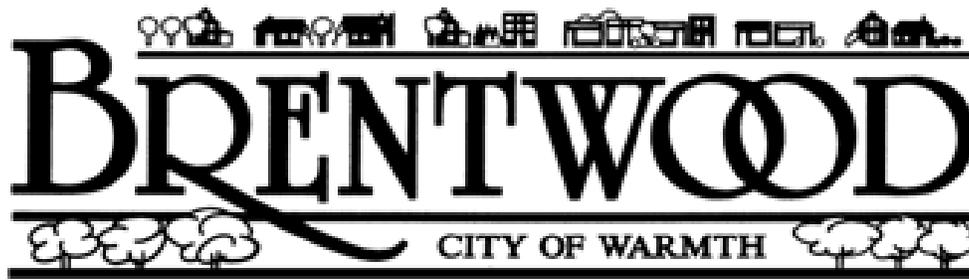


City of Brentwood

2020 Adopted Budget





City of Brentwood, Missouri

2020 Adopted Budget

Prepared by

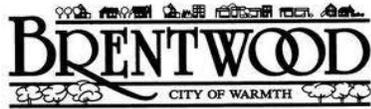
Bola Akande, City Administrator
Karen Shaw, Finance Director

Contact

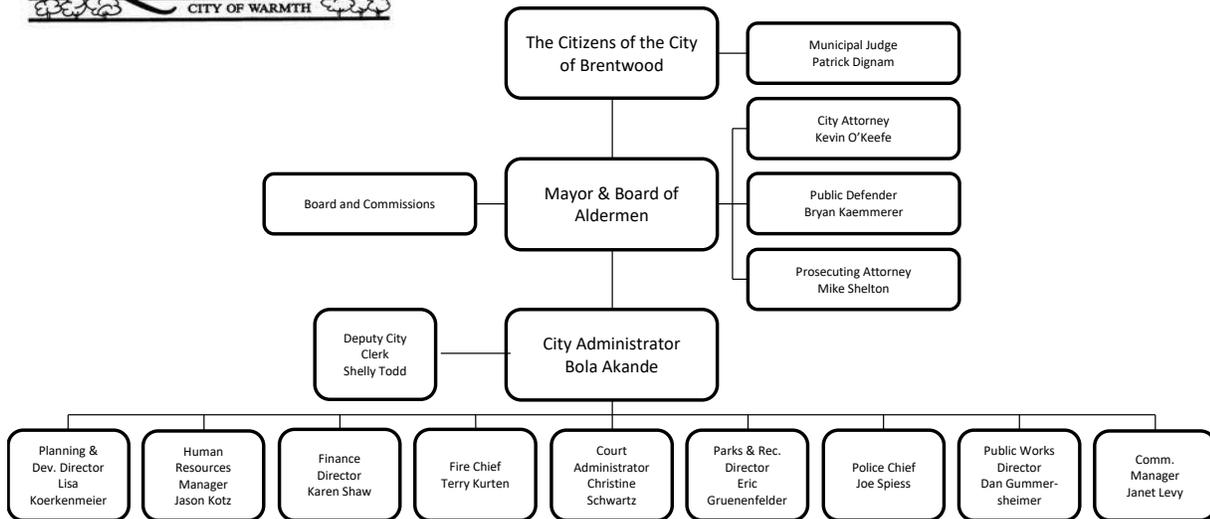
Brentwood City Hall
2348 South Brentwood Boulevard
Brentwood, Missouri 63144
Phone: 314-962-4800
Fax: 314-962-0819
Website: www.brentwoodmo.org

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City of Brentwood Organizational Structure



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Introduction



**Office of the City Administrator
2348 S. Brentwood Boulevard
Brentwood, MO 63144
314-962-4800
fax 314-962-0819**

www.brentwoodmo.org

December 16, 2019

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

I am pleased to submit the Proposed Budget, which includes the 2020 Operating Budget and the 2020 Capital Improvement Program Budget. This Proposed Budget reflects a sustained commitment to a strategic vision that encompasses the five value statements below and a goal of continued analysis to identify operational effectiveness and efficiencies.

The budget supports the Brentwood Board of Aldermen's long-standing commitment to fiscal stewardship and provides excellent services for residents and businesses, who know this municipality as the "City of Warmth," a family-friendly and neighborhood-oriented community that values:

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

Community engagement and consideration are always central components in developing a budget that responds to the needs of the community. Feedback came in a variety of ways, including regular and special Board of Aldermen meetings and workshops, ward meetings, neighborhood walks, public outreach through various city project meetings with business and community groups, surveys and other tools.

The City Administrator's Proposed Budget is presented for Board of Aldermen feedback, discussion, and requests for additional information. This Proposed Budget includes a combined budget of five funds: General Fund, Storm Water and Park Improvements Fund, Capital Improvements Fund, Sewer Lateral Improvements Fund and the Special Revenue Fund. In this Proposed Budget, you will find by department, goals and objectives, 2019 accomplishments, a list of all positions and an organizational chart. In 2020, departments will continue tracking performance measures, which provide data demonstrating how well a program or service is accomplishing its mission and goals. Developing and maintaining performance measures is considered a best practice for municipal governments.

LOCAL ECONOMY

The City benefits substantially from its strong and diversified local economy. We continue to experience some growth in sales tax revenue because of past and current development strategies. While we cannot predict that the trend will continue, we plan to take advantage of this trend to build our cash reserves to a level sufficient to support our current service levels and plan for replacement of city equipment and infrastructure.

The Recommended Budget is balanced without a need to rely on funds from the city's Fund Balance. As stated by Standard and Poor's, the City of Brentwood has demonstrated consistent financial performance; a very strong economy, with access to a broad and diverse Metropolitan Statistical Area; strong management, with good financial policies and practices. The City of Brentwood has shown very strong budgetary flexibility, with an available fund balance in Fiscal 2018 of 42% of operating expenditures; very strong liquidity, with total government available cash at 1.6x total governmental fund expenditures and 8.4x governmental debt service, and access to external liquidity that is considered strong; and a stable economy for a municipality that is located in the St. Louis Metropolitan Statistical Area (MSA), which is the 18th largest in the United States. Furthermore, the City of Brentwood has recently reported consistent balanced results and a commitment to increasing reserves. This budget focuses on the City's core services. With a high debt burden with an extended amortization schedule, the City of Brentwood, will "need to manage its finances around its debt obligations for the foreseeable future." There continues to be strong budgetary performance with balanced operating results in general fund and an operating surplus at the total governmental fund level in Fiscal 2018.

LONG TERM FINANCIAL PLANNING

Elected officials and city staff continue to work with federal, state and local officials to find ways to improve Brentwood through transportation projects, accessibility projects, maintenance and care of the urban forest, and flood prevention programs. The City can maintain current levels of service, make capital improvement investments in the City infrastructure, and replace equipment and vehicles that have come to an end of their useful life. The City will continue to improve financial results by careful spending in order to ensure city services remain uninterrupted and the needed capital projects are completed. The City has pursued alternative funding in the form of grants and government cooperative agreements to aid in our efforts to fund various projects that will further enhance the daily lives of our citizens.

There are new programs and services in this 2020 Proposed Budget. Therefore, the commitment to increase reserves is achieved with a slight increase of 1.63% in the 2020 Proposed Budget. Moving forward, the city has no expectations to lower fund balances and wants to continue accumulating funds toward its 50% reserve goal. We will need to take a closer look in 2021, 2022 and 2023 to increase the city's commitment that helps the city attain the goal to achieve and maintain an Operating unassigned fund balance in the General Fund equal to 50% of budgeted operating expenditures.

The City of Brentwood has always worked to provide balanced, well-planned budgets with an eye toward current and expected trends and conditions. In general, this budget supports a continuation of current level and increased city-wide services and programs. The City continues to be in a solid position to invest in

comprehensive city-wide operational programs and services, and capital infrastructure projects that will result in better public health, public safety, and revitalization in areas long requested by our citizens.

As the City of Brentwood begins its second century, we are working on an exciting opportunity to renew part of our City: Brentwood Bound. In May 2017, the Board of Aldermen approved the Brentwood Bound plan, a vibrant collection of projects that are all bound together so we can finally tackle some of the major issues that have hurt us in the past. The Brentwood Bound project is a once-in-a-generation opportunity to create new recreational facilities for Brentwood residents, improve public health, manage storm water drainage and reduce risks of flooding, and provide new employment and economic revitalization and expansion, all at a cost that can be readily managed without compromising critical public safety and other services Brentwood residents rightly expect and rely upon. Through Brentwood Bound, the City has identified three transformative initiatives that will help us build a bright future for Brentwood: Deer Creek Flood Mitigation, Manchester Road Improvements, and Deer Creek Greenway Connector.

On January 17, 2019, the Board of Aldermen approved Ordinance No. 4868, providing for a one-half of one percent (0.5%) economic development sales tax to fully fund the Brentwood Bound plan, to be approved by Brentwood voters. On April 1, 2019, Brentwood voters approved Proposition B by a 3-1-to-1 margin. The Board of Aldermen subsequently approved the collection of this sales tax, which will begin January 1, 2020.

On June 18, 2019, the Board of Aldermen adopted Ordinance No. 4882, levying the voter-approved sales tax. The sales tax collection will begin January 1, 2020. On November 18, 2019, the Board of Aldermen approved and authorized Ordinance No. 4904 for the delivery of Certificates of Participation, Series 2019, for funding of the Brentwood Bound plan.

The Economic Development Sales Tax is projected to generate approximately \$3,200,000, which will be used to service the additional debt of \$40,400,000. Total debt issuance is now \$79,600,000 to fund the Brentwood Bound plan.

None of our funds is particularly stressed at this time. Even Standard and Poor's, in their S & P Global Ratings dated November 1, 2019, states Brentwood's economy is very strong. The city has a projected per capita effective buying income of 193% of the national level and per capita market value of \$188,206. Overall, the city's market value grew by 14.9% over the past year to \$1.5 billion in 2019. We continue to be conservative in sales tax revenue projections. State and local governments, in this region at least, continue to face the similar long-term challenges of stagnant revenues and rising costs.

Another new initiative the Board of Aldermen supports in FY 20 is sustainability. In the next year, the City will begin developing an operational sustainability plan, an important step to ensure the City of Brentwood has a sustainable and vibrant future.

The following departments have identified FY 20 goals, objectives and action items focused on an operational sustainability plan.

Legislative

Goal: Develop an operational sustainability plan.

Objectives:

- Identify areas that need additional focus from City offices to ensure we accomplish the plan’s short-term and long-term goals.
- Focus on improving the City’s resiliency, the capacity of a system to undergo disturbance and maintain its functions and controls.
- Investigate additional electronic recycling efforts.
- Investigate placing solar panels on municipal facilities.
- Investigate how to streamline the Brentwood Municipal Code to allow the installation of solar panels in residential areas.
- Sustainability awareness and education in the City of Brentwood.
- Work with the Communications Manager to educate Brentwood constituents about sustainability.

Parks and Recreation:

Goal: Investigate sustainable practices to benefit both the department and the Brentwood community.

Objectives:

- Investigate the possibility and benefit of installing solar panels on the Brentwood Recreation Complex roof.
- Investigate the possibility of installing an electric charging station at the Brentwood Recreation Complex.
- Work with the Communications Manager to offer quarterly electronic recycling events.
- Work with the Communications Manager to educate Brentwood constituents about sustainability.
- Investigate what needs to be done to make the Brentwood Recreation a LEED certified building.

Planning and Development:

Goal: Promote economic development opportunities within the City of Brentwood.

Objectives:

- Foster the creation of an eco-friendly environment for present and future generations focused on green living practices including the use of solar energy.
- Work with the Communications Manager to educate Brentwood Constituents about sustainability.

Public Works:

Goal: Improve recycling throughout the city.

Objectives:

- Reject unacceptable materials placed for recycling and provide informational stickers to residents to inform of appropriate recycling practices.

- Encourage non-recyclers to join the city's efforts through notifications and custom receptacles based on recycled quantities/space limitations.
- Lower landfill cost by increasing recycling.
- Coordinate special citywide recycling events, such as electronics recycling.
- Investigate and encourage sustainability projects citywide.
- Work with the Communications Manager to educate Brentwood Constituents about sustainability.

The City of Brentwood continues to be one of a few municipalities in the St. Louis region that does not assess a general fund residential tax rate; nor does Brentwood impose on its residents a domestic usage gross receipts tax resulting from the usage of electric, gas, water and telephone. In 2019, a reassessment year in St. Louis County, the city's assessed value increased by over 14%. This significant increase in the city of Brentwood is consistent with other St. Louis area locales. The revenues available in the FY 20 Proposed Budget are the result of increased assessed valuation of residential, commercial, and personal property, which has resulted in increased ad valorem taxes.

The City of Brentwood continues to benefit from increases in state motor fuel, occupancy permits, and utility franchise taxes, despite moderate weather temperature that brings lower gross receipts (good for residents' utility bills), and minimal interest on investments. Sales tax growth is projected to decrease by 1.33% over FY 19 Budget. Overall revenues will decrease by 0.37% over FY 19 Budget. Voters in April 2017 approved a county-wide proposition on funding for law enforcement and public safety with a projected revenue of \$447,000. The approval of the County-wide Proposition P gives a boost to the City. Proposition P funds allow the City of Brentwood to continue to fund the following: Two positions in the police department (major, bureau of community policing; and a law enforcement analyst), contractual part-time positions (evidence technician, per the recommendation in the 2017 CPSM comprehensive evaluation of the police department operations; CALEA manager and Emergency Management Director). IT-related projects for public safety services are also funded from Prop P.

The City has addressed rising costs and working conditions, including a comprehensive compensation study implemented in 2016. A compensation consultant updates the City's compensation schedule every two years. This allows the City to support a competitive compensation philosophy at the 75th percentile. There is an annual review of all policies and procedures. While having fully staffed government departments is important to optimize service, regular review of departmental staffing levels is critical to verify that tax money is being used wisely and appropriately, especially considering changes in technology. The City of Brentwood has adjusted its workforce to streamline functions and have work performed in a more efficient manner. Doing so frees up resources to provide added benefits to Brentwood residents.

A Code Enforcement/Housing Inspector position is budgeted in the Planning and Development department. This position will allow the department to improve efficiency in identifying and resolving code issues impacting Brentwood residents, businesses and property owners. In FY 20, all committees supported by the Planning and Development department will begin to use the agenda management system used by the Board of Aldermen and the Board Committees. In addition, the department has allocated additional funds for property abatement and remediation, the development of a residential development standards and development of infill development regulations as stated in the 2018 Comprehensive Plan and rebranding of the streets of the Hanley Industrial Court, now known as Brentwood Business Park.

Funds are allocated so that the Fire department may complete the American with Disability Act compliance project at the fire station. Also, in the capital improvement plan are the following: a boat, a fire station alerting system, two command vehicles for the Fire Chief and assistant Fire Chief, replacement of the ambulance. To increase the candidate pool and cast a slightly wider net and bring some diversity to the fire department, in early 2019, a new recruitment effort was implemented. This allowed the fire department to recruit and retain candidates that did not possess the St. Louis County Fire Academy certification to be hired. Over the past year or two, the department had begun to see the candidate pool of approximately 40 people, drop to 20. The department also wanted to provide an opportunity to anyone who may not have the financial resources or were currently working in a job where taking 12 weeks off to attend the county academy was not feasible for them. The city will fund the fire academy tuition, then have the employee sign a promissory note when they are hired to pay the city back for the academy tuition (\$4,000) over a two-year period.

Funds are also allocated so that the Police department may replace four vehicles from the Capital Improvement Fund. Additional funds are allocated for a consultant to take on the role of the Emergency Management Director. The City will continue to fund contract workers to perform the role of the Evidence Technician, and the CALEA Manager.

In FY 20, the City will make the second debt service payment on the 2018 Series Certificates of Participation (COPs) for the Brentwood Bound project. The COPs indentures state the debt service payment may be paid from sales tax from general fund, capital improvements fund and the storm water and park improvements fund. In FY 20, 100% of this debt service is being paid from the storm water and park improvements fund sales tax. In FY 19, the city issued additional debt (\$40,400,000) through the 2019 Series Certificates of Participation. This debt will be serviced with revenue generated from the Economic Development Sales Tax.

As part of the budgeting process for the Parks and Recreation Department, staff is required to complete an annual review of all fees being charged by the City of Brentwood Parks & Recreation Department. Included in the review is a comparison of rental fees with other municipal and private recreational facilities. Pricing recommendations are based upon the strategy that fees should be in line with the cost of services. As a municipal operation it is our mission “to provide exceptional spaces and opportunities for a sustainable future that best serve the evolving needs of our community.” Following an annual review of all fees charged by the City of Brentwood Parks and Recreation Department, the Public Works Committee approved the increase of the rental fee for the Galley Kitchen as well as fees related to Brentwood Ice Rink. In addition, the department will implement year three of the Emerald Ash Borer Plan and continue with the preventative maintenance of the City’s urban forest by completing the scheduled pruning and preventative maintenance of all trees in Ward 3. The department will begin year two of the National Recreation and Park Association Accreditation Process. Funds have been allocated for the following capital projects identified in the Parks Master Plan adopted by the Board of Aldermen in 2015: Mill and overlay of the Brentwood Park parking lot and pathway project, Americans with Disability Act (ADA) accessible improvements that address safety concerns; an update of the Brentwood Park pavilion renovation project to address safety and structure deficiencies; Brentwood Park restroom renovation feasibility study on renovating the restrooms for ADA accessibility and turning the concessions area into a viable storage area; Community Center Sand Floor investigation and project design; Community Center Zamboni Grate replacement over the snow pit in the

Zamboni garage; the Hanley Park comfort station and parking lot expansion design; the Hanley Park courts improvement lighting project; the Memorial Park Busy Bee design; the park maintenance Dingo purchase, lawn mower replacement, and replacement of the park maintenance truck. Because of great oversight and fiduciary responsibility, the City can complete all these projects in FY20 and increase the Storm Water and Park Improvement Fund Balance by an additional \$147,000.

In FY 18, the sewer lateral assessment fees (revenues) were reduced due to the elimination of several Brentwood Forest Condominium units (greater than 6 units per building were removed per the Revised State Statute of the State of Missouri). Even before then, in order for the Sewer Lateral Repair program to be solvent, the city had made transfers of \$95,000 and \$90,000 from the general fund. In 2018, The Board of Aldermen approved a cost ceiling of \$7,250 in aggregate per property owner per calendar year. The sewer lateral fund expenditures continued to escalate as the tax-funded program is at an all-time high in utilization. In FY 19, the Board of Aldermen made additional significant changes to the sewer lateral repair program. As such, in FY 19, the Board of Aldermen reduced the cost ceiling to \$3,500 and shifted the cleaning/cabling sewer lateral responsibility to that of the property owner. In 2010, the voters approved a proposition raising the cap on the levy to \$50 to fund the program. As such, the revenues have remained flat due to the \$50 per property tax assessment cap. The City is working with the Municipal League of St. Louis County to introduce legislation that would increase the sewer assessment fee.

For FY 20, Public Works department will solicit bids for four asphalt mill and overlay street projects in the residential neighborhood and two concrete slab projects in the commercial district. The City will continue phase two of its public safety initiative to install additional streetlights in residential neighborhoods where greater illumination can be achieved; and to continue with phase two of the conduit work in the private subdivision area. Additionally, staff will continue to explore solar light options and upgrades of existing luminaires from old technology metal halides to modern LEDs. Traffic Calming Devices (TCD) otherwise known as driver feedback signs, such as radar enabled speed limits signs, and other traffic calming devices are budgeted citywide on as need basis. There are several locations in Brentwood that feature trails, sidewalks, and paths that allow pedestrians to connect between streets such as between the eastern dead-ends of White Avenue to Bridgeport Avenue and other locations. In FY 20, funds will be available for surveying services, property research, boundary and topographic surveying throughout the City for title searches, plats, field survey work, and other tasks necessary to confirm and record property ownership and future maintenance of these attributes throughout the City of Brentwood for the purpose of helping resolve numerous property ownership issues. Funds are allocated for the reclassification of two positions to Maintenance Worker 2 and 3.

The Customer Service Efficiency Improvements project is a three-year project that commenced in 2018. 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 will be less easily accessible to ensure the safety of the officials who work there and improve the building flow to Courts, Planning, etc. Secured doors will prevent unauthorized access and a central reception area will provide wayfinding. The design, of the space, ACM/lead abatement, HVAC, fire alarm panel and sprinkle system evaluation were completed in 2018. Asbestos and environmental abatement and the renovation started in 2019. The construction will conclude in 2020. This renovation improves the customer service experience, in city hall, provides more secure office space on the first floor, improves the function and process for those seeking business licenses, court information, or

permits, provides when complete, accessible improvements to entrances, including ramps, handrails and parking. In FY 20, the City will continue with the Rosalie Avenue Pedestrian Improvement project. This is a three-year project. In FY 19, the preliminary design will be complete. In FY 20, land acquisition and right-of-way and easement acquisition will be complete. In FY 21, construction will begin. The City received a Surface Transportation Program (STP) grant that covers 80% of the cost, with the City providing the local match of 20%. The City will initiate multiple community engagement opportunities with the residents on Rosalie Avenue through each phase of this project. Finally, Public Works will continue its maintenance program to complete pavement markings and keep roadways sealed as well as focus on sidewalk replacement using in-house and outside contractors to improve sidewalks damaged via tree roots, slab settlements and aging material. Finally, funds will be available to purchase a replacement for a 25-year-old vehicle and a deferred vehicle replacement from FY 17.

The Table below provides an executive summary of Revenue vs Expenditure vs Fund Balance Policy to Actual in FY 20.

| |
|--|
| General Fund FY 20 |
| Revenue \$12,352,349 |
| Expenditures \$12,232,064 |
| Difference \$120,285 |
| Operating Reserve % of Budgeted Expenditure 45.26% |
| Fund Balance Policy 50% |

| |
|---|
| Capital Improvements Fund FY 20 |
| Revenue \$2,980,548 |
| Expenditure \$2,951,474 |
| Difference \$29,074 |
| Capital Reserve % of Capital Assets (Excluding Equipment) 6.24% |
| Fund Balance Policy 5% |

| |
|---|
| Storm Water and Park Improvements Fund FY 20 |
| Revenue \$4,185,395 without 2018 Series COPs |
| Expenditures \$4,037,547 |
| Difference \$147,848 |
| Operating Reserve % of Budgeted Expenditure 106.26% |
| Fund Balance Policy 15% |
| Capital Reserve % of Capital Assets (Excluding Equipment) |
| Fund Balance Policy 15% |

| |
|---|
| Storm Water and Park Improvements Fund FY 20 |
| Revenue \$22,482,895 with 2018 Series COPs |
| Expenditures \$35,818,418 |
| Difference (\$13,335,523) |
| Operating Reserve % of Budgeted Expenditure 15% |
| Fund Balance Policy 15% |
| Capital Reserve % of Capital Assets (Excluding Equipment) 6.48% |
| Fund Balance Policy 15% |

| |
|---|
| Sewer Improvements Fund FY 20 |
| Revenue \$148,000 |
| Expenditures \$149,700 |
| Difference (\$1,700) |
| Operating Reserve % of Budgeted Expenditure (1.64%) |
| Fund Balance Policy 15% |
| Capital Reserve % of Capital Assets (Excluding Equipment) |
| Fund Balance Policy 5% |

BUDGET PRESENTATION

Pursuant to the Missouri Statutes, the annual budget must set forth a complete financial plan for the ensuing fiscal year. An annual budget shall be adopted by the Board of Aldermen not later than the first meeting of the board in December. The budget shall be prepared under the direction of the Ways and Means committee. All officers and employees shall cooperate with and provide to the Ways and Means committee such information and such records as it shall require in developing the budget. The Ways and Means committee shall preview all the expenditure requests and revenue estimates after which it shall prepare the proposed budget.

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

This annual budget book is a financial management and policy document that is a numeric expression of the City of Brentwood's mission. The annual budget reflects the alignment between the City's vision statement, mission statement, and objectives. This budget document is user-friendly. The document includes department mission statements, goals and objectives for FY 20, accomplishments from the prior year, organizational structure of each department, positions and line-item detail that is descriptive of what each department intends to spend within that line item. The City continues to take very seriously its fiduciary obligations to manage public funds with care and professionalism and in a transparent manner.

BUDGET USER GUIDE

The Budget includes the following sections:

Budget Message – includes an overview of the budget document.

Financial Summary – includes a budget-at-a-glance document. It includes a budget summary for all funds and fund balances from 2016 through 2022. It also provides a revenue summary of the five funds, revenue by type, sales tax rates, total authorized manpower for the entire city, a table of the long-term debt and graph – outstanding principal as of December 31, 2019, total annual debt service as of December 31, 2019, expenditure summary by department, expenditure by type for all funds, and expenditure by department for all funds.

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

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

The Budget Document will include the following sections:

- Financial Policies and Procedures Manual
- Compensation Schedule
- Revenue line-item descriptions
- Expenditure line-item descriptions
- Capital Improvement Projects over a five-year period with pictures
- Five-year Capital Improvement Plan (Revenues, Expenditures and Fund Balance)

CONCLUSION

The city's combined budget is an important document, where the community's vision and needs are translated into the resources, personnel and projects needed to support those efforts. This Proposed Budget presents a strong operational plan to support the services of the city and a capital program that responds to the most urgent needs. The budget further underscores the city's commitment to strategic fiscal stewardship.

This Proposed Budget is reflective of the hard-working, dedicated employees who are committed to delivering on Brentwood's reputation and the "City of Warmth." I want to thank Karen Shaw, Finance Director, the Management Team, and all other employees who contributed to the putting the 2020 budget process. This community is working together to ensure Brentwood is ready for the future by making fiscal decisions that position the city well as it continues to grow.

Sincerely,
Abimbola Akande
City Administrator

Karen Shaw
Finance Director

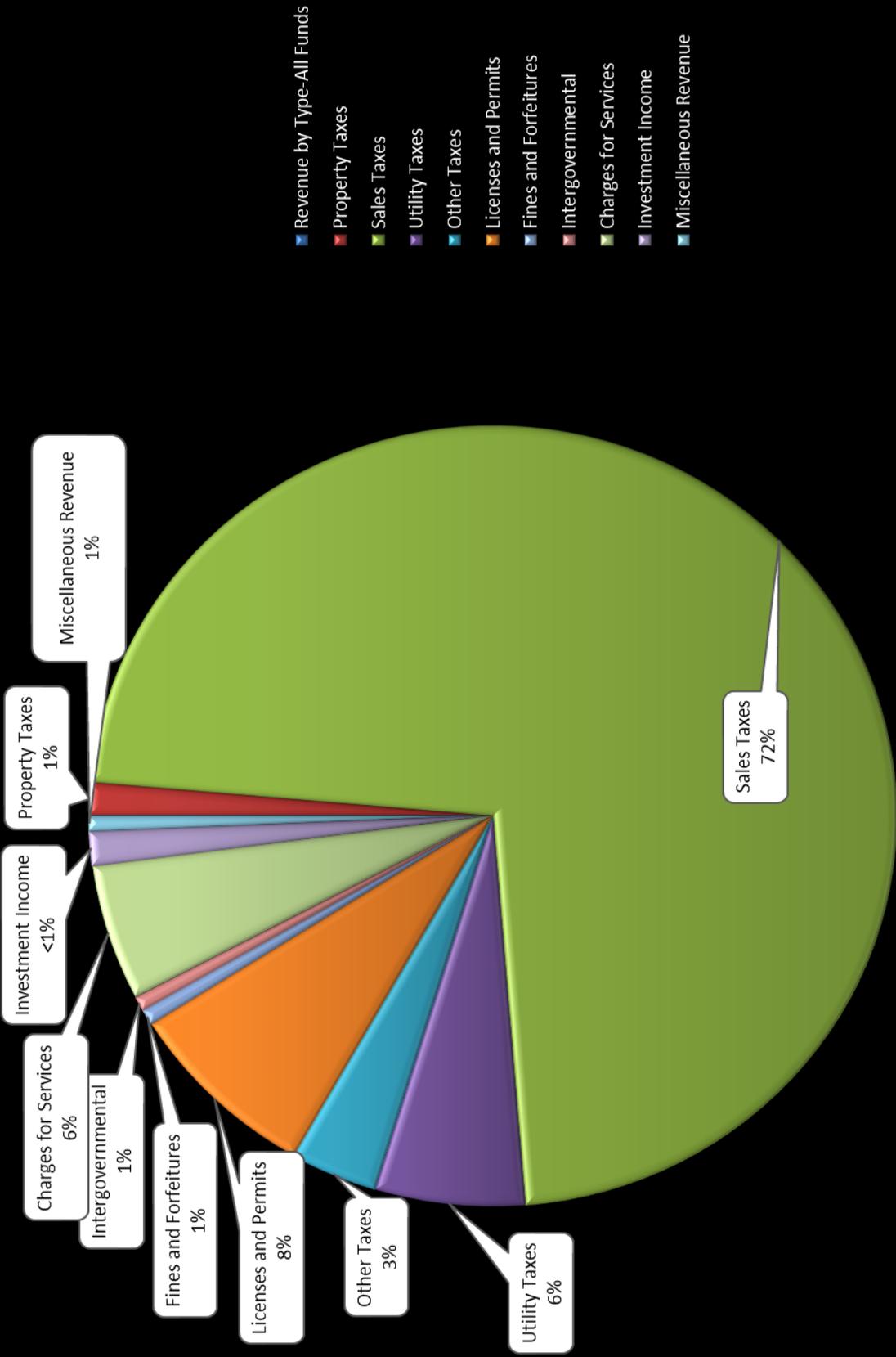
Financial Summary

- **Budget at a Glance**

| BUDGET SUMMARY ALL FUNDS | | | | | | | | | | | |
|--|---------------------|---------------------|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|--------------------|--|--|
| | Actual 2016 | Actual 2017 | Actual 2018 | Budgeted 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | Budget % Change | | |
| GENERAL FUND | | | | | | | | | | | |
| Beginning Fund Balance | \$ 4,701,481 | \$ 5,026,234 | \$ 5,106,423 | \$ 5,171,054 | \$ 5,171,054 | \$ 5,444,467 | \$ 5,564,752 | \$ 5,691,419 | 5.29% | | |
| Revenue | \$ 11,444,113 | \$ 11,250,350 | \$ 11,941,868 | \$ 12,397,832 | \$ 12,270,626 | \$ 12,352,349 | \$ 12,529,199 | \$ 12,827,879 | -0.37% | | |
| Expenditures | \$ (11,119,361) | \$ (11,170,161) | \$ (11,877,237) | \$ (12,198,418) | \$ (11,997,213) | \$ (12,232,064) | \$ (12,402,532) | \$ (12,688,200) | 0.28% | | |
| Ending Fund Balance | \$ 5,026,234 | \$ 5,106,423 | \$ 5,171,054 | \$ 5,370,468 | \$ 5,444,467 | \$ 5,564,752 | \$ 5,691,419 | \$ 5,831,098 | 3.62% | | |
| Restricted Fund Balance (Seizure Funds) | \$ 69,600 | \$ 93,286 | \$ 109,687 | \$ 48,227 | \$ 28,863 | \$ 28,863 | \$ 28,863 | \$ 28,863 | -40.15% | | |
| Fund Balance Unassigned (Operating Reserve) | \$ 4,956,634 | \$ 5,013,137 | \$ 5,061,367 | \$ 5,322,241 | \$ 5,415,604 | \$ 5,535,889 | \$ 5,662,556 | \$ 5,802,235 | 4.01% | | |
| Operating Reserve % of Budgeted Operating Expenditures | 44.58% | 44.88% | 42.61% | 43.63% | 45.14% | 45.26% | 45.66% | 45.73% | | | |
| CAPITAL IMPROVEMENTS FUND | | | | | | | | | | | |
| Beginning Fund Balance | \$ 2,768,327 | \$ 2,930,222 | \$ 3,820,148 | \$ 3,517,175 | \$ 3,517,175 | \$ 4,528,698 | \$ 4,557,771 | \$ 4,711,728 | 28.76% | | |
| Revenue | \$ 3,320,008 | \$ 3,193,451 | \$ 3,761,832 | \$ 2,960,592 | \$ 3,035,192 | \$ 2,980,548 | \$ 3,131,472 | \$ 2,880,218 | 0.67% | | |
| Expenditures | \$ (3,158,113) | \$ (2,303,525) | \$ (4,064,806) | \$ (2,337,080) | \$ (2,023,669) | \$ (2,951,474) | \$ (2,977,515) | \$ (2,889,373) | 26.29% | | |
| Ending Fund Balance | \$ 2,930,222 | \$ 3,820,148 | \$ 3,517,175 | \$ 4,140,686 | \$ 4,528,698 | \$ 4,557,771 | \$ 4,711,728 | \$ 4,702,573 | 10.07% | | |
| Assigned Fund Balance (Equipment Replacement Reserve) | \$ 1,307,353 | \$ 1,782,755 | \$ 2,258,157 | \$ 2,733,559 | \$ 2,733,559 | \$ 3,178,246 | \$ 3,592,912 | \$ 3,968,689 | 16.27% | | |
| Assigned Fund Balance (Capital Reserve) | \$ 1,622,869 | \$ 2,037,393 | \$ 1,259,018 | \$ 1,407,127 | \$ 1,795,139 | \$ 1,379,525 | \$ 1,118,816 | \$ 733,884 | -1.96% | | |
| Capital Reserve % of Capital Assets (Excluding Equipment) | 7.35% | 9.22% | 5.70% | 6.37% | 8.12% | 6.24% | 5.06% | 3.32% | | | |
| ECONOMIC DEVELOPMENT FUND | | | | | | | | | | | |
| Beginning Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ - | \$ 45,207,867 | \$ 29,292,533 | \$ 15,320,283 | N/A | | |
| Revenue | \$ - | \$ - | \$ - | \$ - | \$ 45,897,727 | \$ 3,800,000 | \$ 3,601,600 | \$ 3,503,201 | N/A | | |
| Expenditures | \$ - | \$ - | \$ - | \$ - | \$ (689,860) | \$ (19,715,334) | \$ (17,573,850) | \$ (15,571,000) | N/A | | |
| Ending Fund Balance | \$ - | \$ - | \$ - | \$ - | \$ 45,207,867 | \$ 29,292,533 | \$ 15,320,283 | \$ 3,252,483 | N/A | | |
| STORM WATER & PARK IMPROVEMENTS FUND | | | | | | | | | | | |
| Beginning Fund Balance | \$ 2,083,633 | \$ 2,523,843 | \$ 2,442,430 | \$ 40,352,227 | \$ 40,352,227 | \$ 26,780,740 | \$ 13,445,217 | \$ 11,627,580 | -33.63% | | |
| Revenue | \$ 4,050,089 | \$ 4,383,535 | \$ 48,409,809 | \$ 4,320,889 | \$ 4,821,966 | \$ 22,482,895 | \$ 19,797,581 | \$ 17,376,764 | 420.33% | | |
| Expenditures | \$ (3,609,879) | \$ (4,464,949) | \$ (10,500,012) | \$ (18,131,551) | \$ (18,393,453) | \$ (35,818,418) | \$ (21,615,218) | \$ (17,532,976) | 97.55% | | |
| Ending Fund Balance | \$ 2,523,843 | \$ 2,442,430 | \$ 40,352,227 | \$ 26,541,565 | \$ 26,780,740 | \$ 13,445,217 | \$ 11,627,580 | \$ 11,471,368 | -49.34% | | |
| Assigned Fund Balance (Operating Reserve) | \$ 404,441 | \$ 545,283 | \$ 1,421,248 | \$ 12,730,903 | \$ 2,605,264 | \$ 3,369,081 | \$ (2,395,915) | \$ 262,195 | -73.54% | | |
| Operating Reserve % of Budgeted Operating Expenditures | 15.00% | 15.00% | 15.00% | 266.69% | 15.00% | 15.00% | 15.00% | 15.00% | -94.38% | | |
| Assigned Fund Balance (Equipment Replacement Reserve) | \$ 42,800 | \$ 62,600 | \$ 82,400 | \$ 102,200 | \$ 102,200 | \$ 122,000 | \$ 141,800 | \$ 151,600 | 19.37% | | |
| Assigned Fund Balance (Capital Reserve) | \$ 1,685,304 | \$ 1,284,547 | \$ 38,698,579 | \$ 13,558,462 | \$ 23,923,276 | \$ 9,804,136 | \$ 13,731,695 | \$ 10,907,573 | -27.69% | | |
| Assigned Fund Balance (Storm Water Capital Reserve) | \$ 400,000 | \$ 550,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | \$ 150,000 | 0.00% | | |
| Capital Reserve % of Capital Assets (Excluding Equipment) | 10.29% | 7.84% | 236.27% | 82.78% | 146.06% | 59.86% | 83.84% | 66.60% | | | |
| SEWER IMPROVEMENTS FUND | | | | | | | | | | | |
| Beginning Fund Balance | \$ 135,975 | \$ 111,243 | \$ 32,121 | \$ 3,092 | \$ 3,092 | \$ 25,079 | \$ 23,379 | \$ 21,679 | 711.19% | | |
| Revenue | \$ 192,996 | \$ 174,165 | \$ 266,407 | \$ 238,000 | \$ 148,000 | \$ 148,000 | \$ 148,000 | \$ 148,000 | -37.82% | | |
| Expenditures | \$ (217,728) | \$ (253,287) | \$ (295,436) | \$ (215,400) | \$ (126,012) | \$ (149,700) | \$ (149,700) | \$ (149,700) | -30.50% | | |
| Ending Fund Balance | \$ 111,243 | \$ 32,121 | \$ 3,092 | \$ 25,692 | \$ 25,079 | \$ 23,379 | \$ 21,679 | \$ 19,979 | -9.00% | | |
| Assigned Fund Balance (Operating Reserve) | \$ 32,659 | \$ 36,510 | \$ 44,315 | \$ 32,310 | \$ 32,310 | \$ 22,305 | \$ 22,305 | \$ 21,705 | -30.97% | | |
| Operating Reserve % of Budgeted Operating Expenditures | 15.00% | 15.00% | 15.00% | 15.00% | 25.64% | 15.00% | 15.00% | 14.60% | 0.00% | | |
| Assigned Fund Balance (Equipment Replacement Reserve) | \$ 666 | \$ 999 | \$ 1,332 | \$ 1,665 | \$ 1,665 | \$ 1,998 | \$ 2,331 | \$ 2,664 | 20.00% | | |
| Assigned Fund Balance (Capital Reserve) | \$ 77,918 | \$ (5,388) | \$ (42,555) | \$ (8,283) | \$ (8,896) | \$ (924) | \$ (2,957) | \$ (4,390) | -88.85% | | |
| Capital Reserve % of Capital Assets (Excluding Equipment) | 137.93% | -9.54% | -75.33% | -14.66% | -15.75% | -1.64% | -5.23% | -7.77% | | | |

| REVENUE SUMMARY BY FUND | Actual | Actual | Actual | Budget | Through 07/31 | Estimated | Adopted | Projected | Projected | 2019-2020 |
|----------------------------------|------------|------------|------------|------------|---------------|------------|------------|------------|------------|-----------|
| | 2016 | 2017 | 2018 | 2019 | 2018 | 2019 | 2020 | 2021 | 2022 | Budget |
| | | | | | | | | | | % Change |
| GENERAL FUND | 11,444,113 | 11,250,353 | 11,941,868 | 12,397,832 | 7,816,654 | 12,270,626 | 12,352,349 | 12,529,199 | 12,827,879 | -0.37% |
| CAPITAL IMPROVEMENTS FUND | 3,320,008 | 3,193,451 | 3,761,832 | 2,960,592 | 1,621,159 | 3,035,192 | 2,980,548 | 3,131,472 | 2,880,218 | 0.67% |
| ECONOMIC DEVELOPMENT FUND | - | - | - | - | - | 45,897,727 | 3,800,000 | 3,601,600 | 3,203,201 | - |
| STORM WATER & PARKS IMPROVEMENTS | 4,050,089 | 4,383,535 | 48,409,809 | 4,320,889 | 2,531,739 | 4,821,966 | 22,482,895 | 19,797,581 | 17,376,764 | 420.33% |
| SEWER IMPROVEMENTS FUND | 192,996 | 174,165 | 266,407 | 238,000 | 47,772 | 148,000 | 148,000 | 148,000 | 148,000 | -37.82% |
| TOTAL REVENUE | 19,007,206 | 19,001,505 | 64,379,916 | 19,917,313 | 12,017,325 | 66,173,510 | 41,763,792 | 39,207,852 | 36,436,061 | 109.69% |

