIONAL BENEFITS | - | 3,000 | 12,871 | 12,000 | - | - | 3,000 | 3,000 | 3,000 | -75.00% |
| 6140 | REGIS COMMUNICATION | 55,626 | 54,395 | 54,645 | 57,000 | 35,894 | 57,000 | 57,969 | 58,681 | 59,678 | 1.70% |
| 6145 | COMMUNITY RELATIONS | 4,415 | 3,194 | 1,289 | 4,000 | (329) | 4,000 | 3,250 | 3,305 | 3,361 | -18.75% |
| 6160 | ADVERTISING | 1,504 | 0 | 959 | 1,500 | 1,217 | 1,500 | 1,525 | 1,550 | 1,576 | 1.67% |
| 6185 | TRAVEL/MEETINGS | 3,384 | -22 | 1,551 | 2,000 | 209 | 2,000 | 3,800 | 3,800 | 2,103 | 90.00% |
| 6195 | PETRO PRODUCTS | 60,043 | 39,773 | 34,708 | 40,000 | 24,700 | 37,000 | 37,000 | 37,000 | 37,000 | -7.50% |
| 6210 | MISC CONTRACTUAL EXP | 204,934 | 257,384 | 260,304 | 275,000 | 163,987 | 275,000 | 310,389 | 310,389 | 310,389 | 12.87% |
| 6212 | POLICE GRANT - PRIVATE | - | - | - | - | - | - | - | - | - | - |
| 6240 | TRAINING | 9,963 | 6,328 | 1,650 | 1,800 | 2,024 | 1,800 | 4,000 | 4,000 | 4,000 | 122.22% |
| 6365 | DUES & SUBSCRIPTIONS | 935 | 790 | 940 | 1,025 | 990 | 1,025 | 1,025 | 1,025 | 1,025 | 0.00% |
| 6375 | PRINTING | 1,266 | 1,122 | 1,492 | 1,500 | 1,248 | 1,500 | 1,550 | 1,550 | 1,550 | 3.33% |
| 6400 | UNIFORM PURCHASE | - | 354 | 3,174 | 3,000 | 2,175 | 3,000 | 24,500 | 12,000 | 12,000 | 716.67% |
| 6440 | POSTAGE | 104 | 29 | 199 | 300 | - | - | - | - | - | -100.00% |
| 6475 | JAIL | 16,068 | 7,253 | 7,879 | 8,000 | 4,395 | 8,000 | 8,000 | 8,000 | 8,000 | 0.00% |
| Subtotal: | | 358,242 | 373,601 | 381,662 | 407,125 | 236,510 | 391,825 | 456,008 | 444,300 | 443,682 | 12.01% |
| TOTAL EXPENDITURES | | 3,569,575 | 3,255,994 | 3,286,268 | 3,503,550 | 2,303,362 | 3,086,133 | 3,157,569 | 3,250,951 | 3,359,763 | -9.88% |

POLICE SEIZURE FUNDS

ACCOUNT DESCRIPTIONS – FY 2018

MATERIALS AND SUPPLIES

Supplies and Materials 6420: This line item provides funds for DARE supplies (\$2000) and supplies and materials related to the CALEA certification guidelines (\$3000) – (\$5000).

Capital Expense 6485: This line item provides funds for new handguns with a weapon mounted lighting system and holsters for all sworn staff (\$20,000).

CONTRACTUAL SERVICES

Miscellaneous Contractual 6210: This line provides funds for the Fitch Group (CALEA Consultant) (\$10,000), RCEEG (Regional Computer Crimes Education and Enforcement Group) (\$3000), and Crimestoppers (\$2000) – (\$15,000).

Training 6240: This line provides funds for Police Legal Services (\$4860), St. Louis County Municipal Academy (\$4800), and miscellaneous training opportunities for the year (i.e., DWI programs, firearms training, specialized training for patrol and detectives, etc.) (\$8340) – (\$18,000).

POLICE SEIZURE FUNDS (10-02-04-XXXX)

| Account Number | Account Descriptions | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---------------------------------------|------------------------------------|---------------|----------------|---------------|---------------|--------------------|----------------|---------------|----------------|----------------|-----------------|
| BEGINNING BALANCE (RESTRICTED) | | | | | | | | | | | |
| | | 11,450 | 6,833 | 84,933 | 69,600 | 69,600 | 69,600 | 88,691 | 40,691 | 5,691 | |
| Revenues | | | | | | | | | | | |
| 4416 | SEIZED PROPERTY | 6,353 | 113,611 | 48,198 | 10,000 | 54,525 | 54,525 | 10,000 | - | - | |
| | TOTAL REVENUE | 6,353 | 113,611 | 48,198 | 10,000 | 54,525 | 54,525 | 10,000 | - | - | 0.00% |
| Expenditures | | | | | | | | | | | |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 2,626 | - | 30,800 | 5,000 | 791 | 3,000 | 5,000 | 2,000 | 2,000 | 0.00% |
| 6485 | CAPITAL EXPENSE | - | 31,437 | 1,999 | 7,500 | 7,434 | 7,434 | 20,000 | 10,000 | 10,000 | 166.67% |
| | Subtotal: | 2,626 | 31,437 | 32,798 | 12,500 | 8,225 | 10,434 | 25,000 | 12,000 | 2,000 | 100.00% |
| Contractual Services | | | | | | | | | | | |
| 6185 | TRAVEL/MEETINGS | - | - | - | - | - | - | - | - | - | 0.00% |
| 6210 | MISCELLANEOUS CONTRACTUAL | 8,344 | - | 16,325 | 15,000 | 5,800 | 10,000 | 15,000 | 5,000 | 5,000 | 0.00% |
| 6240 | TRAINING | - | 4,074 | 14,408 | 17,660 | 9,914 | 15,000 | 18,000 | 18,000 | 3,691 | 1.93% |
| | Subtotal: | 8,344 | 4,074 | 30,733 | 32,660 | 15,714 | 25,000 | 33,000 | 23,000 | 3,691 | 1.04% |
| | TOTAL EXPENDITURES | 10,970 | 35,511 | 63,531 | 45,160 | 23,939 | 35,434 | 58,000 | 35,000 | 5,691 | 28.43% |
| | ENDING BALANCE (RESTRICTED) | 6,833 | 84,933 | 69,600 | 34,440 | 100,186 | 88,691 | 40,691 | 5,691 | (0) | |

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 and buildings are safe for public use; use trained staff and outside vendors for vehicle, building, and sewer lateral maintenance in a viable and economical manner; keep our city streets clear and passable during all types of weather; improve street lighting as directed; and maintain quality sanitation 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 replacement mill and overlay repairs as needed.
 - c. Identify funding for street and sidewalk projects.
 - d. Develop action plan for sidewalk corrective action using both in-house and outside staff.
2. Increase recycling throughout the city.
 - a. Increase setout rates through general information.
 - b. Invite non-recyclers to join the city's efforts through mailers.
 - c. Lower landfill cost by increasing recycling.
 - d. Provide smaller, more portable recycling containers for Brentwood Forest residents.
4. Revise the sewer lateral program to utilize outside contractors.
 - a. Continue cleaning service through quality companies.
 - b. Revise sewer lateral program per Board of Aldermen
 - c. Notify residents of new program changes via social media and city website.
 - d. 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 1,100 LF of sidewalk leveling utilizing new technology - Poly Level foam used on St. Clair Avenue, White Avenue and Pine Avenue. Innovative technology abstract received the Missouri Municipal League's (MML) 2017 Innovation Award and recognition in MML publication.
2. Managed the mill and overlay of 25 asphalt streets and one bid alternate, which was full-depth replacement of the south entrance to the Brentwood Promenade with new concrete.
3. Installed thermoplastic pavement markings to some newly paved streets including Dorothy Avenue, High School Drive, and other high traffic volume streets with newer pavement. Additional thermoplastic pavement marking materials were ordered for stop bars and cross walk bars at high traffic volume areas.
4. Completed hazardous materials abatement and demolition of city-owned homes located at 8751 Eulalie Avenue, 8754 Rosalie Avenue and 8758 Rosalie Avenue.
5. Repaired over 115 sewer laterals per the sewer lateral repair program.
6. Replaced obsolete concrete slabs on Eulalie Avenue between Brentwood Boulevard and Mary Avenue and on Porter Avenue near Fawn Avenue.
7. Removed around 18 cubic yards of debris and mulched several truckloads of overgrown vegetation removed from Deer Creek within 200 feet of the bridge structures at Brentwood Boulevard at Marshall Avenue and at Breckenridge Industrial Court south of Manchester Road. These two locations were identified as choke points in the CH2M hydraulic report.
8. Received \$7,500 grant from St. Louis Jefferson County Solid Waste Management District for the future purchase of recycling carts.
9. Received approval of STP grant from East West Gateway for Rosalie Avenue between Brentwood Boulevard and Mary Avenue for pedestrian improvements including sidewalks on the south side of the roadway and street lighting.
10. Received construction bids for Hanley Industrial Court STP project pedestrian improvements.
11. Replaced vehicle lift in Public Works garage to provide new lift to work on Magic Bus and Public Works vehicles as well as Police Department and Planning & Development vehicles. Added remaining GPS units to rolling fleet of Parks, Public Works, Fire Department and Planning & Development.
12. Replaced more than 700 feet of obsolete 6-inch cast iron water main along Strassner Drive from Urban Drive to Memorial Park with new 2-inch PVC water main.

Performance Measures

| <i>Streets</i> | 2016 (Actual) | 2017 (Estimate) | 2018 (Projected) |
|---|---------------|-----------------|------------------|
| Total road reconstruction expenditures | \$670,787 | \$715,365 | \$923,589 |
| Contracted amount of road reconstruction expenditures | \$561,907 | \$626,151 | \$793,600 |
| % of lane miles assessed as being in satisfactory or better condition | 95% | 97% | 100% |

PUBLIC WORKS DEPARTMENT
BUDGETED POSITIONS

STREETS

| Position | 2017 | 2018 |
|--|-------------|-------------|
| Director/City Engineer | 1 | 1 |
| Supervisor | 1 | 1 |
| Project Manager | 1 | 1 |
| Administrative Assistant | 1 | 0 |
| Mechanic | 1 | 1 |
| Assistant Mechanic (Maintenance Worker I) | 0 | 1 |
| Crew Leader | 2 | 1 |
| Sewer Lateral Program Coordinator | 0 | 1 |
| Maintenance II | 3 | 3 |
| Maintenance I | 5 | 6 |
| TOTAL | 15 | 16 |

PUBLIC WORKS DEPARTMENT
BUDGETED POSITIONS

SANITATION

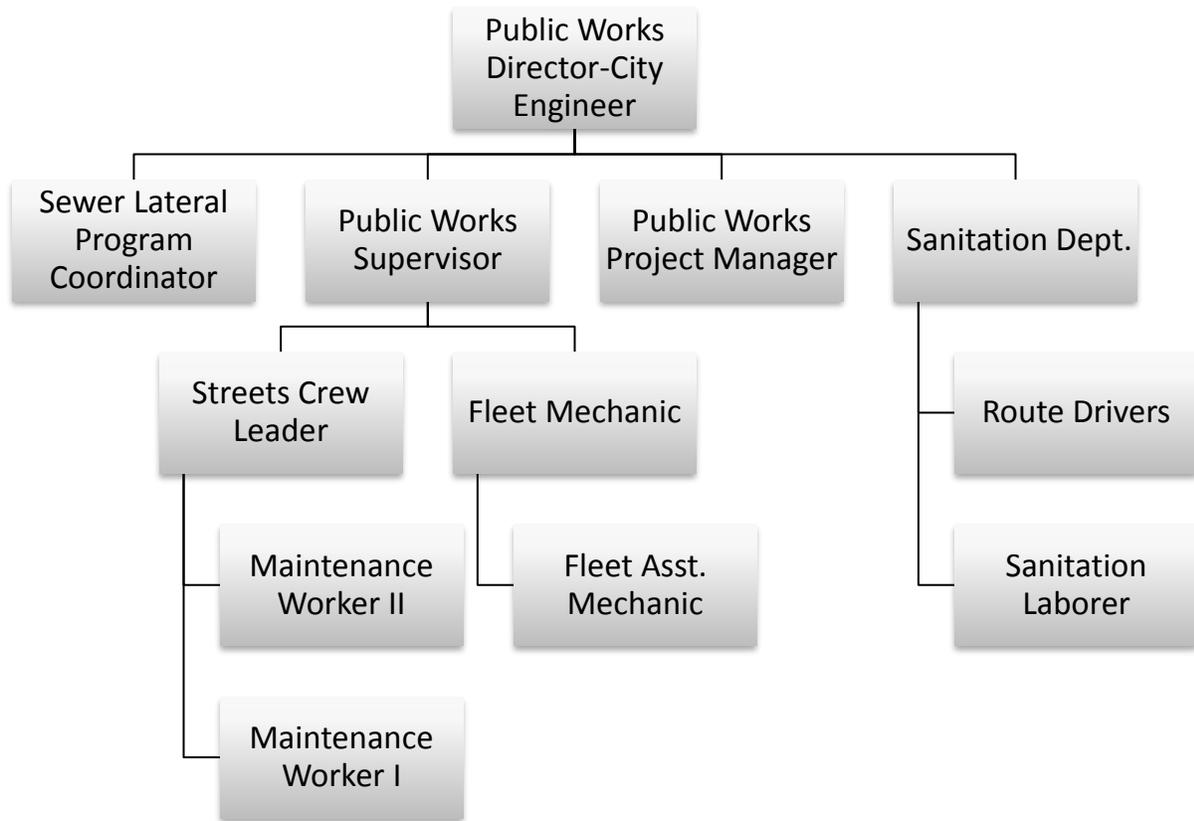
| Position | 2017 | 2018 |
|---------------------|-------------|-------------|
| Supervisor | 1 | 0 |
| Route Driver | 3 | 3 |
| Laborer | 1 | 1 |
| TOTAL | 5 | 4 |

SEWER LATERAL

| Position | 2017 | 2018 |
|-----------------------|-------------|-------------|
| Crew Leader | 1 | 0 |
| Maintenance II | 1 | 0 |
| TOTAL | 2 | 0 |

PUBLIC WORKS DEPARTMENT

ORGANIZATIONAL STRUCTURE



New for the FY2018 budget is the Sewer Lateral Program Coordinator, which absorbed the Sewer Lateral Crew Leader position from FY 2017 budget.

PUBLIC WORKS DEPARTMENT

ACCOUNT DESCRIPTIONS – FY 2018

STREETS DIVISION

PERSONNEL SERVICES:

Salaries Full-time 6000: This line item provides funds for the full-time positions in streets and fleet maintenance. (\$766,254)

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

Salaries Part-time 6010: This line item provides funds for part time positions in streets maintenance (\$22,000).

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. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS and Police and Firefighters pension (\$239,135).

MATERIALS AND SUPPLIES:

Supplies and Materials 6420: This line item provides funds for supplies and materials for use by the public works department such as purchases from Home Depot including fasteners, nails, and such; Cintas Corporation for first aid supplies, fire extinguishers, etc.; and supplies/materials for specialized equipment (\$25,000)

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

Supplies and Materials Plants 6427: This line item provides funds for plantings at buildings and other areas maintained by the city. This item is no longer needed in PW and will be handled in Parks (\$0).

Supplies and Maintenance Snow 6430: This line item provides funds for snow supplies including bulk salt, and calcium chloride for sidewalks and city pathways. Decrease in cost due to dropping salt cost and mild winter in 2017 does not require as much restocking of salt quantities (\$40,000).

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 RFP document (\$1,500).

Travel/Meetings 6185: This line item provides funds for the APWA or technical seminars (\$1,500).

Petro Products 6195: This line item provides funds for diesel fuel and gasoline and is anticipated to continue to trend around \$2.00 to \$2.50 per gallon (\$28,000).

Miscellaneous Contractual Expense 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 – City Hall 6230: This line item is used for expenses to repair and maintain city hall. Costs are anticipated to trend on the high side due to life cycle of materials such as gas piping, water system, air conditioner, and other mechanical systems requiring additional repairs (\$18,000).

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

Solid Waste Disposal 6290: This line item provides funds for dump fees (\$6,000).

Dues & Subscriptions 6365: This line item provides funds for Sam’s Club fees (\$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 (\$15,000).

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 for chemicals and larvicides, which are used annually from May through September to reduce mosquito population (\$3,500).

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 (\$320,000).