2020 REVENUE BY TYPE-ALL FUNDS



FY 20 Sales Tax Rates

| | |
|--------------------------------|------------------------------|
| Local Sales Tax – GF | 1.00% (Share 35% Keep 65%) |
| Economic Development Sales Tax | 0.50% (Share none Keep 100%) |

FOUR LOCAL OPTION SALES TAX:

| | |
|--------------------------------|-------------------------------------|
| Local Option Sales Tax – GF | 0.25% (Share 14.3% Keep 85.7%) |
| 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 | <u>0.25% (Share none Keep 100%)</u> |

TOTAL **3.00% Sales Tax Rate**

Authorized Manpower

| Department | 2019 Budget | 2020 Budget | Change PY |
|----------------|----------------|----------------|-----------|
| Administration | 10 | 10 | 0 |
| Fire | 23 | 23 | 0 |
| Judicial | 2 | 2 | 0 |
| Parks & Rec | 21 | 21 | 0 |
| Planning & Dev | 5 | 6 | 1 |
| Police | 29 | 29 | 0 |
| Sanitation | 4 | 4 | 0 |
| Streets | 15 | 15 | 0 |
| Sewer | 0 | 0 | 0 |
| Total | 110 | 111 | 1 |

2020 Salary Schedule - Non Uniform (Main)

| Range | Step 1 | Step 2 | Step 3 | Step 4 | Step 5 | Step 6 | Step 7 | Step 8 | Step 9 | Step 10 | Step 11 | Step 12 |
|-------|---|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| 1 | No current classifications | \$26,081.00 | \$27,669.33 | \$28,499.41 | \$29,354.39 | \$30,235.02 | \$31,142.07 | \$32,076.33 | \$33,038.62 | \$34,029.78 | \$35,050.67 | \$36,102.19 |
| 2 | Laborer (Sanitation) | \$27,385.05 | \$28,206.60 | \$29,052.80 | \$29,924.38 | \$30,822.11 | \$31,746.77 | \$32,703.15 | \$33,690.55 | \$34,711.27 | \$35,765.21 | \$36,851.31 |
| 3 | Assistant Program Coordinator | \$28,754.30 | \$29,616.93 | \$30,505.44 | \$31,420.60 | \$32,363.22 | \$33,334.14 | \$34,333.16 | \$35,360.16 | \$36,415.83 | \$37,501.83 | \$38,619.66 |
| 4 | No current classifications | \$30,192.02 | \$31,097.78 | \$32,030.71 | \$32,991.63 | \$33,981.38 | \$35,000.82 | \$36,050.84 | \$37,132.37 | \$38,236.34 | \$39,369.73 | \$40,532.81 |
| 5 | No current classifications | \$31,701.62 | \$32,652.67 | \$33,632.25 | \$34,641.22 | \$35,680.46 | \$36,750.87 | \$37,853.40 | \$40,158.67 | \$41,363.43 | \$42,604.33 | \$43,882.46 |
| 6 | Maintenance Worker I | \$33,286.70 | \$34,285.30 | \$35,313.86 | \$36,373.28 | \$37,464.48 | \$38,588.41 | \$39,746.06 | \$40,938.44 | \$42,166.59 | \$43,431.59 | \$44,734.54 |
| 7 | Customer Relations Clerk Planning and Development Clerk Sanitation Route Driver | \$34,951.04 | \$35,999.57 | \$37,079.56 | \$38,191.95 | \$39,337.71 | \$40,517.84 | \$41,733.38 | \$42,985.38 | \$44,274.94 | \$45,603.19 | \$46,971.29 |
| 8 | Maintenance Worker II Administrative Assistant | \$36,698.59 | \$37,799.55 | \$38,933.54 | \$40,101.55 | \$41,304.60 | \$42,543.74 | \$43,820.05 | \$45,134.65 | \$46,488.69 | \$47,883.35 | \$49,319.85 |
| 9 | Maintenance Worker III Planning/Permit Technician Grounds Foreman | \$38,533.52 | \$39,689.53 | \$40,880.22 | \$42,106.63 | \$43,369.83 | \$44,670.92 | \$46,011.05 | \$47,391.38 | \$48,813.12 | \$50,277.51 | \$51,785.84 |
| 10 | Accounting Clerk Code Enforcement Officer Program Coordinator | \$40,460.20 | \$41,674.01 | \$42,924.23 | \$44,211.96 | \$45,538.32 | \$46,904.47 | \$48,311.60 | \$49,760.95 | \$51,253.78 | \$52,791.39 | \$54,375.13 |
| 11 | Deputy Court Administrator Horticulturalist Mechanic | \$42,483.21 | \$43,757.71 | \$45,070.44 | \$46,422.55 | \$47,815.23 | \$49,249.69 | \$50,727.18 | \$52,249.00 | \$53,816.47 | \$55,430.96 | \$57,093.89 |
| 12 | Crew Leader/Sewer Lateral Program Coord Recreation Supervisor | \$44,607.37 | \$45,945.59 | \$47,323.96 | \$48,743.68 | \$50,205.99 | \$51,712.17 | \$53,263.54 | \$54,861.45 | \$56,507.29 | \$58,202.51 | \$59,948.59 |
| 13 | Arborist Multi-Disciplinary Building Inspector | \$46,837.74 | \$48,242.87 | \$49,690.16 | \$51,180.86 | \$52,716.29 | \$54,297.78 | \$55,926.71 | \$57,604.51 | \$59,332.65 | \$61,112.63 | \$62,946.01 |
| 14 | Accountant Deputy City Clerk Court Administrator | \$49,179.63 | \$50,655.02 | \$52,174.67 | \$53,739.91 | \$55,352.11 | \$57,012.67 | \$58,723.05 | \$60,484.74 | \$62,299.28 | \$64,168.26 | \$66,093.31 |
| 15 | No current classifications | \$51,638.61 | \$53,187.77 | \$54,783.40 | \$56,426.90 | \$58,119.71 | \$59,863.30 | \$61,659.20 | \$63,508.98 | \$65,414.25 | \$67,376.68 | \$69,397.98 |
| 16 | Senior Multi-Disciplinary Building Inspector | \$54,220.54 | \$55,847.16 | \$57,522.57 | \$59,248.25 | \$61,025.70 | \$62,856.47 | \$64,742.16 | \$66,684.42 | \$68,684.95 | \$70,745.50 | \$72,867.87 |
| 17 | Senior Law Enforcement Analyst Public Works Project Manager | \$56,931.57 | \$58,639.52 | \$60,398.71 | \$62,210.67 | \$64,076.99 | \$65,999.30 | \$67,979.28 | \$70,018.66 | \$72,119.22 | \$74,282.80 | \$76,511.28 |
| 18 | Parks Maintenance Superintendent Parks Operations Superintendent Communications Manager | \$59,778.15 | \$61,571.49 | \$63,418.63 | \$65,321.19 | \$67,280.83 | \$69,299.25 | \$71,378.23 | \$73,519.58 | \$75,725.17 | \$77,996.93 | \$80,336.84 |
| 19 | HR Manager Supervisor of Public Works | \$62,767.06 | \$64,650.07 | \$66,589.57 | \$68,587.26 | \$70,644.88 | \$72,764.23 | \$74,947.16 | \$77,195.57 | \$79,511.44 | \$81,896.78 | \$84,353.68 |
| 20 | No current classifications | \$65,205.41 | \$67,182.57 | \$69,199.05 | \$72,016.62 | \$74,177.12 | \$76,402.43 | \$78,694.50 | \$81,055.34 | \$83,487.00 | \$85,991.61 | \$88,571.36 |
| 21 | Building Official Assistant Finance Director | \$69,200.68 | \$71,276.70 | \$73,415.00 | \$75,617.45 | \$77,885.97 | \$80,222.55 | \$82,629.23 | \$85,108.11 | \$87,660.35 | \$90,291.19 | \$92,999.93 |
| 22 | No current classifications | \$72,560.71 | \$74,840.53 | \$77,085.75 | \$79,398.32 | \$81,780.37 | \$84,233.68 | \$86,760.69 | \$89,363.51 | \$92,044.42 | \$94,805.75 | \$97,649.92 |
| 23 | No current classifications | \$76,293.75 | \$78,582.56 | \$80,940.04 | \$83,368.24 | \$85,869.29 | \$88,445.37 | \$91,098.73 | \$93,831.69 | \$96,646.64 | \$99,546.04 | \$102,532.42 |
| 24 | No current classifications | \$80,108.44 | \$82,511.69 | \$84,987.04 | \$87,536.65 | \$90,162.75 | \$92,867.63 | \$95,653.66 | \$98,523.27 | \$101,478.97 | \$104,523.34 | \$107,659.04 |
| 25 | Asst. City Admin/Dir. Of Plan & Dev Director Public Works/City Engineer Director Parks and Recreation Finance Director | \$84,113.86 | \$86,637.28 | \$89,236.40 | \$91,913.49 | \$94,670.89 | \$97,511.02 | \$100,436.35 | \$103,449.44 | \$106,552.92 | \$109,749.51 | \$113,042.00 |
| 26 | Police Assistant Chief No current classifications | \$88,319.55 | \$90,969.14 | \$93,698.21 | \$96,509.16 | \$99,404.43 | \$102,386.56 | \$105,458.16 | \$108,621.90 | \$111,880.56 | \$115,236.98 | \$118,694.09 |
| 27 | No current classifications | \$92,735.53 | \$95,517.60 | \$98,383.13 | \$101,334.62 | \$104,374.66 | \$107,505.20 | \$110,731.08 | \$114,055.01 | \$117,474.60 | \$120,998.84 | \$124,628.81 |
| 28 | No current classifications | \$97,372.31 | \$100,293.48 | \$103,302.28 | \$106,401.35 | \$109,593.39 | \$112,881.19 | \$116,267.63 | \$119,755.66 | \$123,348.33 | \$127,048.78 | \$130,860.24 |
| 29 | Fire Chief Police Chief | \$102,240.93 | \$105,308.16 | \$108,467.40 | \$111,721.42 | \$115,073.06 | \$118,525.25 | \$122,081.01 | \$125,743.44 | \$129,515.74 | \$133,401.21 | \$137,403.25 |
| 30 | No current classifications | \$107,352.98 | \$110,573.57 | \$113,890.78 | \$117,307.50 | \$120,826.73 | \$124,451.53 | \$128,185.08 | \$132,030.63 | \$135,991.55 | \$140,071.30 | \$144,273.44 |

2020 Salary Schedule - Uniform

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

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

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

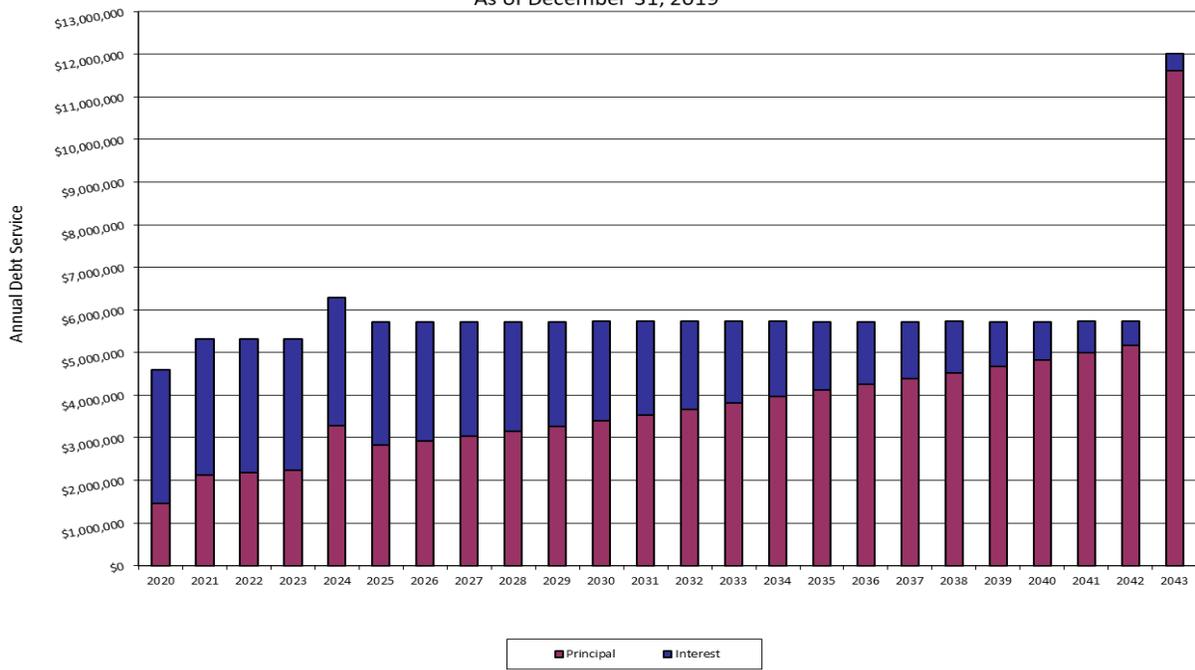
City of Brentwood
Long Term Debt
Outstanding Principal as of December 31, 2019

| Year | 2013 Lease Purchase Fire Truck Capital Imp Fund | 2014 Ref. Certificates of Participation Library Fund | 2014 Ref. Certificates of Participation Capital Imp Fund | 2014 Certificates of Participation Storm Water/Parks | 2017 Ref. Certificates of Participation Capital Imp Fund | 2018 Certificates of Participation Storm Water/Parks | 2019 Certificates of Participation Storm Water/Parks (Estimated) | Totals by Year |
|---------------|--|---|---|---|---|---|--|----------------------|
| 2020 | 82,038 | 33,600 | 46,400 | 505,000 | 15,000 | 285,000 | 500,000 | 1,467,038 |
| 2021 | - | 35,700 | 49,300 | 525,000 | 10,000 | 380,000 | 1,115,000 | 2,115,000 |
| 2022 | - | 33,600 | 46,400 | 540,000 | 20,000 | 390,000 | 1,150,000 | 2,180,000 |
| 2023 | - | 35,700 | 49,300 | 560,000 | 15,000 | 400,000 | 1,185,000 | 2,245,000 |
| 2024 | - | - | - | 570,000 | 680,000 | 815,000 | 1,220,000 | 3,285,000 |
| 2025 | - | - | - | - | 715,000 | 840,000 | 1,265,000 | 2,820,000 |
| 2026 | - | - | - | - | 740,000 | 870,000 | 1,315,000 | 2,925,000 |
| 2027 | - | - | - | - | 760,000 | 905,000 | 1,370,000 | 3,035,000 |
| 2028 | - | - | - | - | 780,000 | 940,000 | 1,425,000 | 3,145,000 |
| 2029 | - | - | - | - | 800,000 | 980,000 | 1,485,000 | 3,265,000 |
| 2030 | - | - | - | - | 495,000 | 1,355,000 | 1,545,000 | 3,395,000 |
| 2031 | - | - | - | - | - | 1,915,000 | 1,610,000 | 3,525,000 |
| 2032 | - | - | - | - | - | 1,995,000 | 1,675,000 | 3,670,000 |
| 2033 | - | - | - | - | - | 2,070,000 | 1,745,000 | 3,815,000 |
| 2034 | - | - | - | - | - | 2,155,000 | 1,815,000 | 3,970,000 |
| 2035 | - | - | - | - | - | 2,240,000 | 1,880,000 | 4,120,000 |
| 2036 | - | - | - | - | - | 2,315,000 | 1,935,000 | 4,250,000 |
| 2037 | - | - | - | - | - | 2,390,000 | 1,995,000 | 4,385,000 |
| 2038 | - | - | - | - | - | 2,470,000 | 2,055,000 | 4,525,000 |
| 2039 | - | - | - | - | - | 2,550,000 | 2,115,000 | 4,665,000 |
| 2040 | - | - | - | - | - | 2,645,000 | 2,180,000 | 4,825,000 |
| 2041 | - | - | - | - | - | 2,745,000 | 2,250,000 | 4,995,000 |
| 2042 | - | - | - | - | - | 2,845,000 | 2,315,000 | 5,160,000 |
| 2043 | - | - | - | - | - | 6,660,000 | 4,965,000 | 11,625,000 |
| 2044 | - | - | - | - | - | - | - | - |
| Totals | \$ 82,038 | \$ 138,600 | \$ 191,400 | \$ 2,700,000 | \$ 5,030,000 | \$ 43,155,000 | \$ 42,110,000 | \$ 93,407,038 |

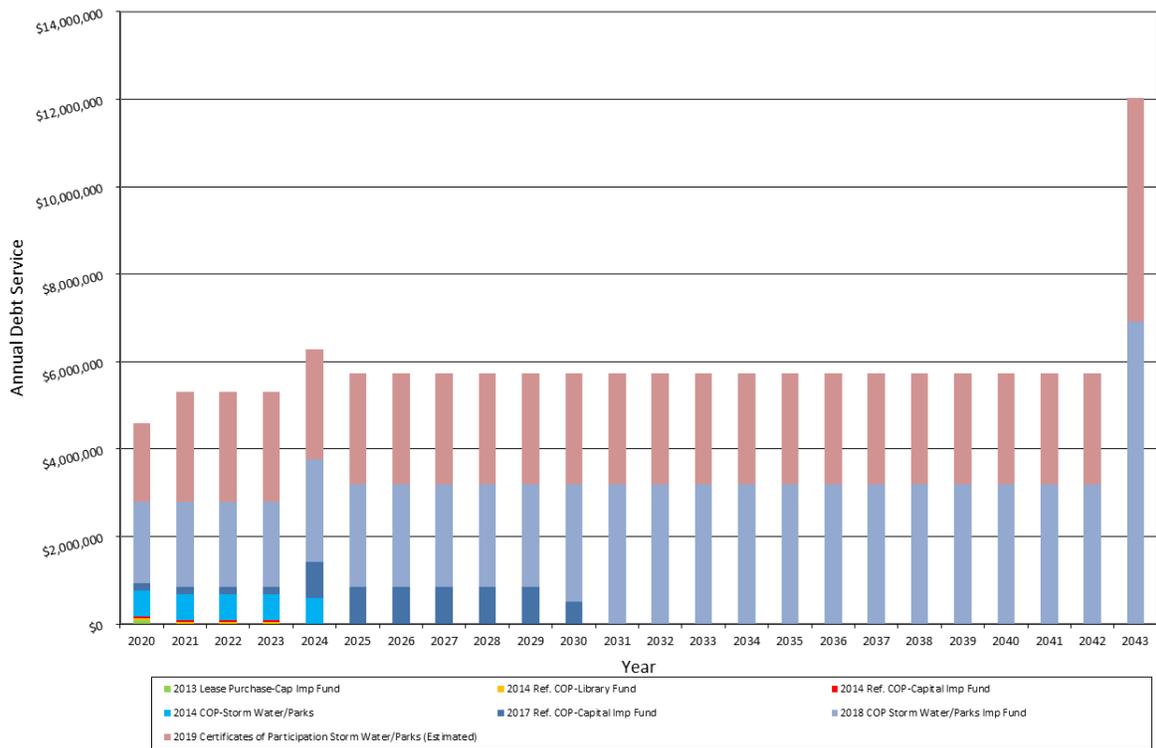
City of Brentwood
Long Term Debt
Total Annual Debt Service as of December 31, 2019

| Year | 2013 Lease Purchase Fire Truck Capital Imp Fund | 2014 Ref. Certificates of Participation Library Fund | 2014 Ref. Certificates of Participation Capital Imp Fund | 2014 Certificates of Participation Storm Water/Parks | 2017 Ref. Certificates of Participation Capital Imp Fund | 2018 Certificates of Participation Storm Water/Parks | 2019 Certificates of Participation Storm Water/Parks (Estimated) | Totals by Year |
|---------------|--|---|---|---|---|---|--|-----------------------|
| 2020 | 84,114 | 37,855 | 52,275 | 590,080 | 162,738 | 1,869,945 | 1,801,749 | 4,598,755 |
| 2021 | - | 38,779 | 53,551 | 592,405 | 157,438 | 1,956,395 | 2,515,800 | 5,314,368 |
| 2022 | - | 35,429 | 48,926 | 589,030 | 167,238 | 1,954,995 | 2,517,350 | 5,312,968 |
| 2023 | - | 36,521 | 50,434 | 592,830 | 161,788 | 1,953,295 | 2,517,850 | 5,312,718 |
| 2024 | - | - | - | 589,950 | 826,413 | 2,356,295 | 2,517,300 | 6,289,958 |
| 2025 | - | - | - | - | 841,013 | 2,356,845 | 2,525,700 | 5,723,558 |
| 2026 | - | - | - | - | 844,563 | 2,353,245 | 2,525,100 | 5,722,908 |
| 2027 | - | - | - | - | 844,463 | 2,353,445 | 2,527,500 | 5,725,408 |
| 2028 | - | - | - | - | 843,613 | 2,352,245 | 2,527,700 | 5,723,558 |
| 2029 | - | - | - | - | 841,613 | 2,354,645 | 2,530,700 | 5,726,958 |
| 2030 | - | - | - | - | 508,613 | 2,690,445 | 2,531,300 | 5,730,358 |
| 2031 | - | - | - | - | - | 3,196,245 | 2,534,500 | 5,730,745 |
| 2032 | - | - | - | - | - | 3,199,645 | 2,535,100 | 5,734,745 |
| 2033 | - | - | - | - | - | 3,194,845 | 2,538,100 | 5,732,945 |
| 2034 | - | - | - | - | - | 3,197,045 | 2,538,300 | 5,735,345 |
| 2035 | - | - | - | - | - | 3,195,845 | 2,530,700 | 5,726,545 |
| 2036 | - | - | - | - | - | 3,198,045 | 2,529,300 | 5,727,345 |
| 2037 | - | - | - | - | - | 3,197,808 | 2,531,250 | 5,729,058 |
| 2038 | - | - | - | - | - | 3,198,938 | 2,531,400 | 5,730,338 |
| 2039 | - | - | - | - | - | 3,195,575 | 2,529,750 | 5,725,325 |
| 2040 | - | - | - | - | - | 3,196,225 | 2,531,300 | 5,727,525 |
| 2041 | - | - | - | - | - | 3,198,350 | 2,535,900 | 5,734,250 |
| 2042 | - | - | - | - | - | 3,196,775 | 2,533,400 | 5,730,175 |
| 2043 | - | - | - | - | - | 6,906,475 | 5,113,950 | 12,020,425 |
| 2044 | - | - | - | - | - | - | - | - |
| Totals | \$ 84,114 | \$ 148,584 | \$ 205,186 | \$ 2,954,295 | \$ 6,199,488 | \$ 69,823,610 | \$ 62,550,999 | \$ 141,966,275 |

City of Brentwood
Long Term Debt
Total Annual Debt Service (Principal & Interest)
As of December 31, 2019

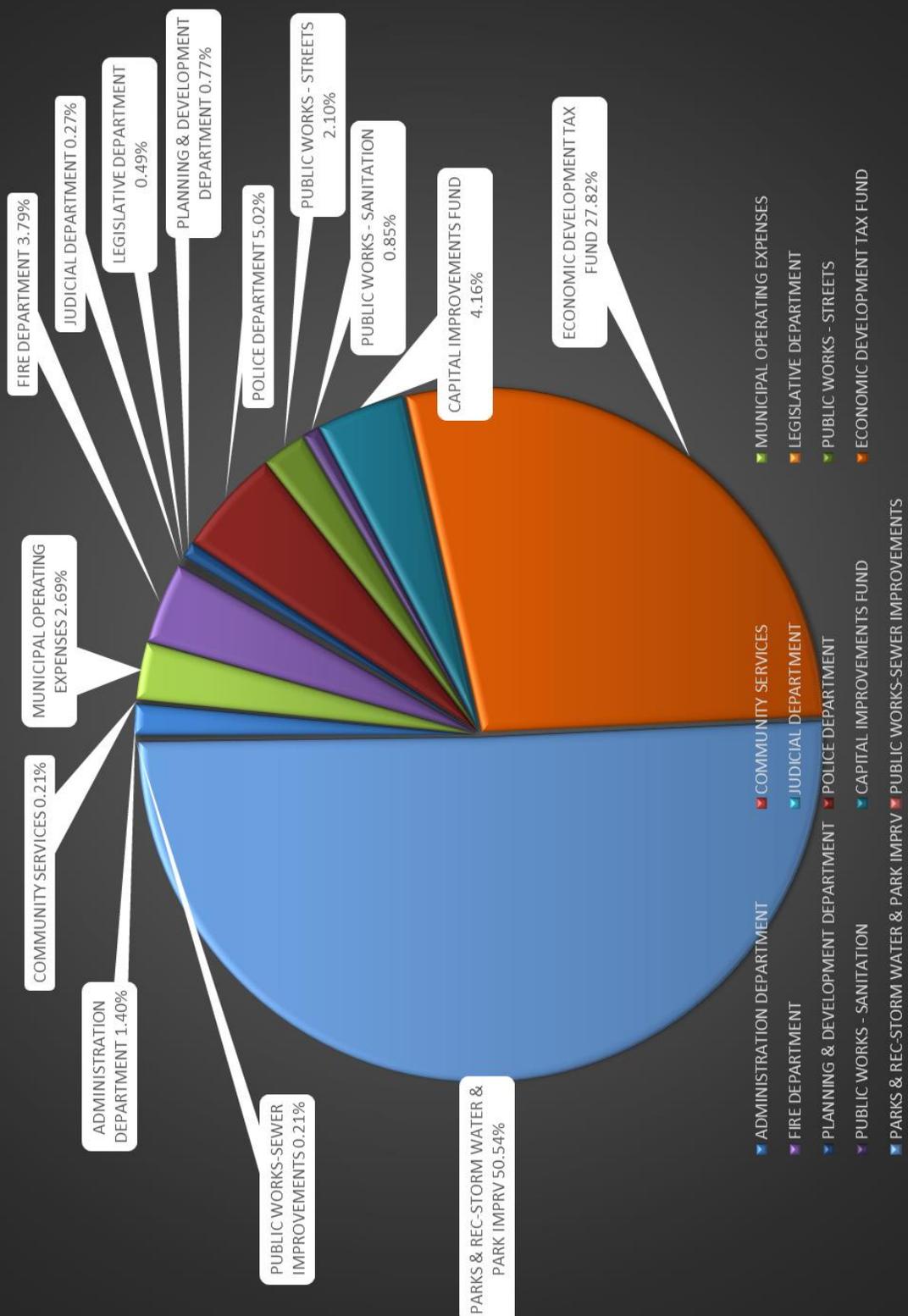


City of Brentwood
Long Term Debt
Total Annual Debt Service by Issue and Fund
As of December 31, 2019

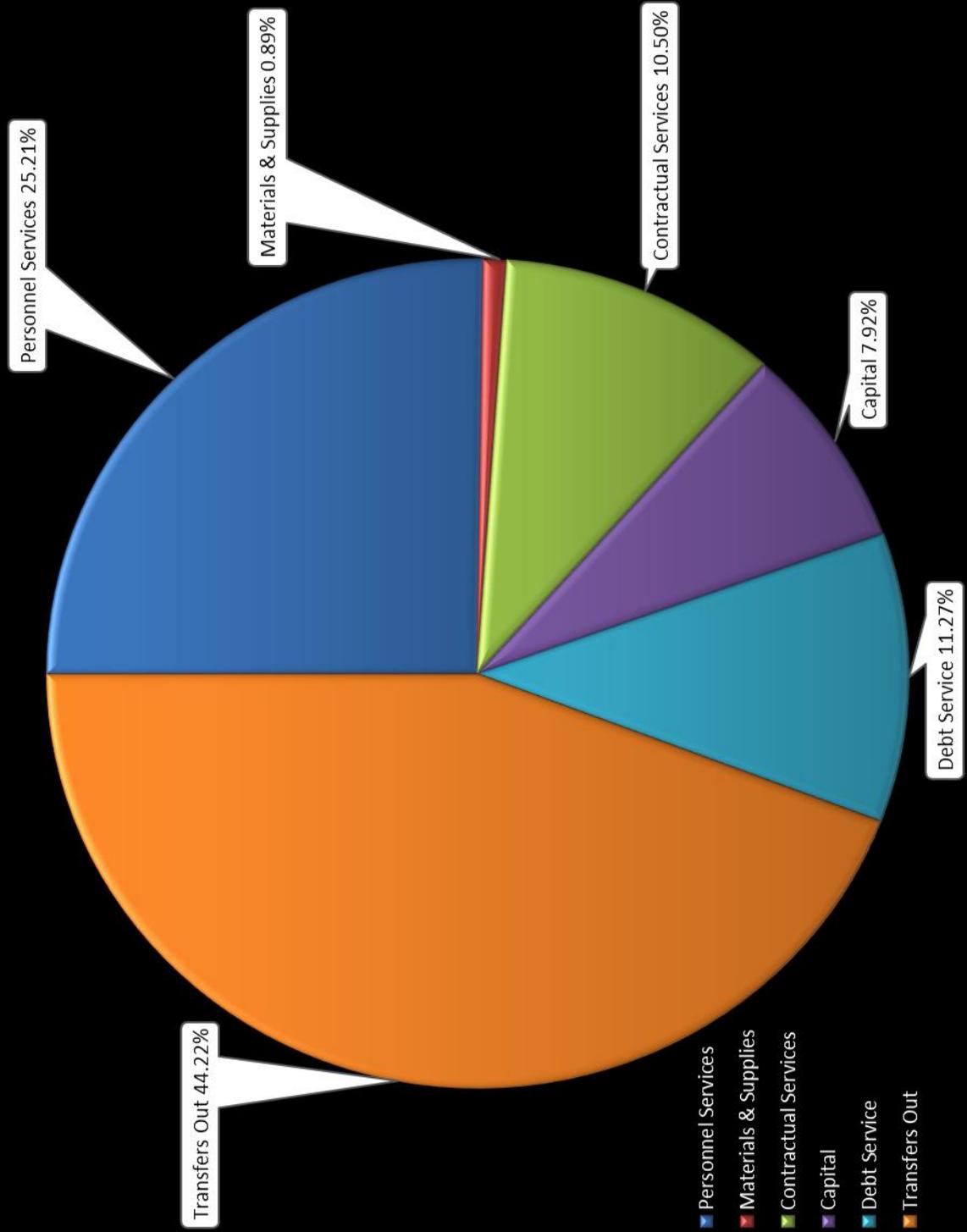


| EXPENDITURE SUMMARY BY DEPARTMENT | Actual | Actual | Actual | Budget | Through 07/31 | Estimated | Adopted | Projected | Projected | 2019-2020 |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| | 2016 | 2017 | 2018 | 2019 | 2019 | 2019 | 2020 | 2021 | 2022 | Budget % Change |
| GENERAL FUND | | | | | | | | | | |
| ADMINISTRATION DEPARTMENT | 727,199 | 677,959 | 794,365 | 950,023 | 472,343 | 908,656 | 989,693 | 1,013,260 | 1,033,014 | 4.18% |
| COMMUNITY SERVICES | 73,784 | 84,911 | 145,482 | 171,575 | 51,836 | 170,375 | 147,350 | 150,164 | 152,914 | -14.12% |
| MUNICIPAL OPERATING EXPENSES | 2,224,519 | 1,903,679 | 2,394,491 | 2,056,212 | 1,018,806 | 1,962,712 | 1,905,335 | 1,870,444 | 1,850,384 | -7.34% |
| FIRE DEPARTMENT | 2,539,608 | 2,556,888 | 2,493,615 | 2,638,690 | 1,426,953 | 2,613,381 | 2,683,380 | 2,766,911 | 2,859,939 | 1.69% |
| JUDICIAL DEPARTMENT | 169,599 | 169,448 | 172,553 | 197,287 | 102,137 | 180,487 | 191,898 | 196,450 | 200,288 | -2.73% |
| LEGISLATIVE DEPARTMENT | 114,372 | 120,530 | 106,471 | 120,800 | 64,716 | 111,730 | 120,500 | 120,670 | 120,843 | -0.25% |
| PLANNING & DEVELOPMENT DEPARTMENT | 437,125 | 541,104 | 447,007 | 515,885 | 198,200 | 481,709 | 546,377 | 547,582 | 556,909 | 5.91% |
| POLICE DEPARTMENT | 3,286,268 | 3,251,450 | 3,288,755 | 3,531,058 | 1,926,747 | 3,591,915 | 3,555,787 | 3,667,460 | 3,761,068 | 0.70% |
| POLICE SEIZURE FUNDS | 63,531 | 33,858 | 56,286 | 61,460 | 42,211 | 96,960 | - | - | - | N/A |
| PUBLIC WORKS - STREETS | 893,118 | 1,303,932 | 1,440,228 | 1,407,736 | 767,661 | 1,331,418 | 1,487,779 | 1,456,220 | 1,531,427 | 5.69% |
| PUBLIC WORKS - SANITATION | 590,017 | 526,411 | 537,983 | 547,692 | 317,141 | 547,870 | 603,967 | 613,371 | 621,413 | 10.27% |
| TOTAL | 11,119,140 | 11,170,171 | 11,877,237 | 12,198,418 | 6,388,751 | 11,997,213 | 12,232,064 | 12,402,532 | 12,688,200 | 0.28% |
| CAPITAL IMPROVEMENTS FUND | 3,158,113 | 2,303,525 | 4,064,806 | 2,337,080 | 605,351 | 2,023,669 | 2,951,474 | 2,977,515 | 2,889,373 | 26.29% |
| ECONOMIC DEVELOPMENT TAX FUND | - | - | - | - | - | 689,860 | 19,715,334 | 17,573,850 | 15,571,000 | - |
| PARKS & REC-STORM WATER & PARK IMPRV | 3,609,879 | 4,464,949 | 10,500,012 | 18,131,551 | 11,379,653 | 18,393,453 | 35,818,418 | 21,615,218 | 17,532,976 | 97.55% |
| PUBLIC WORKS-SEWER IMPROVEMENTS | 217,728 | 253,287 | 295,436 | 215,400 | 78,059 | 126,012 | 149,700 | 149,700 | 149,700 | -30.50% |
| TOTAL EXPENDITURES | 18,104,860 | 18,191,932 | 26,737,491 | 32,882,449 | 18,451,813 | 33,230,207 | 70,866,990 | 54,718,815 | 48,831,249 | 115.52% |

2020 EXPENDITURES BY DEPARTMENT-ALL FUNDS

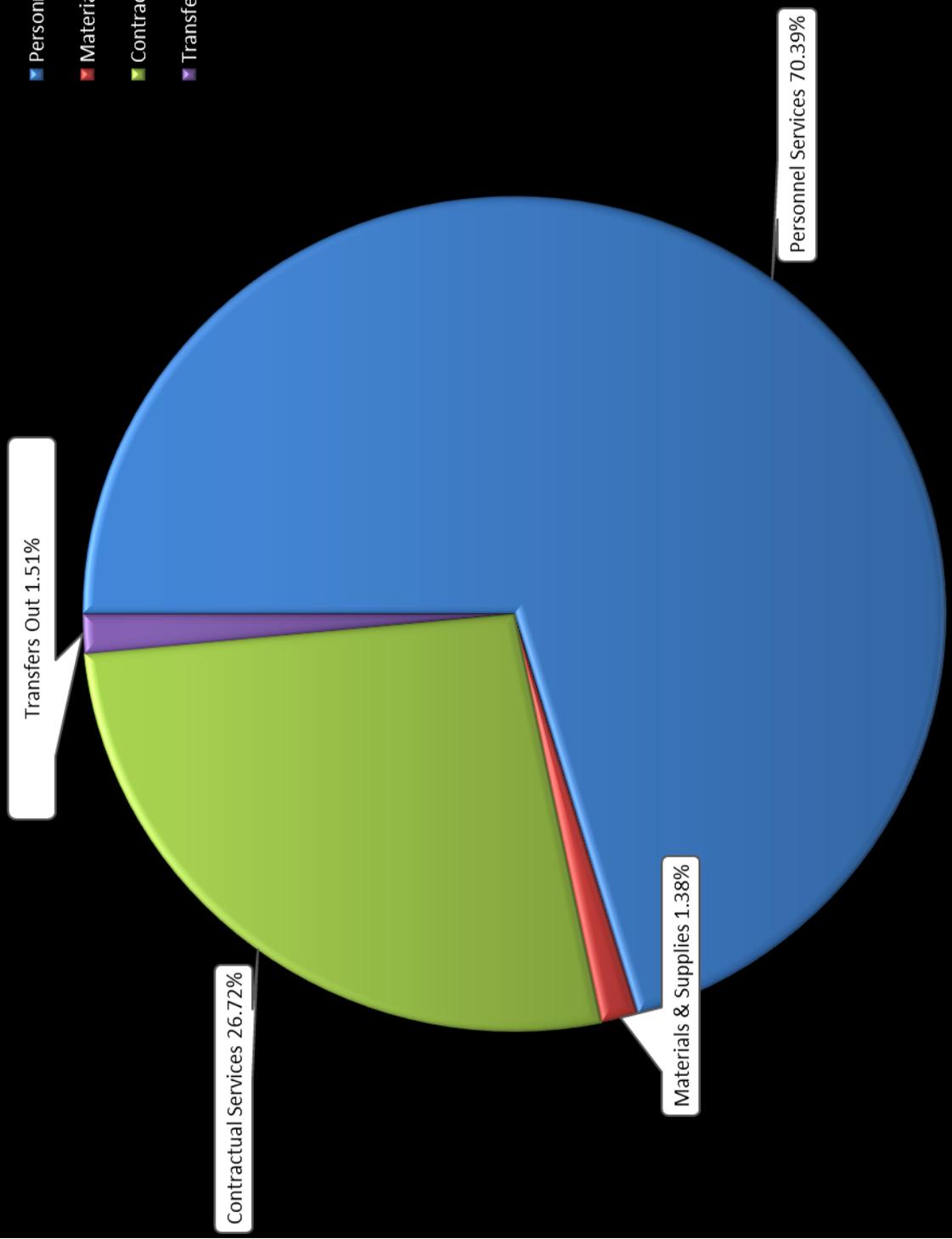


2020 EXPENDITURES BY TYPE-ALL FUNDS



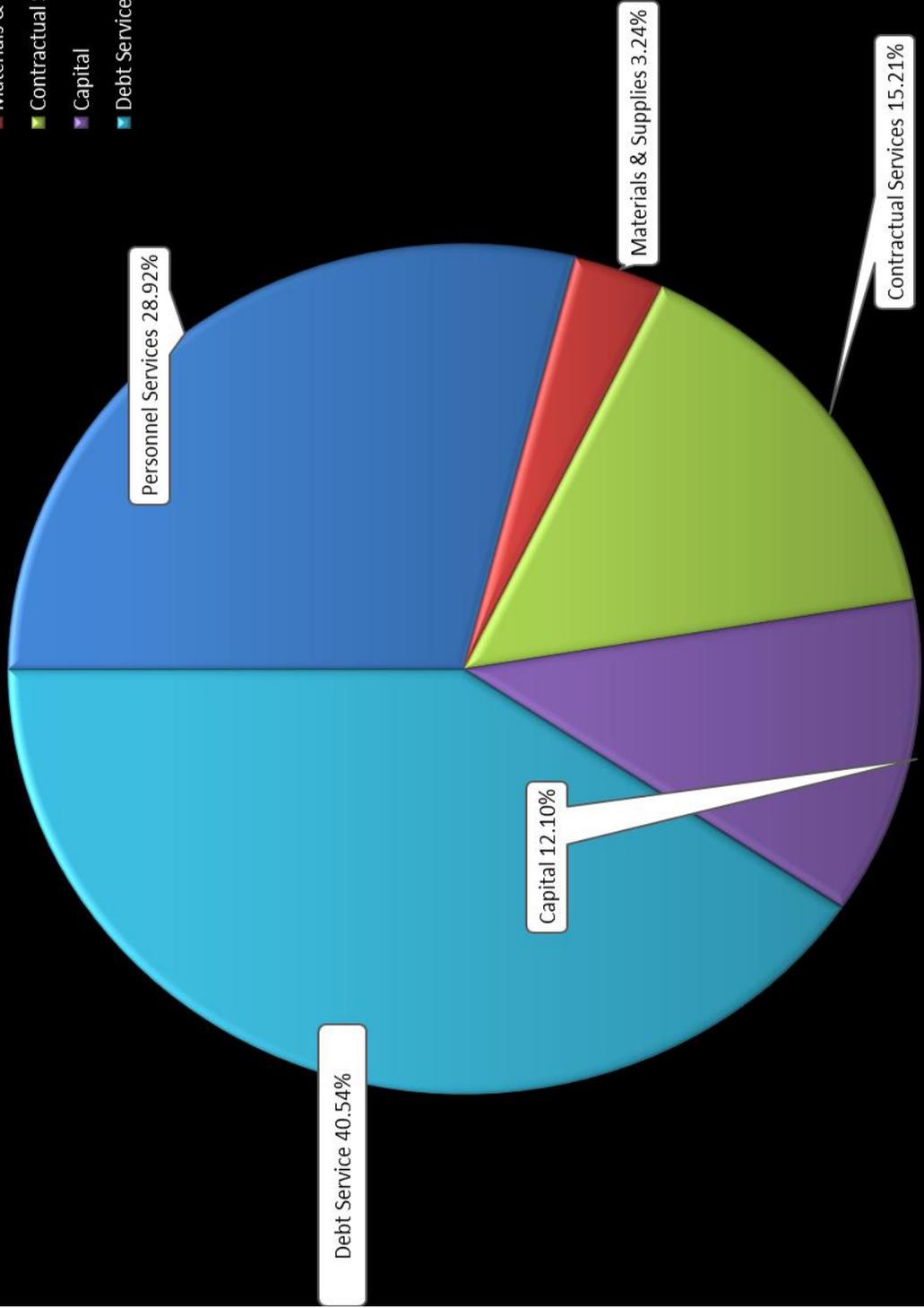
2020 EXPENDITURES BY TYPE-GENERAL FUND

- Personnel Services
- Materials & Supplies
- Contractual Services
- Transfers Out



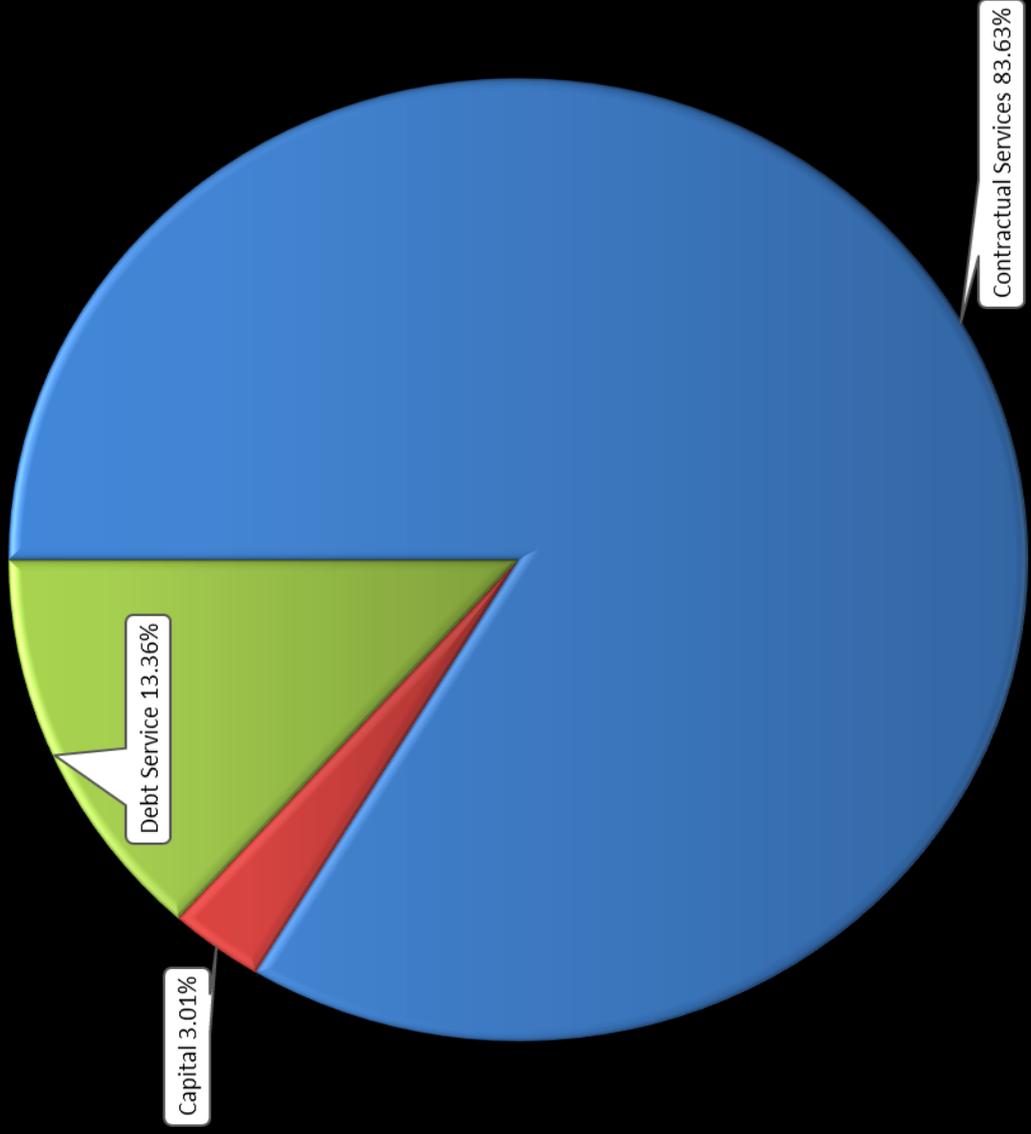
2020 EXPENDITURES BY TYPE-STORMWATER & PARKS FUND

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



2020 EXPENDITURES BY TYPE-SEWER IMPROVEMENTS FUND

- Contractual Services
- Capital
- Debt Service



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Revenue Narrative

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

2020 Budget by Fund

| Fund | 2020 Revenue |
|------------------------------------|---------------------|
| General | \$12,352,349 |
| Capital Improvements | \$2,980,548 |
| Economic Development | \$3,800,000 |
| Storm Water and Parks Improvements | \$22,482,895 |
| Sewer Improvements | \$148,000 |
| Total | \$41,763,792 |

The General Fund

Introduction

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

2020 Projected Revenue

The city government projects a decrease of 0.37% from FY2019 to FY2020. Overall, as of December 31, 2020, the city anticipates the level of reserves in the General Fund to be at 45.26% 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.

2020 Projected Revenue Sources

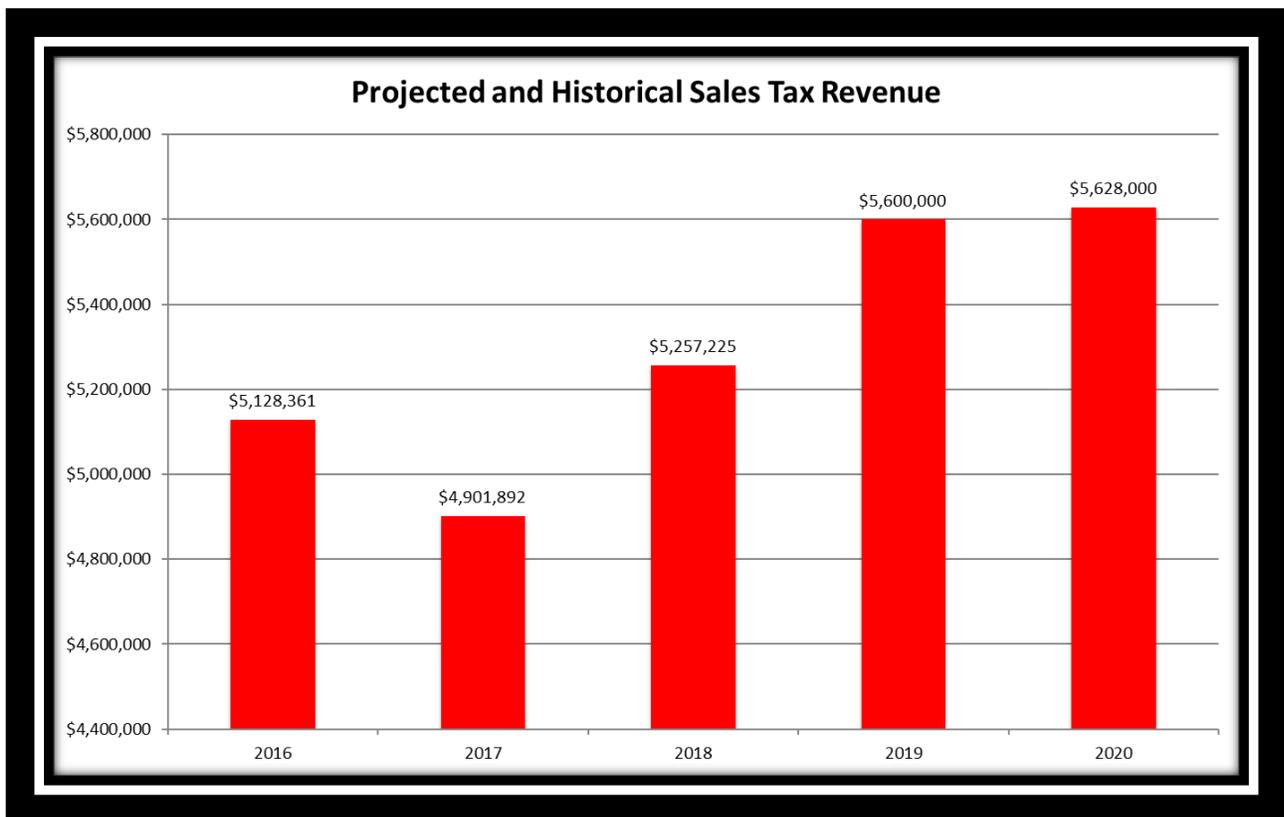
| Source | 2020 Revenue |
|----------------------------------|---------------------|
| General Sales Tax | \$5,628,000 |
| Licenses | \$1,564,500 |
| Municipal Fire Sales Tax | \$1,507,500 |
| Utility Contracts | \$1,378,000 |
| Public Safety Sales Tax (Prop P) | \$447,225 |
| Ad Valorem Tax | \$316,356 |
| Motor Fuel Tax | \$320,000 |
| Road and Bridge Tax | \$280,000 |
| Minor Sources | \$309,168 |
| Ambulance Fees | \$215,000 |
| Fines | \$153,000 |
| Permits | \$233,600 |
| Total | \$12,352,349 |

The General Fund

2020 Sales Tax: \$5,628,000

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.

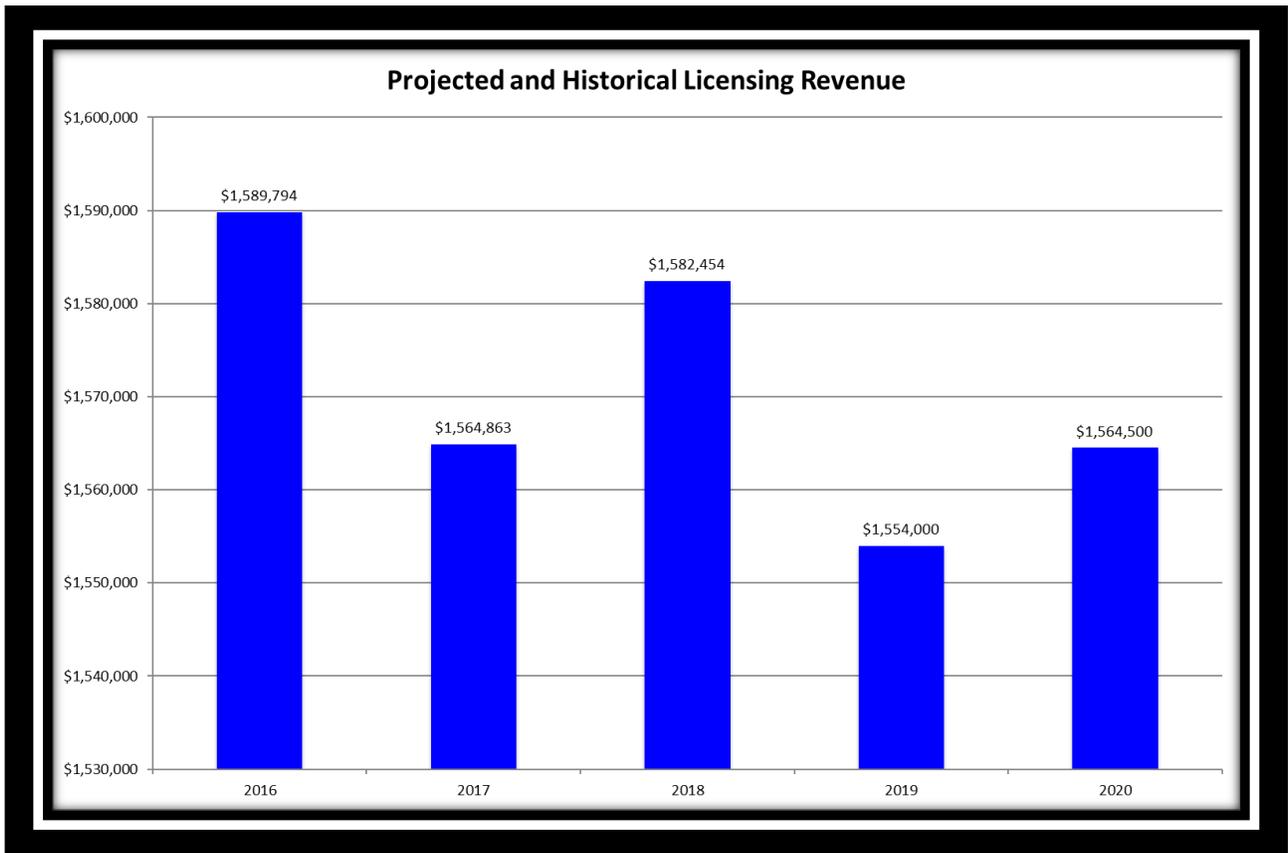


The General Fund

2020 Licenses: \$1,564,500

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.

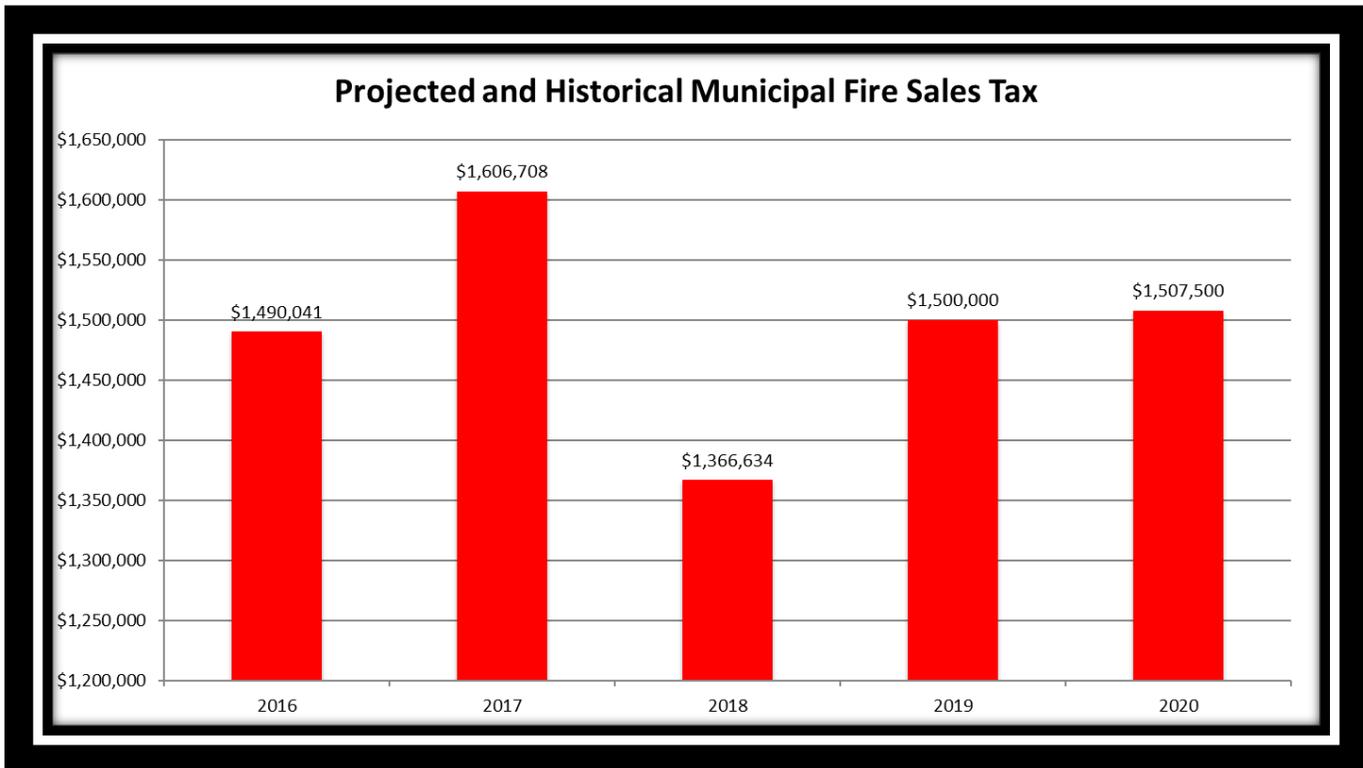


The General Fund

2020 Municipal Fire Sales Tax: \$1,507,500

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.

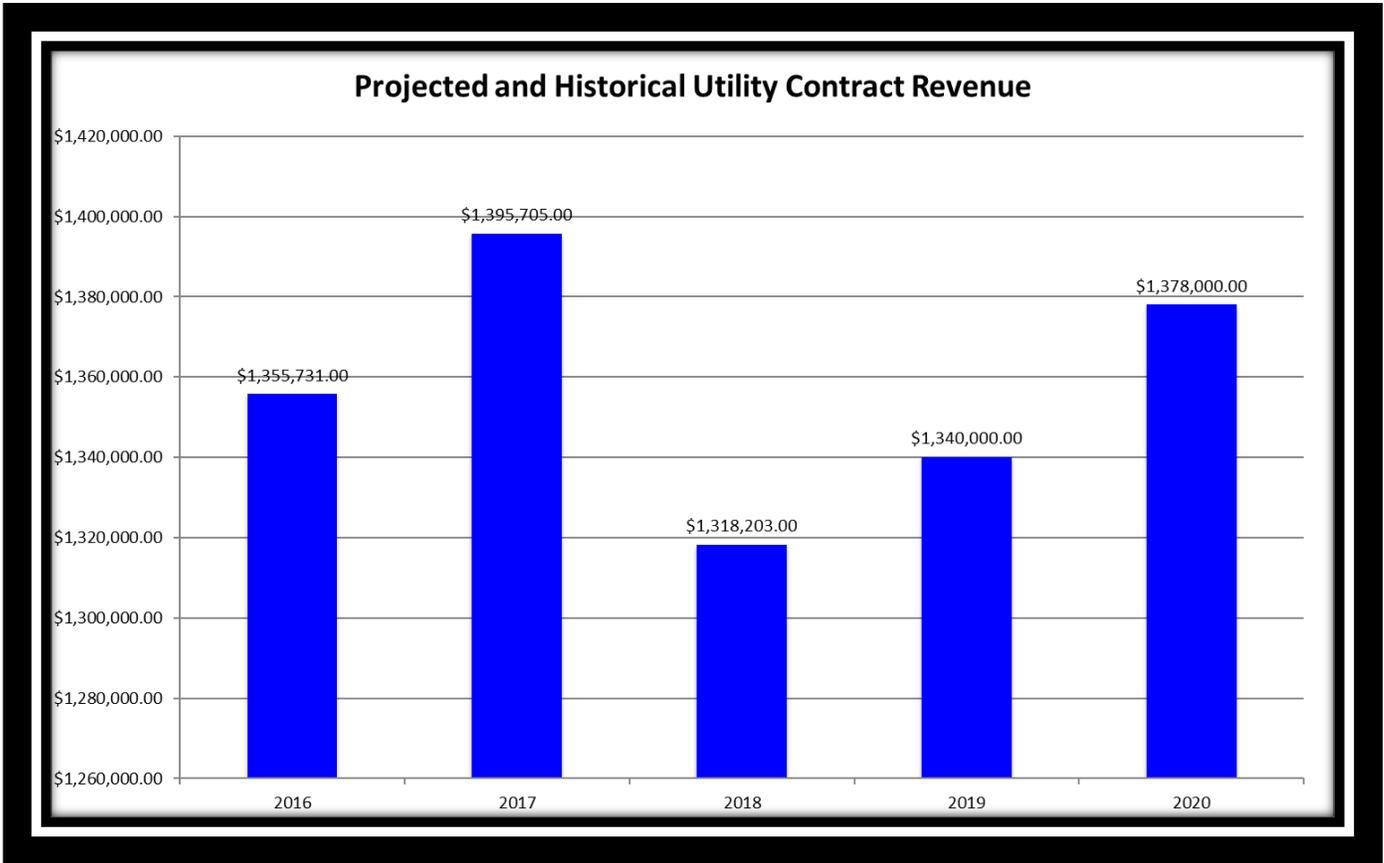


The General Fund

2020 Utility Provider Contracts: \$1,378,000

Explanation:

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

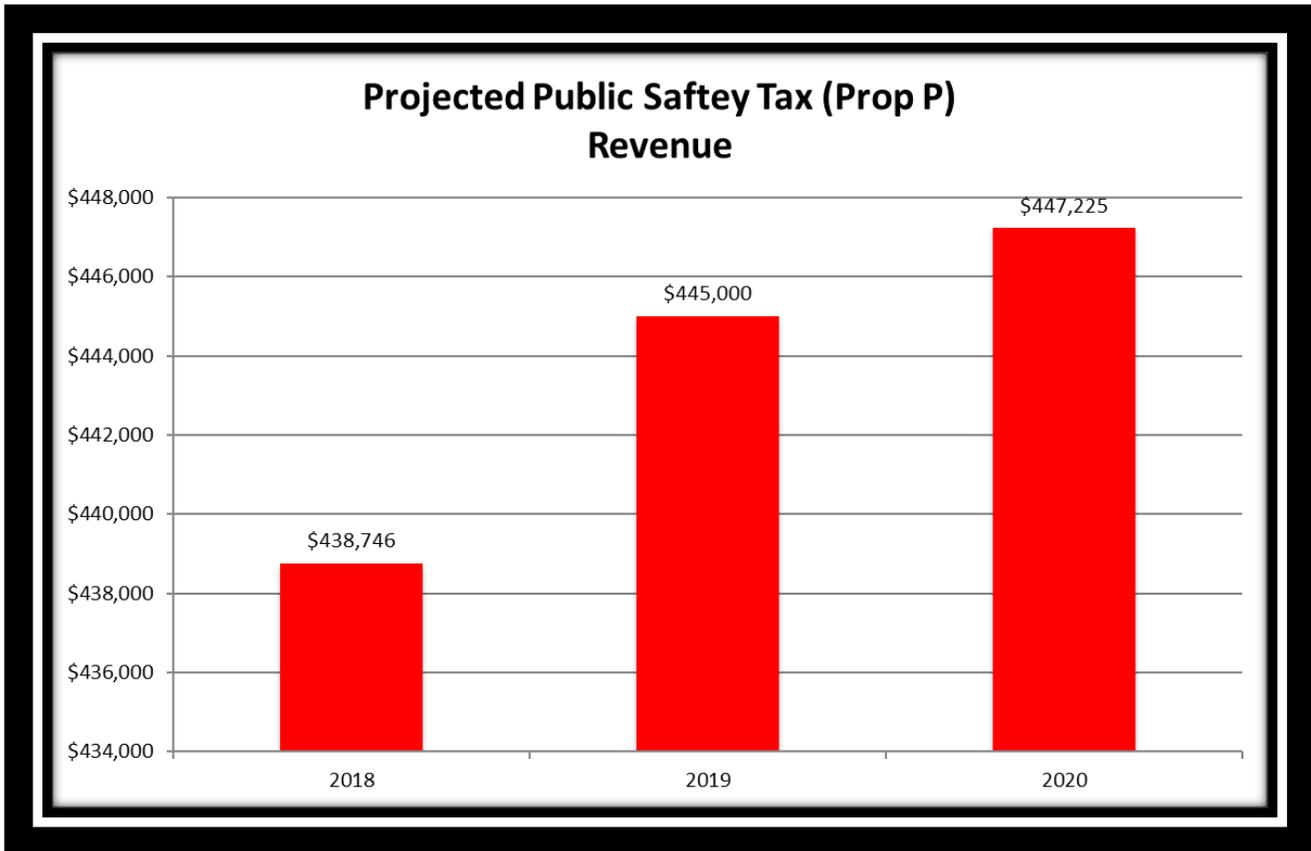


The General Fund

2020 Public Safety Tax (Prop P): \$447,225

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.

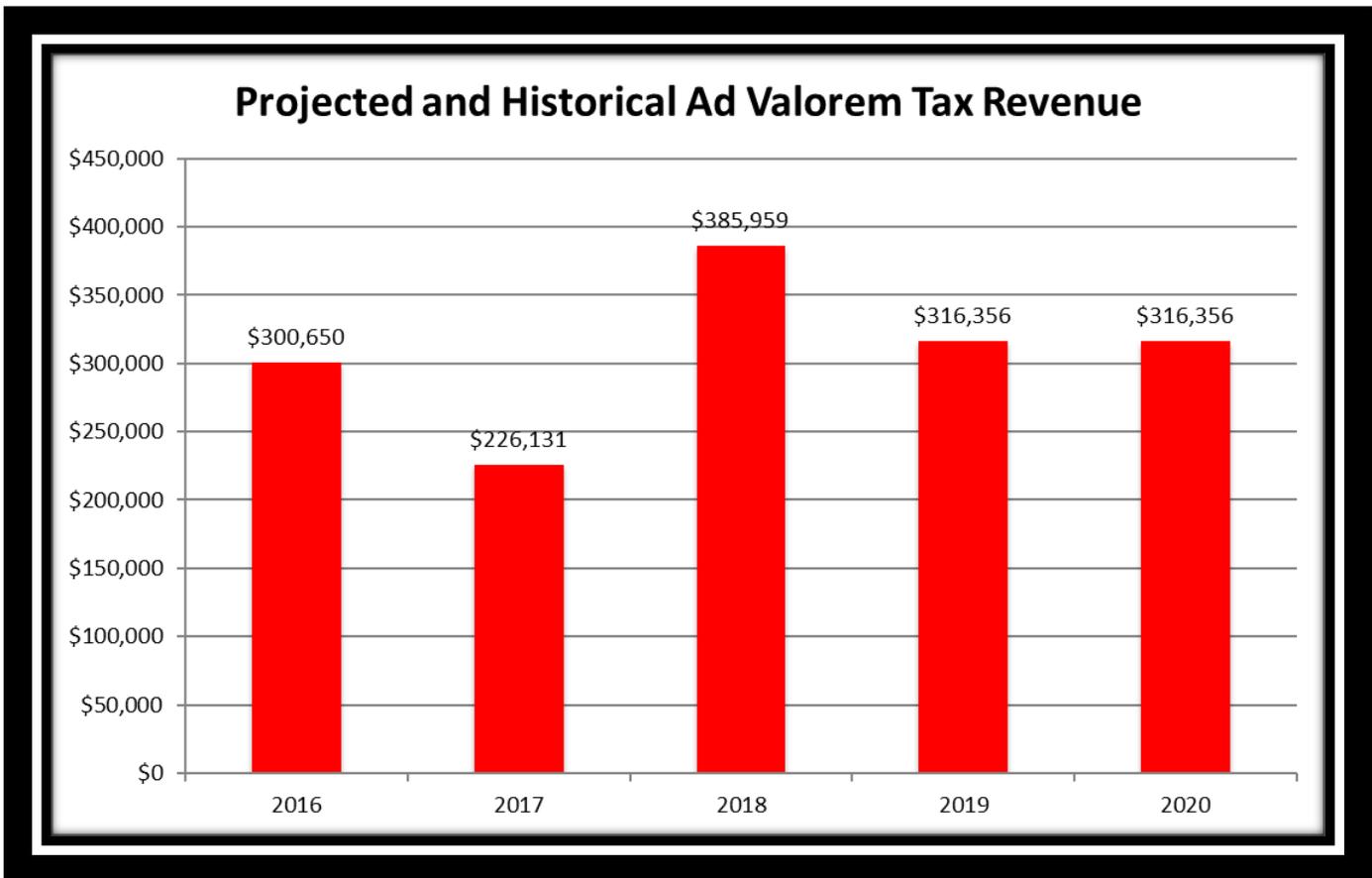


The General Fund

2020 Ad Valorem Tax: \$316,356

Explanation:

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

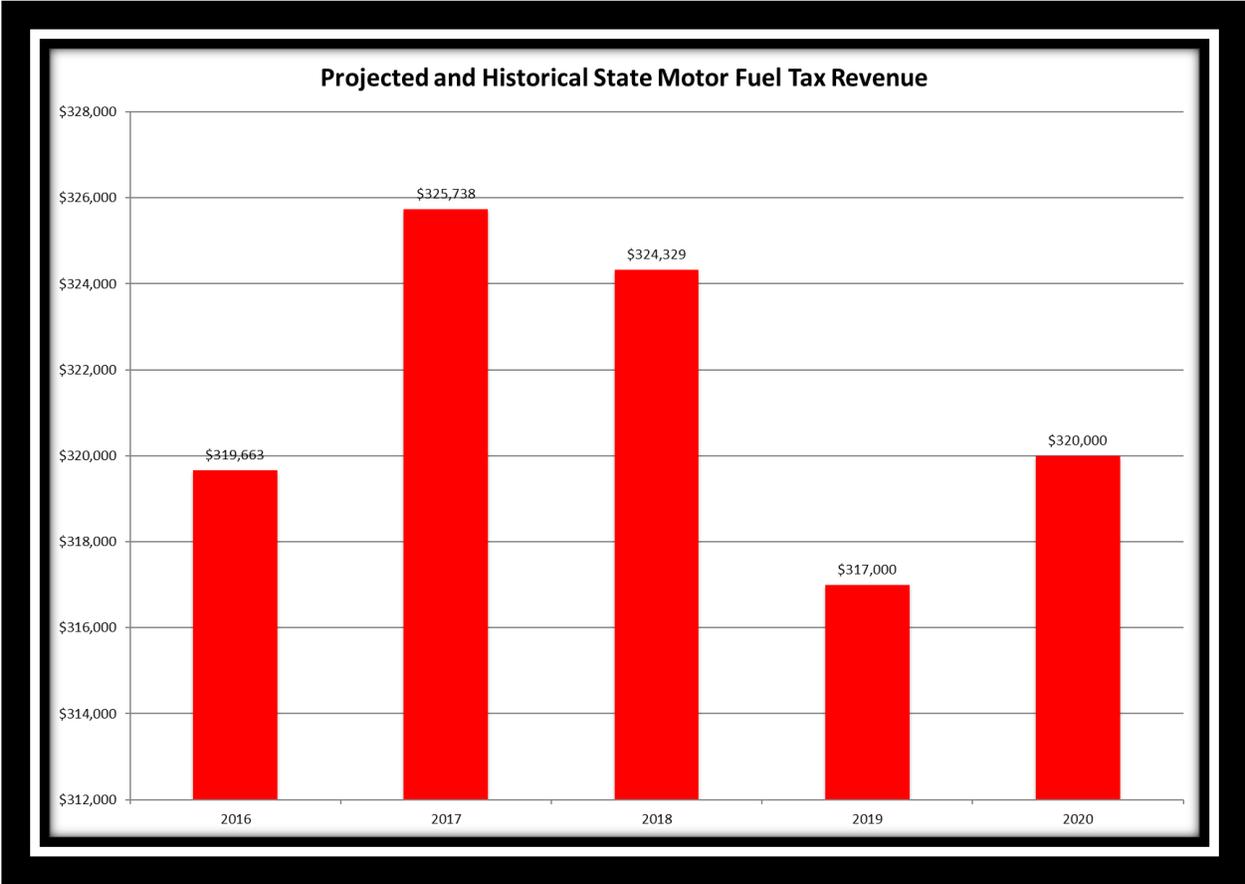


The General Fund

2020 State Motor Fuel Tax: \$320,000

Explanation:

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

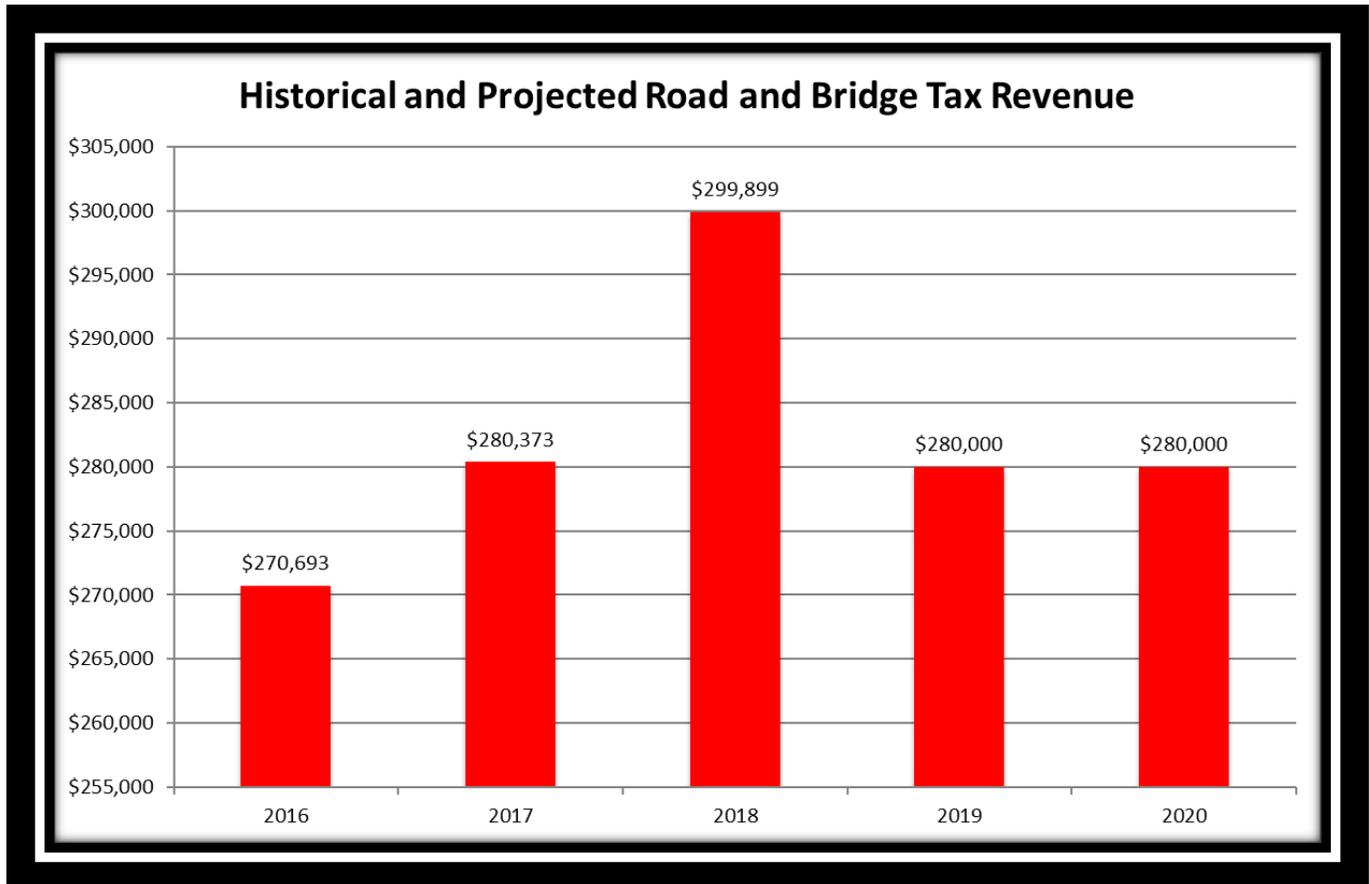


The General Fund

2020 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.