STREET DEPARTMENT (10-03-05-XXXX)

| Account Number | Account Descriptions | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---------------------------------|-----------------------------|------------------|------------------|----------------|------------------|--------------------|------------------|------------------|------------------|------------------|-----------------|
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 990,669 | 879,203 | 511,699 | 708,250 | 478,214 | 628,577 | 766,254 | 789,242 | 812,919 | 8.19% |
| 6005 | FULL TIME OVERTIME | 34,891 | 26,658 | 18,735 | 63,494 | 2,730 | 63,494 | 35,000 | 36,050 | 37,132 | -44.88% |
| 6010 | SALARIES PART TIME | 28,295 | 41,941 | 20,468 | 24,641 | 4,252 | 6,000 | 22,000 | 22,660 | 23,340 | -10.72% |
| 6015 | PART-TIME OVERTIME | 139 | - | 221 | - | - | - | - | - | - | - |
| 6025 | LONGEVITY EXPENSE | 14,837 | 14,797 | 5,346 | - | - | - | - | - | - | - |
| 6065 | EMPLOYEE BENEFITS | 360,471 | 305,879 | 163,216 | 215,049 | 140,346 | 190,000 | 239,135 | 251,092 | 263,646 | 11.20% |
| | Subtotal: | 1,429,302 | 1,268,478 | 719,685 | 1,011,434 | 625,541 | 888,071 | 1,062,389 | 1,099,043 | 1,137,037 | 5.04% |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 23,973 | 26,621 | 25,453 | 25,000 | 12,377 | 23,000 | 25,000 | 25,000 | 26,000 | 0.00% |
| 6425 | SUPPLIES & MATERIALS STREET | 8,156 | 5,597 | 7,137 | 16,000 | 20,328 | 9,000 | 10,000 | 10,000 | 10,000 | -37.50% |
| 6427 | SUPPLIES & MATERIALS PLANTS | 12,384 | 11,576 | 216 | 16,000 | - | 16,000 | - | - | - | -100.00% |
| 6430 | SUPPLIES & MAINT - SNOW | 42,114 | 37,132 | 23,827 | 44,500 | 16,125 | 36,000 | 40,000 | 40,000 | 40,000 | -10.11% |
| | Subtotal: | 86,627 | 80,926 | 56,633 | 101,500 | 48,830 | 84,000 | 75,000 | 75,000 | 76,000 | -26.11% |
| Contractual Services | | | | | | | | | | | |
| 6160 | ADVERTISING | 3,024 | 1,402 | 726 | 3,750 | 491 | 491 | 1,500 | 1,500 | 1,500 | -60.00% |
| 6185 | TRAVEL/MEETINGS | 414 | 49 | - | 2,500 | - | 250 | 1,500 | 1,500 | 1,500 | -40.00% |
| 6195 | PETRO PRODUCTS | 52,171 | 34,717 | 20,897 | 42,500 | 13,423 | 17,223 | 28,000 | 28,000 | 28,000 | -34.12% |
| 6210 | MISC CONTRACTUAL | 32,653 | 38,550 | 12,358 | 25,000 | 21,130 | 13,000 | 25,000 | 25,000 | 30,000 | 0.00% |
| 6230 | REPAIRS & MAINT - CITY HALL | 2,635 | 3,487 | 18,689 | 5,000 | 15,263 | 18,000 | 18,000 | 18,000 | 18,000 | 260.00% |
| 6240 | TRAINING | 1,690 | 7,937 | 533 | 5,000 | - | 200 | 4,000 | 4,000 | 4,000 | -20.00% |
| 6290 | SOLID WASTE DISPOSAL | 6,205 | 7,616 | 7,051 | 6,000 | 3,590 | 6,000 | 6,000 | 6,000 | 6,000 | 0.00% |
| 6365 | DUES & SUBSCRIPTIONS | 62 | 439 | 265 | 300 | 265 | 265 | 300 | 300 | 300 | 0.00% |
| 6375 | PRINTING | - | 0 | - | 100 | 207 | 207 | 150 | 150 | 150 | 50.00% |
| 6395 | UNIFORM RENTAL | 30,081 | 18,650 | 13,761 | 20,000 | 8,682 | 13,500 | 15,000 | 15,000 | 15,000 | -25.00% |
| 6400 | UNIFORM PURCHASE | 7,669 | 7,131 | 6,487 | 7,000 | 3,252 | 4,400 | 6,500 | 6,500 | 6,500 | -7.14% |
| 6435 | MOSQUITO CONTROL | 3,301 | 3,536 | 2,803 | 5,000 | 2,200 | 2,500 | 3,500 | 3,500 | 3,500 | -30.00% |
| 6470 | FORESTRY | 36,526 | 13,639 | 33,452 | 320,000 | 113,359 | 320,000 | 320,000 | 200,000 | 200,000 | 0.00% |
| | Subtotal: | 176,431 | 137,153 | 117,020 | 442,150 | 181,862 | 396,036 | 429,450 | 309,450 | 314,450 | -2.87% |
| TOTAL EXPENDITURES | | 1,692,360 | 1,486,557 | 893,339 | 1,555,084 | 856,233 | 1,368,107 | 1,566,839 | 1,483,493 | 1,527,487 | 0.76% |

PUBLIC WORKS DEPARTMENT

ACCOUNT DESCRIPTIONS – FY 2018

SANITATION DIVISION

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for four (4) full time positions (\$204,804).

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

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit in order to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS and Police and Firefighters pension (\$56,360).

MATERIALS & SUPPLIES:

Supplies & Materials 6420: This line item provides funds for carts for rear yard pickups, brooms, shovels, and heavy duty electric cords for block heaters. Line Item- Miscellaneous Expense- 6445 was incorporated into the Supplies & Materials- 6420-line item for FY 2018 (\$1,100).

CONTRACTUAL SERVICES:

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

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

Repairs & Maintenance 6215: This line item provides funds for equipment maintenance. Increase due to additional equipment wear and replacement parts associated with Sanitation Truck 2 (\$28,000).

Solid Waste Disposal 6290: This line item provides funds for solid waste disposal (\$158,000).

Printing 6375: This line item provides funds for printing recycling information brochures (\$1,500).

Uniform Rental 6395: This line item provides funds for employee uniforms which includes rental of pants and shorts typically via Aramark (\$1,800)

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

SANITATION DEPARTMENT (10-03-07-XXXX)

| Account Number | Account Descriptions | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---------------------------------|-----------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|-----------------|
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 237,080 | 252,379 | 274,550 | 287,903 | 197,061 | 202,720 | 204,804 | 210,949 | 217,277 | -28.86% |
| 6005 | FULL TIME OVERTIME | 6,982 | 14,764 | 11,640 | 8,917 | 15,330 | 17,500 | 15,000 | 15,450 | 15,914 | 68.22% |
| 6010 | SALARIES PART TIME | - | - | 145 | - | - | - | - | - | - | - |
| 6025 | LONGEVITY EXPENSE | 2,394 | 2,801 | 1,575 | - | - | - | - | - | - | - |
| 6065 | EMPLOYEE BENEFITS | 79,080 | 79,184 | 76,934 | 77,456 | 47,198 | 65,000 | 56,360 | 59,178 | 62,137 | -27.24% |
| Subtotal: | | 325,536 | 349,128 | 364,844 | 374,276 | 259,589 | 285,220 | 276,164 | 285,576 | 295,327 | -26.21% |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | - | 918 | 50 | 1,500 | 533 | 600 | 1,100 | 1,100 | 1,100 | -26.67% |
| 6445 | MISCELLANEOUS EXPENSE | 100 | 100 | 151 | 100 | 100 | 100 | - | - | - | -100.00% |
| Subtotal | | 100 | 1,018 | 201 | 1,600 | 633 | 700 | 1,100 | 1,100 | 1,100 | -31.25% |
| Contractual Services | | | | | | | | | | | |
| 6160 | ADVERTISING | - | 778 | 45 | 1,000 | - | - | 1,000 | 1,000 | 1,000 | 0.00% |
| 6185 | TRAVEL/MEETINGS | - | - | - | 2,000 | - | - | - | - | - | -100.00% |
| 6195 | PETRO PRODUCTS | 36,027 | 24,414 | 26,033 | 40,000 | 18,432 | 27,300 | 35,000 | 35,000 | 40,000 | -12.50% |
| 6215 | REPAIRS & MAINT - EQUIPMENT | 29,114 | 26,847 | 30,179 | 27,000 | 16,719 | 28,000 | 28,000 | 28,000 | 28,000 | 3.70% |
| 6290 | SOLID WASTE DISPOSAL | 161,998 | 163,466 | 166,656 | 158,000 | 106,198 | 145,400 | 158,000 | 158,000 | 160,000 | 0.00% |
| 6375 | PRINTING | - | 1,016 | - | 2,000 | - | - | 1,500 | 1,500 | 1,500 | -25.00% |
| 6395 | UNIFORM RENTAL | 1,827 | 3,780 | 856 | 1,800 | 1,060 | 1,576 | 1,800 | 1,800 | 1,800 | 0.00% |
| 6400 | UNIFORM PURCHASE | 961 | 1,421 | 1,204 | 3,000 | 997 | 1,350 | 2,500 | 2,500 | 2,500 | -16.67% |
| 6440 | POSTAGE | - | 945 | - | 1,000 | - | - | - | - | - | -100.00% |
| Subtotal: | | 229,927 | 222,667 | 224,972 | 235,800 | 143,407 | 203,626 | 227,800 | 227,800 | 234,800 | -3.39% |
| TOTAL EXPENDITURES | | 555,563 | 572,813 | 590,017 | 611,676 | 403,629 | 489,546 | 505,064 | 514,476 | 531,227 | -17.43% |

PUBLIC WORKS DEPARTMENT

ACCOUNT DESCRIPTIONS – FY 2018

SEWER LATERAL PROGRAM

REVENUES

Assessments 4585: This line item provides for the collection of the \$50 annual assessment per eligible household for sewer lateral repairs (\$193,750).

MATERIALS AND SUPPLIES:

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

CONTRACTUAL SERVICES:

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

Misc. Contractual Expense 6210: This line item provides funds for sewer cleaning services and contractor services needed for lateral repairs. All FY 2018 repairs are contracted (\$175,000).

CAPITAL:

Streets and Sidewalks 6535: This line item provides funds for PW staff to purchase materials for sidewalk and street replacement impacted by sewer lateral repairs (\$10,000).

SEWER LATERAL (60-00-00-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---------------------------------|---------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|-----------------|
| Revenues | | | | | | | | | | | |
| 4510 | SALE OF CITY PROPERTY | - | - | - | - | 2631 | 2631 | - | - | - | - |
| 4525 | INTEREST INCOME | 41 | 84 | - | - | - | - | - | - | - | - |
| 4585 | ASSESSMENTS | 194,466 | 194,299 | 192,996 | 193,750 | 56,969 | 193,750 | 193,750 | 193,750 | 193,750 | 0.00% |
| 4031 | RESERVES | - | - | - | - | - | - | - | - | - | - |
| | TOTAL REVENUE | 194,507 | 194,382 | 192,996 | 193,750 | 56,969 | 193,750 | 193,750 | 193,750 | 193,750 | 0.00% |
| Expenditures | | | | | | | | | | | |
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 77,483 | 79,715 | 87,495 | 88,106 | 67,536 | 85,000 | - | - | - | -100.00% |
| 6005 | FULL TIME OVERTIME | 4,850 | 5,519 | 4,841 | 4,458 | 3,691 | 4,458 | - | - | - | -100.00% |
| 6025 | LONGEVITY EXPENSE | 880 | 992 | - | - | - | - | - | - | - | - |
| 6065 | EMPLOYEE BENEFITS | 27,884 | 27,306 | 31,845 | 36,120 | 23,211 | 32,000 | - | - | - | -100.00% |
| | Subtotal: | 111,097 | 113,532 | 124,180 | 128,684 | 94,438 | 121,458 | - | - | - | -100.00% |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 9,510 | 12,089 | 22,951 | 15,000 | 27,171 | 33,000 | - | - | - | -100.00% |
| 6445 | MISCELLANEOUS EXPENSE | 191 | 165 | 130 | 200 | 83 | 100 | 200 | 200 | 200 | 0.00% |
| | Subtotal: | 9,701 | 12,255 | 23,081 | 15,200 | 27,254 | 33,100 | 200 | 200 | 200 | -98.68% |
| Contractual Services | | | | | | | | | | | |
| 6160 | ADVERTISING | 182 | - | - | - | - | - | 200 | 200 | 200 | - |
| 6210 | MISC CONTRACTUAL EXPENSES | 49,360 | 43,407 | 56,530 | 45,000 | 61,742 | 65,000 | 175,000 | 175,000 | 175,000 | 288.89% |
| | Subtotal: | 49,542 | 43,407 | 56,530 | 45,000 | 61,742 | 65,000 | 175,200 | 175,200 | 175,200 | 289.33% |
| Capital | | | | | | | | | | | |
| 6488 | CAPITAL EQUIPMENT | 400 | 4,123 | 1,800 | 10,000 | 469 | 4,000 | - | - | - | -100.00% |
| 6535 | STREETS AND SIDEWALKS | 6,613 | 5,764 | 12,137 | 10,000 | 649 | 2,500 | 10,000 | 10,000 | 10,000 | 0.00% |
| | Subtotal: | 7,013 | 9,887 | 13,937 | 20,000 | 1,118 | 6,500 | 10,000 | 10,000 | 10,000 | -50.00% |
| | TOTAL EXPENDITURES | 177,353 | 179,080 | 217,728 | 208,884 | 184,552 | 226,058 | 185,400 | 185,400 | 185,400 | -11.24% |
| | Net Income | 17,154 | 15,302 | (24,732) | (15,134) | (127,583) | (32,308) | 8,350 | 8,350 | 8,350 | |

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Capital Improvements Fund

CAPITAL IMPROVEMENTS

ACCOUNT DESCRIPTIONS – FY 2018

GENERAL

Miscellaneous Contractual Expenses 6210: This line item includes funds for maintenance, support, and subscription contracts on all IT related systems through all departments in the City – (\$216,120).

- Administration (\$71,087) – Time Tracking and Financial Systems, Social Media Management and Archiving Systems, Email Marketing system, Adobe Subscription for the Communications manager, and the subscription for the City Website.
- Fire (\$16,832) – All Fire and EMS systems, CAD Interfaces, and Training software,
- Police (\$28,798) – Systems related to Evidence Tracking, License Plate Recognition, Training, Building Surveillance, REJIS Capture system, and GPS Tracking.
- Planning and Development (\$18,000) – MyGov modules for Code Enforcement, Business Licensing, Request Tracking, Permits, Inspections, and Contractor Registration.
- Public Works (\$1250) – GIS Asset collection maintenance.
- Information Technology (\$80,153) - 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.

Repairs and Maintenance 6215: This line item provides funds to repair all city vehicles and equipment: Parks and Recreation (\$10,000), Street (\$45,000), Fire (\$30,000), Police (\$36,300), and Planning and Development (\$1,000) – (\$122,300).

COMPUTER/IT EQUIPMENT IMPROVEMENTS

Computer 6330: This line item provides funds for city-wide IT system upgrades and project implementations – (\$384,603).

- Administration (\$188,000) – City Website Redesign; AV in City Hall Conference Room
- Finance (\$160,000) – Financial Software Upgrade; Integration of Payroll with new Financial System
- Fire (\$7,440) – New computers and Adobe software; Mounting hardware for displays in new basement space and a mobile hotspot to provide remote connectivity.
- Police (\$6,600) – Audio / Video Recording system replacement in the Interview Room.
- Public Works (\$10,215) – iPads (2) to provide support from out in the field, Badge Access system (3 doors) onto the city-wide platform (RS1).

- Information Technology (\$12,348) – Networking tools and accessories, new Internet switch, backup system (Veeam), virtual server system (VMware), and data center power and cooling monitoring system.

Admin Computer 6331: This line item provides funds for six new computers and two new printers for Administration staff based on the IT Desktop and Printer Replacement Plan - \$7,600.

Fire Computer 6332: This line item provides funds for seven new computers and two new printers for Fire Department staff based on the IT Desktop and Printer Replacement Plan - \$8,700.

Police Computer 6333: This line item provides funds for ten new computers, one laptop, three roll call computers and displays, Car 33 LPR computer, and three new printers for Police Department staff based on the IT Desktop and Printer Replacement Plan - \$22,100.

Public Works Computer 6334: This line item provides funds for one new computer for the Public Works staff based on the IT Desktop and Printer Replacement Plan - \$1,100.

Legislative Computer 6335: This line item provides funds for one new computer for the Mayor based on the IT Desktop and Printer Replacement Plan - \$1,100.

Planning & Development Computer 6336: This line item provides funds for two new computers, 1 new laptop, and one new printer for the Planning and Development staff based on the IT Desktop and Printer Replacement Plan - \$4,300

Judicial Computer 6337: This line item provides funds for two new computers and one new printer for Judicial staff based on the IT Desktop and Printer Replacement Plan - \$2,700.