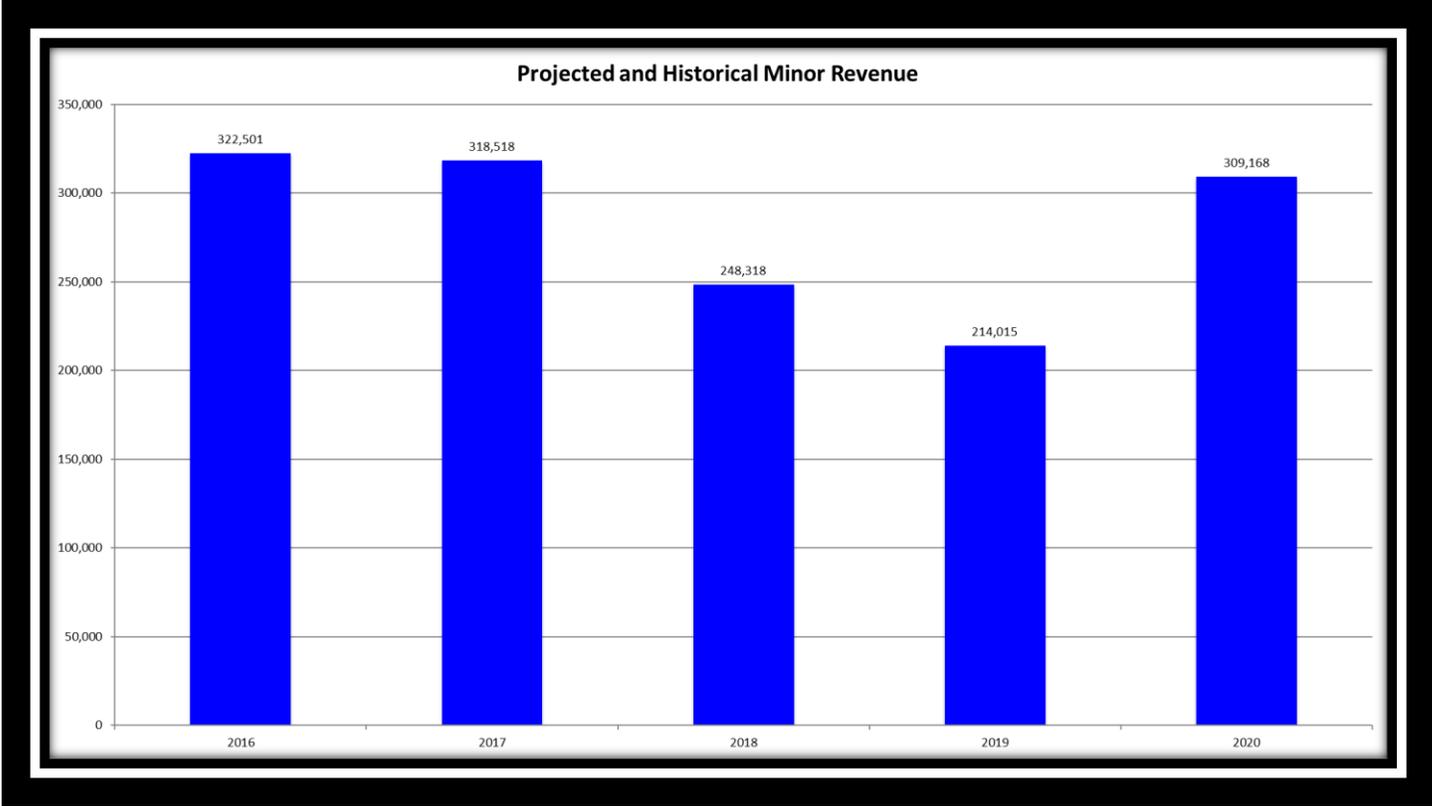


The General Fund

2020 Minor Sources of Revenue: \$309,168

Explanation:

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

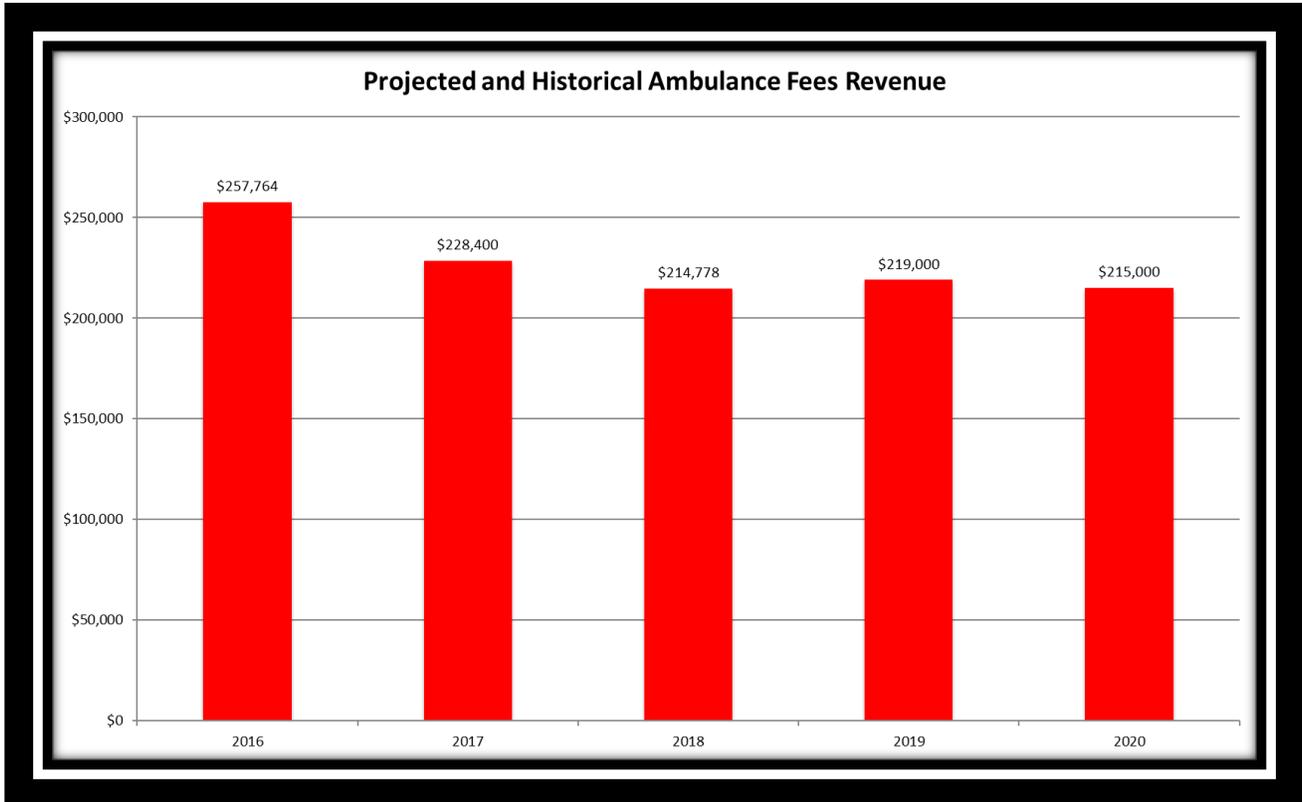


The General Fund

2020 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.

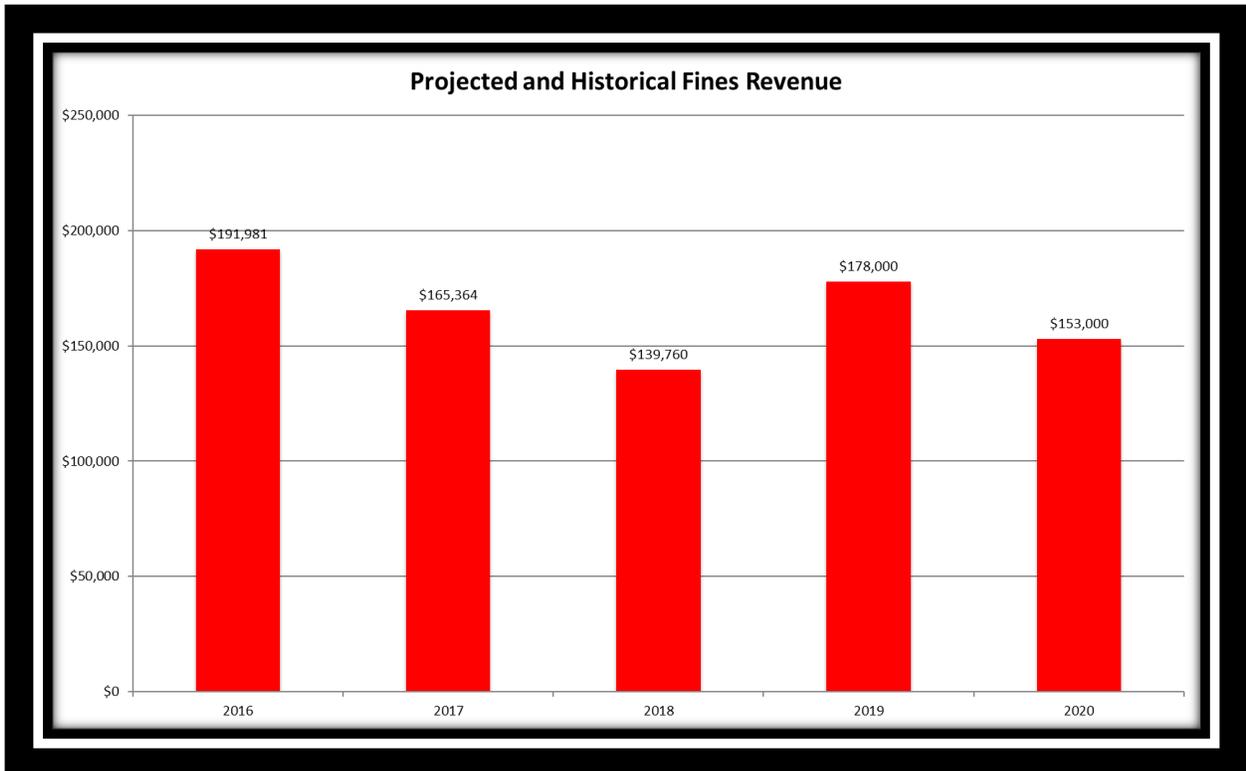


The General Fund

2020 Fines: \$153,000

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.

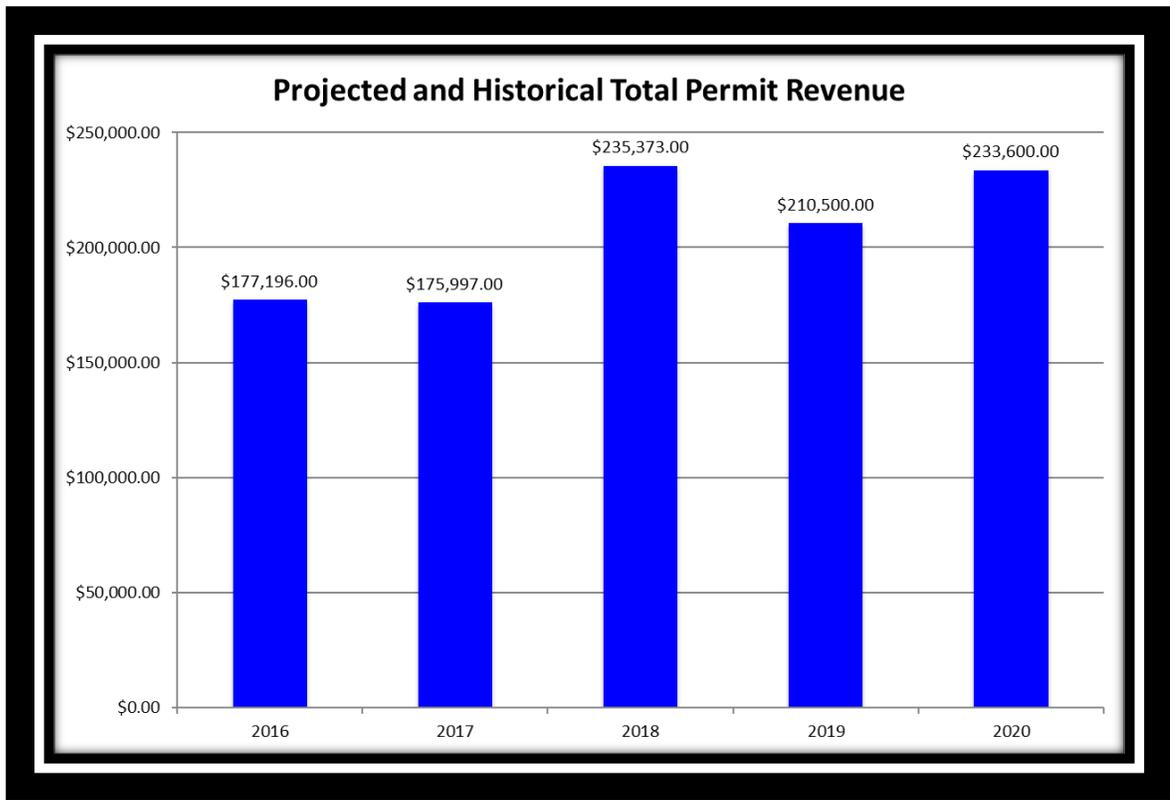


The General Fund

2020 Permit Fees: \$233,600

Explanation:

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



The Capital Improvements Fund

Introduction:

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

2020 Projected Revenue:

The Capital Improvements 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 2019.

| Source | 2020 Revenue |
|-----------------------|--------------------|
| Sales Tax | \$2,700,013 |
| Rosalie Ave. STP | \$80,800 |
| Sale of City Property | \$5,000 |
| Interest Income | \$10,100 |
| Transfer In- Prop P | \$184,635 |
| Total: | \$2,980,548 |

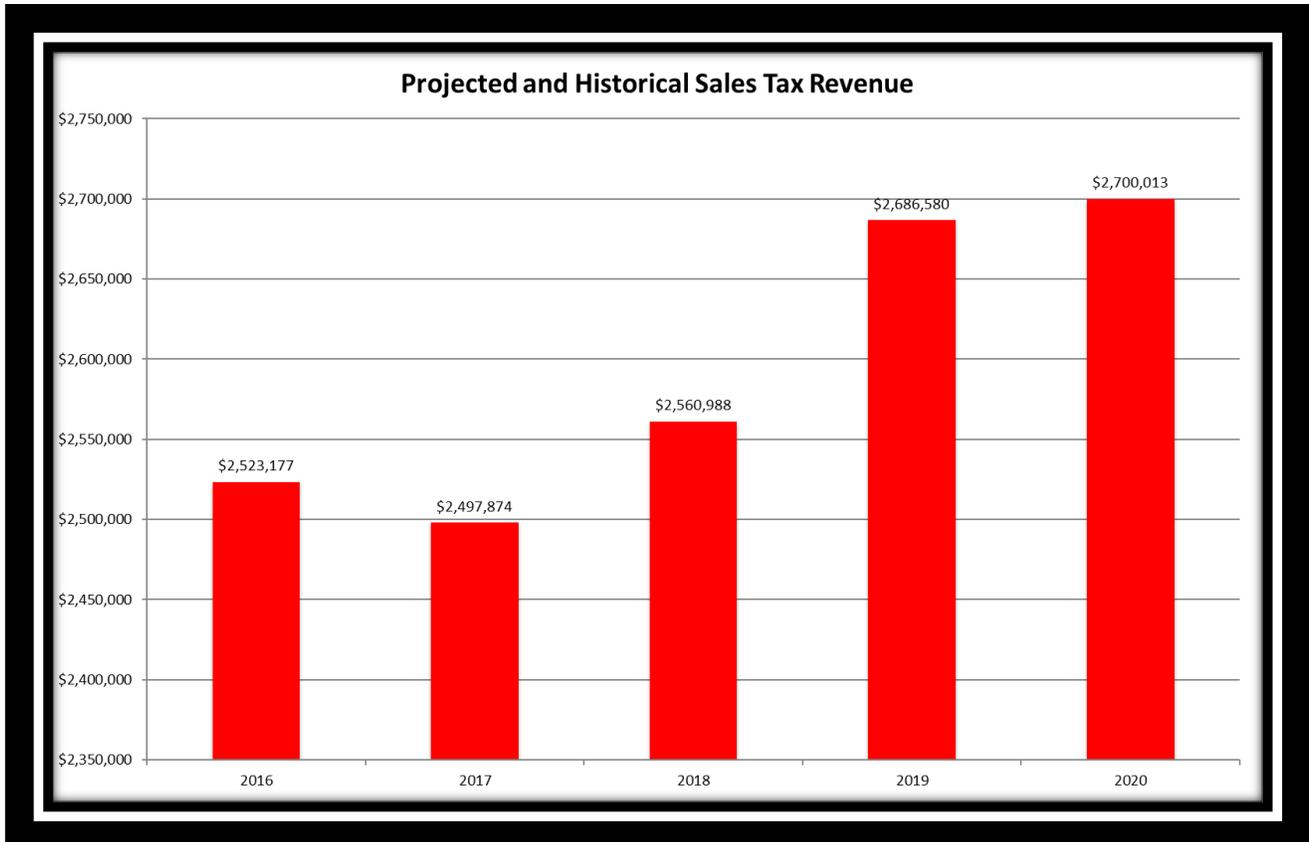
The Capital Improvements Fund

2020 Sales Tax: \$2,700,013

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.

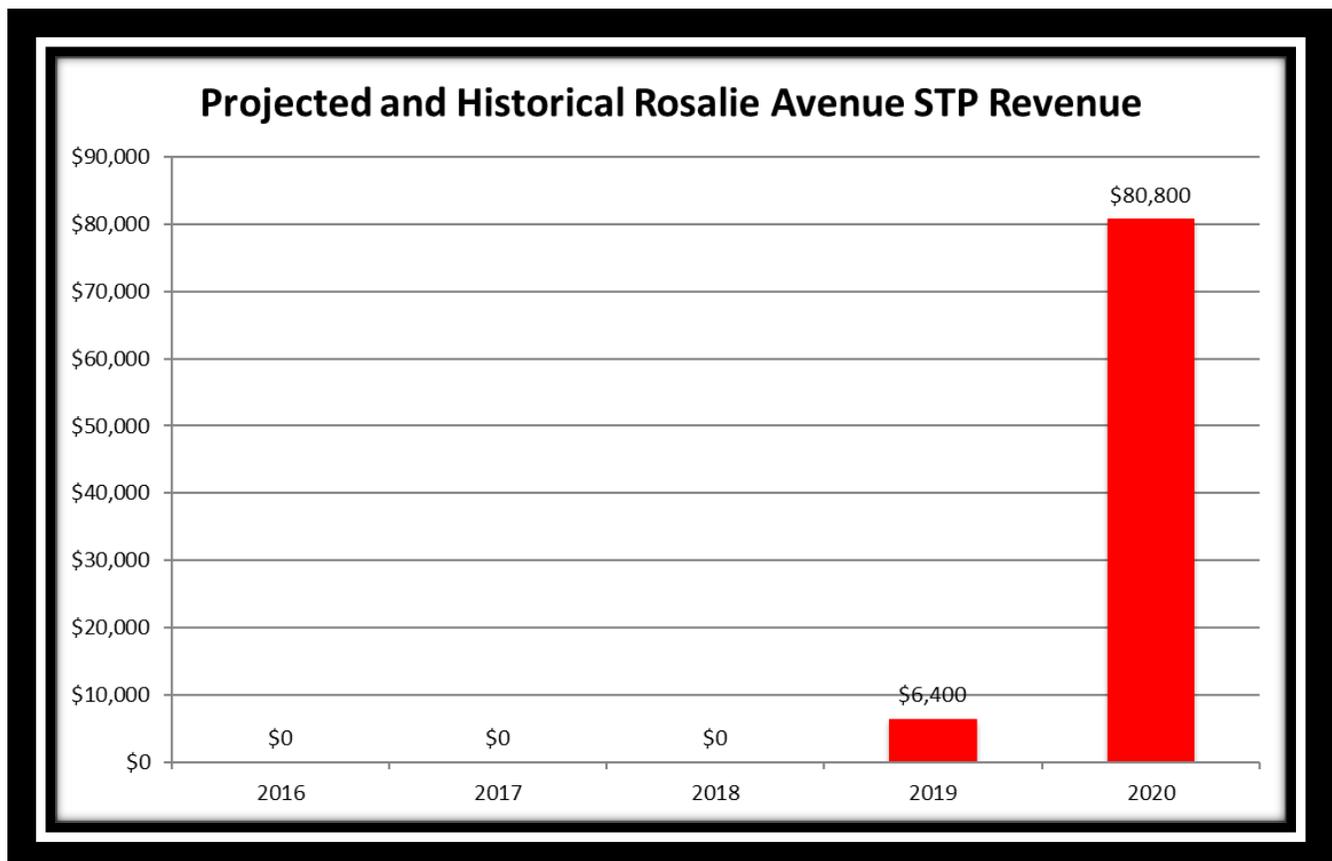
Brentwood falls into the first category (a so-called "A" city), which allows the city government to gain the maximum legal amount of revenue from its commercial areas.



The Capital Improvements Fund 2020 Rosalie Avenue STP (MoDOT Surface Transportation Program): \$80,800

Explanation:

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

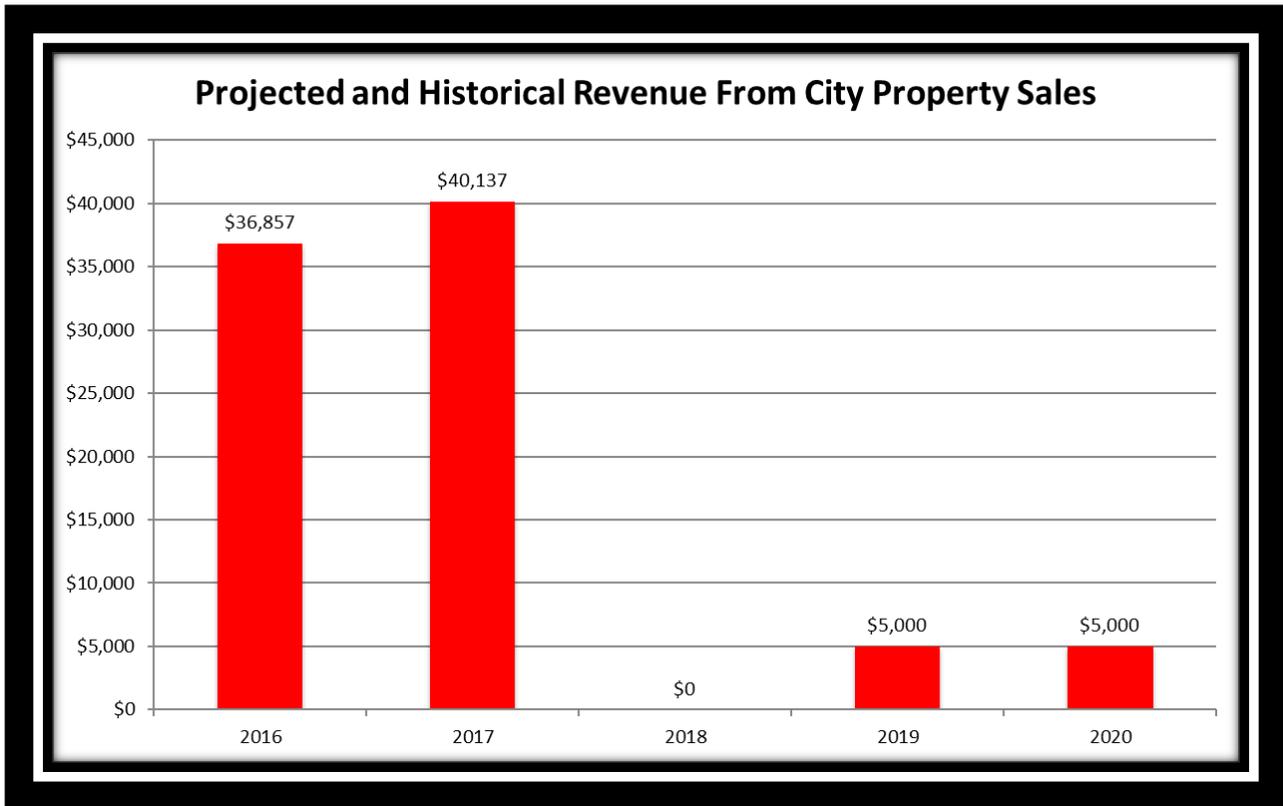


The Capital Improvements Fund

2020 Sale of City Property: \$5,000

Explanation:

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

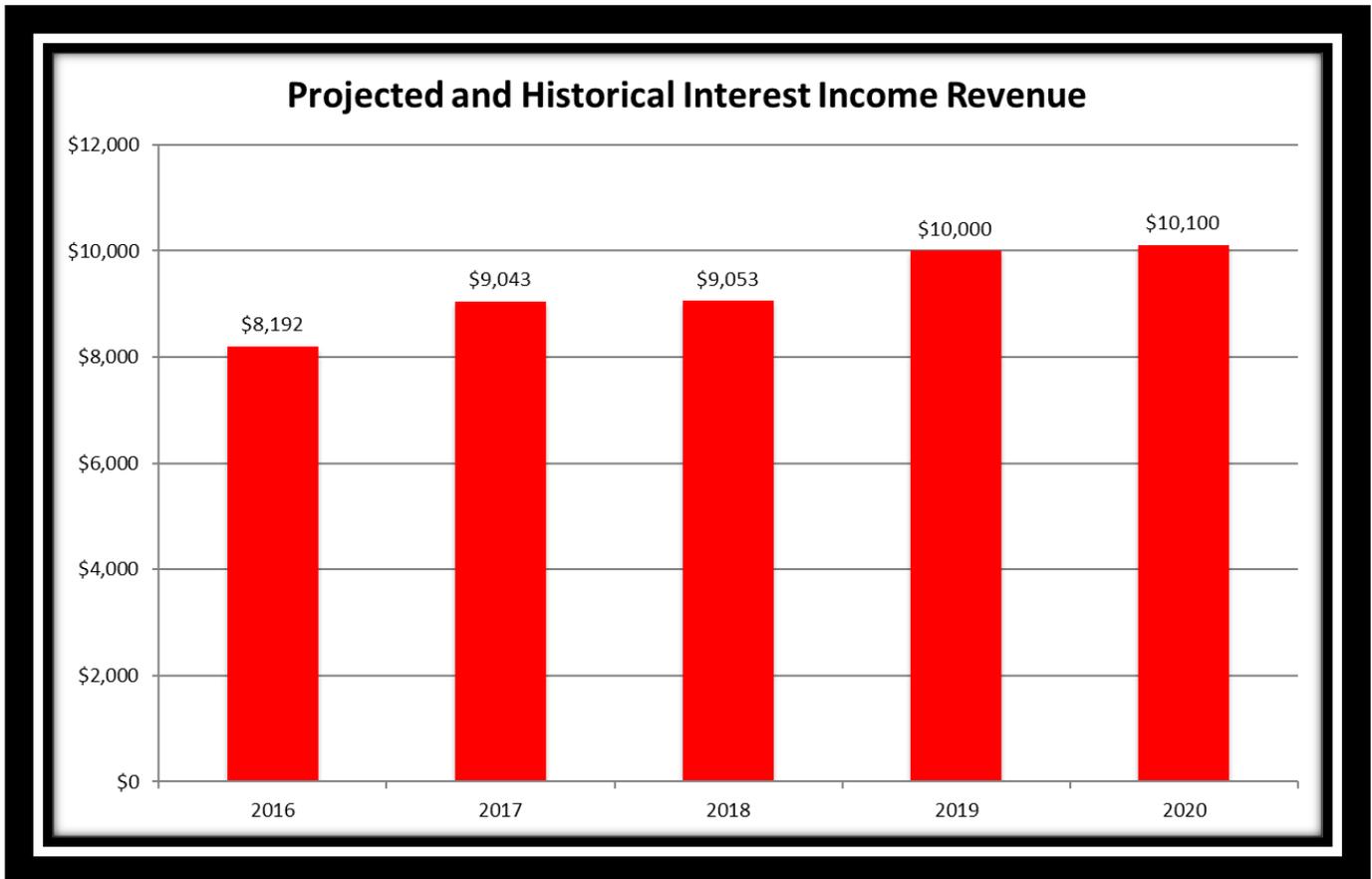


The Capital Improvements Fund

2020 Interest Income: \$10,100

Explanation:

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

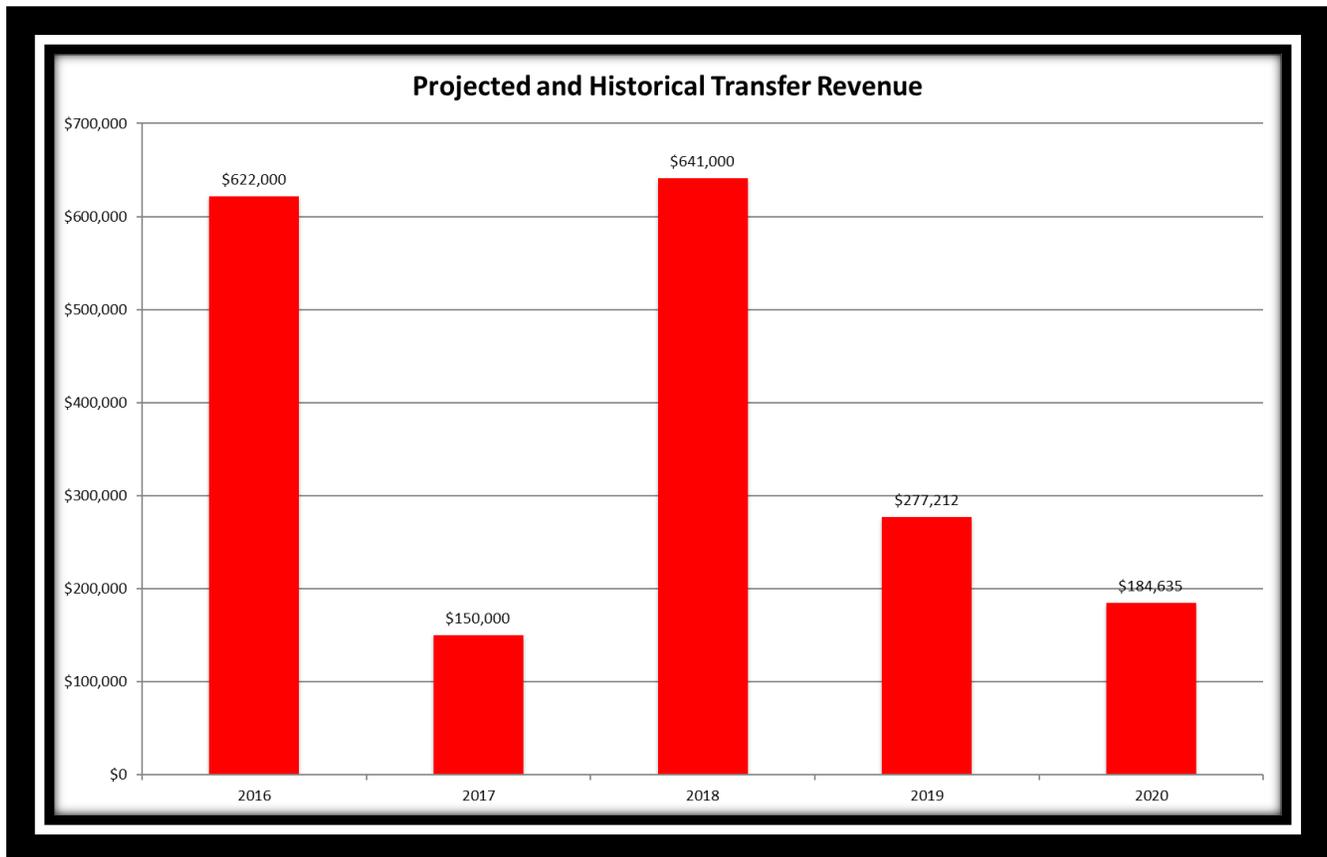


The Capital Improvements Fund

2020 Transfers In: \$184,635

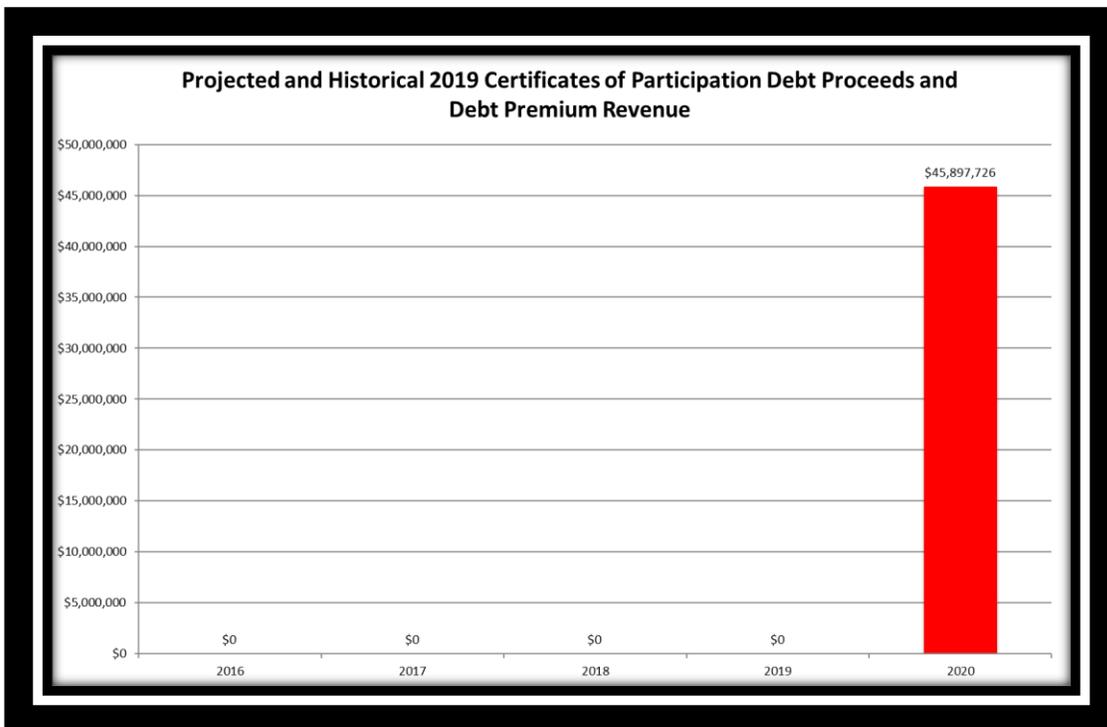
Explanation:

The City of Brentwood transfers revenue between funds based upon financial need. The City has the legal right to do so as long as it does not misuse revenue earmarked for a certain purpose. In 2019, the monies transferred into the Capital Improvement Fund come from the General Fund. For FY 2020, the entire transfer amount is strictly for the Fire and Police capital items that are earmarked as Prop P money that is recorded in the General Fund. A portion of these monies stay in the General Fund to pay the salaries and benefits of two employees.



Economic Development Fund Debt Proceeds/Debt Premium 2019 Series Certificates of Participation \$45,897,726 Explanation:

The Economic Development Fund is recorded in fund 41 which is a new fund in FY 20. The City of Brentwood Board of Aldermen voted to approve the issuance of the Series 2019 Certificates of Participation. The proceeds from these COPS will help fund the Brentwood Bound Plan that consists of (a) Deer Creek flood mitigation, (b) Manchester Road improvements, and (c) a connector to the Great Rivers Greenway's Deer Creek Greenway. The Economic Development Fund was created to account specifically for the sales tax revenues, debt proceeds, debt service payments, and transfers to the Stormwater & Parks/Recreation Fund where the Brentwood Bound Plan is budgeted.

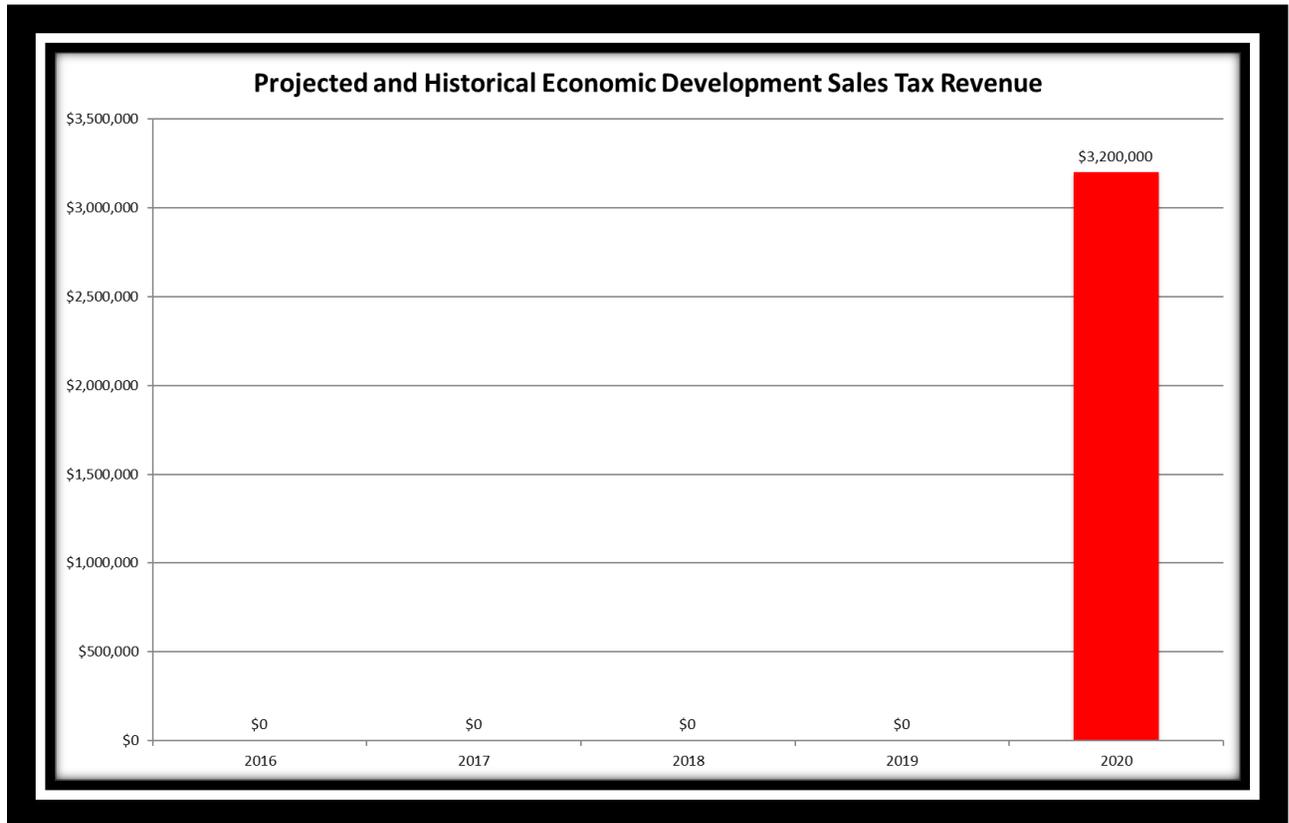


Economic Development Sales Tax

\$3,200,000

Explanation:

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



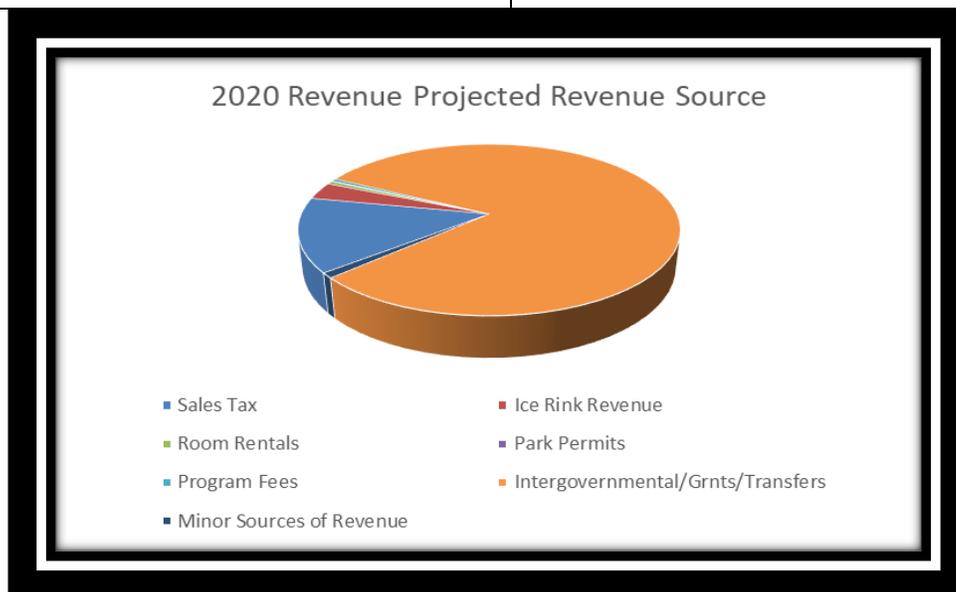
Storm Water & Parks Improvements Fund Introduction

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

2020 Projected Revenue

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

| Source | 2020 Revenue |
|---|---------------------|
| Sales Tax | \$3,123,561 |
| Ice Rink Revenue | \$724,065 |
| Room Rentals | \$123,420 |
| Park Permits | \$39,115 |
| Program Fees | \$104,084 |
| Intergovernmental Receipts and Transfers In | \$18,000,000 |
| Minor Sources of Revenue | \$368,650 |
| Total: | \$22,482,895 |

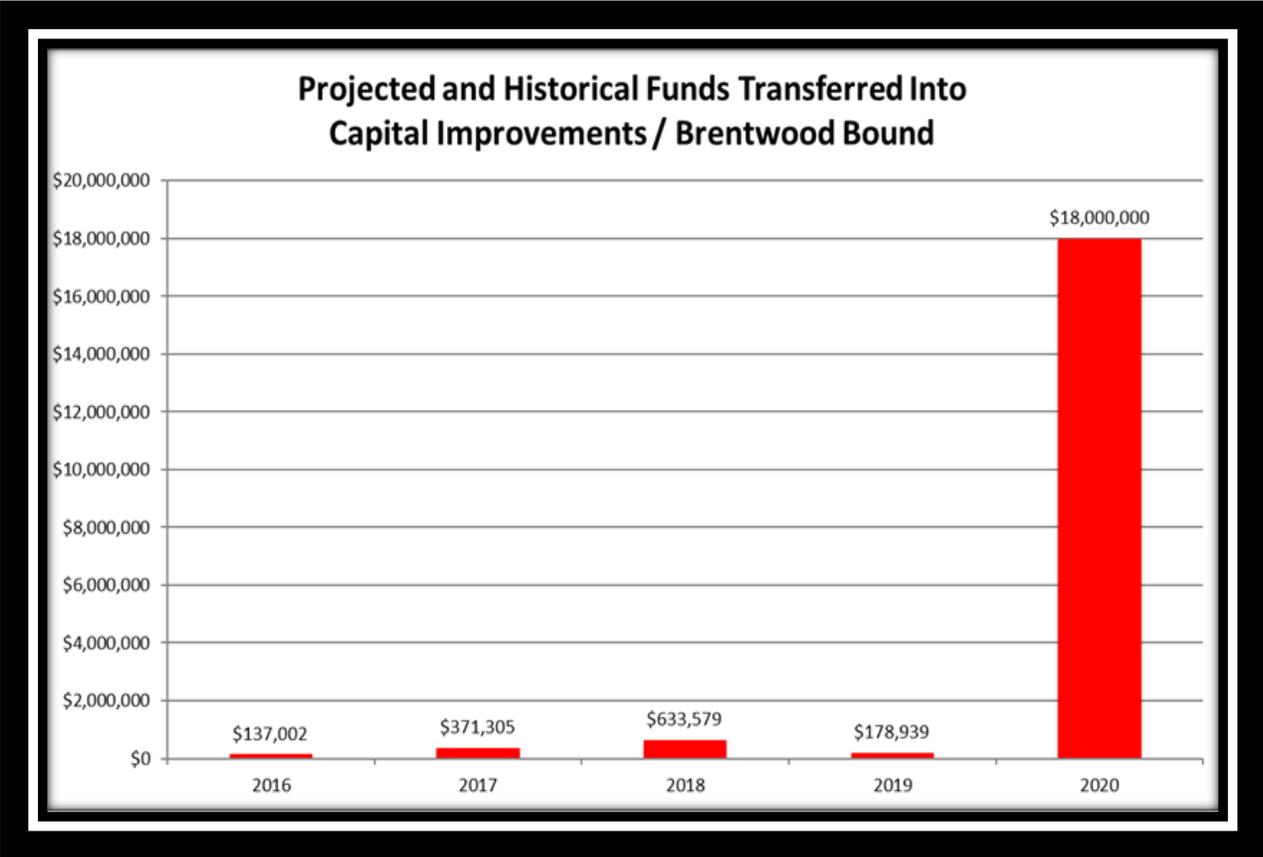


Storm Water & Parks Improvements Fund

2020 Intergovernmental Receipts and Transfers In: \$18,000,000

Explanation:

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

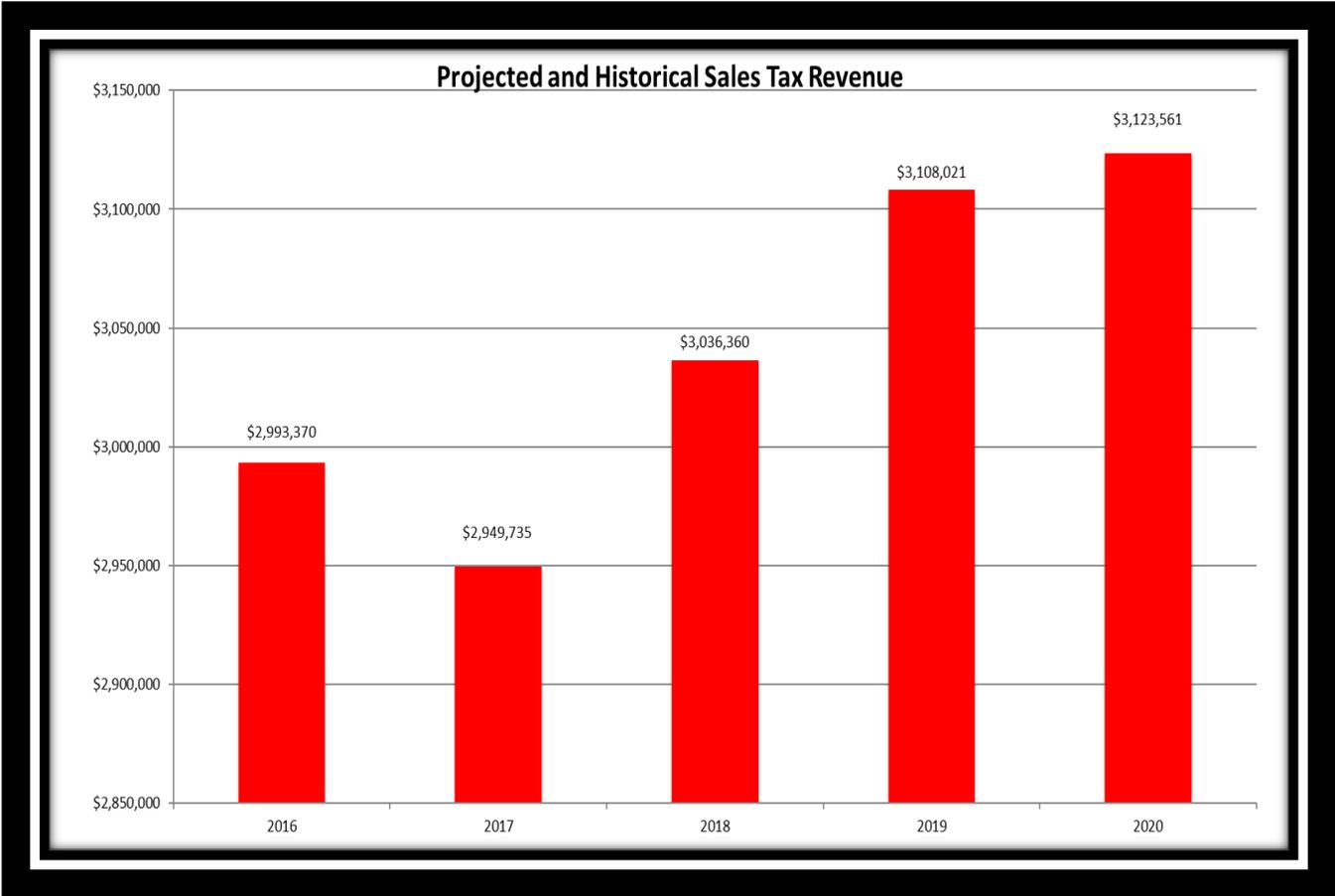


Storm Water & Parks Improvements Fund

2020 Sales Tax: \$3,123,561

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.

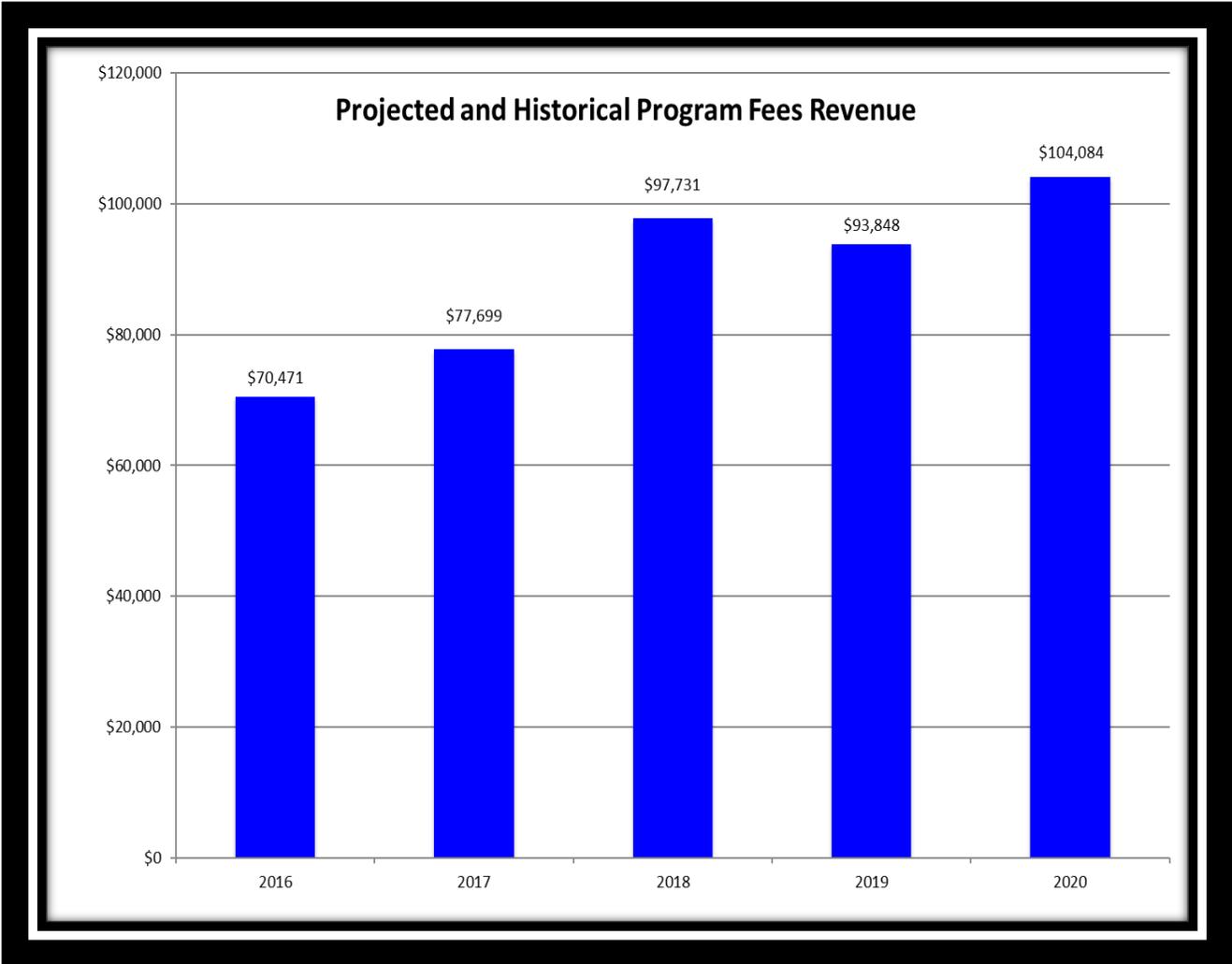


Storm Water & Parks Improvements Fund

2020 Program Fees: \$104,084

Explanation:

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

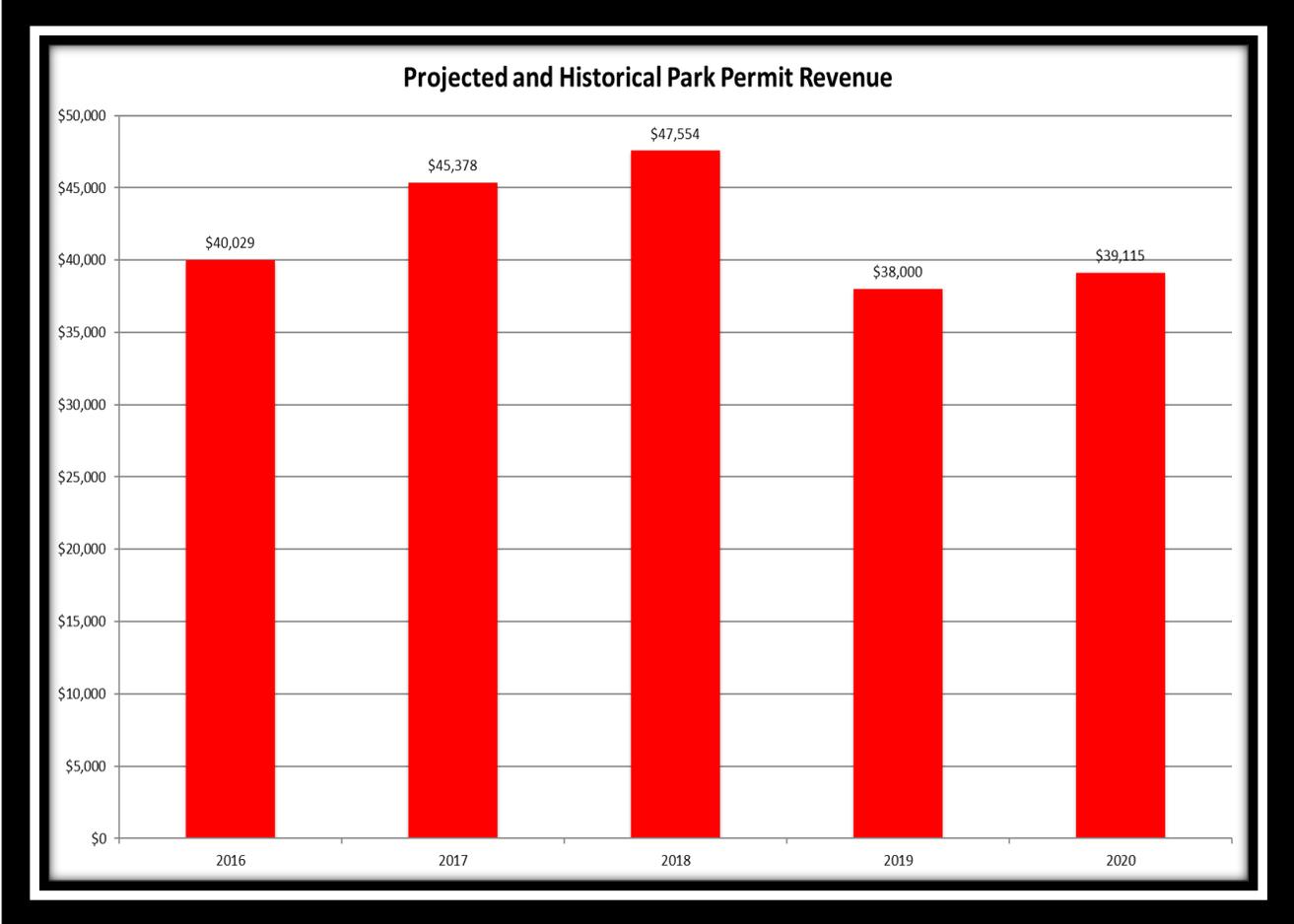


Storm Water & Parks Improvements Fund

2020 Park Permits: \$39,115

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.



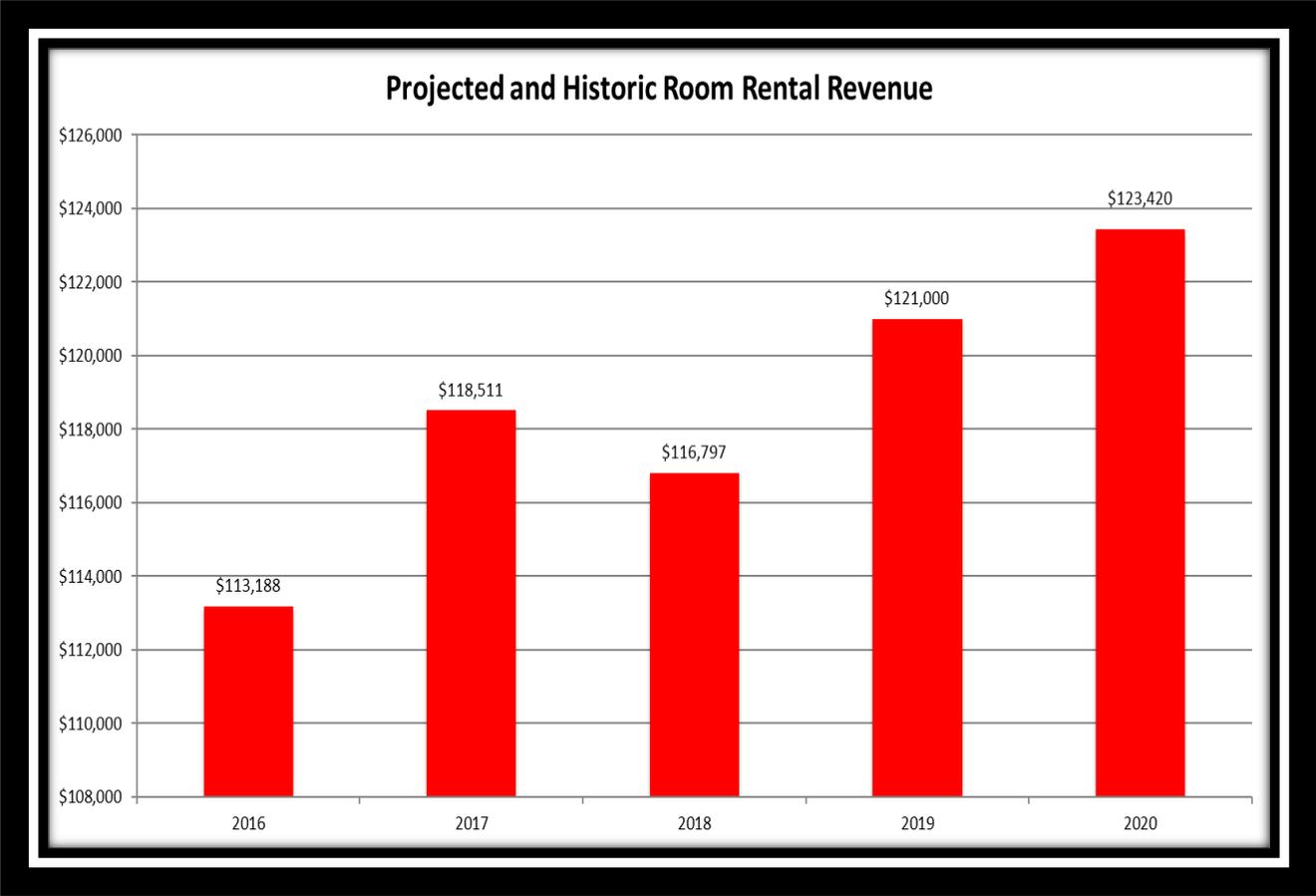
Storm Water & Parks Improvements Fund

2020 Room Rentals: \$123,420

Explanation:

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

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

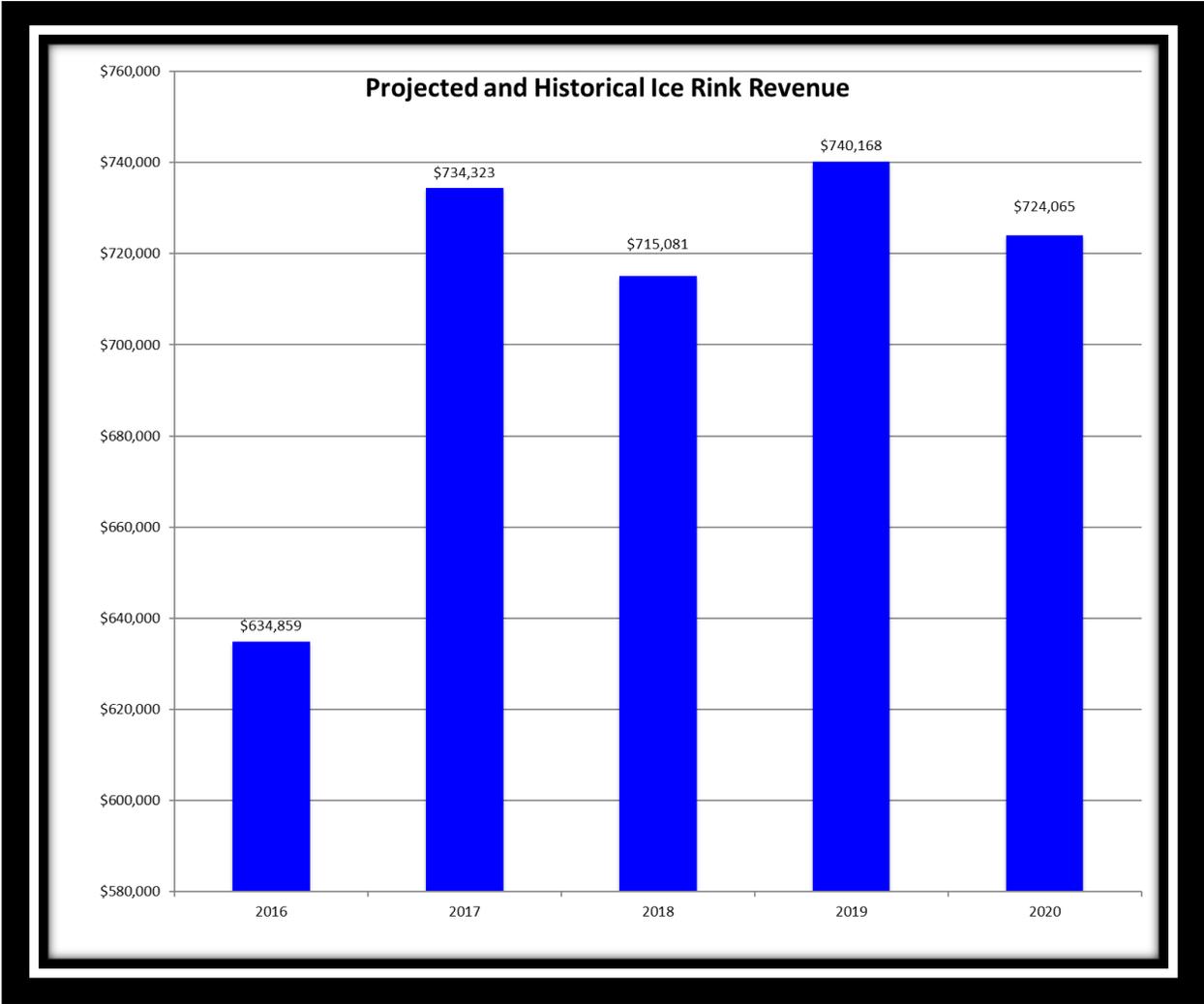


Storm Water & Parks Improvements Fund

2020 Ice Rink Revenue: \$724,065

Explanation:

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



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.

2020 Projected Revenue

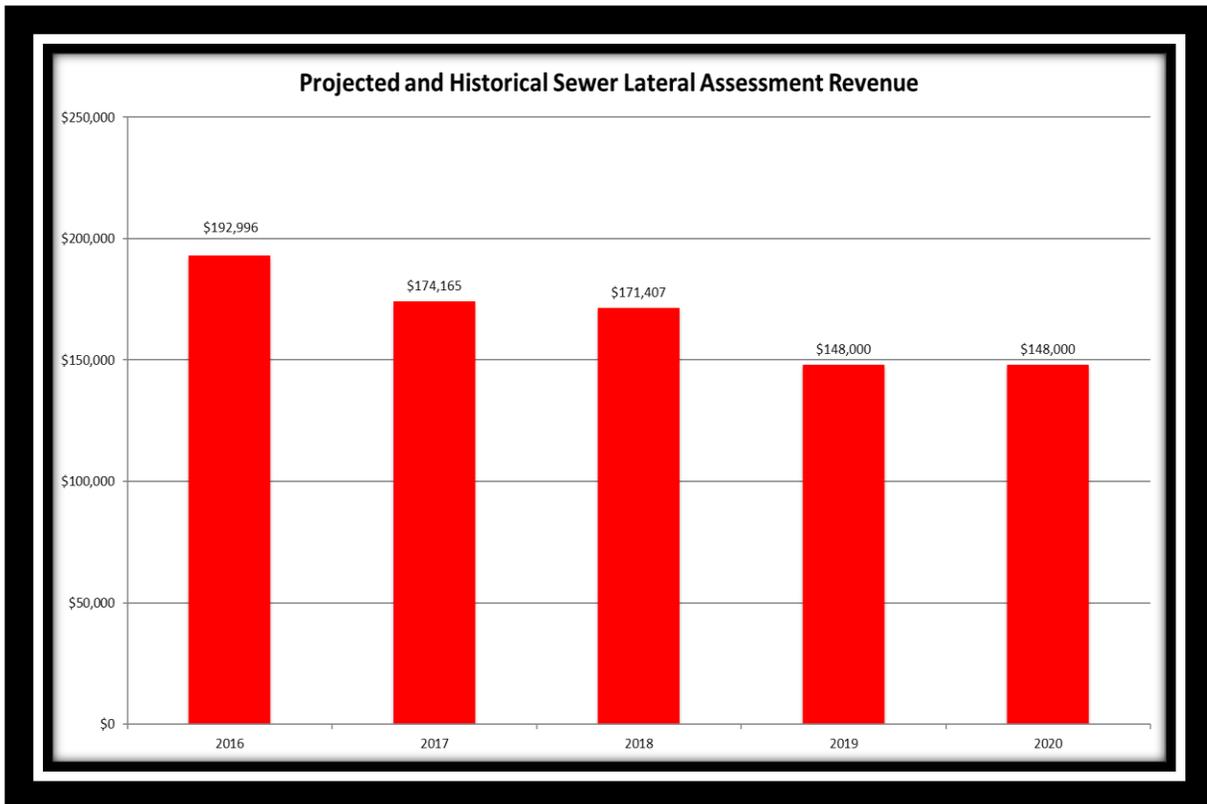
There a single source of revenue in FY 2020 for the Sewer Lateral Improvements Fund: an annual assessment fee on real estate bills. The city expects to see a considerable decrease in this revenue due to the elimination of fees from several Brentwood Forest Condominium units. Any building with greater than 6 units was removed from the program per the Revised State Statute of the State of Missouri.

Sewer Lateral Improvements Fund

2020 Assessments: \$148,000

Explanation:

In 2007, the Brentwood City government passed Sections 500.1110 and 500.1120 of the City of Brentwood Ordinances. These sections created the Sewer Lateral Repair Program, in which the city government will repair privately-owned sewer lines connected to publicly-owned lines (these lines are known as sewer lateral). Rather than charge residents per repair, the city will instead collect an annual assessment fee of fifty dollars from residents whose sewer laterals serve a maximum number of individuals. In order to return the fund to a self-sustaining one, no transfers from the General Fund (i.e. loans) have been budgeted for 2020.