CAPITAL IMPROVEMENTS AND DEBT SERVICE

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

Capital Improvement – Fire 6510: In 2017 we began a mold remediation project at the fire station. Due to the late start in FY-17 the project will carry over into FY-18. These funds will be used to complete the mold removal and reconstruction of the fire station second floor ceilings. Fire station mold remediation project (\$473,170), Physical fitness equipment for firefighter wellness and fitness program (\$30,000) Ballistic helmets are requested to provide additional protection for our employees in the event they become involved in potentially dangerous civil disturbance duties. This item was approved in FY-17, but was frozen so that budgeted funds could be used to pay a portion of the mold removal in the fire station. (\$8,500), Furniture for Fire station multi-purpose room. (\$12,000) Fire station alerting (\$7,500) Fire station alerting is how we receive calls from East Central Dispatch. Currently we use an analog dispatch system, but St. Louis County Emergency Communications Commission is upgrading emergency radio dispatch technology to a digital dispatch system and will have to make internal updates to fire station electronics to continue to receive the new digital dispatch signal. This cost is to make upgrades to our fire station alerting equipment – \$531,170.

Capital Improvement – Police 6525: This line item provides funds for ammunition (\$7,000), Personal Protective Equipment, which includes ballistic helmets, chest protectors, and shin guards (\$18,000)– \$25,000.

Capital Improvements Public Works 6530: This line item provides funds for the replacement of equipment and tools, and other major items within the city limits- \$473,500.

| | |
|--|------------------|
| Street Signs | \$20,000 |
| Tommy Gate- Tail Gate Lift for Truck | \$ 3,000 |
| Equipment (chain saws, pressure washer, hoses, etc.) | \$ 1,500 |
| Floor Scrubber | \$ 5,000 |
| Thermoplastic Pavement Marking Machine | \$20,000 |
| Sign Post Installer | \$ 3,000 |
| Bullet Resistant Materials- City Hall | \$18,000 |
| City Hall- Customer Experience Improvements | \$190,000 |
| New Ameren Street Light Additions | \$213,000 |
| Total | \$473,500 |

- Street Signs- replacement cost includes posts, hardware, and respective signage
- Tommy Gate- retrofit mechanical lift on existing truck tailgate for lifting heavy items
- Equipment- chain saws and other purchases needed for creek clearing and tree limb removal from streets
- Floor Scrubber- utilized to remove water/salt melt from concrete floors at PW garage to preserve finish
- Thermoplastic Pavement Marking Machine- utilized to melt plastic pellets and mark stop bars, crosswalks, and pavement markings in lieu of pre-engineered markings to perform larger pavement marking scope the most economically feasible method
- Sign Post Installer- utilized on existing truck frame to safely install posts for signs
- Bullet Resistant Materials- City Hall- Dyneema ballistic panel additions to council chamber in city hall
- City Hall- Customer Experience Improvements- creation of reception desk and other improvements within City Hall
- New Ameren Street Light Additions- addition of 34 proposed LED street lights on streets without existing light fixtures

STREETS & SIDEWALKS 6535 - 2018: This line item includes funds for 22 asphalt mill and overlay street projects and sidewalk/curb projects including foam leveling and full replacement of slabs as listed below. In addition, funds are budgeted for professional engineering evaluation of street inventory since the existing inventory condition report is from 2011 and funds are budgeted for proposed street/traffic engineering studies as requested. Lastly, funds are budgeted for three proposed street locations to install surface preservation coatings over existing pavement - \$923,589.

| | |
|--|------------------|
| Sidewalk/Concrete Slab/Curb Work | \$100,000 |
| Street Inventory | \$ 20,000 |
| Street Engineering Studies | \$ 10,000 |
| Mill & Overlay Brazeau Ave | \$ 32,006 |
| Mill & Overlay East Pendleton Ave (Brentwood east to dead-end) | \$ 16,003 |
| Mill & Overlay Pine Ave (Brentwood to High School Dr & St. Clair to McKnight Rd) | \$109,800 |
| Mill & Overlay Lawn Ave (Brentwood Blvd to High School Dr) | \$ 67,500 |
| Mill & Overlay Hilldale Ave | \$ 29,800 |
| Mill & Overlay Cecelia Ave | \$ 54,025 |
| Mill & Overlay Melvin Ave | \$ 42,531 |
| Mill & Overlay Strassner Ave (Urban Dr to Black Creek) | \$ 39,725 |
| Mill & Overlay Garden Ct | \$ 25,872 |
| Mill & Overlay Litzinger Rd (Dorothy to Helen) | \$ 31,000 |
| Mill & Overlay Florence Ave (Melvin to Louis) | \$ 13,230 |
| Mill & Overlay Helen Ave (Eulalie to Rosalie) | \$ 9,394 |
| Mill & Overlay West Pendleton Ave (Brentwood Blvd to Hilldale Ave) | \$ 25,872 |
| Mill & Overlay Anna Ave | \$ 7,259 |
| Mill & Overlay Swim Club Lane | \$ 42,000 |
| Mill & Overlay Fawn Ave (Melvin to Porter) | \$ 12,320 |
| Mill & Overlay Litzinger Rd (Black Creek to Hanley Rd) | \$ 22,680 |
| Mill & Overlay St. Clair Ave (Litzinger Rd to north of Lawn Ave) | \$ 50,960 |
| Mill & Overlay Bridgeport Ave (Brentwood Blvd to High School Dr) | \$ 41,700 |
| Mill & Overlay Moritz Ave (Brentwood Blvd to St. Clair Ave) | \$ 70,000 |
| Mill & Overlay Rose Ave (Brentwood Blvd to Black Creek Bridge) | \$ 19,600 |
| Mill & Overlay Lawn Ave (Brentwood Blvd to Urban Dr) | \$ 12,250 |
| Surface Preservation of Pine Ave (High School Dr to St. Clair Ave) | \$ 8,840 |
| Surface Preservation of Lawn Ave (Urban Drive to Brentwood Blvd/other) | \$ 3,889 |
| Surface Preservation of Hanley Industrial Ct (portion of concrete) | \$ 5,333 |
| Total | \$923,589 |

Debt Service – 2014 Lease/Purchase 6549: This line item includes funds for the annual debt service payment on the 2014 lease/purchase issue of \$193,933 for purchase of IT equipment - \$41,706.

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

Debt Service – Series 2009 COP 6552: This line item includes funds for the annual debt service payment on the series 2009 COP issue of \$7,500,000 used for the advance refunding of the 2002 issue for construction of the firehouse and city hall renovation - \$668,000.

Debt Service - Series 2003 COP 6553: This line item includes funds for the annual debt service payment on the series 2003 COP issue of \$1,330,000 used for renovating, improving, furnishing and equipping the existing library and city hall but does not include the library's share of debt - \$50,000.

Capital Improvement - Sanitation 6554: This line item provides funds for recycle carts, recycle bins and trash dumpsters for new residents and replacement of old units - \$25,000.

Hanley Industrial Court Pedestrian Improvements STP 6619: This includes the preliminary engineering phase and commencement of the right-of-way phase. The total FY17 budget amount is 80% federally funded with a 20% local match - \$676,445.

Transfers Out 7005: This line item is for the transfer of monies from this fund to the Parks and Storm Water Improvements Fund - \$630,000.

CAPITAL IMPROVEMENTS (40-00-00-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|----------------|---------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|-----------------|
| | <u>Revenues</u> | | | | | | | | | | |
| 4002 | AD VALOREM TAXES | (4,433) | (1,844) | (946) | - | - | - | - | - | - | 0.00% |
| 4005 | SALES TAX | 2,392,388 | 2,488,494 | 2,523,177 | 2,637,781 | 1,910,118 | 2,637,781 | 2,637,781 | 2,682,623 | 2,738,228 | 0.00% |
| 4006 | RECYCLE GRANT | 10,000 | - | - | - | - | - | - | - | - | |
| 4008 | PEDESTRIAN/TRANSIT STP | 106,965 | - | - | - | - | - | - | - | - | |
| 4009 | ROSE AVENUE STP | 48,365 | - | - | - | - | - | - | 331,964 | - | |
| 4080 | LITZINGER ROAD STP | 148,722 | 688,295 | - | - | 265,226 | 265,226 | - | - | - | |
| 4081 | RESERVES | - | - | - | - | - | - | - | - | - | |
| 4082 | HIC PEDESTRIAN STP | - | - | 59,357 | 661,156 | 93,597 | 120,000 | 541,156 | - | - | -18.15% |
| 4088 | PEDESTRIAN/TRANSIT TDD | 28,964 | - | - | - | - | - | - | - | - | |
| 4205 | GRANTS - MISC | 254,832 | - | - | - | - | - | - | - | - | |
| 4510 | SALE OF CITY PROPERTY | 30,882 | 32,734 | 36,857 | 15,000 | 25,948 | 30,000 | 100,000 | 20,000 | 20,000 | 566.67% |
| 4525 | INTEREST INCOME | 6,039 | 8,852 | 8,192 | 5,500 | 6,813 | 9,000 | 8,000 | 8,000 | 8,000 | 45.45% |
| 4599 | DEBT PROCEEDS | 193,933 | - | - | - | - | - | - | - | - | |
| 4625 | TRANSFER IN | - | 250,000 | 622,000 | 150,000 | - | 150,000 | 641,000 | - | - | |
| 4950 | INTERGOVERNMENTAL RECEIPT | 22,364 | - | 71,371 | - | - | - | - | - | - | |
| | TOTAL REVENUE | 3,239,021 | 3,466,533 | 3,320,008 | 3,469,437 | 2,301,701 | 3,212,007 | 3,927,937 | 3,042,587 | 2,756,228 | 13.22% |

CAPITAL IMPROVEMENTS

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2014 | Actual 2015 | Actual 2016 | Budgeted 2017 | Through 09/30 2017 | Estimated 2017 | Adopted 2018 | Projected 2019 | Projected 2020 | Budget % Change |
|---------------------------|-------------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|-----------------|
| Expenditures | | | | | | | | | | | |
| 6210 | MISC CONTRACTUAL EXPENSES | 116,935 | 7,300 | 13,966 | 67,000 | 44,086 | 50,000 | 216,120 | 218,993 | 241,179 | 222.57% |
| 6215 | REPAIRS & MAINT - EQUIPMENT | 149,538 | 147,262 | 132,237 | 126,250 | 65,949 | 70,000 | 122,300 | 122,300 | 122,300 | -3.13% |
| 6330 | COMPUTER | 259,647 | 94,055 | 168,148 | 372,600 | 38,493 | 45,000 | 384,603 | 195,484 | 133,136 | 3.22% |
| 6331 | ADMIN COMPUTER | 3,016 | 4,310 | 9,744 | 2,000 | 264 | 600 | 7,600 | 2,350 | 5,100 | 280.00% |
| 6332 | FIRE COMPUTER | 16,142 | 24,259 | 16,475 | 10,542 | 6,745 | 7,000 | 8,700 | 11,600 | 1,600 | -17.47% |
| 6333 | POLICE COMPUTER | 76,391 | 2,705 | 1,080 | - | - | - | 22,100 | 28,700 | - | - |
| 6334 | PUB WKS COMPUTER | 512 | 1,983 | 1,185 | 2,900 | 584 | 750 | 1,100 | 1,600 | 2,200 | -62.07% |
| 6335 | LEGISLATIVE COMPUTER | 366 | 694 | 6,550 | - | - | - | 1,100 | 6,750 | - | - |
| 6336 | PLANNING & DEV COMPUTER | - | 11,597 | 179 | 1,600 | - | - | 4,300 | - | 9,500 | - |
| 6337 | JUDICIAL COMPUTER | 3,607 | - | - | - | - | - | 2,700 | 3,200 | - | - |
| 6500 | CAPITAL IMPRV/MNT-ADMIN | 597 | - | 374 | - | - | - | - | - | - | - |
| 6505 | CAPITAL IMPRV/MNT-BLDG MNT | 85,133 | 60,222 | 62,880 | 40,000 | 12,373 | 30,000 | 40,000 | 40,000 | 40,000 | 0.00% |
| 6510 | CAPITAL IMPROVEMENT-FIRE | 36,690 | 219,608 | 270,591 | 128,000 | 24,880 | 128,000 | 531,170 | 404,000 | 313,000 | 314.98% |
| 6515 | CAPITAL IMPRV/MNT-JUDICIAL | - | 1,634 | 270 | 500 | - | - | - | - | - | - |
| 6525 | CAPITAL IMPRV/MNT-POLICE | 81,906 | 145,471 | 105,208 | 39,000 | 31,835 | 39,000 | 25,000 | 10,000 | 10,000 | -35.90% |
| 6528 | CAPITAL IMPROVEMENT-P & D | - | 32,012 | 15,859 | - | - | - | - | - | - | - |
| 6530 | CAPITAL IMPRV/MNT-PUB WKS | 159,139 | 344,978 | 169,937 | 216,032 | 44,538 | 200,000 | 473,500 | 245,000 | 57,000 | 119.18% |
| 6535 | STREETS & SIDEWALKS | 222,758 | 472,504 | 670,787 | 715,365 | 689,493 | 700,000 | 923,589 | 110,000 | 110,000 | 29.11% |
| 6549 | DEBT SERVICE-2014 LEASE/PURCH | - | 41,706 | 41,706 | 41,710 | 41,706 | 41,706 | 41,706 | 41,706 | - | -0.01% |
| 6550 | PARK DEBT SERVICE 1993 | - | 72,404 | - | - | - | - | - | - | - | - |
| 6551 | DEBT SERVICE-2013 LEASE/PURCH | 84,114 | 11,710 | 84,113 | 84,114 | 84,113 | 84,113 | 84,114 | 84,114 | 84,114 | 0.00% |
| 6552 | DEBT SERVICE-2009 COP | 2,279 | 4,500 | 4,558 | 670,000 | 664,584 | 665,000 | 668,000 | 669,100 | 670,100 | -0.30% |
| 6553 | DEBT SERVICE-2003 COP | 2,173 | 750 | - | 60,000 | 52,764 | 53,000 | 50,000 | 51,000 | 52,300 | -16.67% |
| 6554 | SANITATION | 5,320 | 9,294 | 254,076 | 30,000 | 7,470 | 10,000 | 25,000 | 25,000 | 12,500 | -16.67% |
| 6556 | INTEREST AND FISCAL CHARGES | - | - | - | - | - | - | - | - | - | - |
| 6610 | PROPERTY ACQUISITION | - | 296,085 | - | - | 500 | 500 | - | - | - | - |
| 6615 | PEDESTRIAN/TRANSIT STP | - | - | - | - | - | - | - | - | - | - |
| 6617 | ROSE AVENUE STP | - | - | - | - | - | - | - | 414,955 | - | - |
| 6618 | LITZINGER ROAD STP | 187,782 | 1,108,477 | 222,251 | - | - | - | - | - | - | - |
| 6619 | HIC PEDESTRIAN STP | - | 43,523 | 186,861 | 826,445 | 44,739 | 150,000 | 676,445 | - | - | -18.15% |
| 7005 | TRANSFERS OUT | 603,710 | 716,244 | 719,078 | - | - | - | 630,000 | - | - | - |
| TOTAL EXPENDITURES | | 2,097,755 | 3,875,285 | 3,158,113 | 3,434,058 | 1,855,117 | 2,274,669 | 4,939,147 | 2,685,852 | 1,864,029 | 43.83% |

Capital Improvements Fund Expenditures: \$4,939,147



Explanation

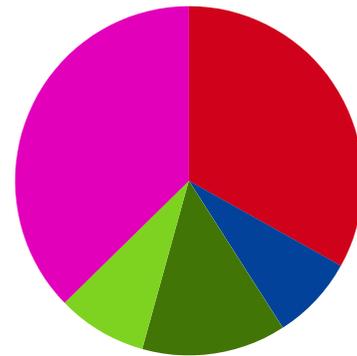
A Capital Improvement project is an expenditure that costs five thousand dollars or more. This fund contains all such projects (save the Parks and Recreation Department's Projects, which appear under the department's budget). This fund provides for most of the city government's technology, vehicle, and building costs, as well as other expenditures unique to each department that exceed five thousand dollars.

Miscellaneous Contractual Expenses:

\$216,120

Breakdown

| Department | Cost |
|--------------------------------|------------------|
| Administration | \$71,087 |
| Fire | \$16,832 |
| Police | \$28,798 |
| Planning and Development | \$18,000 |
| Public Works | \$1,250 |
| General Information Technology | \$80,153 |
| Total | \$216,120 |



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.

Administration Miscellaneous Contractual Expenses:

\$71,087

| | |
|--|-----------------|
| ADP - Time Tracking | \$28,500 |
| Fundware | \$12,000 |
| New Finance System | \$15,000 |
| Social media management platform (Hootsuite) | \$228 |
| Email marketing software (such as Constant Contact) | \$1,200 |
| Archive Social - Social Media Arching Service | \$2,460 |
| Adobe Creative Cloud - Janet Levy | \$700 |
| CivicPlus - City Website Hosting | \$10,999 |
| Total: | 71,087 |

Explanation

This line item contains software that the City Administration uses for its day-to-day operations. ADP Time Tracking is an automated time sheet software that allows City Hall to track its employees' hours; Fundware is an accounting software used by the City Finance Director. Hootsuite and Archive Social record the city government's social media posts, Constant Contact allow for effective mass-emailing systems, and Adobe Creative Cloud is used for city government communications. All three of these programs are used by the City Communications Manager. Lastly, CivicPlus is the subscription to the software used to design and maintain the city website.