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Revenues

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

| GENERAL FUND REVENUE | | | | | | | | | | | | | |
|----------------------|-------------------------------|-----------|-----------|-----------|-----------|---------------|-----------|-----------|-----------|-----------|-----------|---------|----------|
| Account Number | ACCOUNT DESCRIPTIONS | Actual | Actual | Actual | Budget | Through 07/31 | Estimated | Adopted | Projected | Projected | Projected | Budget | % Change |
| | | 2016 | 2017 | 2018 | 2019 | 2019 | 2019 | 2020 | 2021 | 2022 | 2022 | | |
| 4002 | AD VALOREM TAXES | 300,650 | 226,131 | 385,959 | 316,356 | - | 316,356 | 316,356 | 322,209 | 328,653 | | 0.00% | |
| 4010 | ROAD & BRIDGE TAX | 270,693 | 280,373 | 299,899 | 280,000 | 168,997 | 280,000 | 280,000 | 285,180 | 290,884 | | 0.00% | |
| 4015 | FINANCIAL INSTITUTION TAX | 49,973 | - | 15,996 | 40,000 | 11,924 | 40,000 | 15,000 | 15,278 | 15,583 | | -62.50% | |
| 4025 | SALES TAX | 5,128,361 | 4,901,892 | 5,257,225 | 5,703,600 | 3,484,705 | 5,600,000 | 5,628,000 | 5,732,118 | 5,846,760 | | -1.33% | |
| 4026 | COUNTY PUBLIC SAFETY TAX | - | 97,059 | 438,746 | 445,000 | 264,318 | 445,000 | 447,225 | 455,499 | 464,609 | | 0.50% | |
| 4027 | MUNICIPAL FIRESALES TAX | 1,490,041 | 1,606,708 | 1,366,634 | 1,473,008 | 926,130 | 1,500,000 | 1,507,500 | 1,535,389 | 1,566,097 | | 2.34% | |
| 4030 | STATE MOTOR FUEL TAX | 319,663 | 325,738 | 324,329 | 320,000 | 184,820 | 317,000 | 320,000 | 325,920 | 332,438 | | 0.00% | |
| 4035 | CIGARETTE TAX | 38,197 | 38,197 | 38,197 | 38,000 | 22,282 | 38,000 | 38,000 | 38,703 | 39,477 | | 0.00% | |
| 4040 | UTILITY FRANCHISE-LACLEDE GAS | 111,293 | 118,305 | 140,692 | 140,000 | 106,985 | 140,000 | 140,000 | 142,000 | 147,000 | | 0.00% | |
| 4045 | UTILITY FRANCHISE-UNION ELEC | 660,498 | 714,313 | 633,512 | 650,000 | 280,135 | 630,000 | 633,000 | 644,711 | 656,638 | | -2.62% | |
| 4050 | COMMUNICATIONS - TELEPHONE | 398,067 | 359,375 | 330,117 | 400,000 | 188,811 | 360,000 | 390,000 | 397,215 | 430,978 | | -2.50% | |
| 4055 | UTIL FRAN-ST.LOUIS CNTY WATER | 21,693 | 55,861 | 77,436 | 55,000 | 43,183 | 55,000 | 60,000 | 61,110 | 62,241 | | 9.09% | |
| 4060 | CABLEVISION | 164,181 | 147,850 | 136,446 | 160,000 | 84,154 | 155,000 | 155,000 | 157,868 | 160,788 | | -3.13% | |
| 4100 | OCCUPATIONAL LICENSES | 1,542,714 | 1,491,738 | 1,530,917 | 1,515,000 | 1,517,187 | 1,512,000 | 1,517,000 | 1,518,000 | 1,533,180 | | 0.13% | |
| 4110 | LIQUOR LICENSES | 12,003 | 12,203 | 12,384 | 12,000 | 11,931 | 12,000 | 12,500 | 13,000 | 13,500 | | 4.17% | |
| 4115 | AUTOMOBILE LICENSES | 35,077 | 30,922 | 39,153 | 32,000 | 23,754 | 30,000 | 35,000 | 35,350 | 36,004 | | 9.38% | |
| 4135 | OCCUPANCY PERMITS | 32,822 | 30,930 | 35,201 | 40,000 | 21,060 | 35,000 | 35,000 | 40,000 | 40,000 | | -12.50% | |
| 4140 | BUILDING PERMITS | 104,885 | 103,627 | 159,543 | 190,000 | 100,515 | 140,000 | 160,000 | 140,000 | 150,000 | | -15.79% | |
| 4142 | BUILDING PERMITS - FIRE | 4,009 | 1,800 | 1,417 | 1,500 | 1,786 | 1,300 | 1,500 | 1,750 | 2,000 | | 0.00% | |
| 4145 | PLANNING/ZONING APPLICATIONS | 850 | - | 1,050 | 1,100 | 1,145 | 1,200 | 1,100 | 1,200 | 1,300 | | 0.00% | |
| 4150 | ELECTRICAL PERMITS | 16,716 | 16,468 | 17,727 | 15,000 | 11,028 | 15,000 | 16,000 | 16,296 | 16,597 | | 6.67% | |
| 4155 | PLUMBING PERMITS | 17,915 | 23,172 | 20,435 | 20,000 | 10,523 | 18,000 | 20,000 | 20,370 | 20,747 | | 0.00% | |
| 4210 | GRANTS POLICE FEDERAL/STATE | 778 | 756 | - | - | - | - | - | - | - | | - | |
| 4211 | POL TRAFFIC GRANT | 3,501 | - | - | - | - | - | - | - | - | | - | |
| 4320 | RENTAL PROPERTY | 11,068 | 11,068 | 10,968 | 11,068 | 6,498 | 11,068 | 11,068 | 11,068 | 11,068 | | 0.00% | |
| 4326 | RINK FEES | - | - | - | - | - | - | - | - | - | | - | |

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | Budget % Change |
|----------------|-------------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-----------------|
| 4370 | TRASH, ETC. PICKUPS | 29,264 | 24,690 | 31,504 | 14,500 | 14,420 | 30,000 | 30,000 | 20,000 | 20,000 | 106.90% |
| 4375 | AMBULANCE FEES | 257,764 | 228,400 | 214,778 | 219,000 | 134,336 | 215,000 | 215,000 | 230,000 | 245,000 | -1.83% |
| 4385 | INTERDEPARTMENT UTIL & MAINT. | 7,500 | 7,500 | 7,500 | 7,500 | 4,375 | 7,500 | 7,500 | 7,500 | 7,500 | 0.00% |
| 4400 | POLICE REPORTS | 2,035 | 1,492 | 2,299 | 2,000 | 2,028 | 3,500 | 2,700 | 3,200 | 3,700 | 35.00% |
| 4405 | CRIME VICTIMS-BRENTWOOD | 619 | 397 | 340 | 700 | 175 | 500 | 500 | 1,000 | 1,000 | -28.57% |
| 4410 | FINES | 187,157 | 161,710 | 137,021 | 175,000 | 58,042 | 150,000 | 150,000 | 150,000 | 160,000 | -14.29% |
| 4414 | POLICE TRAINING | 1,932 | 1,086 | 901 | - | - | - | - | - | - | - |
| 4415 | TRAINING FEES-BRENTWOOD | 2,892 | 2,568 | 1,838 | 3,000 | 948 | 3,000 | 3,000 | 3,500 | 4,000 | 0.00% |
| 4416 | SEIZED PROPERTY | 48,198 | 57,545 | 72,688 | - | 16,136 | 16,136 | - | - | - | - |
| 4430 | INTERCITY JOINT SERVICES | 6,775 | 1,813 | 40,990 | 1,600 | 53,483 | 55,000 | 50,000 | 52,000 | 55,000 | 3025.00% |
| 4435 | INTERGOVERNMENTAL REVENUE-DEA | 20,648 | 13,315 | - | - | - | - | - | - | - | - |
| 4440 | INTERGOVERNMENTAL REVENUE-BSD | 2,088 | 1,235 | 745 | 3,000 | - | 3,000 | 3,000 | 3,000 | 3,000 | 0.00% |
| 4445 | INTERGOVERNMENTAL REVENUE-FEM | 18,352 | - | - | - | - | 2,971 | - | - | - | - |
| 4510 | SALE OF CITY PROPERTY | 200 | 7,472 | 16,310 | 5,000 | 622 | 622 | 15,000 | 5,000 | 5,000 | 200.00% |
| 4520 | WEED CUTTING, CLEAN UP | 2,699 | 3,900 | 5,768 | 7,500 | - | 7,000 | 7,000 | 7,500 | 8,500 | -6.67% |
| 4525 | INTEREST INCOME | 10,005 | 10,095 | 10,250 | 11,000 | 11,649 | 17,773 | 12,000 | 13,000 | 15,000 | 9.09% |
| 4530 | PLANNING & DEVELOPMENT MISC. | 1,830 | 2,782 | 1,900 | 2,500 | 1,800 | 2,500 | 2,500 | 2,500 | 2,500 | 0.00% |
| 4535 | INSURANCE/OTHER SETTLEMENTS | 1,186 | 26,588 | 30,118 | 11,000 | 34,251 | 39,300 | 10,000 | 10,000 | 15,000 | -9.09% |
| 4540 | FALSE ALARMS | 6,035 | 2,612 | 552 | 1,000 | - | - | - | 1,250 | 1,500 | -100.00% |
| 4545 | FESTIVAL REVENUE | - | - | 17,869 | 23,500 | 9,415 | 17,500 | 23,500 | 25,000 | 26,500 | 0.00% |
| 4555 | MISCELLANEOUS INCOME | 14,132 | 11,994 | 8,861 | 5,000 | 1,105 | 1,200 | 5,000 | 7,500 | 10,000 | 0.00% |
| 4560 | DONATIONS MISCELLANEOUS | - | 50 | - | - | - | - | - | - | - | - |
| 4565 | DONATIONS - POLICE & FIRE | 1,000 | 1,000 | 1,336 | 1,400 | 1,000 | 1,200 | 1,400 | 1,000 | 1,000 | 0.00% |
| 4573 | SO HANLEY ROAD CID | - | - | - | - | 1,000 | - | - | - | - | - |
| 4577 | TDD COLLECTION FEES | 24,000 | 24,000 | - | - | - | - | - | - | - | - |
| 4585 | SLAIT PREMIUM RETURN | 61,955 | 63,620 | 64,317 | 45,000 | - | 45,000 | 55,000 | 56,018 | 57,138 | 22.22% |
| | TRANSFER IN | - | - | - | - | - | - | 20,000 | 20,000 | 20,000 | - |
| | Total by Year | 11,444,113 | 11,250,353 | 11,941,868 | 12,397,832 | 7,816,654 | 12,270,626 | 12,352,349 | 12,529,199 | 12,827,879 | -0.37% |

| ECONOMIC DEVELOPMENT FUND | | | | | | | | | | | |
|---------------------------|------------------------|-------------|-------------|-------------|-------------|--------------------|-------------------|------------------|------------------|------------------|-----------------|
| Account Number | ACCOUNT DESCRIPTIONS | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | Budget % Change |
| | <u>Revenues</u> | | | | | | | | | | |
| 4025 | ECONOMIC DEV SALES TAX | - | - | - | - | - | - | 3,200,000 | 3,201,600 | 3,203,201 | N/A |
| 4525 | INTEREST INCOME | - | - | - | - | - | - | 600,000 | 400,000 | 300,000 | N/A |
| 4599 | DEBT PROCEEDS | - | - | - | - | - | 43,488,933 | - | - | - | N/A |
| 4600 | DEBT PREMIUM | - | - | - | - | - | 2,408,793 | - | - | - | N/A |
| | Total by Year | - | - | - | - | - | 45,897,727 | 3,800,000 | 3,601,600 | 3,503,201 | N/A |

| STORM WATER & PARK IMPROVEMENTS FUND | | | | | | | | | | | | | |
|--------------------------------------|-------------------------------|------------------|------------------|-------------------|------------------|--------------------|------------------|-------------------|-------------------|-------------------|-----------------|--|--|
| Account Number | ACCOUNT DESCRIPTIONS | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | Budget % Change | | |
| 4002 | AD VALOREM TAXES | -657 | -266 | - | - | - | - | - | - | - | - | | |
| 4025 | SALES TAX | 2,993,370 | 2,949,735 | 3,036,360 | 3,108,021 | 1,877,040 | 3,108,021 | 3,123,561 | 3,139,179 | 3,154,875 | 0.50% | | |
| 4200 | MEMORIAL TREE & BENCH PROGRAM | 250 | 500 | - | 2,500 | - | - | 500 | 500 | 500 | -80.00% | | |
| 4205 | GRANTS | - | - | - | - | - | - | - | - | - | - | | |
| 4250 | COI ACT-2018 COP | - | - | 118 | - | - | - | - | - | - | - | | |
| 4300 | PROGRAM FEES-SPORTS | 47,488 | 65,365 | 79,490 | 75,832 | 50,886 | 68,500 | 77,123 | 79,437 | 81,820 | 1.70% | | |
| 4301 | RECREATION FEES-FITNESS | 5,653 | 5,073 | 9,036 | 10,148 | 5,936 | 10,148 | 10,698 | 11,233 | 11,795 | 5.42% | | |
| 4302 | RECREATION FEES-GENL PROG | 2,418 | 4,757 | 6,505 | 6,475 | 7,973 | 11,000 | 12,000 | 12,600 | 13,230 | 85.33% | | |
| 4303 | RECREATION FEES-SPEC EVENTS | 2,954 | 1,355 | 1,200 | 4,763 | 1,965 | 2,700 | 2,763 | 2,818 | 2,874 | -41.99% | | |
| 4304 | RECREATION FEES-SENIOR PROG | 11,958 | 712 | 1,500 | 1,500 | 175 | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% | | |
| 4305 | PARK PERMITS | 40,029 | 45,378 | 47,554 | 44,225 | 17,580 | 38,000 | 39,115 | 39,897 | 40,695 | -11.55% | | |
| 4310 | ROOM RENTAL | 113,188 | 118,511 | 116,797 | 121,000 | 77,420 | 121,000 | 123,420 | 125,888 | 128,406 | 2.00% | | |
| 4321 | BW BOUND RENTAL | - | - | - | - | 4,698 | 6,500 | 1,500 | - | - | - | | |
| 4326 | RINK FEES | 279,836 | 315,802 | 303,114 | 316,575 | 175,607 | 298,850 | 310,815 | 320,139 | 329,744 | -1.82% | | |
| 4335 | ICE RINK ADMISSIONS | 91,291 | 106,284 | 98,714 | 100,700 | 61,458 | 101,600 | 99,000 | 104,500 | 107,635 | -1.69% | | |
| 4340 | ICE RINK RENTALS | 241,235 | 312,238 | 313,253 | 285,755 | 196,354 | 319,750 | 314,250 | 323,678 | 333,388 | 9.97% | | |
| 4341 | BIRTHDAY PARTY FEES | 8,574 | 8,892 | 8,565 | 8,695 | 5,374 | 9,000 | 9,500 | 9,785 | 10,079 | 9.26% | | |
| 4342 | DOG PARK MEMBERSHIPS | 0 | 4,425 | 2,269 | 10,000 | 6,722 | 8,750 | 8,750 | 4,500 | 4,500 | -12.50% | | |
| 4345 | CONCESSIONS-RINK | 194 | 132 | 698 | 450 | 192 | 240 | 300 | 300 | 300 | -33.33% | | |
| 4350 | SKATE RENTALS | 11,907 | 10,690 | 11,450 | 10,750 | 7,107 | 11,318 | 10,750 | 11,845 | 12,200 | 0.00% | | |
| 4365 | VENDING | 2,510 | 2,875 | 1,230 | 2,350 | 1,293 | 2,350 | 2,500 | 2,575 | 2,652 | 6.38% | | |
| 4510 | SALE OF CITY PROPERTY | 17,030 | 1,963 | - | - | - | - | - | - | - | - | | |
| 4525 | INTEREST INCOME | 4,199 | 4,549 | 336,905 | 7,000 | 4,556 | 7,000 | 7,000 | 7,000 | 7,000 | 0.00% | | |
| 4526 | INTEREST INCOME COPS | - | - | - | - | - | 500,000 | 300,000 | 200,000 | 100,000 | - | | |
| 4535 | INSURANCE/OTHER SETTLEMENTS | 0 | 17,053 | - | - | - | - | - | - | - | - | | |
| 4545 | FESTIVAL REVENUE | 5,150 | 9,050 | - | - | - | - | - | - | - | - | | |
| 4555 | MISCELLANEOUS INCOME | - | - | 960 | - | - | - | - | - | - | - | | |
| 4570 | SPONSORSHIPS/DONATIONS | 15,000 | 6,800 | 4,850 | 25,150 | 6,608 | 11,500 | 17,850 | 18,207 | 18,571 | -29.03% | | |
| 4585 | SLAIT PREMIUM/RETURN | 19,510 | 20,358 | 20,582 | 15,000 | - | 5,300 | 10,000 | 12,000 | 15,000 | -33.33% | | |
| 4590 | UNREALIZED GAIN/LOSS | - | - | 121,876 | - | - | - | - | - | - | - | | |
| 4599 | DEBT PROCEEDS | - | - | 42,794,797 | - | - | - | - | - | - | - | | |
| 4600 | DEBT PREMIUM | - | - | 458,408 | - | - | - | - | - | - | - | | |
| 4625 | TRANSFER FROM EDST | - | - | 633,579 | - | - | - | 18,000,000 | 15,000,000 | 13,000,000 | - | | |
| 4950 | INTERGOVERNMENTAL RECEIPT | 137,002 | 371,305 | 0 | 164,000 | 22,795 | 178,939 | - | 370,000 | - | -100.00% | | |
| | Total by Year | 4,050,089 | 4,383,535 | 48,409,809 | 4,320,889 | 2,531,739 | 4,821,966 | 22,482,895 | 19,797,581 | 17,376,764 | 420.33% | | |

| SEWER IMPROVEMENTS FUND | | | | | | | | | | | | |
|-------------------------|-----------------------------|-------------------|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|-------------------|-------------------|-----------------|--|
| Account Number | ACCOUNT DESCRIPTIONS | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | Budget % Change | |
| 4510 | SALE OF CITY PROPERTY | - | 2,631 | - | - | - | - | - | - | - | - | |
| 4525 | INTEREST INCOME | - | - | - | - | - | - | - | - | - | - | |
| 4585 | ASSESSMENTS | 192,996 | 171,534 | 171,407 | 148,000 | 47,772 | 148,000 | 148,000 | 148,000 | 148,000 | 0.00% | |
| 4031 | RESERVES | - | - | - | - | - | - | - | - | - | - | |
| | TRANSFER IN | - | - | 95,000 | 90,000 | - | - | - | - | - | - | |
| | Total by Year | 192,996 | 174,165 | 266,407 | 238,000 | 47,772 | 148,000 | 148,000 | 148,000 | 148,000 | -37.82% | |
| | GRAND TOTALS BY YEAR | 19,007,206 | 19,001,505 | 64,379,916 | 19,917,313 | 12,017,325 | 66,173,510 | 41,763,792 | 39,207,852 | 36,736,061 | 109.69% | |

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

ADMINISTRATION DEPARTMENT

Mission Statement

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

Goals and Objectives

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

Accomplishments

ADMINISTRATION:

1. Continued to monitor and report on all legislative initiative at the State and Federal level.
2. Processed 193 Freedom of Information Act requests.
3. Oversee and develop strategy for the implementation of the Brentwood Bound Project.

FINANCE:

1. Prepared the Fiscal Year 2020 Annual Budget.
2. Completed the Comprehensive Annual Financial Report (CAFR) for December 31, 2018 Fiscal Year.
3. Completed annual capital asset inventory process.
4. Completed the reporting of the monthly financial reports.
5. Completed the timely publication of the semi-annual statements per RSMo § 79.160.
6. Completed the timely publication of the Municipal Court and Revenues for 2019 per RSMo § 479.359, 360, and 362.
7. Completed the Financial Software Accounting System upgrade allowing for greater productivity and thus efficiency within the department.

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. Completed a review of the Personnel Handbook followed by Board of Aldermen approval.

COMMUNICATION:

1. Produced City's 2018 Annual Report.
2. Published four Brentwood Bulletin newsletters.
3. Managed City's website and regularly updated content and site organization.
4. Facilitated Brentwood Bound citizen advisory committee.
5. Coordinated and implemented Brentwood Bound informational and educational campaign to ensure public understanding of Brentwood Bound and Proposition B.
6. Accepted three City-County Communications & Marketing Association awards for collaborative work on Brentwood Bound.
7. Increased communication with residents and community through regular contributions on Nextdoor.com, City's website, City and Brentwood Police Department social media channels, The Pulse, Brentwood Chamber of Commerce newsletters and meetings, and other opportunities.
8. Worked with media outlets and representatives to provide accurate and timely information to the public.

9. Partnered with Parks & Recreation department to promote City's Centennial events.
10. Launched logos for City's Centennial and Brentwood Days.
11. Hired Customer Service Clerk and enhanced City's focus on customer service.
12. Hired video recording services vendor through bidding process. Coordinated recording of meetings in new locations during City Hall renovation project.

INFORMATION TECHNOLOGY:

Audio and Video Projects:

1. New wireless microphones for a center table in the Council Chambers.
2. New contract with STL TV to record City of Brentwood meetings.
3. New display in the new Fire Department meeting room.
4. Replace 2 TVs used in the Fire Department bay area for Public Safety Information Network.
5. New Display in the Police conference room.
6. Deployed Video Conferencing equipment to the Rec Center meeting room to facilitate 2-way video conferencing.
7. Replaced loaner projector at Recreation Center building.

Public Safety:

1. Installed camera at Memorial Park. Allows monitoring of multiple parking lots.
2. Deployed new AT&T FirstNet mobile devices in Fire and Police departments.
3. Perform a third-party network security audit and test.
4. Create a proxy server in the DMZ network as a buffer between the Internet and our internal networks.
5. New Surveillance system at City Hall. Police can easily gather video from City Hall in case of issue.
6. New computers for all Police vehicles.

Infrastructure projects:

1. Implemented UPS Bypass panel in Police Department Data Center. Allows work on UPS without shutting down data center equipment.
2. Migrated from HPE network wireless equipment to Ubiquiti wireless.
3. Added network connectivity at both Memorial Park and Strassner Sanitation lot.
4. Installed new UPS in Recreation Center network closet.
5. Installed Object Character Recognition (OCR) devices in all City copiers so scanned documents can be searched.
6. Installed new plotter in Planning department.
7. Windows 7 comes to an end of life on January 14, 2020, so we had to implement a plan to upgrade all devices that were running this OS.
8. Installed new faster speed links (fiber) between network switches in data center to improve data throughput.

Efficiencies / Collaboration:

1. Installed new contactless credit card machines to allow for accepting payments forms such a Apple iPay.
2. Successfully migrated all City Hall employees to other City buildings with minimal downtime.
3. Worked with contractor (JE Foster) on remodel of Brentwood City Hall. Addressed Network, Badge Access, and Surveillance needs.
4. Met with major 4 cellular providers to determine best path of acquiring new City cell phones and service.
5. Installed new TV and computer in Public Works break room to hold informational meetings.

6. Deploy Microsoft Skype Conference Calling in various departments to have the ability to create and host conference calls with multiple parties.
7. Deploy Microsoft Visio in various departments to allow for appropriate documentation to be created (charts, drawings, etc.).
8. Configured a paging solution on the City Shortel phone system that allows a user to use their desk phone to page a building.
9. Deploy new Timeclock at the Strassner lot, allowing Public Staff to document time without having to come into the Public Works building first.

Savings:

1. Migrated all AT&T copper phone lines to Charter services (qty 14).
 - \$1,250 monthly savings (\$15,000 annual)
2. Renewed our AT&T Internet Fiber Contract
 - \$100 monthly savings (\$1,200 annual)
3. Re-evaluated the Microsoft Licensing agreements and removed Software Assurance on our Server Operating Systems, as well as removed Exchange Archiving.
 - \$6,000 annual savings
4. Discontinued the Brentwood TV Channel (BTV), with the deployment of the new Council Chambers audio and video system, and the use of YouTube Live.
 - \$60 monthly savings (\$720 annual)

Performance Measures

| Administration | 2018 (Actual) | 2019 (Estimate) | 2020 (Projected) |
|--|------------------|--------------------|---------------------|
| Visits to city website | 248,945 | 280,000 | 285,000 |
| Annual training hours per department employee | 48.25 | 48.25 | 51.15 |
| Annual city-wide rate of turnover (resignations/terminations only) | 6.36% | 6.36% | 5.95% |
| Employees without an on-the-job injury | 91.1% | 91.1% | 92.25% |
| Workers compensation claims | 16 | 16 | 18 |
| General and auto liability claims | 5 | 4 | 2 |
| Personnel-related policy violation complaints investigated and resolved | 100% | 100% | 100% |
| External auditor recommendations | 2 | 1 | 1 |
| Correcting journal entries (accuracy measure) | 55 | 65 | 50 |

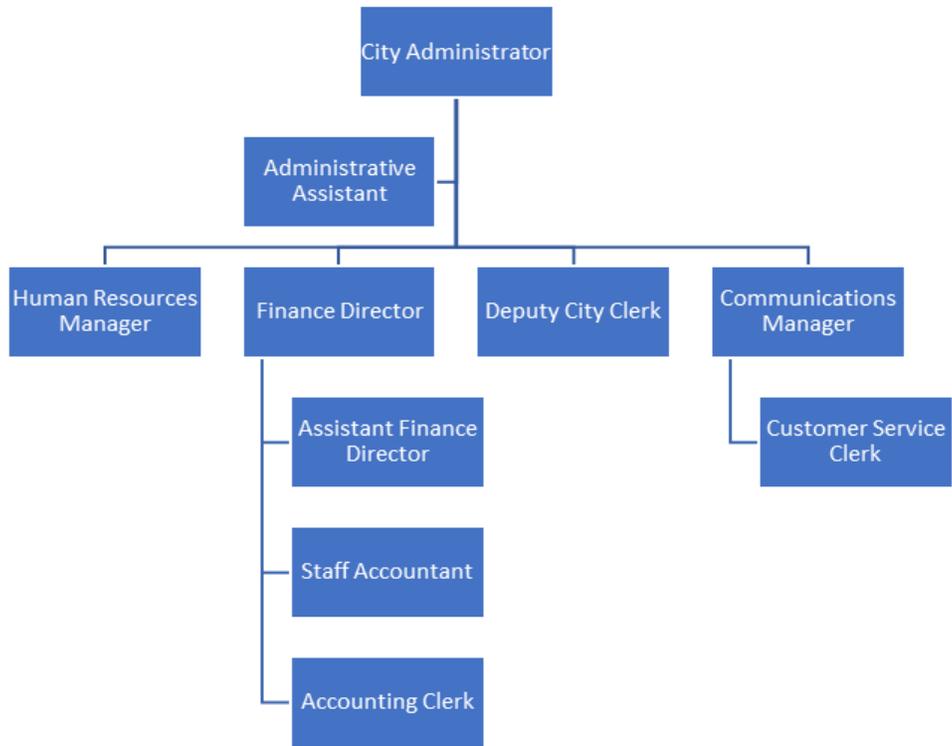
ADMINISTRATION DEPARTMENT

BUDGETED POSITIONS

| Position | 2019 | 2020 |
|--------------------------------------|-----------------|-----------------|
| City Administrator/City Clerk | 1 | 1 |
| Administrative Assistant | 1 | 1 |
| Finance Director | 1 | 1 |
| Assistant Finance Director | 0 | 1 |
| Human Resources Manager | 1 | 1 |
| Communications Manager | 1 | 1 |
| Management Analyst | 1 | 0 |
| Deputy City Clerk | 1 | 1 |
| Accounting Clerk | 1 | 1 |
| Staff Accountant | 1 | 1 |
| Customer Service Clerk | 1 | 1 |
| TOTAL | <hr/> 10 | <hr/> 10 |

ADMINISTRATION DEPARTMENT

ORGANIZATIONAL STRUCTURE



ADMINISTRATION DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2020
10-101-6XXX

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for ten (10) full-time employees in this department (\$735,764).

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 (\$1,500).

Salaries and Wages Part-time 6010: This line item provides funds for part-time staffing to assist with special projects throughout the year (\$29,128).

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) (\$175,000).

MATERIAL AND SUPPLIES:

Supplies & Materials 6420: This line item provides funds for offices supplies for City Hall, Administration, Finance, and Human Resources (\$8,000).

CONTRACTUAL SERVICES:

Advertising 6160: This line item provides funds for bid notices, public hearing notices, job ads, annual budget, annual CAFR (\$1,250).

Travel/Meetings 6185: This line item provides funds to cover hotels, meals, airline expense for employees to attend annual Missouri Municipal League conferences (MML), Missouri City/County Management Association winter and spring conferences (MCMA), International Council of Shopping Centers, Missouri City Clerk/Finance Officers Association (MCCFOA) seminars and conferences and monthly meetings, Missouri Government Finance Officers Association (GFOA-MO) seminars, Annual National Government Finance Officers Association conferences and monthly meetings, Saint Louis City/County Management Association (SLACMA) monthly meetings, Saint Louis Area Human Resources Consortium monthly meetings, International Institute of Municipal Clerks (IIMC) conferences, International City/County Management Conference, Missouri Local Government Employees Retirement System (LAGERS) Annual Conference, and employee mileage reimbursements (\$7,750)

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

Miscellaneous Contractual 6210: This line item provides funds for compensation consultants, monitoring consultant for sales tax revenues, contractual services used for training, application fee for submission of the CAFR to the Government Finance Officers Association, and the cost for a FOCUS St. Louis CORO Fellow (\$24,000).

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 (\$1,000).

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

Printing 6375: This line item provides funds for envelopes, letterhead, special projects, annual budget, CAFR, etc. (\$2,500).

ADMINISTRATION DEPARTMENT (10-101-XXXX)

| Account Number | Account Descriptions | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | 2019-2020 | |
|---------------------------------|----------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|------------------|------------------|-----------|--------------|
| | | | | | | | | | | | Budget | Change |
| Personnel Services | | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 482,233 | 526,799 | 589,568 | 690,942 | 364,257 | 675,000 | 735,764 | 754,158 | 773,012 | | 6.49% |
| 6005 | FULL TIME OVERTIME | 12,919 | 2,279 | 5,814 | 6,000 | 260 | 2,000 | 1,500 | 1,500 | 1,500 | | -75.00% |
| 6010 | SALARIES PART TIME | 18,044 | 6,612 | 14,207 | 27,456 | 14,487 | 27,456 | 29,128 | 30,002 | 30,902 | | 6.09% |
| 6025 | LONGEVITY EXPENSE | 45 | - | - | - | - | - | - | - | - | | - |
| 6065 | EMPLOYEE BENEFITS | 115,894 | 100,408 | 132,027 | 167,525 | 81,162 | 155,000 | 175,000 | 180,000 | 180,000 | | 4.46% |
| Subtotal: | | 629,135 | 636,098 | 741,615 | 891,923 | 460,166 | 859,456 | 941,393 | 965,660 | 985,414 | | 5.55% |
| Materials & Supplies | | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 8,189 | 11,084 | 8,970 | 10,000 | 3,904 | 10,000 | 8,000 | 8,000 | 8,000 | | -20.00% |
| Subtotal: | | 8,189 | 11,084 | 8,970 | 10,000 | 3,904 | 10,000 | 8,000 | 8,000 | 8,000 | | -20.00% |
| Contractual Services | | | | | | | | | | | | |
| 6070 | EDUCATIONAL BENEFITS | (1,480) | 10 | 10 | 1,000 | 10 | 100 | - | - | - | | - |
| 6160 | ADVERTISING | 2,736 | 1,097 | 663 | 1,500 | 29 | 1,500 | 1,250 | 1,500 | 1,500 | | -16.67% |
| 6185 | TRAVEL/MEETINGS | 6,453 | 3,982 | 6,231 | 6,500 | 3,593 | 6,500 | 7,750 | 6,500 | 6,500 | | 19.23% |
| 6195 | PETRO PRODUCTS | 159 | 184 | 197 | 200 | 98 | 200 | 200 | 200 | 200 | | - |
| 6210 | MISC CONTRACTUAL EXP | 74,752 | 20,004 | 31,264 | 32,500 | 141 | 24,000 | 24,000 | 24,000 | 24,000 | | -26.15% |
| 6240 | TRAINING | 1,639 | 381 | 138 | 1,000 | - | 500 | 1,000 | 1,000 | 1,000 | | - |
| 6365 | DUES & SUBSCRIPTIONS | 4,624 | 2,841 | 3,584 | 3,600 | 2,096 | 3,600 | 3,600 | 3,600 | 3,600 | | - |
| 6375 | PRINTING | 966 | 2,271 | 1,693 | 1,800 | 2,306 | 2,800 | 2,500 | 2,800 | 2,800 | | 38.89% |
| 6440 | POSTAGE | 26 | 7 | - | - | - | - | - | - | - | | - |
| Subtotal: | | 89,876 | 30,777 | 43,780 | 48,100 | 8,273 | 39,200 | 40,300 | 39,600 | 39,600 | | -16.22% |
| TOTAL EXPENDITURES | | 727,199 | 677,959 | 794,365 | 950,023 | 472,343 | 908,656 | 989,693 | 1,013,260 | 1,033,014 | | 4.18% |

| |
|---|
| <p style="text-align: center;">COMMUNITY SERVICES ACCOUNT DESCRIPTIONS -FY 2020 <u>10-104-6XXX</u></p> |
|---|

CONTRACTUAL SERVICES:

Community Relations 6145: This line item provides funds for City of Brentwood Annual Holiday Open House, Monthly Ads in The Pulse Newspaper, Employee Appreciation Luncheon, Veterans Day Celebration, Monthly Coffee with the Mayor, Civics Class for Elementary School Students, Workshops, Flowers, ADA Accommodations, four (4) Community Shred Days for Brentwood residents, four (4) electronics/household hazardous waste collection days, and education of the residents and businesses regarding the Sustainability Initiative - (\$19,000).

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

Miscellaneous Contractual 6210: This line item provides funds for the ADA inclusion coordinator – The Recreational Council and Public Relations Consultant Services, third-party vendor for audio/video recording of meetings (\$32,375).

Festival Expense 6220: This line item provides funds for Brentwood Days Festival (\$86,975).

COMMUNITY SERVICES (10-104-XXXX)

| Account Number | Account Descriptions | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | 2019-2020 | |
|---------------------------|---------------------------|---------------|---------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|---------------|----------------|
| | | | | | | | | | | | Budget Change | Budget Change |
| <u>Expenditures</u> | | | | | | | | | | | | |
| 6145 | COMMUNITY RELATIONS | 21,861 | 20,832 | 34,872 | 48,200 | 29,321 | 47,000 | 19,000 | 19,500 | 19,500 | | -60.58% |
| 6147 | NEWSLETTER | 6,005 | 5,143 | 8,721 | 9,000 | 6,422 | 9,000 | 9,000 | 9,450 | 9,925 | | 0.00% |
| 6210 | MISC CONTRACTUAL EXPENSES | 32,725 | 44,452 | 9,792 | 19,375 | 9,538 | 19,375 | 32,375 | 32,500 | 33,000 | | 67.10% |
| 6220 | FESTIVAL EXPENSE | - | - | 80,497 | 95,000 | 6,556 | 95,000 | 86,975 | 88,714 | 90,489 | | -8.45% |
| 6222 | CHANNEL 60 | 13,193 | 14,484 | 11,600 | - | - | - | - | - | - | | |
| TOTAL EXPENDITURES | | 73,784 | 84,911 | 145,482 | 171,575 | 51,836 | 170,375 | 147,350 | 150,164 | 152,914 | | -14.12% |

MUNICIPAL OPERATING EXPENSES
ACCOUNT DESCRIPTIONS – FY 2020
10-105-6XXX

PERSONNEL SERVICES:

Employee Benefits 6065: This line item is for city-wide employee health insurance deductible reimbursements (\$85,000).

Retiree Benefits 6067: This line item is for city-wide accrued leave payouts for retirements and other employee separations per the related policies in the Employee Handbook (\$162,000).

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 (\$320,000).

Insurance 6150: This line item includes SLAIT insurance premiums for property, liability and workers' compensation (\$600,000).

Accounting 6165: This line item provides funds for the annual audit, year-end financial accounting services, and the audit of payments made from the Series 2018 and 2019 Certificates of Participation. (\$50,000).

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

Miscellaneous Contractual Expenses 6210: This line item provides funds for city-wide contractual expenses such as bank fees, document destruction, pest control, code maintenance, and random drug and pre-placement testing services, post-accident testing, post-offer drug testing, and fitness for duty testing, cooperative IT agreement with the City of Clayton, on-site janitorial services for City Hall, monthly fees for water coolers in City Hall, and offsite storage of computer backup tapes (\$340,000).

Repairs and Maintenance 6215: This line item provides funds for maintenance and repairs in City Hall (\$14,700).

Training 6240: This line item provides funds for city-wide employee training programs (\$500).

Printing 6375: This line item provides funds for non-departmental city-wide printing (\$1,500).

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

Postage 6440: This line item provides funds for city-wide postage as this will no longer be budgeted within each department (\$10,000).

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

Copier Supplies 6460: This line item provides funds for non-departmental copier charges (\$6,500).

Transfers Out 7005: This line item provides funds to the Capital Improvements Fund for Prop P expenditures (\$184,635).

MUNICIPAL OPERATING DEPARTMENT (10-105-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual | Actual | Actual | Budget | Through 07/31 | Estimated | Adopted | Projected | Projected | 2019-2020 |
|---------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | | 2016 | 2017 | 2018 | 2019 | 2019 | 2019 | 2020 | 2021 | 2022 | Budget Change |
| Expenditures | | | | | | | | | | | |
| 6065 | EMPLOYEE BENEFITS | 97,383 | 76,946 | 83,225 | 100,000 | 40,081 | 100,000 | 85,000 | 85,000 | 85,000 | -15.00% |
| 6067 | RETIREE BENEFITS | 211,498 | 237,188 | 66,278 | 200,000 | - | 200,000 | 162,000 | 164,000 | 164,000 | -19.00% |
| 6115 | UTILITIES | 459,360 | 357,248 | 302,494 | 340,000 | 136,451 | 320,000 | 320,000 | 320,000 | 320,000 | -5.88% |
| 6150 | INSURANCE | 467,772 | 516,908 | 565,629 | 575,000 | 497,131 | 590,000 | 600,000 | 600,000 | 600,000 | 4.35% |
| 6151 | PROFESSIONAL SERVICES | 8,566 | 2,092 | 5,050 | 2,500 | - | 1,500 | - | - | - | -100.00% |
| 6155 | ENGINEERING | 750 | - | - | 10,000 | - | 10,000 | - | - | - | -100.00% |
| 6160 | ADVERTISING | - | 420 | - | - | - | - | - | - | - | - |
| 6165 | ACCOUNTING | 36,780 | 32,981 | 39,074 | 40,000 | 42,662 | 45,000 | 50,000 | 50,000 | 50,000 | 25.00% |
| 6170 | LEGAL | 138,909 | 141,126 | 142,781 | 125,000 | 79,679 | 135,000 | 125,000 | 125,000 | 125,000 | 0.00% |
| 6210 | MISC CONTRACTUAL EXPENSES | 153,300 | 346,683 | 343,350 | 300,000 | 208,466 | 300,000 | 340,000 | 335,000 | 335,000 | 13.33% |
| 6215 | EQUIPMENT REPAIRS | - | - | 4,326 | 6,000 | 2,498 | 5,000 | 14,700 | 9,200 | 9,300 | 145.00% |
| 6240 | TRAINING | - | 147 | 390 | 2,000 | 34 | 500 | 500 | 750 | 750 | -75.00% |
| 6375 | PRINTING | 1,591 | 1,862 | 707 | 2,000 | 361 | 2,000 | 1,500 | 1,500 | 1,500 | -25.00% |
| 6420 | SUPPLIES & MATERIALS | 3,096 | 2,849 | 8,229 | 7,000 | 1,320 | 5,000 | 5,000 | 5,000 | 5,000 | -28.57% |
| 6440 | POSTAGE | 13,204 | 11,054 | 9,822 | 12,000 | 6,000 | 9,000 | 10,000 | 10,000 | 10,000 | -16.67% |
| 6442 | SAFETY PROGRAM | 1,576 | 699 | 797 | 1,500 | 561 | 1,000 | 500 | 500 | 500 | -66.67% |
| 6448 | BAD DEBT EXPENSE | - | 14,243 | 76,079 | - | - | - | - | - | - | - |
| 6460 | COPIER SUPPLIES | 8,735 | 11,232 | 10,260 | 11,000 | 3,562 | 6,500 | 6,500 | 6,500 | 6,500 | -40.91% |
| 7005 | TRANSFERS OUT | 622,000 | 150,000 | 736,000 | 322,212 | - | 232,212 | 184,635 | 157,994 | 137,834 | -42.70% |
| TOTAL EXPENDITURES | | 2,224,519 | 1,903,679 | 2,394,491 | 2,056,212 | 1,018,806 | 1,962,712 | 1,905,335 | 1,870,444 | 1,850,384 | -7.34% |

Fire Department

FIRE DEPARTMENT

Mission Statement

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

Goals and Objectives

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

Accomplishments

1. Continued improving health and wellness of fire department employees with the implementation of a physical fitness policy, and annual medical screenings from SSM Health.
2. Increased special operations training, i.e., technical rescue - rope rescue, high angle rescue, trench rescue, and swift water rescue.
3. Completed resurfacing of the fire station engine room floor.
4. Phase 1 of the interior ADA barrier corrections is scheduled to end in December 2019, and phase 2 begins in January 2020.

Performance Measures

| Sworn Fire and EMS | 2018 (Actual) | 2019 (Estimate) | 2020 (Projected) |
|--|---------------|-----------------|------------------|
| Salary & benefits without overtime pay | \$2,238,003 | \$2,295,781 | \$2,337,035 |
| Personnel expenditures - overtime | \$46,546 | \$90,000 | \$90,000 |
| Total expenditures | \$2,284,549 | \$2,385,781 | \$2,427,035 |

| Other Operating Expenditures | 2018 (Actual) | 2019 (Estimate) | 2020 (Projected) |
|------------------------------|---------------|-----------------|------------------|
| Direct services | \$2,467,008 | \$2,583,381 | \$2,639,180 |

| Structure fires by building type | 2018 (Actual) | 2019 (Estimate) | 2020 (Projected) |
|--------------------------------------|---------------|-----------------|------------------|
| 1-2 family residential structures | 21 | 20 | 20 |
| Multi-family residential structures | 5 | 3 | 4 |
| Commercial and industrial structures | 7 | 6 | 7 |

| Fire incidents involving non-structures and non-fires | 2018 (Actual) | 2019 (Estimate) | 2020 (Projected) |
|---|---------------|-----------------|------------------|
| Non-structures | 28 | 14 | 21 |
| Non-fire incidents | 2140 | 1950 | 2045 |

| EMS annual call volume | 2018 (Actual) | 2019 (Estimate) | 2020 (Projected) |
|--------------------------|---------------|-----------------|------------------|
| Medical or Illness calls | 1160 | 1027 (9/4) | 1093 |
| Trauma calls | 200 | 195 (9/4) | 197 |
| Cardiac Arrests | 2 | 4 (9/4) | 3 |

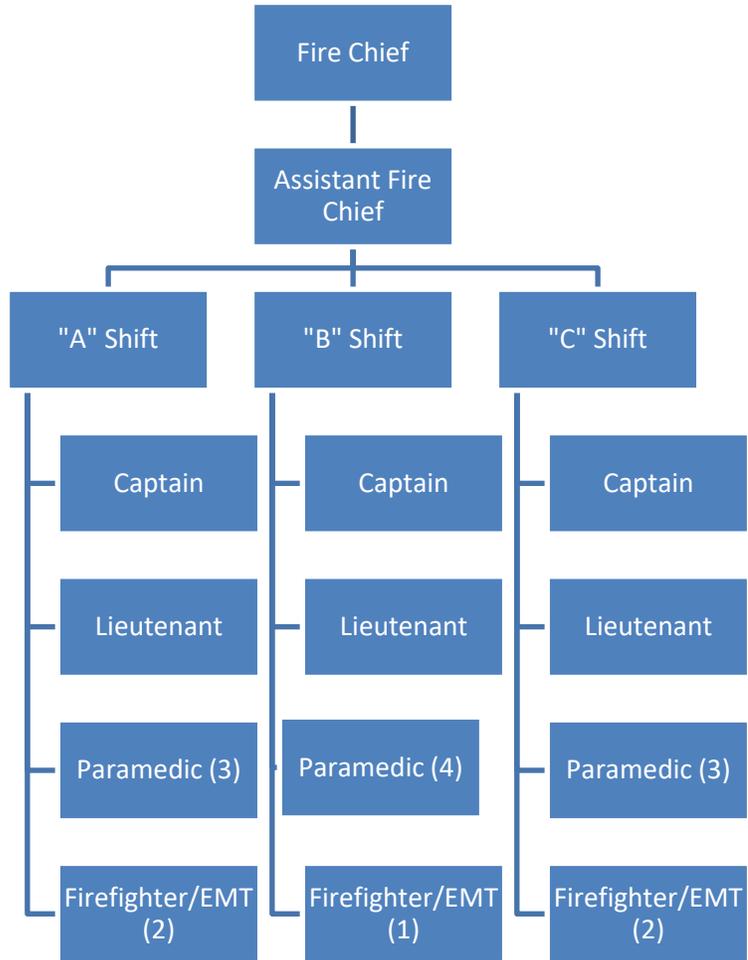
| % of Emergency Fire Calls Only | 2018 (Actual) | 2019 (Estimate) | 2020 (Projected) |
|--|---------------|-----------------|------------------|
| Time from call entry to conclusion of dispatch was 1 minute or less | 59.49% | 76.47% | 68% |
| Time from call dispatched to arrival on scene was 2 minutes or less | 14.87% | 10.59% | 12.65% |
| Time from call entry to arrival on scene was 5 minutes or less | 61.03% | 57.65% | 59.3% |
| 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 | 86.67% | 75.29% | 81% |

FIRE DEPARTMENT
BUDGETED POSITIONS

| Position | 2019 | 2020 |
|------------------------------|-------------|-------------|
| Fire Chief | 1 | 1 |
| Assistant Fire Chief | 1 | 1 |
| Captain | 3 | 3 |
| Lieutenant | 3 | 3 |
| Paramedic/firefighter | 10 | 10 |
| Firefighter/EMT | 5 | 5 |
| TOTAL | 23 | 23 |

FIRE DEPARTMENT

ORGANIZATIONAL STRUCTURE



FIRE DEPARTMENT
ACCOUNT DESCRIPTIONS
10-210-6XXX

PERSONNEL SERVICES:

Salaries and Wages Full Time 6000: This account includes salaries for (23) full time employees (\$1,946,609).

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

Holiday Expense 6030: This line item provides funds for working holidays (\$74,685).

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 (\$299,001).

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

MATERIAL & SUPPLIES:

Supplies & Materials 6420: Included in this line item are the costs of EMS supplies, office supplies, daily operational materials and supplies required to operate our facility and equipment, photo development, building and janitorial supplies, Fire Prevention/Public relations materials (\$37,200).

CONTRACTUAL SERVICES:

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

Advertising 6160: This line item includes funding for the cost of advertising for creating a hiring list, and RFPs in local news publications (\$1,500).

Travel & Meetings 6185: This line item includes the cost of hotels and meals for department-related travel (\$5,500).

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

Miscellaneous Contractual 6210: This line item includes the costs associated with hiring lists or promotion testing for new employee/s and/or promotion testing material, Medical Exams for 2 new employees, 2 New Employee Psychological Exams and one promotional exam, Physical Ability Testing (CPAT) for 2 new employees, Fire Service Health and Wellness Program for 23 employees, Ambulance Billing fees for EMS Management Consultants (our billing agency), Bio waste and drug disposal costs, Self-Contained Breathing Apparatus testing, ladder testing, fire extinguisher service, Turn Out Gear maintenance, Preventative

Maintenance for Overhead doors, Preventative Maintenance for building generator, Calibration and inspection of all carbon monoxide detection equipment mobile and fixed, Fire alarm and building monitoring system, Heating Ventilation Air Conditioning Preventative Maintenance Contract, Annual kitchen range hood cleaning and maintenance, Maintenance contract for heart monitors and city-wide AED's, and partial funding of the Emergency Manager. (\$90,800).

Training 6240: Included in this line item are funds to train crews for special operations such as rope rescue training, trench collapse, advanced firefighter training and live fire events, Emergency Medical Service refresher classes provided by a variety of speakers, miscellaneous seminars, books and reference materials, Peer fitness trainer continuing education, Blue Card Command recertification for department instructors, FDIC seminar, Fire Academy Tuition for one employee, Shared Training Officer- Brentwood, Clayton, and Maplewood Fire Departments (\$78,300).

Dues & Subscriptions 6365: Funding is included for dues to several professional organizations including St. Louis County Fire Chief's Association, St. Louis County Special Operations membership, 2 National Fire Protection Association memberships, Central Core EMS Officers, Central Core Training Officers, 2 BackStoppers memberships, Sam's Club, and membership in the International Association of Fire Chiefs, Arson investigator dues (\$3,645).

Printing 6375: This line item provides funds for business cards, letterhead and envelopes, and the annual cost of the department copy machine (\$4,400).

Uniform Purchase 6400: This line item includes funds to issue personal protective gear for new employees, for replacement and repair of departmental uniforms and structural firefighting gear due to operational damage, Brentwood Centennial uniforms and insignia (\$14,000).

FIRE DEPARTMENT (10-210-XXXX)

| Account Number | Account Descriptions | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | 2019-2020 Budget Change |
|---------------------------------|---------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|-------------------------|
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 1,936,236 | 1,937,321 | 1,910,206 | 1,920,847 | 1,142,773 | 1,920,847 | 1,946,609 | 2,014,740 | 2,085,256 | 1.34% |
| 6005 | FULL TIME OVERTIME | 107,128 | 78,674 | 46,546 | 90,000 | 37,145 | 90,000 | 90,000 | 90,000 | 90,000 | - |
| 6025 | LONGEVITY EXPENSE | 14,025 | - | - | - | - | - | - | - | - | - |
| 6030 | HOLIDAY EXPENSE | 71,959 | 64,817 | 46,195 | 73,874 | 3,351 | 73,874 | 74,865 | 77,860 | 80,974 | 1.34% |
| 6065 | EMPLOYEE BENEFITS | 266,226 | 285,299 | 265,402 | 284,500 | 155,223 | 284,500 | 299,001 | 313,951 | 329,649 | 5.10% |
| 6390 | CLOTHING ALLOWANCE | 16,085 | 16,560 | 16,200 | 16,560 | 8,280 | 16,560 | 16,560 | 16,560 | 16,560 | - |
| | Subtotal: | 2,411,658 | 2,382,671 | 2,284,549 | 2,385,781 | 1,346,772 | 2,385,781 | 2,427,035 | 2,513,111 | 2,602,439 | 1.73% |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 61,001 | 33,919 | 26,607 | 35,600 | 14,212 | 30,000 | 37,200 | 37,200 | 39,000 | 4.49% |
| | Subtotal: | 61,001 | 33,919 | 26,607 | 35,600 | 14,212 | 30,000 | 37,200 | 37,200 | 39,000 | 4.49% |
| Contractual Services | | | | | | | | | | | |
| 6070 | EDUCATIONAL BENEFITS | 1,723 | 3,000 | 3,000 | 3,000 | 1,500 | 3,000 | 3,000 | 3,000 | 3,000 | - |
| 6160 | ADVERTISING | 81 | 1,209 | 966 | 2,000 | 422 | 1,600 | 1,500 | 1,500 | 1,500 | -25.00% |
| 6185 | TRAVEL/MEETINGS | 2,422 | 1,397 | 3,640 | 5,000 | 2,491 | 4,000 | 5,500 | 6,500 | 8,000 | 10.00% |
| 6195 | PETRO PRODUCTS | 14,477 | 15,959 | 18,376 | 18,000 | 8,452 | 18,000 | 18,000 | 18,000 | 18,000 | - |
| 6210 | MISCELLANEOUS CONTRACTUAL | 31,006 | 71,732 | 78,637 | 91,664 | 13,531 | 80,000 | 90,800 | 90,800 | 90,800 | -0.94% |
| 6240 | TRAINING | 5,371 | 35,490 | 61,985 | 75,200 | 32,297 | 71,000 | 78,300 | 75,200 | 75,200 | 4.12% |
| 6365 | DUES & SUBSCRIPTIONS | 2,364 | 2,093 | 2,785 | 3,445 | 2,970 | 3,000 | 3,645 | 3,800 | 4,000 | 5.81% |
| 6375 | PRINTING | 3,453 | 2,511 | 2,401 | 3,500 | 1,107 | 3,500 | 4,400 | 3,800 | 4,000 | 25.71% |
| 6400 | UNIFORM PURCHASE | 6,043 | 6,909 | 10,569 | 15,500 | 3,199 | 13,500 | 14,000 | 14,000 | 14,000 | -9.68% |
| 6440 | POSTAGE | 7 | - | - | - | - | - | - | - | - | - |
| 6445 | MISCELLANEOUS EXPENSE | - | - | 100 | - | - | - | - | - | - | - |
| | Subtotal: | 66,948 | 140,299 | 182,459 | 217,309 | 65,969 | 197,600 | 219,145 | 216,600 | 218,500 | 0.84% |
| | TOTAL EXPENDITURES | 2,539,608 | 2,556,888 | 2,493,615 | 2,638,690 | 1,426,953 | 2,613,381 | 2,683,380 | 2,766,911 | 2,859,939 | 1.69% |

Judicial Department

JUDICIAL DEPARTMENT

Mission Statement

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

Goals and Objectives

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

Accomplishments

1. The Municipal Division Court successfully migrated to the State of Missouri's docketing software, Show Me-Court as mandated by the Missouri Supreme Court and the Presiding Judge of St. Louis County.
2. The Municipal Division Court met all required reporting deadlines as follows: yearly – Court Certification of Substantial Compliance Form to the MO State Auditor Office; semi-annually – Minimum Operating Standards Compliance Form and DWI Statistics Report to the Presiding Judge of St. Louis County, Circuit 21; monthly – Municipal Division Summary Report to the MO Office of the Court Administrator and to the City Administrator of Brentwood
3. The Municipal Division Court continued to be a participant in the Muncicourt.net website through REJIS, and Yourstlcourts.com website. Show Me Court cases appear on the Case.net website through the State of Missouri. These websites are for citizen use and transparency.
4. The Municipal Division Court voluntarily participates each year in the Better Family Life Amnesty Program which helps individuals lift their arrest warrants at a reduced bond amount to resolve outstanding citations. Eleven defendants took advantage of this program.
5. Maintained certification in the Criminal Justice Information Systems (CJIS) through the Regional Justice Information Systems (REJIS) and Missouri State Highway Patrol (MSHP).
6. Court Administrator maintained her advanced certification (ACCA) in the Missouri Association for Court Administration.
7. Deputy Court Clerk achieved the designation of Certified Court Administrator (CCA) through The Missouri Association for Court Administration.
8. Court Administrator currently serving on the executive board of the Metropolitan St. Louis Association for Court Administration (MSLACA) as Director of Membership and Scholarship.

9. Deputy Court Clerk currently serving on the executive board of the Metropolitan St. Louis Association for Court Administration (MSLACA) as Historian and Website Coordinator.
10. The Municipal Division Court successfully relocated the Violations Bureau from Brentwood City Hall to the Brentwood Public Works Building with no disruption of service to citizens while renovations to City Hall are being made.

| |
|----------------------------|
| JUDICIAL DEPARTMENT |
| BUDGETED POSITIONS |

| Position | 2019 | 2020 |
|-----------------------------------|-------------|-------------|
| Court Administrator | 1 | 1 |
| Deputy Court Administrator | 1 | 1 |
| | <hr/> | |
| Total | 2 | 2 |

JUDICIAL DEPARTMENT

ORGANIZATIONAL STRUCTURE

Municipal
Judge

Court
Administrator

Deputy Court
Clerk

JUDICIAL DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2020
10-301-6XXX

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for the positions in the judicial department (\$129,548).

Full Time Overtime 6005: This line item provides funds for full-time non-exempt employees utilized for court night (\$750).

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 (\$2,076).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS) (\$40,049).

MATERIALS & SUPPLIES:

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

CONTRACTUAL SERVICES:

REJIS Commission 6140: This line item provides funds for software maintenance, firewall maintenance, Charter service, server license, line fee (\$5,500).

Travel & Meetings 6185: This line item provides mileage, food, and lodging at the Missouri Association for Court Administration Spring Conference, Fall Seminar and Regional Training Event, the Missouri Municipal and Associate Circuit Judges Association Conference, monthly meetings of the Metropolitan St. Louis Association for Court Administration and all other required meetings for court personnel and judge as mandated by the Presiding Judge of St. Louis County Circuit Court, Division 21 (\$5,750).

Misc. Contractual Services 6210: This line item provides for contractual service items that are not accounted for in a special contractual services line item including photocopier monthly fee, paper overages, and repairs; shredding services; assisted services for individuals in the court room as needed, and fee for the provisional judge if elected judge is unable to preside over court (\$3,300).

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

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

Printing 6375: This line item provides funds for court forms, envelopes, bank checks, deposit slips, letterhead, business cards, and signage (\$1,500).

JUDICIAL DEPARTMENT (10-301-XXXX)

| Account Number | Account Descriptions | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | 2019-2020 | |
|--------------------------------|---------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|---------------|---------------|
| | | | | | | | | | | | Budget Change | Budget Change |
| Personnel Services | | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 113,090 | 116,845 | 120,460 | 126,212 | 72,677 | 126,212 | 129,548 | 132,787 | 136,107 | | 2.64% |
| 6005 | FULL TIME OVERTIME | 100 | 345 | 178 | 400 | 173 | 400 | 750 | 773 | 796 | | 87.50% |
| 6010 | SALARIES PART TIME | 994 | 910 | 844 | 2,000 | 863 | 1,500 | 2,076 | 2,076 | 2,076 | | 3.80% |
| 6065 | EMPLOYEE BENEFITS | 35,680 | 35,739 | 36,798 | 39,000 | 21,065 | 37,000 | 40,049 | 40,850 | 40,850 | | 2.69% |
| | Subtotal: | 149,864 | 153,839 | 158,280 | 167,612 | 94,778 | 165,112 | 172,423 | 176,486 | 179,828 | | 2.87% |
| Material & Supplies | | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 1,389 | 667 | 847 | 1,500 | 389 | 750 | 1,500 | 1,538 | 1,576 | | - |
| | Subtotal: | 1,389 | 667 | 847 | 1,500 | 389 | 750 | 1,500 | 1,538 | 1,576 | | - |
| Contractual Services | | | | | | | | | | | | |
| 6070 | EDUCATIONAL BENEFITS | - | - | - | - | - | - | - | - | - | | - |
| 6140 | REGIS COMMUNICATION | 12,114 | 9,183 | 5,456 | 15,200 | 2,382 | 4,800 | 5,500 | 5,638 | 5,778 | | -63.82% |
| 6185 | TRAVEL/MEETINGS | 2,744 | 2,901 | 3,818 | 5,500 | 2,604 | 4,100 | 5,750 | 5,894 | 6,041 | | 4.55% |
| 6210 | MISC CONTRACTUAL EXPENSES | 1,074 | 913 | 2,331 | 3,300 | 878 | 3,300 | 3,300 | 3,383 | 3,467 | | - |
| 6240 | TRAINING | 984 | 950 | 650 | 1,350 | 825 | 1,000 | 1,350 | 1,384 | 1,418 | | - |
| 6365 | DUES & SUBSCRIPTIONS | 315 | 325 | 525 | 575 | - | 575 | 575 | 589 | 604 | | - |
| 6375 | PRINTING | 1,166 | 670 | 646 | 2,250 | 281 | 850 | 1,500 | 1,538 | 1,576 | | -33.33% |
| | Subtotal: | 18,347 | 14,942 | 13,426 | 28,175 | 6,970 | 14,625 | 17,975 | 18,426 | 18,884 | | -36.20% |
| TOTAL EXPENDITURES | | 169,599 | 169,448 | 172,553 | 197,287 | 102,137 | 180,487 | 191,898 | 196,450 | 200,288 | | -2.73% |

Legislative Department

LEGISLATIVE DEPARTMENT

Mission Statement

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

Goals and Objectives

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

17. To anticipate the long-term needs of the infrastructure and take prudent steps to provide for those needs.
18. Provide high quality public safety for all the citizens of Brentwood and our guests.
19. Develop an operational sustainability plan
 - a. Identify areas that need additional focus from City offices to ensure we accomplish the short term and long-term goals.
 - b. Focus on improving the City’s resiliency. Resiliency is identified as the capacity of a system to undergo disturbance and maintain its functions and controls.
 - c. Investigate additional electronic recycling efforts.
 - d. Investigate placing solar panel on municipal facilities.
 - e. Investigate how to streamline the Brentwood Municipal Code to allow the installation of solar panels in the residential areas.
 - f. Sustainability awareness and education in the City of Brentwood.
 - Work with the Communications Manager to educate Brentwood Constituents on sustainability.

Accomplishments

1. Regular meetings of the Board of Aldermen – 19
2. Special meetings of the Board of Aldermen – 7
3. Regular meetings of the Ways and Means Committee - 12
4. Regular meetings of the Public Works Committee - 12
5. Regular meetings of the Public Safety Committee - 10
6. Reviewed and adopted 35 ordinances and 57 resolutions thus far in 2019.
7. **Policy Initiatives Authorized by the Board of Aldermen:**
 - An Ordinance Of The City Of Brentwood, Missouri, Imposing A Sales Tax For Economic Development Purposes And Providing For Submission Of The Proposal To The Qualified Voters Of The City For Their Approval At A Special Election Called And To Be Held In The City On April 2, 2019.

| | |
|---|--------------|
| Election Results | |
| BRENTWOOD - PROPOSITION B | |
| **SALES TAX - ECONOMIC DEVELOPMENT** | |
| (Vote for) 1 | |
| (WITH 6 OF 6 COUNTED) | |
| YES | .1,119 75.35 |
| NO. | .366 24.65 |

- Rezoning property located north and south of Manchester Road between S. Hanley Road and the Mary Avenue and Dorothy Avenue to “MC” Manchester Corridor Commercial District.
- An intergovernmental agreement with the City of Ladue for traffic engineering services for the area of McKnight Road corridor from I-64 to Litzsinger Road with agreement changes.
- Livestreaming of the Board of Aldermen and Board committee meetings.
- A text amendment to Chapter 400. Zoning, adding Section 400.1375 establishing the “MC” Manchester Corridor Commercial District.
- Rezoning from “B” Single Family Residential; “GC” General Commercial; “UD” Urban Development; and “LID” Light Industrial District to “MC” Manchester Corridor Commercial District for property

generally located north and south of Manchester Road between S. Hanley Road and the Mary Avenue and Dorothy Avenue intersection.

- An intergovernmental cooperation agreement with the City of Maplewood and the City of Richmond Heights to Implement a Small Vehicle Share Program
- Authorization of the of the execution and delivery of a 2019 Series of Certificates of Participation. This motion authorizes staff and consultants to proceed with preparation of documents and offering of the Certificates.
- An ordinance authorizing levying the economic development sales tax approved by the City of Brentwood voters on April 2, 2019.
- A resolution authorizing and approving an agreement with Horner Shifrin for professional services to review and update City ordinances for stormwater drainage control.
- An ordinance amending certain provisions of Title IV: Land Use, Chapter 400; Zoning Code, To Establish Medical Marijuana Land Use Within the City of Brentwood, Missouri.
- A public hearing to consider amendment of a Conditional Use Permit (CUP) and Site Plan Review to amend the CUP for a hotel for property zoned "UD" Urban Development District and located at 1695 S. Hanley Road.
- An ordinance amending Chapter 500 of the Code of Ordinances of the City of Brentwood and adopting new Building, Residential, Electrical, Mechanical, Plumbing, Existing Building, Fuel, Gas, Energy Conservation, Property Maintenance and Fire Codes
- Amendments to the 2018 International Code Council (ICC) suite of codes.

LEGISLATIVE DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2020
10-103-6XXX

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 (\$8,500).

MATERIALS & SUPPLIES:

Supplies & Materials 6420: This line item provides funds for supplies for the Board of Aldermen (\$600).

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) (\$5,300).

Miscellaneous Contractual 6210: This line item provides funds for contractual service items that are not accounted for in a special contractual services line item (\$1,100).

Training 6240: This line item provides for continuing education training/certification for Board and Commission Members; Planning and Zoning, Architectural Review Board, Board of Adjustment (\$1,000).

Election Expense 6280: This line item provides funds for expenses for the elections (\$9,200).

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

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

LEGISLATIVE DEPARTMENT (10-103-XXXX)

| Account Number | Account Descriptions | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | 2019-2020 | |
|--------------------------------|------------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|-------------|---------------|
| | | | | | | | | | | | Budget 2019 | Budget Change |
| Personnel Services | | | | | | | | | | | | |
| 6020 | SALARIES - ELECTED OFFICIALS | 73,137 | 72,001 | 72,219 | 72,000 | 42,093 | 72,000 | 72,000 | 72,000 | 72,000 | - | - |
| 6055 | SALARIES P&Z BOARD | 8,900 | 11,500 | 7,900 | 12,600 | 5,450 | 11,000 | 12,600 | 12,600 | 12,600 | - | - |
| 6060 | SALARIES BD OF ADJUSTMENT | 1,900 | 3,800 | 2,300 | 3,900 | 2,050 | 3,600 | 3,900 | 3,900 | 3,900 | - | - |
| 6065 | EMPLOYEE BENEFITS | 9,141 | 8,925 | 8,492 | 8,900 | 4,569 | 8,500 | 8,500 | 8,670 | 8,843 | -4.49% | -0.41% |
| | Subtotal: | 93,078 | 96,226 | 90,911 | 97,400 | 54,163 | 95,100 | 97,000 | 97,170 | 97,343 | | |
| Material & Supplies | | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 940 | 2,193 | 427 | 500 | 548 | 600 | 600 | 600 | 600 | 20.00% | 20.00% |
| | Subtotal: | 940 | 2,193 | 427 | 500 | 548 | 600 | 600 | 600 | 600 | | |
| Contractual Services | | | | | | | | | | | | |
| 6185 | TRAVEL/MEETINGS | 2,799 | 2,785 | 4,784 | 5,300 | 4,510 | 5,300 | 5,300 | 5,300 | 5,300 | - | - |
| 6210 | MISC CONTRACTUAL EXPENSES | 665 | 751 | - | 600 | 1,012 | 1,500 | 1,100 | 1,100 | 1,100 | 83.33% | 83.33% |
| 6240 | TRAINING | - | 570 | - | - | - | - | 1,000 | 1,000 | 1,000 | - | - |
| 6280 | ELECTION EXPENSE | 11,467 | 12,136 | 5,010 | 11,000 | 3,229 | 3,230 | 9,200 | 9,200 | 9,200 | -16.36% | -16.36% |
| 6365 | DUES & SUBSCRIPTIONS | 5,263 | 5,869 | 5,224 | 6,000 | 1,256 | 6,000 | 6,000 | 6,000 | 6,000 | - | - |
| 6375 | PRINTING | 159 | - | 116 | - | - | - | 300 | 300 | 300 | - | - |
| | Subtotal: | 20,353 | 22,111 | 15,134 | 22,900 | 10,005 | 16,030 | 22,900 | 22,900 | 22,900 | - | - |
| TOTAL EXPENDITURES | | 114,372 | 120,530 | 106,471 | 120,800 | 64,716 | 111,730 | 120,500 | 120,670 | 120,843 | | -0.25% |

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. Expand variety of programming offered by the Parks & Recreation Department.
 - a. Relaunch popular centennial activities into department programming rotation.
 - b. Continue to offer and expand STEM related programs and activities.
 - c. Offer more family-oriented programs and activities.
2. Investigate sustainable practices to benefit both the department and the Brentwood community.
 - a. Work with the Communications Manager to educate Brentwood Constituents on sustainability.
 - b. Investigate the possibility and benefit of installing solar panels on the Brentwood Recreation Complex roof.
 - c. Investigate the possibility of installing an electric charging station at the Brentwood Recreation Complex.
 - d. Work with the Communications Manager to offer quarterly electronic recycling events.
 - e. Investigate what needs to be done to make the Brentwood Recreation a LEED certified building.
3. Continue to improve the health, diversity and tree quality of the Brentwood Urban Forest.
 - a. Implement Year 3 of the Emerald Ash Borer Plan.
 - b. Complete scheduled pruning and preventative maintenance on all trees in Ward III.
 - c. Continue comprehensive tree planting program, by continuing the one for one tree replacement program.
4. Begin the two-year National Recreation and Park Association Accreditation Process for the Department.
 - a. Submit the preliminary application to NRPA, indicating the intent of the department to move forward with the accreditation process.
 - b. Complete all 37 fundamental standards.
 - c. Ensure at least half of all non-fundamental standards are completed.
5. Continue marketing efforts of the Parks & Recreation Department.
 - a. Implement marketing plan for the department.
 - b. Consistent and different usage of video in social media.
 - c. Consistent utilization of free online resources to market programs and events.
6. Seek alternative revenue sources for Norm West Park.
 - a. Seek foundation funding once Norm West Master Plan has been completed.
 - b. Apply for Municipal Park Grant Commission Grant depending on timing of construction.
 - c. Apply for Missouri American Water Grant for Water Play feature depending on timing of construction and if amenity is a part of the final Master Plan.
 - d. Seek out additional grants for Norm West Park.

Accomplishments

1. Assisted with the City of Brentwood's Centennial Celebration.
 - Planned and implemented 80 centennial activities.
 - Created 62 new activities and events for Brentwood's Centennial Celebration including the Centennial Foam Party, Inflatable Obstacle Course, Centennial Winter Carnival (to name a few).
 - Extensively communicated Centennial activities including creating a marketing plan specifically for the centennial activities, sending a centennial mailer to every house and working with the communications manager on a social media plan.
2. Continued to improve the health, diversity and tree quality of the Brentwood Urban Forest.
 - Completed Year 2 of the Emerald Ash Borer Plan.
 - Completed preventative maintenance, including pruning, on all trees in Ward II.
 - Began implementation of the comprehensive tree planting program.
 - Created a Forestry Services page on the City's website.
3. Expanded the marketing efforts of the Brentwood Parks & Recreation Department.
 - Completed a marketing plan for the department.
 - Launched Twitter and Instagram accounts for the department.
 - Exponentially increased followers on Facebook, Twitter and Instagram.
 - Increased usage of third-party free marketing avenues including STLtoday.com, stlparent.com, sproutandabout.com and riverfronttimes.com.
4. Opened Norm West Dog Park, a temporary dog park in Norm West Park built with an Intergovernmental Cooperation Agreement with the City of Clayton.
5. Awarded \$10,000 from the Missouri Department of Conservation to combat the overgrowth of honeysuckle, winter creeper and white mulberry that has overtaken the under-story of the Memorial Park natural area.
6. Installed "Upside Down" and "The Kick", outside Meeting Room C at the Brentwood Recreation Complex. These two sculptures by local artist Sukanya Mani will be on loan to the City of Brentwood until 2021 as part of the Sculpture on the Move program at which time the City can choose to purchase the sculptures from the artist.
7. Designed, installed and planted Centennial Garden, a new native perennial garden near the Oak Tree Park pavilion and playground.
8. The Brrrentwood Ice Festival raised over \$3,000 for BackStoppers.
9. The Brentwood Ice Rink hosted the New York Rangers for a practice and the Brentwood Ice Rink was prominently displayed on the Rangers social media account.

Performance Measures

| <i>Parks and Recreation</i> | 2018 (Actual) | 2019 (Estimate) | 2020 (Projected) |
|---|------------------|--------------------|---------------------|
| Percentage of parks properly maintained per park inspection index | 78% | 79% | 80% |
| Cost of park maintenance per acre maintained | \$9,356.15 | \$12,293.37 | \$13,177.23 |
| Operating revenue per capita | \$124.32 | \$124.73 | \$126.94 |
| Operating expenditures per capita | \$286.82 | \$325.11 | \$361.22 |
| Percentage of cost recovery for the Brentwood Recreation Complex | 84.00% | 75.69% | 69.31% |
| Percentage of cost recovery for all programs | 134.53% | 77.18% | 66.75% |
| Average annual training hours per full-time equivalent employee | 23.62 | 25.0 | 26.0 |

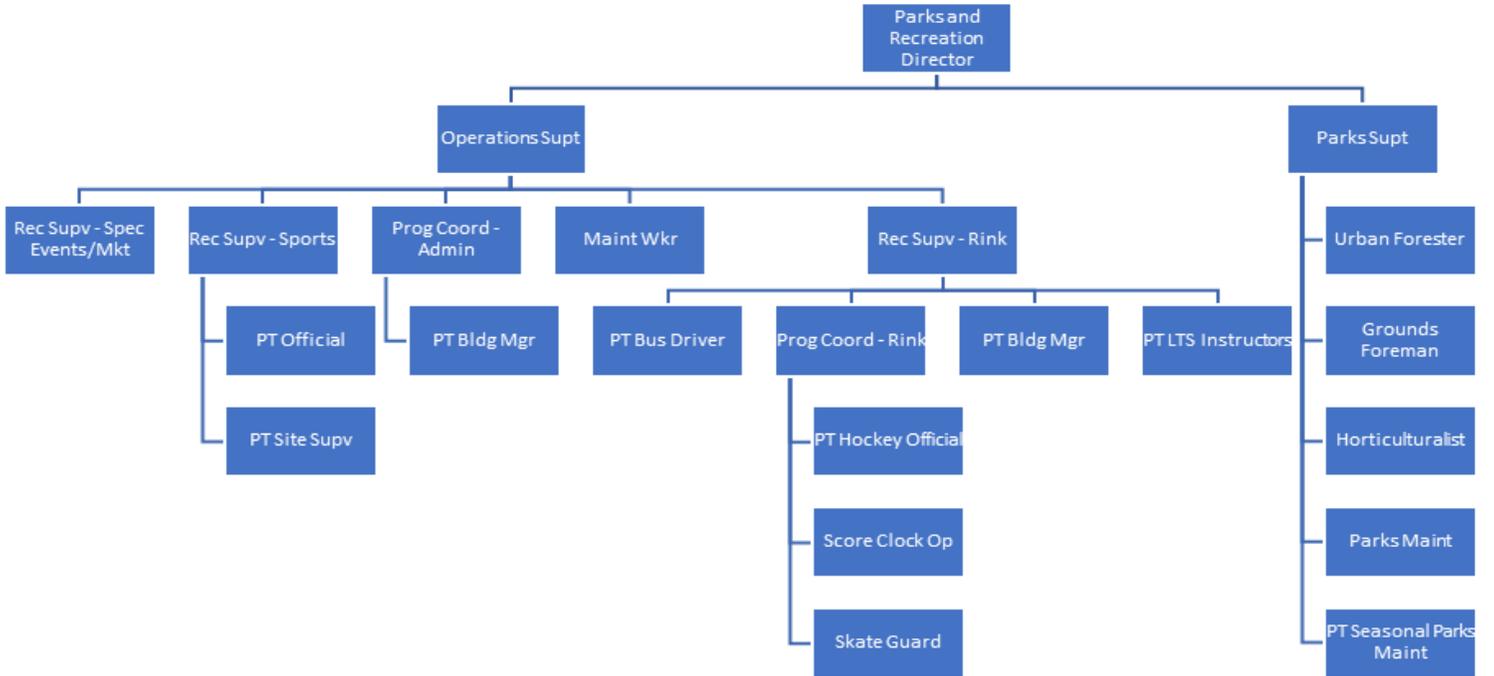
PARKS AND RECREATION DEPARTMENT

BUDGETED POSITIONS

| Position | 2019 | 2020 |
|--------------------------------------|-------------|-------------|
| Parks and Recreation Director | 1 | 1 |
| Superintendent | 2 | 2 |
| Recreation Supervisor | 1 | 3 |
| Program Coordinator | 2 | 2 |
| Assistant Program Coordinator | 2 | 0 |
| Urban Forester | 1 | 1 |
| Grounds Foreman | 1 | 1 |
| Horticulturalist | 1 | 1 |
| Maintenance III | 0 | 1 |
| Maintenance II | 5 | 4 |
| Maintenance I | 5 | 5 |
| Total | <hr/> 21 | <hr/> 21 |

PARKS AND RECREATION DEPARTMENT

ORGANIZATIONAL STRUCTURE



PARKS AND RECREATION DEPARTMENT
ACCOUNT DESCRIPTIONS

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for the full-time recreation positions in the Parks & Recreation department (\$558,646).