**Fire Department Miscellaneous
Contractual Expenses:
\$16,832**

| | |
|---|-----------------|
| Vehicle Wireless Routers Annual Support (qty 2) | \$680 |
| ESO - Emergency Medical Service Report Writing | \$2,500 |
| CAD Interface (Global) for ESO | \$1,250 |
| FD Emergency Reporting Software | \$2,500 |
| CAD Interface (Global) for FD Emergency Reporting | \$750 |
| Firehouse Software (qty 1) | \$850 |
| Public Safety Information System for Displays in FD | \$1,000 |
| Active 911 Subscription - Department Wide | \$400 |
| Building Works - HVAC document retention software | \$2,000 |
| Target Solutions - Training Software Department Wide | \$4,902 |
| Sum | \$16,832 |

Explanation

Most of the subscriptions in this section are for emergency response software, such as CAD Interface. Emergency response software allow the department to keep track of all its vehicles and more accurately determine what vehicles can and should respond to a distress call. The Firehouse Software projects shift data onto a screen in the firehouse, allowing firefighters to more easily keep track of assignments from shift to shift. The other pieces of software perform tasks related to helping the Fire Department sort through its response data and train its firefighters.

Police Department Miscellaneous Contractual Expenses: \$28,798

| | |
|--|-----------------|
| ITI | \$12,234 |
| Liberty DVR (Interview Room) | \$1,016 |
| Vigilant LPR | \$2,395 |
| US Fleet Tracking (GPS) | \$5,183 |
| Gaurdian Tracking | \$1,384 |
| PowerDMS | \$1,720 |
| McAfee (REJIS MDT's) | \$206 |
| Genetec / Will Electronics (Holding Cell Cameras) | \$2,600 |
| IRIS Capture Station (REJIS) | \$2,060 |
| Total: | \$28,798 |

Explanation

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

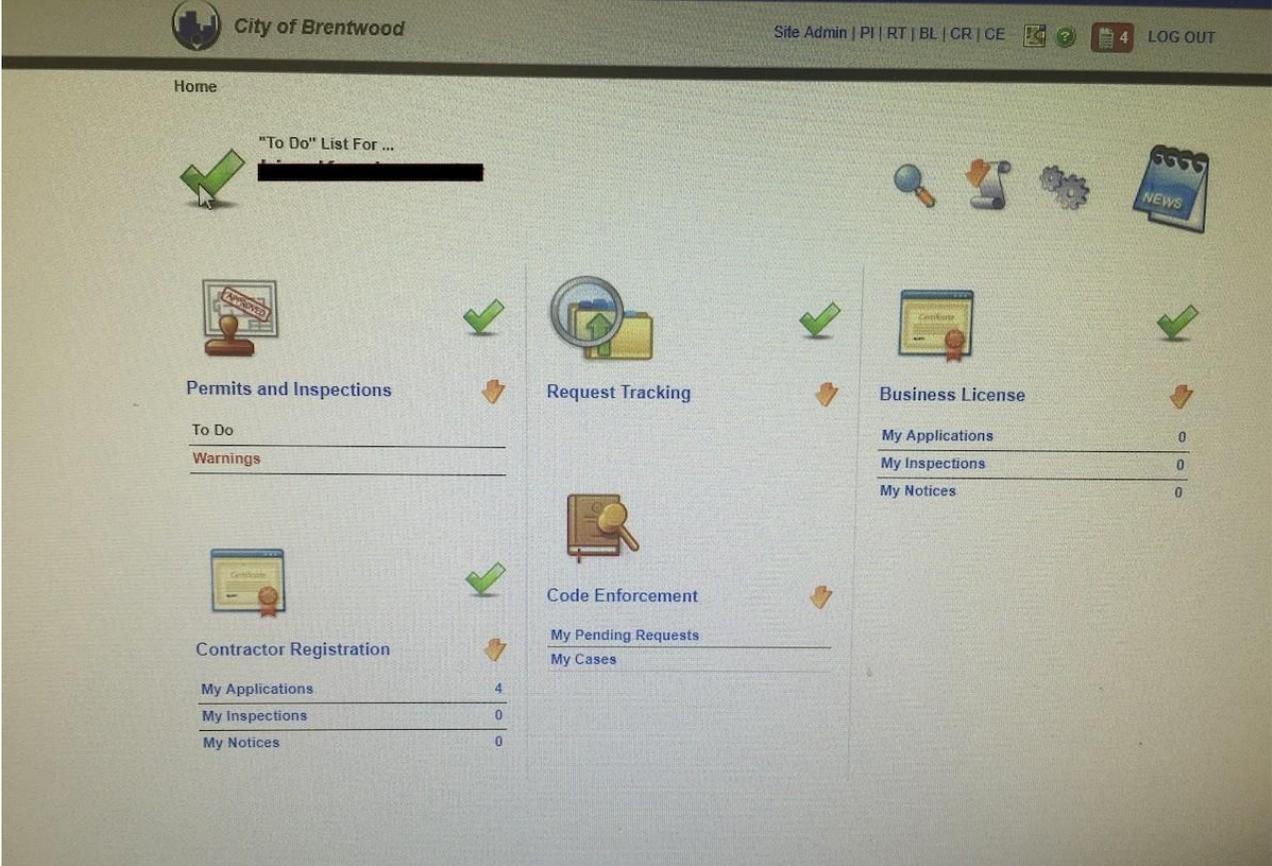
Planning and Development Miscellaneous Contractual Expenses:

\$18,000

| | |
|-----------------------|-----------------|
| MyGov Software | \$18,000 |
|-----------------------|-----------------|

Explanation

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



The MyGov platform

Public Works Miscellaneous Contractual Expenses:

\$1,250

| | |
|----------------------------------|---------|
| GIS Asset Collection Maintenance | \$1,250 |
|----------------------------------|---------|



General Information Technology Miscellaneous Contractual Expenses:

\$80,153

| | |
|--|-----------------|
| Shortel / The Brookfield Group - Maint and Support Agreement | \$6,200 |
| Veeam Backup and Replicaion | \$1,557 |
| VMware vSphere Essentials Plus Bundle | \$1,101 |
| Dell SonicWall - Annual Support - BTV and City HA Pair (3 total) | \$3,500 |
| APC Data Center Equipment - cooling and power | \$5,630 |
| Surveillance - Avigilon | \$2,000 |
| Badge Access System (PD, CH, PR) - RS1 | \$2,000 |
| Compuvault - Offsite Storage - Backup Tapes | \$2,400 |
| REJIS / ENTRUST Tokens (3 - Who is using?) | \$81 |
| REJIS site to Site VPN (PD is \$125/mo and Courts is \$35/mo) | \$1,920 |
| Datamax Printer Maintenance Agreement | \$200 |
| LogMe In (Remote Support) - qty 100 Central Basic | \$900 |
| Network Security Audit (Part of Clayton Agreement) | \$8,000 |
| Microsoft SA Agreement | \$22,948 |
| HP INFRASTRUCTURE | \$5,214 |
| SSL CERTIFICATES | \$600 |
| <u>DOMAINS</u> | |
| brentwoodmo.org (registrar?) | \$34 |
| brentwoodmo.net (registrar?) | \$34 |
| brentwoodmo.info (registrar?) | \$34 |
| <u>Professional Services</u> | |
| The BrookField Group - | \$7,000 |
| REJIS (Networking assistance) - 4hrs per month @ \$89/hr | \$4,300 |
| Microsoft Phone Support (2 incidents) | \$1,000 |
| IT Technical Consulting (Unknown) | \$3,500 |
| Total: | \$80,153 |

Explanation

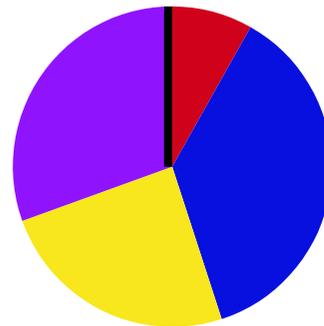
The pieces of software listed above are used by most or all departments. Shortel is the software that links phones in City Hall, allowing for more efficient communication among City Hall employees. The Badge Access system is part of the drive to make City Hall more secure by maintaining its door security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

Repairs and Maintenance:

\$122,300

Breakdown

| Department | Cost |
|--------------------------|---------------------|
| Parks and Recreation | \$10,000.00 |
| Street (Public Works) | \$45,000.00 |
| Fire | \$30,000.00 |
| Police | \$36,300.00 |
| Planning and Development | \$1,000.00 |
| Total | \$122,300.00 |



■ Parks and Recreation (8.18%)

■ Street (Public Works) (36.79%) ■ Fire (24.53%)

■ Police (29.68%) ■ Planning and Development (0.82%)

Explanation

This section contains funds set aside to repair all city vehicles and equipment. The amounts per department are based on historic trends in spending.

Computer Information Technology Equipment Improvements 6330:

\$384,603

Breakdown

| Department | Cost |
|------------------------|--------------|
| Administration | \$188,000.00 |
| Finance | \$160,000.00 |
| Fire | \$7,440.00 |
| Police | \$6,600.00 |
| Public Works | \$10,215.00 |
| Information Technology | \$12,348.00 |
| Total | \$384,603.00 |

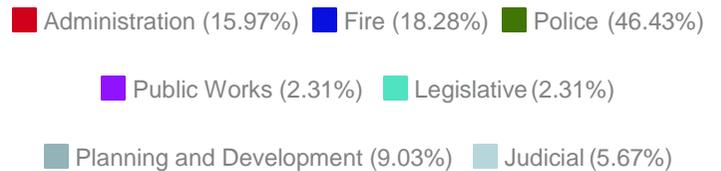
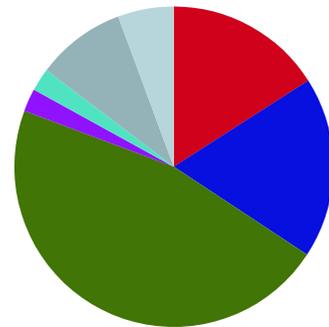
Explanation

This section contains funds related to larger Information Technology projects. They include the redesign of the City website, a new Audio Visual system in City Hall, the financial software upgrade for the Finance department, new computers and Adobe software and a mobile hotspot for the Fire Department to provide remote connectivity, replacement of the A/V recording system at the Police Department, Ipads for the Public Works department to provide support in the field, adding of three doors to the Badge Access system, and networking tools, internet switch, a virtual server system (VMware), and a data center power and cooling system.

Computer/IT Improvements 6331-6337: \$47,600

Breakdown

| Department | Cost |
|--------------------------|--------------------|
| Administration | \$7,600.00 |
| Fire | \$8,700.00 |
| Police | \$22,100.00 |
| Public Works | \$1,100.00 |
| Legislative | \$1,100.00 |
| Planning and Development | \$4,300.00 |
| Judicial | \$2,700.00 |
| Total | \$47,600.00 |



Explanation

This line item budgets funds to pay for city-wide IT system upgrades and project implementations as part of the IT Desktop and Printer Replacement Plan. Whereas the last IT section included software acquisitions, updates, and subscriptions, this next section includes improvements to hardware. A more detailed breakdown of these expenditures per department is on the following pages.

**Computer/IT Improvements 6331-6337:
\$47,600**

Administration

| Item | Cost Per Item | Number Required |
|-----------------------------|----------------------|----------------------------|
| Desktop Computer | \$1,100.00 | 6 |
| Printer | \$500.00 | 2 |
| Total | \$7,600.00 | 8 |

**Computer/IT Improvements 6331-6337:
\$47,600**

Fire

| Item | Cost Per Item | Number Required |
|-------------------------|----------------------|------------------------|
| Desktop Computer | \$1,100.00 | 7 |
| Printer | \$500.00 | 2 |
| Total | \$8,700.00 | 9 |

Computer/IT Improvements 6331-6337:

\$47,600

Police

| Item | Cost Per Item | Number Required |
|--|----------------------|------------------------|
| Desktop Computer | \$1,100.00 | 10 |
| Laptop | \$1,600.00 | 1 |
| License Plate Reader Laptop | \$4,100.00 | 1 |
| Shared Roll Call Computers and Displays | \$1,800.00 | 3 |
| Printer | \$500.00 | 3 |
| Total | \$22,100.00 | 18 |

Computer/IT Improvements 6331-6337:

\$47,600

Public Works

| Item | Cost Per Item | Number Required |
|-----------------------------|----------------------|----------------------------|
| Desktop Computer | \$1,100.00 | 1 |
| Total | \$1,100.00 | 1 |

Computer/IT Improvements 6331-6337:

\$47,600

Legislative

| Item | Cost Per Item | Number Required |
|-----------------------------|----------------------|----------------------------|
| Desktop Computer | \$1,100.00 | 1 |
| Total | \$1,100.00 | 1 |

Computer/IT Improvements 6331-6337:

\$47,600

Planning and Development

| Item | Cost Per Item | Number Required |
|-------------------------|----------------------|------------------------|
| Desktop Computer | \$1,100.00 | 2 |
| Laptop | \$1,600.00 | 1 |
| Printer | \$500.00 | 1 |
| Total | \$4,300.00 | 4 |

Computer/IT Improvements 6331-6337:

\$47,600

Judicial

| Item | Cost Per Item | Number Required |
|------------------|---------------|-----------------|
| Desktop Computer | \$1,100.00 | 2 |
| Printer | \$500.00 | 1 |
| Total | \$2,700.00 | 3 |

Capital Improvement Building Maintenance: *\$40,000*



Above: The Brentwood Fire Station

Explanation

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

Fire Department Capital Improvement Projects



Summary

In 2017, the Brentwood Fire Department discovered mold on the ceiling of the second floor that made certain rooms unsafe to use. To renovate the second floor, the Fire Department diverted funds from its 2017 budget. Consequently, this year's budget contains a project from last year that was not completed due to the diversion of funds (ballistic helmets), as well as two projects directly related to the mold remediation project itself (the clearing of the mold and the multipurpose room). Finally, this year's capital projects budget includes two projects (new exercise equipment and an update to the dispatch system) not directly related to the mold remediation project. Unless otherwise noted, all projects listed here are budgeted for FY 2018.

Total Funds Requested: **\$531,170**

Mold Remediation: \$473,170



Mold on ceiling
in a bunkroom.



Mold on ceiling
near a cooling unit.

2018 Breakdown

| Item | Cost |
|--|------------------|
| A/E Design Fees | \$34,450 |
| Third Party Oversight for Mold Remediation | \$31,720 |
| Construction Costs | \$347,000 |
| Storage and Cleaning Estimate | \$8,000 |
| Contingency | \$52,000 |
| Total | \$473,170 |

Explanation

The Brentwood Fire Department Station is in need of repair due an outbreak of mold on the second-floor ceiling. The funds for this project come from both FY 2017 and FY 2018. Shown here are the funds needed for the work in FY18. All totals are based on quotes from construction companies.

Yearly Breakdown

| Year | 2017 | 2018 | 2019 |
|------|--------------|--------------|--------|
| Cost | \$218,000.00 | \$473,170.00 | \$0.00 |

Exercise Equipment: \$30,000



Fire Department's current exercise equipment capacity

Breakdown

Explanation

| Item | Cost Per Item | Number Required |
|----------------------|-----------------|-----------------|
| Indoor Cycle Trainer | \$1,500 | 1 |
| Stair Climber | \$7,000 | 1 |
| Treadmill | \$6,000 | 1 |
| Elliptical | \$4,000 | 1 |
| Rower | \$2,000 | 1 |
| Arc Trainer | \$7,000 | 1 |
| Shipping | \$1,500 | 1 |
| Total | \$29,000 | 7 |

Physical fitness equipment will allow the Brentwood Fire Department to more adequately meet fitness standards set by the International Association of Fire Chiefs and the International Association of Firefighters' Joint Labor Wellness-Fitness Initiative. The initiative aims to prevent injury among firefighters by mandating a set amount of exercise per firefighter per shift. Currently, the station only has enough equipment for 1-2 firefighters to exercise at a time. Purchasing more equipment will allow the whole shift to exercise at once, making it easier for firefighters to balance fitness needs and their firefighting responsibilities. The cost here includes an extra \$1000 for any repair needs to the current equipment.

Ballistic Helmets: \$8,500



Breakdown

| Item | Cost Per Item | Number Required | Total |
|------------------|---------------|-----------------|---------|
| Ballistic Helmet | \$375 | 22 | \$8,500 |

Explanation

The Brentwood Fire Department has elected to protect its firefighters and paramedics in case they are deployed at a political demonstration, either to serve the wounded or put out a fire. These helmets will protect firefighters and paramedics in event the demonstration grows violent. The department will purchase one helmet for each of its twenty-one firefighters and paramedics along with one extra helmet. The FY 2017 budget put aside funds for this piece of equipment. Before the helmets could be purchased, however, the funds were diverted to begin the fire station's mold restoration project.

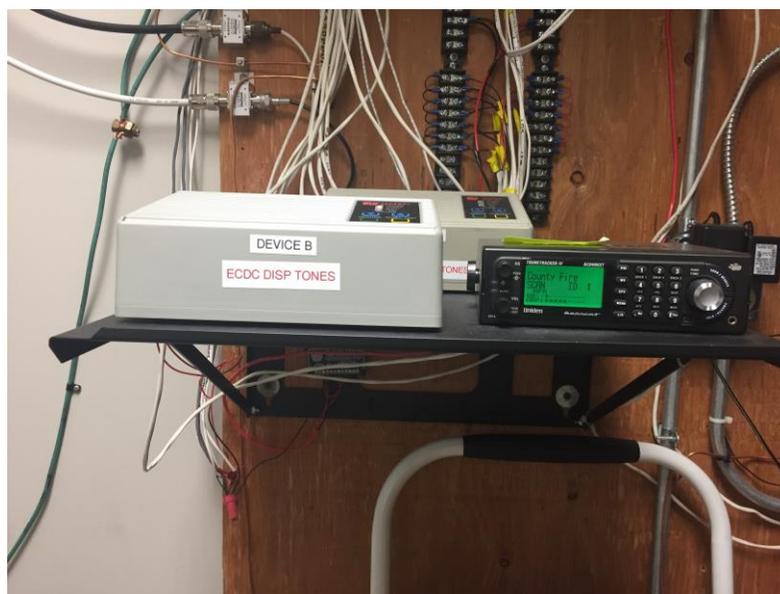
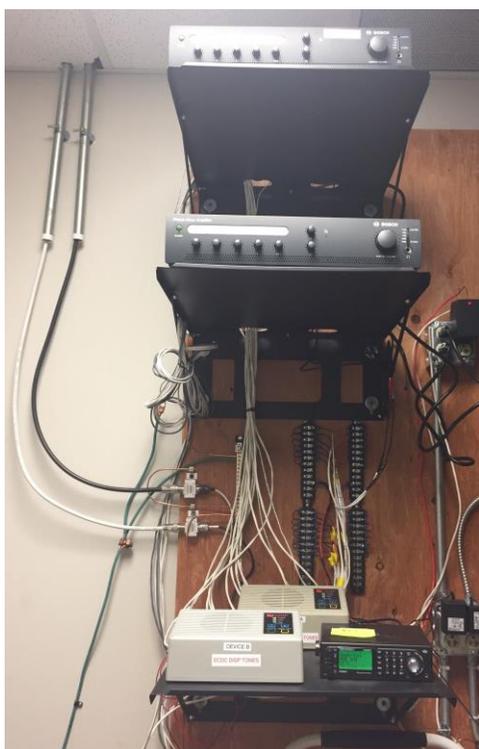
Multipurpose Room Furniture: \$12,000



Explanation

Due to the mold restoration project on the second floor of the station, the fire department has been forced to move a living area from the second floor to the station basement. The new area in the basement will be used as a living quarter until the completion of the mold restoration project, after which the living quarters will move back to the second floor. The basement area will then become a multipurpose room for presentations and meetings at the fire station. Hence the types of furniture earmarked here: white board, conference table, and office chairs.

Fire Station Alerting System: \$7,500



Left: the current digital system. Above: a closeup on the analog dispatch radio.

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. East Central County Dispatch is moving to a digital system. To continue receiving coordinated dispatch, the Brentwood Fire Department must update its analog system to digital. The cost listed here is for the physical changes that must be made to the fire station to accommodate the new system and is based on a contractor quote. Eventually, the department will need further funds to purchase and install the digital system itself.

Police Department Capital Improvement Projects

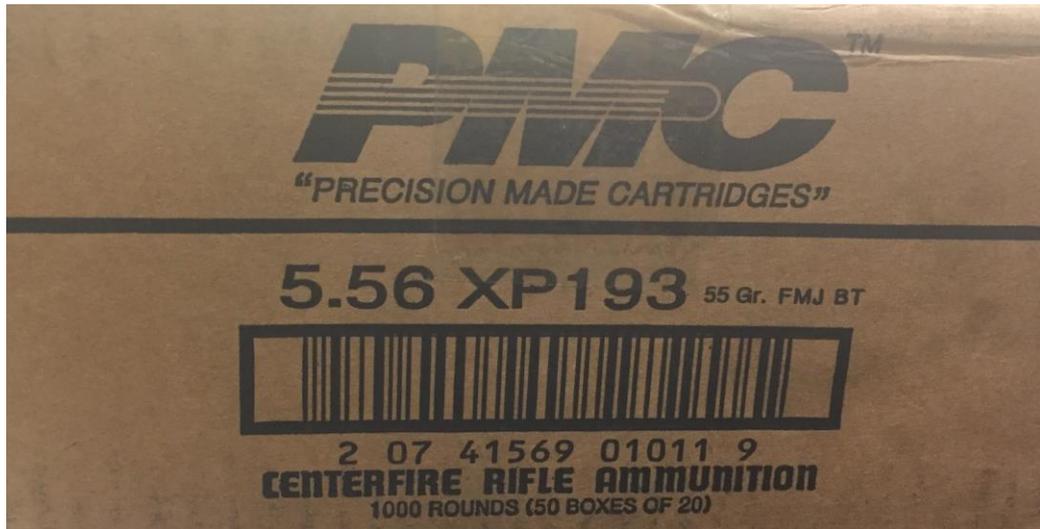


Summary

The Brentwood Police Department capital improvement projects for this year consist of replenishing its store of both practice and active duty ammunition. The Department is also purchasing extra protective equipment for its officers in case they are called to serve in a violent demonstration. All projects listed here are budgeted solely for FY 2018.

Total Funds Requested: \$25,000

Ammunition: \$7,000



Breakdown

| Caliber | Number of Cases | Price per case | Cost |
|---------------|-----------------|----------------|---------|
| Duty 0.4 | 1 | \$359 | \$359 |
| Practice 0.4 | 17 | \$216.18 | \$3,675 |
| Practice 5.56 | 9 | \$305 | \$2,745 |
| Totals | 27 | n/a | \$7,000 |

Explanation

The Brentwood Police Department buys more practice ammunition because, like most police forces, the vast majority of its rounds are fired while in training. This total includes both the price per case as shown above as well as approximately eighty dollars for shipping and handling. The .40 bullet is for officer handguns and the 5.56 is for standard issue rifles. Finally, practice ammunition is both lighter and cheaper than ammunition used on duty.

Personal Protective Equipment:

\$18,000



Breakdown

| Item | Cost Per Item | Number Required | Total |
|------------------|---------------|-----------------|-----------------|
| Chest Protector | \$127 | 27 | \$3,500 |
| Ballistic Helmet | \$420 | 27 | \$11,340 |
| Shin Guards | \$73.99 | 27 | \$2,000 |
| Misc | \$42.95 | 27 | \$1,160 |
| Total | | | \$18,000 |

Explanation

In light of recent civic unrest in the St. Louis area, the Brentwood City Police Department has elected to take the precaution of protecting its officers with three types of equipment: ballistic helmets, chest protectors, and shin guards. Together, these three items are designed to protect an officer's entire body in case of a violent demonstration or riot. Rather than providing protection from bullets (although the chest protector can be used with bulletproof armor and the helmet is bulletproof), the rationale behind purchasing these items is to protect officers from thrown objects such as rocks or bricks. Together, all three items equal about \$17,000, with another \$1,000 for shipping and handling fees.

Public Works Capital Improvement Projects



Summary

The Brentwood Public Works Department is budgeting for the mill and overlay of twenty-two streets in FY 2018, as well as two engineering studies and a street inventory to identify and diagnose further challenges in street maintenance. The Department is also budgeting to improve Brentwood's streets in other ways, including a new device for demarcating lanes and other road decals, brighter and more energy efficient street lights, and new street signs. Finally, the Department is budgeting to replace damaged tools, to provide for the upkeep of its own garage facilities, and to improve both the safety and ease of use of City Hall. All capital projects listed here are budgeted for FY 2018.

Total Funds Requested: \$1,397,089

Street Signs: \$20,000



Breakdown

| Item | Cost Per Item | Number Requested | Total |
|-------------|---------------|------------------|----------|
| Street Sign | \$100 | 200 | \$20,000 |

Explanation

The funds budgeted for street signs will allow for the purchase and installation of approximately two hundred \$100 signs. This will allow the Public Works Department to install signs that match the US Department of Transportation's Manual on Uniform Traffic Control Devices (MTUCD) standards. These standards include provisions to ensure that the signs are easy to see and read. These new signs will replace any signs that are damaged throughout the year.

Tommy Gate: \$3,000



Explanation

The Tommy Gate is a device that lifts heavy objects onto the back of a truck. The desired model can be retrofitted, meaning that the Public Works Department can install the device on any of the vehicles that it currently owns. Department employees will use the Tommy Gate to lift heavy objects such as storage units or barrels for transport to new locations.

Currently, workers lift the storage units by hand, putting them at risk for back-related injuries. The Tommy Gate minimizes the need for employees to lift heavy objects and will therefore reduce worker injury in the Public Works Department.

Miscellaneous Equipment Replacement:

\$1,500



Explanation

This line item covers the equipment necessary for the Public Works Department to effectively function next year. It contains miscellaneous tools such as chains saws to clear fallen trees from streets, pressure washers to clean streets, and hoses. 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.

Floor Scrubber: \$5,000



Explanation

The Department needs a floor scrubber for improved maintenance to its garage. In winter, Public Works trucks bring melted snow and salt residue into the garage on their tires, degrading the cement floor and decreasing the building's ease of use. The floor scrubber will thoroughly clear melted snow and salt residue, thereby increasing the garage's longevity.

Thermoplastic Pavement Marking Machine:

\$20,000



Above: Thermoplastic Pavement Marking models similar to the machine the Department plans to buy.

Explanation

The Thermoplastic Pavement Marking Machine paints lanes and other markings on streets. This machine sprays the desired area with melted plastic that dries in approximately ten minutes. Use of this machine results in both a longer-lasting finish and decreases the time needed to close a street while waiting for the finish to dry. The longer-lasting finish will save the city money and the shorter wait times will minimize inconvenience for Brentwood residents. The cost of \$20,000 is based on a quote from a vendor.

Sign Post Installer: \$3,000



Right: the device. Above: The device in action.

Explanation

Operation of the Public Works Department's current manual sign-post installer has led to work-related injuries. Purchase of an automatic installer will both reduce injury and result in sturdier sign posts. To operate the machine, a Public Works employee places the gas-powered device on top of a post. The device then hammers the post into the ground with a single motion, allowing the operator to quickly move onto the next post. The cost of \$3,000 is based on a quote from a vendor.

Bulletproof Resistant Materials: *\$18,000*



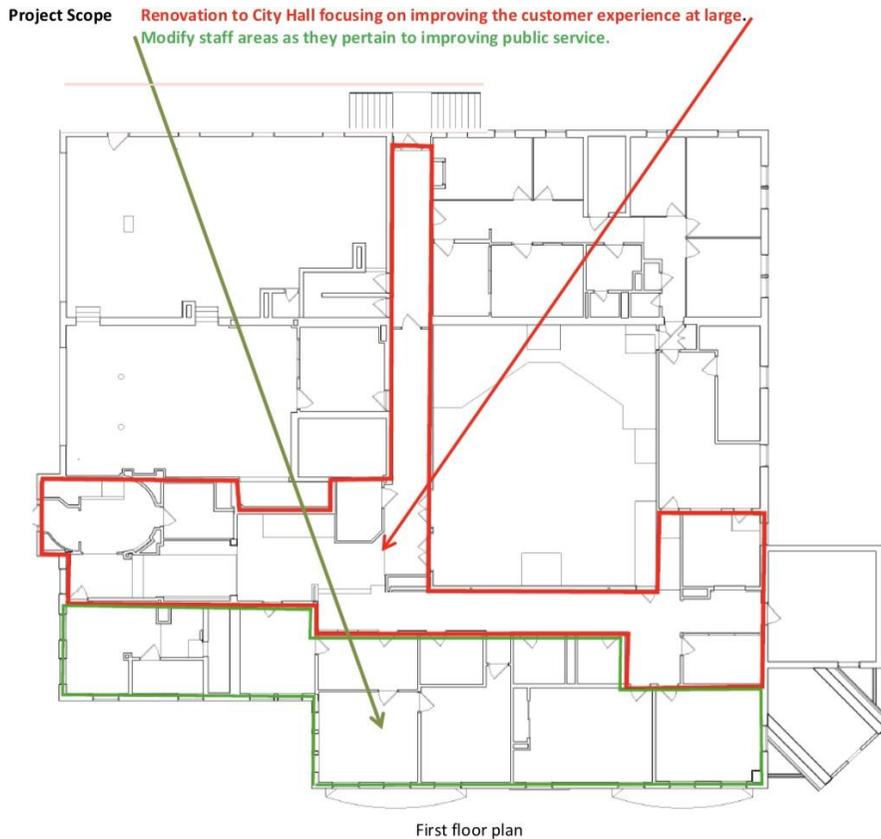
Explanation

In wake of the 2008 Kirkwood City Hall Shooting and other mass shootings across the United States, the city government has elected to install bulletproof panels in certain areas of Brentwood City Hall. This is designed to protect both elected officials and members of the public. The cost of

\$18,000 is based on a quote from a vendor. For security reasons, the budget will not disclose what areas of City Hall will receive bulletproof protection.

City Hall Customer Experience Improvement:

\$190,000



Explanation

This line item is for improvements to City Hall. The creation of a single entrance will make City Hall both easier for the public to maneuver and a more secure facility. Certain areas of City Hall, such as the City Administrator's office and meeting rooms, will be less easily accessible to ensure the safety of the officials who work there. Other areas, such as the receptionist desk, will be easier to find and to ensure ease of use for the public. The \$190,000 cost is based on quote from a vendor.

New Ameren Street Light Additions: \$213,000



Explanation

The Public Works Department is in the process of updating Brentwood's street lights to be more energy efficient. Ameren LED lights use less energy than conventional bulbs and consequently last longer, decreasing the city government's energy consumption and need for bulb replacement. Both of these changes will save the city government money.

Street Mill and Overlay, Sidewalk Work, and Surface Preservation: \$923,589



Above: A comparison of MAQS treated street surface to non-MAQS treated surface after 9 years.

Explanation

This section includes funds for three primary projects: 22 asphalt mill and overlay street projects, as needed sidewalk and curb repair, and 3 street surface preservation projects. Streets typically need to be repaved every 5 years, and the streets listed here are either overdue or on schedule. The totals per street are based on quotes from a vendor. The total for sidewalk repair is based on what the Department typically spends on sidewalk repair per year. Finally, the surface preservation project is a new program designed to decrease the need for street repair. Spraying MAQS Chip-Lock sealant on street surfaces keeps water from penetrating the asphalt and degrading it from within. Sealant is one-third the price of mill and overlay, and its use will decrease the need for mill and overlay by extending street life by ten years. The cost here is based on a quote from a vendor. Please see the next page for a more detailed breakdown of these projects.

Detailed Breakdown Projects

| | |
|--|------------------|
| Sidewalk/Concrete Slab/Curb Work | \$100,000 |
| Street Inventory | \$ 20,000 |
| Street Engineering Studies | \$ 10,000 |
| Mill & Overlay Brazeau Ave | \$ 32,006 |
| Mill & Overlay East Pendleton Ave (Brentwood east to dead-end) | \$ 16,003 |
| Mill & Overlay Pine Ave (Brentwood to High School Dr & St. Clair to McKnight Rd) | \$109,800 |
| Mill & Overlay Lawn Ave (Brentwood Blvd to High School Dr) | \$ 67,500 |
| Mill & Overlay Hilldale Ave | \$ 29,800 |
| Mill & Overlay Cecelia Ave | \$ 54,025 |
| Mill & Overlay Melvin Ave | \$ 42,531 |
| Mill & Overlay Strassner Ave (Urban Dr to Black Creek) | \$ 39,725 |
| Mill & Overlay Garden Ct | \$ 25,872 |
| Mill & Overlay Litzsinger Rd (Dorothy to Helen) | \$ 31,000 |
| Mill & Overlay Florence Ave (Melvin to Louis) | \$ 13,230 |
| Mill & Overlay Helen Ave (Eulalie to Rosalie) | \$ 9,394 |
| Mill & Overlay West Pendleton Ave (Brentwood Blvd to Hilldale Ave) | \$ 25,872 |
| Mill & Overlay Anna Ave | \$ 7,259 |
| Mill & Overlay Swim Club Lane | \$ 42,000 |
| Mill & Overlay Fawn Ave (Melvin to Porter) | \$ 12,320 |
| Mill & Overlay Litzsinger Rd (Black Creek to Hanley Rd) | \$ 22,680 |
| Mill & Overlay St. Clair Ave (Litzsinger Rd to north of Lawn Ave) | \$ 50,960 |
| Mill & Overlay Bridgeport Ave (Brentwood Blvd to High School Dr) | \$ 41,700 |
| Mill & Overlay Moritz Ave (Brentwood Blvd to St. Clair Ave) | \$ 70,000 |
| Mill & Overlay Rose Ave (Brentwood Blvd to Black Creek Bridge) | \$ 19,600 |
| Mill & Overlay Lawn Ave (Brentwood Blvd to Urban Dr) | \$ 12,250 |
| Surface Preservation of Pine Ave (High School Dr to St. Clair Ave) | \$ 8,840 |
| Surface Preservation of Lawn Ave (Urban Drive to Brentwood Blvd/other) | \$ 3,889 |
| Surface Preservation of Hanley Industrial Ct (portion of concrete) | \$ 5,333 |
| Total | \$923,589 |

Debt Service and Transfers: **\$2,175,265**

Breakdown

| Item | Amount |
|--|--------------------|
| 2014 Lease/Purchase 6549 | \$41,706 |
| 2013 Lease/Purchase 6551 | \$84,114 |
| Series 2009 COP 6552 | \$668,000 |
| Series 2003 COP 6553 | \$50,000 |
| Sanitation 6554 | \$25,000 |
| Hanley Industrial Court Pedestrian Improvements STP 6619 | \$676,445 |
| Transfers Out 7005 | \$630,000 |
| Total | \$2,175,265 |

Explanation

This section sets aside funds to service past loans taken out to pay for projects. It also describes funds taken out of the Capital Improvement Fund in this year to support large projects in other funds. The city government has not taken on any additional debt since last year. Please see the next page for a more detailed description of each item.

Further Explanation

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

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

Debt Service-Series 2009 COP 6552: This line item includes funds for the annual debt service payment on the series 2009 COP issue of \$7,500,000 used for the advance refunding of the 2002 issue for construction of the firehouse and city hall renovation.

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

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

Hanley Industrial Court Pedestrian Improvements STP 6619: This includes the preliminary engineering phase and commencement of the right-of-way phase. The total FY17 budget amount is 80% federally funded with a 20% local match.

Transfers Out 7005: This line item is for the transfer of monies from this fund to the Parks and Storm Water Improvements Fund, in this case to support the Manchester Renewal Project.

CITY OF BRENTWOOD
FINANCIAL POLICIES AND
PROCEDURES MANUAL

INTRODUCTION

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

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

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

City of Brentwood Financial Policies & Procedures Manual

FUND BALANCE POLICY

Purpose

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

Definitions

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

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

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- 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.

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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.

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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.

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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.

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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

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

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

C. Utility Tax

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

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

D. Gross Receipts Tax (Business Licenses)

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

E. Charges for Services

Charges for services includes fees generated for user fees for the recreation, center ice rink, fees collected by the Library and fees imposed by the Police and Fire Departments. Revenue is recognized under the modified accrual basis of accounting. Citizens or others pay user fees as charges for specific goods or services. Revenues from user fees are recognized in the period

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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.

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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.

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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.

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

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

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

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

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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;

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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.

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- 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.

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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/scrapping, 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.

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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

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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 longterm debt in a manner designed to utilize its credit to optimize City services while balancing overall debt levels and annual debt service obligations. The City recognizes that prudent use of its credit can both facilitate construction of essential capital improvements and serve as a method for sharing the costs of those improvements between current and future beneficiaries.

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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.

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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

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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

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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

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lease-purchase transaction, Brentwood leases the equipment and/or real property to be acquired and constructed from a lessor, which may be an investor, a trustee bank, a leasing company, a nonprofit corporation or other entity. Brentwood makes rental payments over a series of annually renewable one-year terms, and has the option to purchase the leased property at the end of the term. Brentwood's obligation to make rental payments in any subsequent year is subject to appropriation of funds each year for that purpose by the municipality.

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

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

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

The City generally does not engage in Leasehold Revenue Bonds.

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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."

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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.

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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.

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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

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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.

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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

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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.

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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.

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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.

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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.

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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.

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- 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.

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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.

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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.

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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.

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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.

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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.

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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

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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

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- 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

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

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

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

Reassignment and Disposal of Vehicles and Equipment:

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

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

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

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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: _____

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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:

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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 |

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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 | 1 | In shop one time within 3 month time period, no major breakdowns or road calls |
| | 2 | In shop one time within 3 month time period, with 1 breakdown or road call |
| | 3 | In shop more than once within 3 month time period, with 1 breakdown or road call |
| | 4 | In shop more than twice within one month time period, with 1 or more breakdown or road calls in the same time period |
| | 5 | In shop more than twice monthly, 2 or more breakdowns within one month time period |
| M&R Costs Incident Repair Not Included | 1 | Maintenance costs are less than or equal to 20% of replacement cost |
| | 2 | Maintenance costs are 21-40% of replacement cost |
| | 3 | Maintenance costs are 41-60% of replacement cost |
| | 4 | Maintenance costs are 61-80% of replacement cost |
| | 5 | Maintenance costs are greater than or equal to 81% of replacement costs |
| Condition | 1 | Good condition, fully functional |
| | 2 | Fair body, functional |
| | 3 | Minor body damage, weak operating system |
| | 4 | Severe damage, components not functional |
| | 5 | Extreme damage, inoperable. |
| Point Ranges | Condition | Description |
| 0-23 | Excellent | Do Not Replace |
| 24-28 | Very Good | Re-evaluate for next year's budget |
| 29-33 | Good | Qualifies for replacement this year if M/R cost exceed 60% of cost |
| 34-38 | Fair | Qualifies for replacement this year if budget allows |
| 39+ | Poor | Needs priority replacement |

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Vehicle / Equipment Thresholds

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

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Financial Policies & Procedures Manual

**FINANCIAL PROCEDURES BY
DEPARTMENT**

City of Brentwood
Financial Policies & Procedures Manual
City-Wide Payroll Procedures

Biweekly Payroll Processing Procedures

The Accounting Clerk - Payroll Specialist is responsible for processing biweekly Payroll using ADP.

The Finance Director, Human Resources Manager, and Accounting Clerk - Payroll Specialist are the only personnel with access to the payroll module in ADP Pay Expert (*identified control procedure*).

New Hires

New full-time employees are interviewed by the applicable department head or division director, Human Resources Manager and other selected city employees based on position. Part time employees are typically interviewed by the applicable supervisor and other selected city employees based on the position. Before a full-time employee is officially hired they must complete all pre-employment testing (as outlined in the Employee Handbook). Part-time employees are required to pass a criminal background check.

Once an employee is hired, (both full-time and part-time positions), the department head of division director fills out a "Payroll Change Form" containing the employee's pay rate, account coding and position grade level. The Payroll Change Form is signed by the employee's supervisor, department head, and the City Administrator (*identified control procedure*). The signed forms are provided to the Human Resources Manager. The Accounting Clerk - Payroll Specialist enters the new employee's information into the payroll module of ADP PayExpert. The Payroll Change Form is filed in the employee's personnel file where it is kept in a locked cabinet in the HR Manager's office. Personnel files in the HR Manager's office additionally contain other payroll related forms such as W-4, health insurance and pension info, etc. The Human Resources Manager and Finance Director are responsible for notifying insurance companies and enrolling new hires into the pension plans. **Pay Increases**

Near the end of each year, the Board approves a budget ordinance establishing employee compensation and providing for a maximum merit increase and/or cost of living increase for the upcoming year. Employees are paid based on a Board-approved salary schedule. A Payroll Change Form is completed for all pay increases (including cost of living increases) and is signed by the employee's supervisor and department head (*identified control procedure*). The signed Payroll Change Forms are given to the Human Resources Manager who reviews and forwards it to the Accounting Clerk - Payroll Specialist who enters the rate change into ADP Pay Expert.

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Note: The City Administrator does not sign the Payroll Change Form for annual wage rate increases as this is overall approved by the Board of Alderman during the budget process.

Processing Payroll

Direct deposit is strongly encouraged for all employees. The City processes very few physical payroll checks each pay period. Payroll is submitted to ADP (web based) on Tuesdays; every other week.

All employees complete an electronic time card in ADP indicating the number of hours worked including any comp time and/or overtime hours. The timecards are reviewed and approved electronically by the assigned supervisors (*identified control procedure*). All leave tracking is maintained electronically through ADP. Leave requests are submitted and approved electronically through ADP and the leave is recorded on the timecard automatically through this process. The only exception is for leave that is taken unexpectedly such as a sick day. This leave must be entered on the timecard and approved by the supervisor through the timecard approval process.

Before final electronic submission of payroll a Payroll Preview is generated and proofed by the Accounting Clerk - Payroll Specialist, Human Resources Manager, and Finance Director. Once the preview has been proofed and verified, it is submitted for transmission via internet (web based) to ADP.

On Wednesdays, after each payroll submission, the ADP payroll packet is delivered to the Accounting Clerk - Business License Specialist. At this time the payroll checks are reviewed and signed by the City Administrator for distribution to each department head. There are additional reports included in each payroll packet that are disbursed to the appropriate staff. The labor distribution report is given to the Finance Director for review and approval. The Accounting Clerk - Business License Specialist prepares the payroll journal entry and related payroll bank transfers using the payroll summary report from ADP. These are also reviewed and approved by the Finance Director (*identified control procedure*). As part of the weekly process, the Finance Director also reviews the ADP Personnel Change Report for any inappropriate payroll changes (*identified control procedure*).

Pensions

The Human Resources Manager and Finance Director complete monthly pension reporting for LAGERS and the Police and Firefighters' pension plan. The Human Resources Manager enters wage information into the LAGERS online reporting system. A payroll report is then printed from ADP and given to the Finance Director. The Finance Director will review and approve the documentation and then submit

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the payment to LAGERS. An invoice will print out after the payment is submitted which will then be processed as a normal Accounts Payable transaction.

The Finance Director who is the Pension Secretary for the Police and Firefighters' pension plan, reviews and reconciles the Police and Firefighters' pension monthly activity and creates a journal entry to record the activity of the pension plan in Fundware each month.

Administration Department Procedures

Revenue Procedures

The Accounting Clerk - Business License Specialist opens all mail related to cash receipts, restrictively endorses all checks (*identified control procedure*) and prepares deposit for the bank. The Accounting Clerk - Business License Specialist prepares the deposit slip and attaches the checks to it. Deposits are picked up and taken to the bank by a police officer (*identified control procedure*).

The Accounting Clerk - Business License Specialist posts all receipts into Fundware. Receipts generally consist of business license, trash billings, healthcare reimbursement for retired employees and tax payments. Additional receipts are occasionally received for false alarms, accident reports and receipts due other departments. On rare occasions, checks are received which require feedback from the Finance Director. These checks are forwarded to the Finance Director for coding.

The City receives large ACH notices in the mail and researches ACH deposits daily through the access to the City's accounts. The Accounting Clerk - Business License Specialist prints a copy of the bank detail to memorialize the information. These transactions are recorded in Fundware daily. Upon recording, the receipt is printed from the system and attached to the documentation for filing.

Receipts may be voided by the Accounting Clerk - Business License Specialist with documented approval from the Finance Director (*identified control procedure*). Credit memos are treated in the same manner.

Receivables are created for trash billings on a monthly basis. Business licenses invoices are sent out in January and require the business owner to self-report business income (based upon prior year gross sales) so the license fee may be assessed. These are not recorded as receivables in Fundware.

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Upon the completion of a deposit, the Accounting Clerk - Business License Specialist attaches the memorialized copy of the check to the computer generated receipt for filing purposes. Receipt numbers are generated from the system.

The majority of the City's revenue is received by direct deposit wire transfers, EFT, to its bank. This includes all sales taxes, all state shared revenues, and Ad Valorem taxes (Property Tax, Real Estate Tax, Interest on past due tax, Vehicle Tax, Sewer Lateral Assessment, and a one-time per year Rail Road & Utility tax). These funds account for a sizeable portion of the municipal budget. The City receives by mail, paper copies verifying amounts received via EFT. Some utility taxes are direct deposited to the bank. Recurring revenues received by check include some utility tax payments. For Ad Valorem tax, the payments received are manually entered into Fundware with a CREC (Cash Receipts) Journal Entry. Since the payments are all directly deposited into the General Fund's bank account, the journal entries are made to allocate the correct portion of the receipts to the correct Funds. The Accounting Clerk - Business License Specialist keeps the statements in a deposit book for that month. A copy of the receipt is also kept in the vendor cash receipt file and reconciled to the bank statement.

Sales tax, which is received from the State and County, is entered into spreadsheets, by the Accounting Clerk - Business License Specialist, which is sent to the Finance Director and City Administrator for their information. The Accounting Clerk - Business License Specialist keeps the support in the sales tax file and reconciles figures to the EFTs on the bank statement. The Accounting Clerk - Business License Specialist books the EFT receipts as they come in.

Checks are received for cell phone taxes, Missouri American Water tax, Laclede Gas taxes and Cable Franchise taxes. The Accounting Clerk - Business License Specialist receives the checks, notes the account number, and processes the payment receipt and deposit.

Business and Liquor Licenses

The majority of business licenses and occupancy applications are hand delivered to the Accounting Clerk - Business License Specialist. These applications can be obtained from the City's website, the Accounting Clerk - Business License Specialist or Planning and Development.

The Accounting Clerk - Business License Specialist reviews both applications and accepts payment. The fees for business licenses are based on square footage for service companies, retail sales for retail stores, or a flat fee for businesses that do not fit into either of those categories.

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The Accounting Clerk - Business License Specialist prepares a deposit and places the money along with the white copy of the deposit slip into the safe for deposit the next day. The pink copy is attached to the Fundware paperwork. When the deposit slip comes back from the bank the next day, it is attached to the pink copy and filed in the deposit book for that month.

Liquor license applications are received in the mail by the Accounting Clerk - Business License Specialist. All application fees are flat fees. The Accounting Clerk - Business License Specialist also ensures the business applying for the liquor license has a business license on file with the City by looking it up in the business license software. Fees are sent directly to the Accounting Clerk - Business License Specialist and the process for deposits is the same as above for business licenses. Annually the Board approves a resolution on businesses that request liquor licenses.

Expenditure Procedures

New vendors are set up in Fundware by the Finance Director (*identified control procedure*). Vendor numbers are assigned by the system.

A purchase order system is not used. Accounts payable ledgers are not produced on a recurring basis since the books are maintained on the modified cash basis. The ledger(s) are prepared on an annual basis for the purposes of the City's annual audit.

Invoices are received by each department directly or through internal mail from the Accounting Clerk - Business License Specialist. Each department head or designee is responsible for signing off on the invoice, providing the account number to be charged and recording a description.

On a weekly basis, each department head or designee presents their departmental invoices to Finance for payment. Department heads will review the invoices with the Finance Director answering questions as needed. The Finance Director reviews the invoice for proper account coding, proper supporting documentation and approves the invoice for payment (*identified control procedure*). The invoices are presented to the Accounting Clerk – Payroll Specialist for payment.

The Accounting Clerk – Payroll Specialist enters the vendor number/name, invoice number, amount of invoice, account number & description. The system reviews the invoice number entered in relation to the vendor to assist and prevent duplication of invoices entered and duplicate payments (*identified control procedure*). The system issues a warning which must be cleared by the user before going forward. For utility company invoices/billings, invoice numbers are not provided so the Clerk uses a

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standard combination of the month, year and account number to ensure the billing is not entered more than once.

Checks are not MICR encoded and are prepared from blank stock. All checks require two signatures. Invoices are paid and check runs are performed weekly. The system assigns the check number and encodes the bank routing number, account number, check number and affixes both the mayor and city administrator signatures. The physical check and a nonnegotiable duplicate are produced. The physical check is compared to the invoice to ensure the information is correct. The check stock is maintained in a cabinet in the locked Accounting Clerk – Payroll Specialist’s office and any surplus check stock is maintained in a locked storage room.

Subsequent to the review of the prepared checks, each invoice is stamped as paid and dated by the Accounting Clerk – Payroll Specialist (*identified control procedure*). The Accounting Clerk – Payroll Specialist files the invoices, prepares the remittance for mailing and affixes postage. The Accounting Clerk – Payroll Specialist either sets the mailing aside to be picked up by the postman or walks across the parking lot to the post office and mails.

A check detail report is created from Fundware and e-mailed to the Finance Director and the City Administrator who review and approve via e-mail (*identified control procedure*).

The Accounting Clerk – Payroll Specialist prints from Fundware: a check register, a pre-check register and a journal entry report. These are filed in date order by the Accounting Clerk – Payroll Specialist.

Voided checks are defaced & retained except when a check has been lost. Stop payments orders and Lost Check Affidavits are used for lost checks based upon the circumstances and the type of payment. All voided checks, including lost checks, are recorded in Fundware by the Finance Director (*identified control procedure*). The Finance Director maintains a list of check numbers in Excel to ensure all checks are accounted for (*identified control procedure*).

For expenditures of \$2,000 or more, (with the exception of some routine bills, such as utility bills and insurance), the Finance Director prepares a warrant list for review by the City Administrator and Chairman of the Ways and Means Committee. The final version of the warrant list is placed on the agenda for formal approval at the next Board of Aldermen meeting (*identified control procedure*). These purchases generally consist of equipment and professional services, including legal services. In most cases, the Warrant List is approved prior to checks being mailed; however, invoices due prior to the Board Meeting are mailed when due.

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The City Administrator coordinates formal bidding of items costing more than \$10,000 and Board approval is required before contracts can be signed (*identified control procedure*). Purchases under \$10,000 can be initiated by department heads. Purchasing procedures are by City Code under Chapter 135 (Purchasing Code).

Purchasing Cards

Several City employees have city purchasing cards. Each employee who has a purchasing card received a copy of the City's Credit Card Policy and signed the Cardholder Usage Agreement (*identified control procedure*). Employees are provided a copy of their individual monthly statement. Each employee completes a cover sheet to indicate the expense accounts that should be charged and submits detailed receipts for each purchase. The Finance Director reviews and approves the statements and coversheets for payment (*identified control procedure*). The transaction is then processed similar to other cash disbursements.

Electronic Payments (EFT/ACH)

Current transactions completed electronically include Payroll, Pension payments, and TIF transfers.

Employees authorized to use the bank's website to process EFT/ACH transactions have a key FOB with a changing token number that must be entered to log onto the website (*identified control procedure*). All recurring EFT/ACH transactions are processed using templates that have been set up on the website. (For instance, the template for payroll contains the description and banking information so that it does not have to be entered for every transaction) For all EFT/ACH transactions, supporting documentation is completed by one of the initiators (see below) and the transaction is initiated through the bank's website.

The supporting documentation is given to one of the approvers (see below), who must then log onto the bank's website and approve the pending transaction before it will be processed. The approval confirmation is printed and signed by the approver. The bank's system will not allow the same person to initiate and approve (*identified control procedure*). Initiators and Approvers are Accounting Clerks, HR Manager, Finance Director, City Clerk Administrator, and Planning and Development Director/Assistant City Administrator. The employees listed all have the ability to be initiators and approvers, but they cannot be both for the same transaction.

Capital Asset Procedures

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To identify capital asset additions, The Finance Director reviews the G/L accounts for items over the capitalization threshold with a useful life of more than one year. Items meeting the criteria for capitalization are reported to the City's 3rd party (AssetWorks) who enters them as capital asset additions in their fixed asset module. The Finance Director also reports transfers and disposals to the City's 3rd party (AssetWorks) who enters them in their fixed asset module. The City's 3rd party (AssetWorks) then calculates depreciation and provides detailed reports to the City so that the capital asset entries can be prepared.

Each department is responsible for implementing measures to safeguard all city assets within their control. The Administration Department is responsible for insuring compliance with the City's Capital Asset Management Policy, affixing asset tags to all machinery and equipment (except vehicles) and conducting annual physical inventory procedures for all assets meeting the capitalization threshold of \$5,000 (*identified control procedure*).

Each department is responsible for identifying small and attractive assets within their department. These assets are below the capitalization threshold of \$5,000 but are particularly at risk or vulnerable to loss. Each department shall have internal procedures for managing these assets. These procedures should include a method of tracking the assets and periodic inventory procedures to insure that the assets have not been lost or stolen (*identified control procedure*).

Any lost or stolen capital assets must be reported to the Police Department and the Finance Director immediately (*identified control procedure*).

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Other Financial Procedures

Bank Reconciliations and Oversight

Bank reconciliations are completed monthly for all accounts by the Accounting Clerks. The Finance Director reviews and approves all bank reconciliations (*identified control procedure*). Additionally, management reviews the City's monthly financial status reports and investigates significant variances from budget and expected results (*identified control procedure*). Additionally, each cancelled bank statement check copies are reviewed by an Accounting Clerk independent of the Accounting Clerk who prepares and processes the cash disbursements (*identified control procedure*).

Journal Entries

The number of manual journal entries (JEs) are limited as part of the monthly closing process.

Most JEs are posted via system entry from sources like accounts payable processes, etc. Manual JEs total to around 20 per month. The nature of JEs are for posting payroll account detail from the ADP system into Fundware since there is no interface to the Fundware system, end user system posting errors (few), and reclassification between accounts.

The Finance Director and Accounting Clerk – Business License Specialist are the primary JE preparers. There is both standard and non-standard type of JEs. A monthly closing checklist is maintained that spells-out what JEs need to be made each month. Copies are retained for each JEs, attachments are made to JEs, all JEs are initiated or approved by the Finance Director, and the system GL trial balance is reviewed for account line detail before an accounting period is closed (*identified control procedure*).

Budget Preparation

The City has a formal budget process in place to develop, present, and seek approvals for the annual budget. The process is structured. The Finance Director leads the detailed processing to accumulate financial inputs/data to build the budget. Excel spreadsheets are used to develop the account details for the plan. The Excel input is uploaded into Fundware software after the plan is approved by the Ways and Means and ultimately the Board of Aldermen. The Finance Director assists the City Administrator with the annual budget presentation.

A calendar of budget events, processes, and deadlines is provided to the key budget owners in late July of each year. Department heads are responsible for budgeting financial inputs. The Finance

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Director provides the baseline expenses for personnel costs including wages, salaries, and the related benefit costs. Any merit and benefit increases are included in the numbers she provides. All recommended merits are approved by the Board of Aldermen. In late July of each year, a budget workshop is held with the Board of Aldermen. The workshop outlines what needs to be done, how to do it, and what resources are available to answer questions. The department heads include all other discretionary spending inputs by account detail. They normally use prior year actuals and year to date spending information to build account expense detail. Revenue budget assumptions are used to define planned activity. This includes any new revenue generating projects. Input from the City Administrator impacts this area.

The Finance Director and the City Administrator meet with departments in September for the budget review and address any issues and make changes if necessary. The City Administrator presents the proposed budget to the Ways and Means Committee in October. The budget presentation and accompanying budget supplements are provided. The Mayor and Board of Alderman hold the public hearing in November/December and address any issues. The budget is adopted by the first Board of Aldermen meeting in December. It is published and available on the City's website after Board approval.

Budget Monitoring Process

The budgeting monitoring process is on-going, each month, and critical. Each department is responsible for actual versus budget variance analysis. The Finance department provides account analysis support. Monthly, a financial status report is prepared and sent electronically to the Mayor, Board of Aldermen, and the Management Team. The packet is comprehensive and includes detailed variance explanations. The City Administrator is the ultimate owner of the monthly status report prepared by the Finance Director.

Budget Amendments

Changes to the adopted budget are adopted by resolution of the Board of Aldermen.

IT Security

The IT department consists of one position, the IT manager. The office is located at Police Headquarters.

All employees are required to change their computer password every 90 days. The password must be complex and cannot be the prior 3 passwords used by the employee. All computers are set to lock after ten minutes of inactivity. All domain accounts are set to lock after 10 unsuccessful network logon attempts and accounts remained locked for 30 minutes. The City uses filtering software to filter

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inappropriate information on employee computers. The city performs two network backups every night that are stored on tape and disc in the IT office. One backup is of the entire server and the other backup is for the accounting data stored in Fundware. Both backups are retained for two weeks. Remote access to the City's server is limited to computers owned by the City and requires two factor authorizations. All employees have received the Domain/Security policy which is included in the employee manual.

IT Additions

All capital assets tracked by the IT department are labeled with asset tags. When a new computer is purchased, the IT manager installs all the necessary software. Access and software change requests are approved by the department head and forwarded on to the IT manager. New notebook computers have an encrypted hard drive that cannot be accessed if the computer is stolen or lost.

IT Disposals

The IT manager keeps all retired equipment for a minimum of 6 months before it is disposed. The retired equipment is kept in a secure location in the IT office. All computer hard drives are wiped by the IT manager before they are disposed.

Petty Cash Fund

Often, there is a need for immediate availability of funds. A petty cash fund in the amount of \$250 is issued to the Finance Department.

Petty cash funds should be used to avoid the time and expense of processing invoices for items totaling fifty dollars or less (\$50.00). Petty Cash Requests are to be completed by the person responsible for the petty cash fund in the department. These should include the amount, description of item, budget account number, and signatures of the persons receiving the funds, and the person issuing the funds. A vendor receipt must be attached to the Request documenting the transaction. Each Petty Cash Request must be submitted to the Finance Department along with the Petty Cash reconciliation in order for the fund to be replenished (*identified control procedure*). A check will then be prepared, made payable to Petty Cash, and it will be the Custodian's responsibility to cash the check and assure that the funds are placed into the departmental petty cash fund. The Finance Department will conduct unannounced audits of petty cash funds to assure that monies are being accounted for properly (*identified control procedure*). The use of petty cash funds for personal use, even for very short periods of time, is contrary to City policy and grounds for disciplinary action up to and including termination.

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Fire Department Procedures

Revenue Procedures

The City uses a third party, EMS/MC, to prepare its ambulance billings and track related receivables.

The Fire Department is responsible for transmitting information to EMS/MC that will allow them to prepare customer invoices for ambulance services. EMS/MC retains 7.25% service fee.

Payments made by check are sent to a lockbox the City has at The Private Bank dedicated for ambulance receipts. The bank sends EMS/MC a summary of the deposit and copies of the checks received. The City also receives EFT payments for ambulance fees, for example from Medicare and Medicaid, which are deposited directly into the same account at The Private Bank. The paying agency will notify EMS/MC that the City has been paid.

Once per month, EMS/MC sends the Fire Department and the Finance Director a report of all amounts received and the month end A/R aging report. The Accounting Clerk - Business License Specialist posts monthly ambulance receipts and prepares the bank reconciliation.

EMS/MC follows-up with up to four notices requesting payment on unpaid accounts. After four attempts, the account is sent to collections. If the balance cannot be sent to collections, Medicaid patients or if the balance is too small to send to collections, EMS/MC will send the City a request to write off the balance. The Fire Chief will review the account and send to the Board of Alderman to approve (*identified control procedure*). No allowance for doubtful accounts has been established for ambulance receivables.

At year end, EMS/MC sends the City a report detailing the amount of open receivables. A journal entry is made to adjust the ambulance A/R to the actual amount per the report.

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Expenditure Procedures

Invoices are received by each department directly or through internal mail from the Accounting Clerk - Business License Specialist. Each department head or designee is responsible for signing off on the invoice, providing the account number to be charged and recording a description.

On a weekly basis, each department head or designee presents their departmental invoices to Finance for payment. Department heads will review the invoices with the Finance Director answering questions as needed. The Finance Director reviews the invoice for proper account coding, proper supporting documentation and approves the invoice for payment (*identified control procedure*). The invoices are presented to the Accounting Clerk - Payroll Specialist for payment.

Capital Asset Procedures

Each department is responsible for implementing measures to safeguard all city assets within their control. The Administration Department is responsible for insuring compliance with the City's Capital Asset Management Policy and conducting annual physical inventory procedures for all assets meeting the capitalization threshold of \$5,000 (*identified control procedure*).

Each department is responsible for identifying small and attractive assets within their department. These assets are below the capitalization threshold of \$5,000 but are particularly at risk or vulnerable to loss. Each department shall have internal procedures for managing these assets. These procedures should include a method of tracking the assets and periodic inventory procedures to insure that the assets have not been lost or stolen (*identified control procedure*).

Any lost or stolen capital assets must be reported to the Police Department and the Finance Director immediately (*identified control procedure*).

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Judicial Department Procedures

Revenue Procedures

The violations bureau office is located in city hall. It is accessible by a code that is only known to the Judge, Court Administrator, Court Clerks, Prosecuting Attorney, and one reserve police officer. The City's municipal court is also held at city hall on the second and fourth Monday of the month in the evening. The court currently uses the Integrated Metropolitan Docketing System (IMDS) software from Regional Justice Service Information Systems (REJIS).

Tickets/Bonds Processed

1. Housing Violations issued by the building inspector – pre-numbered booklets issued to the building inspector
2. Missouri State Highway Patrol (MSHP) issued to the police department pre-numbered and in electronic and paper format.
3. Bond receipts issued by the police department

MSHP Tickets/Bond Receipts

The City's police department uses both Mobile Ticketing through REJIS and handwritten tickets. When an officer issues a computerized ticket, the information is automatically uploaded into the Mobile Ticketing and IMDS systems. This is updated about every four hours. The physical copies of the tickets are printed out daily in the violations bureau office by the court clerks. The tickets are printed out, attached to backer sheets, and filed in alphabetic order by docket date. For Mobile Tickets, one of the clerks hand records the beginning and ending ticket numbers for each day to account for the sequential ticket number order of the tickets (*identified control procedure*). Handwritten tickets processing is the same after they are delivered by a police officer with the morning correspondence. The only exception is that the clerks must enter the tickets into the IMDS system. The clerks also check that all tickets follow the sequential numbers that were issued by the Missouri State Highway Patrol (*identified control procedure*). All tickets must be accounted for. If an officer gets a manual ticket book, the numbers of the tickets included in the book are maintained on file in the violations bureau office. The officer must sign off on the fact that he or she obtained a manual ticket book from the violations bureau office. In the rare case that a ticket is missing, the court clerk will send a letter to the

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officer responsible for the ticket and have them write an explanation, sign, and date the letter as documentation. It is also rare that officers use manual tickets. Manual tickets are now only used in emergency situations.

Tickets may be disposed of by payment prior to court, after appearing in court and pleading guilty, or by attorney recommendation. If tickets are not paid, then warrants are issued for the arrest of the defendant. Bond is set along with fines and costs. Upon arrest, the defendant can choose to post bond or pay fines and costs or remain in jail to serve the appropriate amount of time for the offense.

Voided Tickets

Voided tickets must be approved by the police officer's shift supervisor. The voided tickets are then forwarded to the court.

Court Fines, Costs, and Fees at Violations Bureau Window.

A violations bureau schedule of fines is approved by the Judge and posted outside of the violations bureau office and on the City's website. Defendants may pay fines and court costs on certain violations before their scheduled court date. These payments can be made at the violations bureau office window or over the phone with credit card.

Method of Payment

The court accepts cash, local check, money orders, cashier's checks, and credit cards. The majority of transactions are of credit card form.

Flow of Money and Responsibility

There is one cash drawer in the violations bureau office used by all court clerks. It is kept in a cabinet that is unlocked each morning and locked each evening. The key is kept in the violations bureau and all court clerks know its location. A total of \$100.00 is kept in the cash drawer for change. All cash, checks, and credit card receipts are kept in this cash drawer until time of deposit, generally multiple times per week and sometimes daily (when funds exceed \$750). All checks are immediately stamped with the City's deposit stamp and the IMDS receipt number is written on them. Credit card receipts have the defendants name written on them.

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When payment is received, the court clerk enters the payment into IMDS and a numbered receipt is generated and given to the defendant at the window. A duplicate receipt is attached to the case file. If payment is received by mail, a receipt is attached to the case file, unless a self-addressed stamped envelope is provided by the defendant for their copy. If payment is received by phone, a receipt is attached to the case file and a verbal IMDS receipt number is given to the defendant over the phone.

Pre-numbered, sequential, manual receipts are used in the violations bureau when tickets have not yet uploaded to the IMDS system or the IMDS system is down (*identified control procedure*). These receipts are 3-ply. The white copy is given to the customer, the yellow copy is stapled to the IMDS receipt on the case file, and the pink copy is entered into a computer receipt log which shows the manual receipt number, the date of transaction, the defendant, the ticket numbers, the IMDS receipt, and form of payment. The Accounting Clerk – Business License Specialist reviews these manual receipts and initials (*identified control procedure*).

On court night, all payments are taken at the Violations Bureau window. Credit card payments are taken at the violations bureau window. The court clerks rotate duties of pulling case files, inputting disposition, and entering payments into IMDS. The Court Administrator assists the Judge and defendants.

Deposits

Each court clerk is trained to make bank deposits. The court administrator makes the majority of bank deposits. The other court clerks substitute only on court night or when the court administrator is out of the office. A daily balance report, both detailed and summary, is run from IMDS from the last deposit date. Checks, cash, and credit cards are totaled and compared to the summary deposit sheet (*identified control procedure*). The deposit is verified in IMDS. A 2-ply deposit slip is filled out by the court clerk. The white copy along with all monies is placed in a sealed bank envelope and given to the Accounting Clerk - Business License Specialist. Each day, a Police Officer will pick up the deposits from the Accounting Clerk - Business License Specialist and take them to the bank. The pink copy is attached to the summary daily balance report. When the bank receipt is returned to the court clerk, it is verified against the summary daily balance report deposit slip, initialed by the court administrator, and given to the Accounting Clerk - Business License Specialist for entry into Fundware. The detailed daily balance report is kept in the violations bureau and the sequence of receipts is reviewed and initialed by the Accounting Clerk - Business License Specialist. Both the detailed and summary daily balance reports have copies of the credit card receipts attached to them.

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A deposit, as described above, is made court night and the deposit is given to the police officer/bailiff on duty for a night deposit.

Deposits of payments of fines, costs, and fees are made into the General Fund. The monthly bank reconciliation is prepared by the Accounting Clerk - Business License Specialist and reviewed/approved by the Finance Director (*identified control procedure*).

Bond of Appearance, Payment of Fines and Costs at Police Department and Violations Bureau

A generic, unnumbered bond form is used by both the police department and violations bureau. This bond form can be completed either on the computer or handwritten. The police officers will take bond and payments of fines and costs on outstanding warrants when the violations bureau office is closed. Bond and payments may be posted at the window with cash, money order, or credit card. Bond and payments may be taken over the phone with credit card. The police officers complete the bond form, sign it, and give a copy to the person.

The police officers use a 3-ply pre-numbered, sequential, manual receipt book when accepting bond or payments. The white copy is given to the person posting bond or payment, the yellow copy is packaged with the bond form or payment and placed in a secure lock box for delivery to the violations bureau office and the pink copy is retained in the receipt book. Once a day the police clerk collects the bond and payment envelopes, places them in a locked bank bag, and has them delivered to the violations bureau office via a police officer with all other correspondence for City Hall. Only the police clerk and court clerks have a key to the secured lock box and bank bag.

The court clerk opens the bond and payment envelopes and compares the monies received to the receipt written. The court clerk in return writes a manual receipt to the police officer for monies received from a pre-numbered, sequential, manual receipt book (*identified control procedure*). The white copy is sent back to the police clerk for attachment to their pink receipt, the yellow copy is attached to the bond form or IMDS receipt, the pink copy is retained in the receipt book. The bond information is entered into IMDS. The bond bank deposit slips are 3-ply. The white copy goes to the bank, the yellow copy is attached to an IMDS posted bonds report that is sent to the Accounting Clerk - Business License Specialist for entry into Fundware after the deposit slip has been returned from the bank, and the pink copy is attached to the bond paper work along with the police receipt and court receipt and filed away in the violations bureau.

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At the violations bureau office, the court clerk takes bond at the window or over the phone. Bond paperwork is completed either manually or on the computer. A copy of the signed bond paperwork is given to the person posting and the bond is entered into IMDS. A bond deposit slip is completed as stated above.

All bond received is entered manually into two ledgers by the court clerks. One showing the person's name, date, date of court, type of bond, and surety. The other is by the person's name and month when bond was returned.

The court maintains the bond checkbook. It is kept in a drawer in the violation bureau. Checks are written manually and only one signature is required. A court clerk writes these checks and signs. Authorized signatories on the account are the court clerk, court administrator, Finance Director, and the city administrator. The check information is written on the pre-numbered, sequential check stub that is retained in the checkbook. Checks written on the bond account are entered into IMDS for both the surety and City (if applicable). A 2-ply form is completed for the Accounting Clerk - Business License Specialist including date, check numbers, names, totals. The white copy is for the Accounting Clerk - Business License Specialist and the yellow copy is attached to the bond paperwork and filed away.

Bond is accepted on occasion for other jurisdictions. This bond money "passes through" the bond account without being entered into IMDS. A separate file is kept in the violations bureau for these cases. The money is deposited into the bail bond account and a bank deposit slip along with explanation is sent to the Accounting Clerk - Business License Specialist. The bond paperwork is mailed with the City's check by certified mail. A 2-ply form is completed including date, check number, name, jurisdiction, and amount. The white copy is sent to the Accounting Clerk - Business License Specialist and the yellow copy is attached to the copies of the bond paper work.

Bond forfeitures are handled by the court administrator. After proper notice and lack of response by defendant, their bond is forfeited to the City. A check is written from the bail bond account and deposited into the general fund of the City. A 2-ply manual form is completed. The white copy is sent to the Accounting Clerk - Business License Specialist and the yellow copy is attached to the bond forfeiture paper work.

Deposits of bond payments are made into the bond account. For the bond account, the Accounting Clerk - Business License Specialist completes the monthly bank reconciliation and the Finance Director reviews and approves it (*identified control procedure*). At the end of each month, the court administrator prints out an open bond report from IMDS and compares it to what the Accounting Clerk - Business License Specialist has on record.

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Expenditure Procedures

Invoices are received by each department directly or through internal mail from the Accounting Clerk - Business License Specialist. Each department head or designee is responsible for signing off on the invoice, providing the account number to be charged and recording a description.

On a weekly basis, each department head or designee presents their departmental invoices to Finance for payment. Department heads will review the invoices with the Finance Director answering questions as needed. The Finance Director reviews the invoice for proper account coding, proper supporting documentation and approves the invoice for payment (*identified control procedure*). The invoices are presented to the Accounting Clerk - Payroll Specialist for payment.

Capital Asset Procedures

Each department is responsible for implementing measures to safeguard all city assets within their control. The Administration Department is responsible for insuring compliance with the City's Capitalization Policy and conducting annual physical inventory procedures for all assets meeting the capitalization threshold of \$5,000 (*identified control procedure*).

Each department is responsible for identifying small and attractive assets within their department. These assets are below the capitalization threshold of \$5,000 but are particularly at risk or vulnerable to loss. Each department shall have internal procedures for managing these assets. These procedures should include a method of tracking the assets and periodic inventory procedures to insure that the assets have not been lost or stolen (*identified control procedure*).

Any lost or stolen capital assets must be reported to the Police Department and the Finance Director immediately (*identified control procedure*).

Other Financial Procedures

None.

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Legislative Department Procedures

Revenue Procedures

None

Expenditure Procedures

None

Capital Asset Procedures

None

Other Financial Procedures

None

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Parks and Recreation Department Procedures

Revenue Procedures

The City of Brentwood Parks and Recreation Department has developed cash handling procedures to clearly define employee responsibilities in the cash handling process and prevent mishandling of funds.

Payments are collected for facility rentals, program registration (for example, to attend classes/lessons or participate in a sport) and various other point-of-sale purchases such as daily passes and concessions. Customers may pay for services with cash, check or credit card. Receipts are set to print for all transactions. The department uses Rec-Trac software. The department occasionally receives payment for miscellaneous items such as sponsorships.

There is a Manager on-duty at all times. Building Managers are responsible for cash handling at the end of day along with giving refunds in the rink. There are cash drawers in the following areas of the facility:

- Ice Rink Front Desk
- Recreation Office Front Desk

The Rink office contains \$100 starting cash and the Recreation office has \$100 in the drawer. Each drawer is counted at the start of each day either by a full time staff member or a part-time staff member, depending upon the day and shift. The cash drawers are counted again at each shift change (*identified control procedure*). At each shift change, the drawer is counted and matched to the cash journal.

At the end of the each day, each register is closed out and information from the journal tape is recorded onto the daily register report by the building managers, and rec-aids staff. The Business Manager takes information from all reports and transfers it to the master recap and also completes a deposit slip (*identified control procedure*). All money is sent with a police officer to the bank to be deposited (Monday-Friday). Monies and recaps collected from Friday-Sunday are kept in the Rink Office Safe until picked up by a Police Officer on Monday. Master recaps are sent to the Accounting Clerk - Business License Specialist. All back-up information including daily register reports, journal tapes, and registration forms are filed at the Parks and Recreation office. The deposits are then

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reconciled by the Accounting Clerk - Business License Specialist (*identified control procedure*). Any discrepancies or changes to the recaps and subsequent funds are handled by the Accounting Clerk - Business License Specialist and the Business Manager. The Accounting Clerk - Business License Specialist also completes monthly bank reconciliation for the general fund in which deposits are made (*identified control procedure*).

There are two safes within the Recreation Department – one in the Rink Office and the other in the Recreation Office. The following staff members have access to both safes:

- Director of Parks and Recreation
- Business Manager
- Recreation Supervisor
- Facility Supervisor
- Program Coordinators
- Assistant Program Coordinators
- Building Managers

The Rec Aides have access only to the Recreation Office safe, while skate guards do not have access to any safe. The Ice Rink safe has a \$420 working fund in it that is counted each day at open and close. There is a log in each safe to document each time the safe is opened and closed. During the rink's annual maintenance shut down (mid-April through May) there is a transfer of \$200 from the Ice Rink office to the Recreation office so staff has access to change during evening and weekend hours.

Please refer to the following Parks and Recreation documents for further clarification:

- Parks and Recreation Cash on Hand Policy
- Parks and Recreation Revenue Policy

Expenditure Procedures

Invoices are received by each department directly or through internal mail from the Accounting Clerk - Business License Specialist. Each department head or designee is responsible for signing off on the invoice, providing the account number to be charged and recording a description.

On a weekly basis, each department head or designee presents their departmental invoices to Finance for payment. Department heads will review the invoices with the Finance Director answering questions as needed. The Finance Director reviews the invoice for proper account coding, proper supporting documentation and approves the invoice for payment (*identified control procedure*). The invoices are presented to the Accounting Clerk - Payroll License Specialist for payment.

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Capital Asset Procedures

Each department is responsible for implementing measures to safeguard all city assets within their control. The Administration Department is responsible for insuring compliance with the City's Capital Asset Management Policy and conducting annual physical inventory procedures for all assets meeting the capitalization threshold of \$5,000 (*identified control procedure*).

Each department is responsible for identifying small and attractive assets within their department. These assets are below the capitalization threshold of \$5,000 but are particularly at risk or vulnerable to loss. Each department shall have internal procedures for managing these assets. These procedures should include a method of tracking the assets and periodic inventory procedures to insure that the assets have not been lost or stolen (*identified control procedure*).

Any lost or stolen capital assets must be reported to the Police Department and the Finance Director immediately (*identified control procedure*).

Other Financial Procedures

Petty Cash Fund

Often, there is a need for immediate availability of funds. A petty cash fund in the amount of \$100 is issued to the Parks and Recreation Department.

Petty cash funds should be used to avoid the time and expense of processing invoices for items totaling fifty dollars or less (\$50.00). Petty Cash Requests are to be completed by the person responsible for the petty cash fund in the department. These should include the amount, description of item, budget account number, and signatures of the persons receiving the funds, and the person issuing the funds. A vendor receipt must be attached to the Request documenting the transaction. Each Petty Cash Request must be submitted to the Finance Department along with the Petty Cash reconciliation in order for the fund to be replenished (*identified control procedure*). A check will then be prepared, made payable to Petty Cash, and it will be the Custodian's responsibility to cash the check and assure that the funds are placed into the departmental petty cash fund. The Finance Department will conduct unannounced audits of petty cash funds to assure that monies are being accounted for properly (*identified control procedure*). The use of petty cash funds for personal use, even for very short periods of time, is contrary to City policy and grounds for disciplinary action up to and including termination.

Planning and Development Department Procedures

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Revenue Procedures

Building permit receipts are handled by the Planning and Development Department.

There are two types of permits, residential and commercial. Both are initiated and recorded the same way. An applicant must fill out and submit an Application for Building Permit form along with two or three sets of their plans, depending on type of permit. A permit number is assigned by the Planning & Development Clerk (P&D Clerk) and entered in the permit tracking spreadsheet. This permit number is printed on the application and the refund request form.

Building and fire permit applications are reviewed by the Building Official.

Once permits are approved they are picked up by the applicant who then pays a deposit and fee. Fees are listed on the "Building Permits/Zoning Review Permit/Deposit Schedule." The P&D Clerk enters the deposit and fee information into Fundware and a summary revenue report is generated. Three copies of the permit are printed. One copy is given to the applicant, a second one is kept on file in the Planning & Development office and the third one is placed in the permit binder in the Planning & Development office.

Checks received for payment are kept in a locked drawer in the Planning & Development Office. Every day the P&D Clerk makes a count of the checks. Once the checks total over \$200 they are entered into Fundware and given to the Accounting Clerk - Business License Specialist who then makes the deposit. The Accounting Clerk - Business License Specialist gives the P&D Clerk the white copy of the receipts. The yellow copy of the receipt is attached and kept in the deposit book for that month. The pink copy remains in the receipt book. The Accounting Clerk - Business License Specialist reconciles the totals to the bank statement each month.

A final inspection is made by the Building Official after the project is completed. The Building Official then signs the inspection report card, indicating the project is approved. This card is given to the P&D Clerk who initiates a refund of the escrow deposit, who then mails the check and cover letter to the applicant.

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Financial Policies & Procedures Manual

Expenditure Procedures

Invoices are received by each department directly or through internal mail from the Accounting Clerk - Business License Specialist. Each department head or designee is responsible for signing off on the invoice, providing the account number to be charged and recording a description.

On a weekly basis, each department head or designee presents their departmental invoices to Finance for payment. Department heads will review the invoices with the Finance Director answering questions as needed. The Finance Director reviews the invoice for proper account coding, proper supporting documentation and approves the invoice for payment (*identified control procedure*). The invoices are presented to the Accounting Clerk - Payroll Specialist for payment.

Capital Asset Procedures

Each department is responsible for implementing measures to safeguard all city assets within their control. The Administration Department is responsible for insuring compliance with the City's Capital Asset Management Policy and conducting annual physical inventory procedures for all assets meeting the capitalization threshold of \$5,000 (*identified control procedure*).

Each department is responsible for identifying small and attractive assets within their department. These assets are below the capitalization threshold of \$5,000 but are particularly at risk or vulnerable to loss. Each department shall have internal procedures for managing these assets. These procedures should include a method of tracking the assets and periodic inventory procedures to insure that the assets have not been lost or stolen (*identified control procedure*).

Any lost or stolen capital assets must be reported to the Police Department and the Finance Director immediately (*identified control procedure*).

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Other Financial Procedures

Construction Escrow Account

The City maintains a construction escrow account where monies are held on deposit for items such as temporary certificates of occupancy, grading review deposits, street excavation deposits, grading deposits and memorandums of understanding for development projects. The Planning and Development Clerk is responsible for accurately posting deposits, payments and refunds to this account on a daily basis and completes a detailed reconciliation that is submitted to the Finance Director on a monthly basis.

Police Department Procedures

Revenue Procedures

Ticketing/Bond Receipting

The department utilizes tickets issued by the Missouri State Highway Patrol (MSHP) to the Municipal Court. Most tickets utilized are electronic and are issued in sequential order which is controlled by MSHP. The MSHP's computer system will not allow a number to be skipped (*identified control procedure*).

When the system is down, the department utilizes paper tickets issued by the MSHP. The sequence for these tickets is maintained by the Municipal Court (*identified control procedure*).

Bond receipts are received and processed by the police department utilizing the MSHP electronic ticketing process. Receipts are held in a locked box maintained by the police department and are deposited by an officer to the municipal court daily via a locked bank bag the key for which is held by the court (*identified control procedure*).

Police Reports

The Police Department receives payments for copies of police reports. Fees range from \$4.00 - \$6.00 per report. Cash and checks are accepted at the receipt window. A pre-numbered receipt book is used for all amounts received (*identified control procedure*). The method of payment is documented on the receipt, and the original receipt is provided to the customer, yellow copy is sent with payments to the Accounting Clerk - Business License Specialist and the pink copy is retained in the Police Department. The receipt book is kept on a shelf in the police department. Periodically, the amounts per the receipt book with the cash and checks on hand are reconciled. The payments are then placed in a separate

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envelope and forwarded via a police officer to the Accounting Clerk - Business License Specialist (*identified control procedure*). They are then entered into Fundware and deposited the next day.

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Other Financial Procedures

None.

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Public Works Department Procedures

Revenue Procedures

None

Expenditure Procedures

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Other Financial Procedures

The Public Works Department is responsible for the disposition of city assets with the exception of IT equipment (*identified control procedure*). Each department will notify the Public Works Department when they have an asset they are no longer using. Public Works will determine if the asset can be utilized elsewhere in the City or if the item should be disposed of. Surplus or obsolete equipment may be disposed of by discarding/scraping, trading-in, donating or selling the asset. Public Works will notify the Finance Director in writing when an asset is scheduled for disposition so that the disposition may be properly documented in the accounting records (*identified control procedure*).