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

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

Salaries Part-time Administration 6010: This line item provides funds for part-time employees: Building Managers working at the Community Center and Interns (\$60,486).

Salaries Part-time Ice Rink 6011: This line item provides funds for the part-time employees: Skate Guards and Learn to Skate Assistants (\$35,806).

Salaries Part-time Rink Programming 6012: This line item provides funds for the part-time employees: Hockey Scorekeepers and Skating Instructors (\$47,837).

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 (\$36,200).

Part-time Overtime Administration 6015: This line item provides funds for part-time employees (Building Managers working at the Community Center) working on holidays (\$4,150).

Part-time Overtime Ice Rink 6016: This line item provides funds for part-time rink employees (Building Managers working at the Ice Rink and Skate Guards) working on holidays (\$6,227).

Part-time Overtime Rink Program 6017: This line item provides funds for part-time rink program employees (Hockey Scorekeepers and Skating Instructors) working on holidays (\$3,300).

Salaries Part-time Magic Bus Drivers 6018: This line item provides funds for part-time Magic Bus Drivers (\$19,727).

Part-time Rink Administration 6019: This line item provides funds for the part-time employees: Building Manager working at the Community Center (\$72,340).

Salaries & Wages Full-time Parks 6020: This line item provides funds for the full-time park maintenance positions in the Parks and Recreation Department (\$457,197).

Salaries Part-time General Programming 6021: This line item provides funds for part-time employees to assist with general program such as Parents Night Out (\$1,050).

Full-time Overtime Parks 6022: This line item provides funds for full-time park maintenance employees working overtime for special events such as Brentwood Days or snow removal (\$11,000).

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 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) (\$385,391).

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

Insurance Workers Compensation 6150: This line item provides funds to cover worker's compensation insurance for employees (\$166,817).

MATERIALS & SUPPLIES:

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

Supplies & Materials Parks 6421: This line item provides funds for supplies related specifically to parks including landscaping materials such as plants, flowers and mulch, materials for turf and athletic field maintenance and materials to maintain park facilities (\$107,500).

Supplies & Materials Ice Rink 6422: This line item provides funds for supplies for the Ice Rink including replacement skates and skate aides, materials for hockey goals and ice rink materials such as paint, lines and glass (\$40,000).

Supplies & Materials Fitness 6423: This line item provides funds for supplies for fitness programs (\$250).

Supplies & Materials General Programming 6424: This line item provides funds for supplies for general programs including craft and snack supplies for youth programs and miscellaneous supplies for youth and adult programs (\$3,260).

Supplies & Materials Special Events 6425: This line item provides funds for supplies for the Sweetheart Dance, Adult Egg Hunt, Eggstravaganza, Music on the Menu and Halloween Event (\$3,415).

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 (\$5,976).

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

CONTRACTUAL SERVICES:

Utilities 6115: This line item includes the yearly bill amounts for Cable, Internet and Wi-Fi, Telephones, Water, Sewer and Electric usage at the Recreation Complex (\$140,000).

Utilities Parks 6116: This line item includes the yearly bill amounts for Water, Sewer, Electric and Natural Gas (Norm West Park) usage in the parks (\$45,000).

Recreation Program Sports 6122: This line item provides funds for contractual program expenses related to instructing youth soccer, T-Ball and sports camps (\$2,310).

Rink Program Expense 6123: This line item provides funds for contractual program expenses related to the Brentwood Hockey League, Basic Skills Class, Summer Boot Camp and the Spring Ice Show. Increase due to the full year of movement of officials into contractual line (\$100,160).

Recreation Program General Programming 6124: This line item provides funds for contractual program expenses related to instructing youth art, dance, babysitting classes, Santa visits and various adult programs (\$4,250).

Recreation Program Fitness 6125: This line item provides funds for contractual program expenses related to instructing Fit Diva, Mixed Fit, Total Strength, Zumba and various other fitness programs (\$7,489).

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 (\$17,138).

Recreation Program Senior Programming 6127: This line item includes reimbursement for 50% of the salaries and benefits for the Richmond Heights Program Coordinator for the Intergovernmental Agreement for Senior Citizen Recreation Programming Services (\$36,244).

Memorial Tree & Bench Program 6130: This line item provides funds for expenses related to the Memorial Tree & Bench Program (\$120).

Advertising 6160: This line item provides funds for departmental advertising including promotional products, postings for jobs, RFP and RFQ, meeting room rental and ice rink promotional materials and Reach Board membership fee (\$13,470).

Travel/Meetings 6185: This line item provides funds for the National Conference, State Conference and expenditures related to staff holding Missouri Parks & Recreation Association State Office (\$5,030).

Petro Products 6195: This line item provides funds including propane for the Ice Resurfacers, as well as fuel for the Magic Bus and Parks and Recreation vehicle (\$5,100).

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

Miscellaneous Contractual Expenses Administration 6210: This line item provides funds for contractual services for the Community Center including security system, fire alarm, Cintas Cleaning services, monthly pest control, floor mat cleaning, fire extinguisher/hood inspections, document destruction, Philibert Security System and the railroad lease (\$40,842).

Miscellaneous Contractual Expenses Ice Rink 6212: This line item provides funds for contractual services for the Ice Arena including HVAC maintenance, Ice Resurfacers blade sharpening, cooling tower chemical maintenance and backflow testing (\$62,874).

Miscellaneous Contractual Expenses Parks 6213: This line item provides funds for contractual services for Park Maintenance (\$77,250).

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

Training Parks 6241: This line item provides funds for park maintenance employees to attend trainings specific to the maintenance, preservation and beautification of the park system and tree maintenance (\$4,500).

Birthday Party Expense 6280: This line item provides funds for pizza, beverage supplies, and paper products (\$1,700).

Concessions 6285: This line item provides funds for payment to MPRA for consignment ticket sales (\$300).

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. (\$99,000).

Dues & Subscriptions 6365: This line item provides funds for membership dues to the National Recreation and Park Association, Missouri Parks and Recreation Association, Sam's Club, as well as yearly subscription to ASCAP, BMI, SESAC and Sirius (\$4,450).

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

Uniform Purchase 6400: This line item provides funds for shirts and outerwear for full-time administration staff as well as part-time welcome desk staff (\$3,875).

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

Postage 6440: This line item includes funds for postage (\$5,100).

Copier Supplies 6460: This line item provides funds for the lease of the copiers in the Community Center and Ice Arena as well as toner and other supplies (\$5,900).

Forestry – Park Trees 6470: This line item provides funds for equipment for staff to maintain the City's park trees, maintain the tree inventory software and for forestry related equipment (\$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 related projects (\$50,000).

Brentwood Bound: This line item provides funds for expenditures related to Brentwood Bound. Key activities in 2020 will include completing all remaining property acquisition. Flood Mitigation Phase 1 construction will start in Spring 2020 and all buildings will be demolished by the end of 2020. Flood Mitigation Phase 2 design will be completed, and demolition of buildings will commence. Deer Creek Greenway connector 60% design will be complete and permitting coordination will commence with Union Pacific and MSD. Manchester Road property acquisition will be completed, and construction will start in the fall of 2020 (\$29,742,329).

2020 Budget will include:

- Construction Costs - \$12,051,681
- Soft Costs - \$3,565,939
- Property Acquisitions - \$5,460,951
- Contingency - \$8,663,758

Park Capital Expense 6485: This line item provides capital funds for the following projects (\$685,344):

- Brentwood Park Parking Lot/Pathway Project (\$145,000)
- Brentwood Park Pavilion Renovation* (50,000)
- Brentwood Park Restroom Renovation Feasibility Study and Roof Replacement Project* (\$50,000)
- Community Center Sand Floor Project Design (\$50,000)
- Community Center Zamboni Grate Replacement (\$20,000)
- Hanley Park Comfort Station Design* (\$84,990)
- Hanley Park Sports Corridor Lights Project* (\$75,000)
- IT capital replacement, including the replacement of staff computers, printers and projectors and the purchase of the pass management module for Rec-Trac (\$27,354)
- Memorial Park Busy Bee Design* (\$57,500)
- Park Maintenance – Dingo (\$32,000)
- Park Maintenance – Lawn Mower (\$13,500)
- Park Maintenance – Truck #61 Replacement (\$45,000)
- Surveying Services throughout the City of Brentwood (\$35,000)

* Denotes Parks System Master Plan Project

Debt Service Principal – Series 2015 & Series 2018 COP 6555: This line item includes funds for the annual debt service principal payment on the series 2015 COP issue of \$3,870,000 used for the Recreation Center renovation project and the 2018 COP issue of \$43,390,000 used for Brentwood Bound (\$790,000).

Interest and Fiscal Charges 6556: This line item provides funds for debt issuance costs and the first interest payment on the debt related to the Recreation Center renovation project and Brentwood Bound (\$1,673,125).

PARKS & RECREATION DEPARTMENT (50-100-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual | Actual | Actual | Budget | Through 07/31 | Estimated | Adopted | Projected | Projected | 2019-2020 |
|----------------|-------------------------------|------------------|------------------|-------------------|------------------|------------------|------------------|-------------------|-------------------|-------------------|----------------|
| | | 2016 | 2017 | 2018 | 2019 | 2019 | 2019 | 2020 | 2021 | 2022 | Budget Change |
| | Revenues | | | | | | | | | | |
| 4002 | AD VALOREM TAXES | (657) | (266) | - | - | - | - | - | - | - | - |
| 4025 | SALES TAX | 2,993,370 | 2,949,735 | 3,036,360 | 3,108,021 | 1,877,040 | 3,108,021 | 3,123,561 | 3,139,179 | 3,154,875 | 0.50% |
| 4031 | RESERVES | - | - | - | - | - | - | - | - | - | - |
| 4200 | MEMORIAL TREE & BENCH PROGRAM | 250 | 500 | - | 2,500 | - | - | 500 | 500 | 500 | -80.00% |
| 4210 | MSD-EXEC WALK FUNDING | - | - | - | - | - | - | - | - | - | - |
| 4250 | COI ACT 2018 COPINVT STM | - | - | 118 | - | - | - | - | - | - | - |
| 4300 | RECREATION FEES - SPORTS | 47,488 | 65,365 | 79,490 | 75,832 | 50,886 | 68,500 | 77,123 | 79,437 | 81,820 | 1.70% |
| 4301 | RECREATION FEES - FITNESS | 5,653 | 5,073 | 9,036 | 10,148 | 5,936 | 10,148 | 10,698 | 11,233 | 11,795 | 5.42% |
| 4302 | RECREATION FEES - GENERAL | 2,418 | 4,757 | 6,505 | 6,475 | 7,973 | 11,000 | 12,000 | 12,600 | 13,230 | 85.33% |
| 4303 | RECREATION FEES - SPECIAL | 2,954 | 1,355 | 1,200 | 4,763 | 1,965 | 2,700 | 2,763 | 2,818 | 2,874 | -41.99% |
| 4304 | RECREATION FEES - SENIOR | 11,958 | 712 | 1,500 | 1,500 | 175 | 1,500 | 1,500 | 1,500 | 1,500 | 0.00% |
| 4305 | PARK PERMITS | 40,029 | 45,378 | 47,554 | 44,225 | 17,580 | 38,000 | 39,115 | 39,897 | 40,695 | -11.55% |
| 4310 | ROOM RENTALS | 113,188 | 118,511 | 116,797 | 121,000 | 77,420 | 121,000 | 123,420 | 125,888 | 128,406 | 2.00% |
| 4321 | BW BOUND RENTAL INCOME | - | - | - | - | 4,698 | 6,500 | 1,500 | - | - | - |
| 4326 | RINK FEES | 279,836 | 315,801 | 303,114 | 316,575 | 175,607 | 298,850 | 310,815 | 320,139 | 329,744 | -1.82% |
| 4335 | ICE RINK ADMISSIONS | 91,291 | 106,284 | 98,714 | 100,700 | 61,458 | 101,600 | 99,000 | 104,500 | 107,635 | -1.69% |
| 4340 | ICE RINK RENTALS | 241,235 | 312,238 | 313,238 | 285,755 | 196,354 | 319,750 | 314,250 | 323,678 | 333,388 | 9.97% |
| 4341 | BIRTHDAY PARTY FEES | 8,574 | 8,892 | 8,565 | 8,695 | 5,374 | 9,000 | 9,500 | 9,785 | 10,079 | 9.26% |
| 4342 | DOG PARK MEMBERSHIPS | - | 4,425 | 2,269 | 10,000 | 6,722 | 8,750 | 8,750 | 4,500 | 4,500 | -12.50% |
| 4345 | RINK CONCESSIONS | 194 | 132 | 698 | 450 | 192 | 240 | 300 | 300 | 300 | -33.33% |
| 4350 | SKATE RENTALS | 11,907 | 10,690 | 11,450 | 10,750 | 7,107 | 11,318 | 10,750 | 11,845 | 12,200 | 0.00% |
| 4365 | VENDING | 2,510 | 2,875 | 1,230 | 2,350 | 1,293 | 2,350 | 2,500 | 2,575 | 2,652 | 6.38% |
| 4510 | SALE OF CITY PROPERTY | 17,030 | 1,964 | - | - | - | - | - | - | - | - |
| 4525 | INTEREST INCOME | 4,199 | 4,549 | 336,905 | 7,000 | 4,556 | 7,000 | 7,000 | 7,000 | 7,000 | 0.00% |
| 4526 | INTEREST INCOME COPS | - | - | - | - | - | 500,000 | 300,000 | 200,000 | 100,000 | - |
| 4535 | INSURANCE/OTHER SETTLEMENTS | - | 17,053 | - | - | - | - | - | - | - | - |
| 4545 | FESTIVAL REVENUE | 5,150 | 9,050 | - | - | - | - | - | - | - | - |
| 4555 | MISCELLANEOUS INCOME | - | - | 960 | - | - | - | - | - | - | - |
| 4570 | SPONSORSHIPS/DONATIONS | 15,000 | 6,800 | 4,850 | 25,150 | 6,608 | 11,500 | 17,850 | 18,207 | 18,571 | -29.03% |
| 4585 | SLAIT PREMIUM RETURN | 19,510 | 20,358 | 20,582 | 15,000 | - | 5,300 | 10,000 | 12,000 | 15,000 | -33.33% |
| 4590 | UNREALIZED GAIN/LOSS | - | - | 121,876 | - | - | - | - | - | - | - |
| 4599 | DEBT PROCEEDS | - | - | 42,794,797 | - | - | - | - | - | - | - |
| 4600 | DEBT PREMIUM | - | - | 458,408 | - | - | - | - | - | - | - |
| 4625 | TRANSFER IN FROM EDST | - | - | 630,000 | - | - | - | 18,000,000 | 15,000,000 | 13,000,000 | - |
| 4650 | TRANSFER IN COP 2018 | - | - | 3,579 | - | - | - | - | - | - | - |
| 4950 | INTERGOVERNMENTAL RECEIPT | 137,002 | 371,305 | - | 164,000 | 22,795 | 178,939 | - | 370,000 | - | -100.00% |
| | TOTAL REVENUE | 4,050,089 | 4,383,535 | 48,409,809 | 4,320,889 | 2,531,739 | 4,821,966 | 22,482,895 | 19,797,581 | 17,376,764 | 420.33% |

PARKS & RECREATION DEPARTMENT (50-XXX-XXXX)

2019-2020

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | Budget Change |
|---------------------------------|----------------------------------|-------------|-------------|-------------|-------------|--------------------|----------------|--------------|----------------|----------------|---------------|
| | | | | | | | | | | | |
| Expenditures | | | | | | | | | | | |
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 474,188 | 477,692 | 476,706 | 519,030 | 278,865 | 495,000 | 558,646 | 581,156 | 598,591 | 7.63% |
| 6005 | FULL TIME OVERTIME | 8,324 | 19,340 | 4,359 | 16,583 | - | 9,000 | 16,583 | 16,915 | 17,253 | 0.00% |
| 6009 | SALARIES PART TIME-PARKS | 9,698 | 3,301 | 5,003 | 33,600 | 8,256 | 17,000 | 35,000 | 35,000 | 35,000 | 4.17% |
| 6010 | SALARIES PART TIME-ADMIN | 60,839 | 32,408 | 46,285 | 47,225 | 30,984 | 54,984 | 60,486 | 62,301 | 64,170 | 28.08% |
| 6011 | SALARIES PART TIME-RINK | 40,665 | 18,992 | 17,816 | 31,128 | 17,681 | 25,375 | 35,806 | 36,880 | 37,987 | 15.03% |
| 6012 | SALARIES PART TIME-RINK PROG | 87,278 | 81,712 | 75,891 | 56,984 | 39,241 | 56,984 | 47,837 | 49,272 | 50,750 | -16.05% |
| 6013 | SALARIES PART TIME-SPORTS | 22,604 | 27,842 | 35,196 | 35,152 | 15,760 | 31,000 | 36,200 | 37,286 | 38,405 | 2.98% |
| 6015 | PART-TIME OVERTIME-ADMIN | 51 | 1,591 | 179 | 4,047 | - | 3,500 | 4,150 | 4,275 | 4,403 | 2.55% |
| 6016 | PART-TIME OVERTIME-RINK | 2,318 | 1,966 | 1,456 | 5,335 | - | 5,050 | 6,227 | 6,413 | 6,991 | 16.72% |
| 6017 | PART-TIME OVERTIME-RINK PROG | 2,513 | 1,482 | 1,454 | 1,551 | - | 3,200 | 3,300 | 3,399 | 3,501 | 112.77% |
| 6018 | SALARIES PART TIME-MAGIC BUS | 19,055 | 17,334 | 16,456 | 19,110 | 9,925 | 18,225 | 19,727 | 20,319 | 20,928 | 3.23% |
| 6019 | PART-TIME RINK ADMIN | 28,077 | 65,276 | 66,730 | 68,653 | 37,760 | 67,660 | 72,340 | 74,510 | 76,745 | 5.37% |
| 6020 | SALARIES FULL TIME - PARK | 286,557 | 382,745 | 416,218 | 447,563 | 248,839 | 441,443 | 457,197 | 470,913 | 485,040 | 2.15% |
| 6021 | SALARIES PART TIME GENL PROG | - | - | - | 450 | 309 | 450 | 1,050 | 1,103 | 1,158 | 133.33% |
| 6022 | FULL TIME OVERTIME - PARK | 6,559 | 8,755 | 4,461 | 15,750 | 1,038 | 10,000 | 11,000 | 12,100 | 13,310 | -30.16% |
| 6024 | PART-TIME OVERTIME - PARK | 285 | 66 | - | 8,064 | - | - | 5,000 | 5,000 | 5,000 | -38.00% |
| 6025 | LONGEVITY EXPENSE | - | - | - | - | - | - | - | - | - | - |
| 6065 | EMPLOYEE BENEFITS | 265,295 | 287,517 | 303,030 | 346,500 | 176,916 | 346,500 | 385,391 | 404,661 | 424,894 | 11.22% |
| 6070 | EDUCATIONAL BENEFITS | - | - | - | 1,000 | - | - | 1,000 | 1,000 | 1,000 | 0.00% |
| | Subtotal: | 1,314,305 | 1,428,017 | 1,471,240 | 1,657,725 | 865,574 | 1,585,371 | 1,756,940 | 1,822,503 | 1,885,126 | 5.99% |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 23,134 | 24,209 | 17,938 | 33,000 | 5,988 | 31,000 | 35,300 | 36,006 | 36,726 | 6.97% |
| 6421 | SUPPLIES & MATERIALS-PARK | 87,693 | 86,366 | 85,184 | 105,000 | 60,519 | 102,000 | 107,500 | 109,650 | 111,843 | 2.38% |
| 6422 | SUPPLIES & MATERIALS-ICE RINK | 15,459 | 29,737 | 33,213 | 39,300 | 8,815 | 39,000 | 40,000 | 41,200 | 42,436 | 1.78% |
| 6423 | SUPPLIES & MATERIALS-FITNESS | 431 | 94 | 427 | 500 | - | 200 | 250 | 250 | 300 | -50.00% |
| 6424 | SUPPLIES & MATERIALS-GENL PROG | 739 | 318 | 1,088 | 1,260 | 1,781 | 3,000 | 3,260 | 3,325 | 3,392 | 158.73% |
| 6425 | SUPPLIES & MATERIALS-SPEC EVENT: | 2,305 | 1,569 | 2,388 | 10,432 | 3,742 | 8,000 | 3,415 | 3,483 | 3,553 | -67.26% |
| 6426 | SUPPLIES & MATERIALS-SPORTS | 4,812 | 7,037 | 4,960 | 6,010 | 1,874 | 4,900 | 5,976 | 6,155 | 6,340 | -0.57% |
| 6427 | SUPPLIES & MATERIALS-SENIOR PRO | 146 | 626 | - | - | - | - | - | - | - | - |
| 6445 | MISCELLANEOUS EXPENSE | 641 | 1,004 | 604 | 1,000 | 744 | 950 | 1,000 | 1,000 | 1,000 | 0.00% |
| | Subtotal: | 135,359 | 150,961 | 145,802 | 196,502 | 83,462 | 189,050 | 196,701 | 201,069 | 205,590 | 0.10% |

| Account Number | ACCOUNT DESCRIPTIONS Contractual Services | 2019-2020 | | | | | 2019-2020 Budget Change | | | | |
|----------------|--|----------------|----------------|----------------|----------------|--------------------|-------------------------|----------------|----------------|----------------|----------------|
| | | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 |
| 6115 | UTILITIES | 100,354 | 125,878 | 137,003 | 135,000 | 56,906 | 137,500 | 140,000 | 144,200 | 148,525 | 3.70% |
| 6116 | UTILITIES PARK | 35,465 | 42,970 | 49,270 | 38,000 | 14,146 | 44,000 | 45,000 | 46,350 | 47,740 | 18.42% |
| 6122 | RECREATION PROGRAM-SPORTS | 1,947 | 3,304 | 1,645 | 5,556 | 256 | 1,000 | 2,310 | 2,378 | 2,450 | -58.42% |
| 6123 | RINK PROGRAM | 11,404 | 15,249 | 17,116 | 78,054 | 11,598 | 78,300 | 100,160 | 103,165 | 106,260 | 28.32% |
| 6124 | RECREATION PROGRAM-GENL PROG | 691 | 2,466 | 2,767 | 3,350 | 3,046 | 5,000 | 4,250 | 4,463 | 4,686 | 26.87% |
| 6125 | RECREATION PROGRAM-FITNESS | 3,848 | 3,178 | 6,751 | 8,012 | 3,238 | 7,104 | 7,489 | 7,863 | 8,257 | -6.53% |
| 6126 | RECREATION PROGRAM-SPEC EVENT | 4,182 | 5,839 | 5,800 | 15,388 | 14,645 | 25,000 | 17,138 | 17,480 | 17,830 | 11.37% |
| 6127 | RECREATION PROGRAM-SR PROG | 2,299 | 786 | - | - | - | - | 36,244 | 37,331 | 38,451 | - |
| 6130 | MEMORIAL TREE & BENCH PROG | - | 75 | 30 | 1,760 | - | - | 120 | 120 | 120 | -93.18% |
| 6150 | INSURANCE | 116,627 | 129,334 | 144,285 | 138,165 | 158,873 | 158,873 | 166,817 | 175,158 | 183,916 | 20.74% |
| 6160 | ADVERTISING | 4,549 | 5,642 | 3,866 | 12,720 | 3,798 | 9,500 | 13,470 | 13,739 | 14,014 | 5.90% |
| 6185 | TRAVEL/MEETINGS | 1,340 | 2,919 | 1,750 | 5,130 | 1,417 | 5,000 | 5,030 | 5,131 | 5,233 | -1.95% |
| 6195 | PETRO PRODUCTS | 5,207 | 4,909 | 4,615 | 5,900 | 2,678 | 4,400 | 5,100 | 5,202 | 5,306 | -13.56% |
| 6196 | PETRO PRODUCTS - PARKS | 5,780 | 9,897 | 10,284 | 10,000 | 4,021 | 10,000 | 10,500 | 10,710 | 10,924 | 5.00% |
| 6210 | MISC CONTRACTUAL EXP-ADMIN | 27,741 | 83,725 | 32,672 | 40,703 | 17,844 | 40,250 | 40,842 | 41,659 | 42,492 | 0.34% |
| 6212 | MISC CONTRACTUAL EXP-ICE RINK | 60,425 | 63,506 | 57,468 | 69,550 | 46,833 | 65,000 | 62,874 | 64,760 | 66,703 | -9.60% |
| 6213 | MISC CONTRACTUAL EXP-PARKS | 32,327 | 64,493 | 53,343 | 75,000 | 23,215 | 75,000 | 77,250 | 79,500 | 81,885 | 3.00% |
| 6215 | EQUIPMENT REPAIRS | - | - | 708 | - | - | - | - | - | - | - |
| 6216 | EQUIPMENT REPAIRS-PARKS | - | 135 | - | - | - | - | - | - | - | - |
| 6220 | FESTIVAL EXPENSE | 78,834 | 73,944 | - | - | - | - | - | - | - | - |
| 6240 | TRAINING | 4,081 | 3,796 | 2,472 | 6,760 | 1,810 | 6,500 | 6,760 | 6,895 | 7,033 | - |
| 6241 | TRAINING PARKS | 2,014 | 1,282 | 4,437 | 5,000 | 851 | 4,500 | 4,500 | 5,000 | 5,500 | -10.00% |
| 6280 | BIRTHDAY PARTY EXPENSE | 1,384 | 1,296 | 1,277 | 1,485 | 1,186 | 1,675 | 1,700 | 1,751 | 1,804 | 14.48% |
| 6285 | CONCESSIONS | 294 | 140 | 596 | 450 | - | 240 | 300 | 300 | 300 | -33.33% |
| 6300 | ADMINISTRATION EXP | 3,244 | 3,333 | 3,347 | 4,100 | 2,117 | 3,800 | 3,800 | 3,876 | 3,954 | -7.32% |
| 6310 | RICHMOND HEIGHTS COOP | 60,589 | 50,605 | 91,742 | 94,688 | - | 94,688 | 99,000 | 92,700 | 95,481 | 4.55% |
| 6365 | DUES & SUBSCRIPTIONS | 3,498 | 3,459 | 3,232 | 4,360 | 790 | 4,100 | 4,450 | 4,539 | 4,630 | 2.06% |
| 6375 | PRINTING | 6,846 | 5,604 | 4,453 | 9,000 | 2,208 | 7,500 | 9,000 | 9,180 | 9,364 | - |
| 6400 | UNIFORM PURCHASE | 1,634 | 2,697 | 2,382 | 3,255 | 433 | 2,950 | 3,875 | 3,953 | 4,032 | 19.05% |
| 6401 | UNIFORM PURCHASE PARKS | 3,548 | 4,643 | 3,714 | 5,000 | 1,779 | 4,500 | 5,000 | 5,000 | 5,500 | - |
| 6440 | POSTAGE | 2,716 | 2,624 | 4,317 | 6,900 | 845 | 4,500 | 5,100 | 5,202 | 5,306 | -26.09% |
| 6460 | COPIER SUPPLIES | 5,419 | 4,761 | 5,539 | 5,900 | 3,592 | 5,500 | 5,900 | 6,100 | 6,200 | - |
| 6470 | FORESTRY | 1,345 | 15,645 | 37,150 | 40,000 | 17,956 | 38,000 | 40,000 | 40,800 | 41,616 | - |
| | Subtotal: | 589,630 | 738,135 | 694,030 | 829,186 | 396,080 | 844,380 | 923,979 | 944,505 | 975,512 | 11.43% |

| ACCOUNT NUMBER | ACCOUNT DESCRIPTIONS | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | 2019-2020 Budget Change |
|---------------------------|---------------------------------|------------------|------------------|-------------------|---------------------|--------------------|---------------------|---------------------|--------------------|-------------------|-------------------------|
| | | | | | | | | | | | |
| 6480 | STORM WATER EXPENSE | 62,383 | 3,360 | - | - | - | - | 50,000 | 50,000 | 50,000 | - |
| 6481 | EXECUTIVE WALK APT PROJECT | - | - | - | - | - | - | - | - | - | - |
| 6482 | MANCHESTER RENEWAL PROJECT | - | 726,476 | 3,269,540 | 12,575,753 | 9,500,938 | 12,575,753 | - | - | - | - |
| Project | BWBCONS (Construction) | - | - | - | - | - | - | 12,051,681 | 11,110,599 | 8,434,667 | - |
| Project | BWBSOFT (Soft Costs) | - | - | - | - | - | - | 3,565,939 | 1,632,310 | 1,475,419 | - |
| Project | BWBPROP (Property Acquisitions) | - | - | - | - | - | - | 5,460,951 | - | - | - |
| Project | BWBNTG (Contingency) | - | - | - | - | - | - | 8,663,758 | 2,707,121 | 1,368,043 | - |
| 6485 | PARK CAPITAL EXPENSE | 913,605 | 829,731 | 178,124 | 455,610 | 373,576 | 782,124 | 685,344 | 595,211 | 591,494 | 50.42% |
| 6555 | DEBT SERVICE PRINCIPAL | - | 465,000 | - | 725,000 | - | 725,000 | 790,000 | 905,000 | 930,000 | 8.97% |
| 6556 | INTEREST AND FISCAL CHARGES | 2,120 | 123,270 | - | 1,691,775 | 160,024 | 1,691,775 | 1,673,125 | 1,646,900 | 1,617,125 | -1.10% |
| 6557 | DEBT ISSUANCE COST | - | - | 210,174 | - | - | - | - | - | - | - |
| 7000 | TRANSFER OUT | 592,477 | - | - | - | - | - | - | - | - | - |
| 7005 | TRANSFER OUT | - | - | 587,575 | - | - | - | - | - | - | - |
| 7090 | TRANSFER OUT | - | - | 4,538,731 | - | - | - | - | - | - | - |
| 7800 | COI 2018 COP | - | - | (595,203) | - | - | - | - | - | - | - |
| Subtotal: | | 1,570,585 | 2,147,836 | 8,188,940 | 15,448,138 | 10,034,538 | 15,774,652 | 32,940,798 | 18,647,141 | 14,466,748 | 113.23% |
| TOTAL EXPENDITURES | | 3,609,879 | 4,464,949 | 10,500,012 | 18,131,551 | 11,379,653 | 18,393,453 | 35,818,418 | 21,615,218 | 17,532,976 | 97.55% |
| Net Income | | 440,210 | (81,414) | 37,909,797 | (13,810,662) | (8,847,914) | (13,571,487) | (13,335,523) | (1,817,637) | (156,212) | -3.44% |
| Beginning Fund Balance | | 2,083,633 | 2,523,843 | 2,442,430 | 40,352,227 | 40,352,227 | 40,352,227 | 26,780,740 | 13,445,217 | 11,627,580 | -33.63% |
| Ending Fund Balance | | 2,523,843 | 2,442,430 | 40,352,227 | 26,541,565 | 31,504,313 | 26,780,740 | 13,445,217 | 11,627,580 | 11,471,368 | -49.34% |

Brentwood Bound

\$29,742,329



Explanation:

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

Brentwood Bound

Project Descriptions Deer Creek Flood Mitigation

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

Manchester Road Improvements

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

Deer Creek Greenway Connector

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

Funding Categories' Definitions

Construction Costs

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

Soft Costs

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

Property Acquisitions

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

Contingency

Funds set aside for unexpected or unforeseen costs. In addition, project savings due to the Cost Share Grant and EWG STP Grant are included in these numbers until future board action on whether these grants funds are allocated for additional park projects.

Brentwood Bound Proposed 3 Year Budget

| | 2020 | 2021 | 2022 |
|-----------------------|---------------------|---------------------|---------------------|
| Construction Costs | \$12,051,681 | \$11,110,599 | \$ 8,434,667 |
| Soft Costs | \$ 3,565,939 | \$ 1,632,310 | \$ 1,475,419 |
| Property Acquisitions | \$ 5,460,951 | \$ 0 | \$ 0 |
| Contingency | \$ 8,663,758 | \$ 2,707,121 | \$ 1,368,043 |
| Total | \$29,742,329 | \$15,450,030 | \$11,278,129 |

Brentwood Bound

2019 Key Activities

Brentwood Bound

- Brentwood Citizens Passed a ½ Cent Economic Development Sales Tax in 4/2019
- FEMA issued a conditional letter of map revision in 8/2019.
- Brentwood's Board of Aldermen approved a resolution to prepare COP's with a net value of \$40.4 mm. This allows Brentwood to fully fund the project.
- The City acquired numerous properties within Brentwood Bound to allow for future improvements to happen. This includes all the N.B. West Properties, 2 Surco Properties, and TMD Property.

Flood Mitigation

- Flood Mitigation Phase 1 – Design will be completed in 2019.
- Flood Mitigation Phase 1 – Onsite demolition will begin in 2019.
- Flood Mitigation Phase 2 – The Design Team was contractually released to complete the design.

Deer Creek Greenway Connector

- The master plan was completed.
- The Design Team was contractually released to begin design.
- The Board of Aldermen approved a community engagement effort to begin in 2019 to get citizen input on how they would recommend the Board of Aldermen prioritize unfunded projects.

Manchester Road Improvements

- MoDOT announced their acquisition date that allowed for them to start on the property acquisitions.
- Design continues and will be around 90% complete by the end of 2019.

Brentwood Bound

2020 Anticipated Key Activities

Brentwood Bound

- The City should complete all remaining property acquisitions in 2020.

Flood Mitigation

- Flood Mitigation Phase 1 – Construction will start in spring 2020.
- Flood Mitigation Phase 1 – All buildings will be demoed by end of 2020.
- Flood Mitigation Phase 2 – Design will be completed.
- Flood Mitigation Phase 2 – Demolition of buildings will commence.

Deer Creek Greenway Connector

- Design will be around 60% complete.
- Permitting coordination will commence with Union Pacific and MSD.

Manchester Road Improvements

- Design will be completed.
- Property acquisitions will be completed.
- Construction will start in Fall.

Brentwood Park Parking Lot / Pathway Project \$145,000



Explanation

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

Brentwood Park Pavilion Renovation Project \$50,000



Explanation

This Master Plan Project updates the current pavilion in Brentwood Park. The updates will include: repairs to the four structural beams that support the roof which have become loose and damaged becoming a safety concern, roof replacement, new paint, the addition of a seat wall and electrical updates.

Brentwood Park Restroom Renovation Feasibility Study and Roof Replacement Project \$50,000



Explanation

This Master Plan Project involves completing a feasibility study to determine if the existing building housing both the concessions and restrooms can be renovated to make the restrooms ADA accessible and turn the concessions area into a viable storage area. The current restrooms are not ADA accessible and in need of other structural improvements. The roof must be replaced this year as it has become structurally unsound and a safety concern and as the footprint of the building cannot change, the roof replacement can occur concurrently with the feasibility study.

Community Center Sand Floor Investigation and Project Design \$50,000



Explanation

The Brentwood Ice Rink is having an issue keeping paint at certain areas on the ice. It appears that the paint is dissolving from beneath the ice surface. After speaking to multiple consultants, it appears that it could a number of issues ranging from too much sand, contaminated sand or piping being too low in the sand. The Parks & Recreation Department is hiring a consultant to investigate the issue during our shut down this year and then make a recommendation, if one is needed, for the FY21 Budget and complete bid documents.

Community Center Zamboni Grate Replacement \$20,000



Explanation

The Parks & Recreation Department is constructing a grate over the snow pit in the Zamboni Garage. This is a safety improvement, ensuring that staff do not fall into the snow pit and also reduces the chances of any accidents with the Zamboni and Olympia driving into the snow pit.

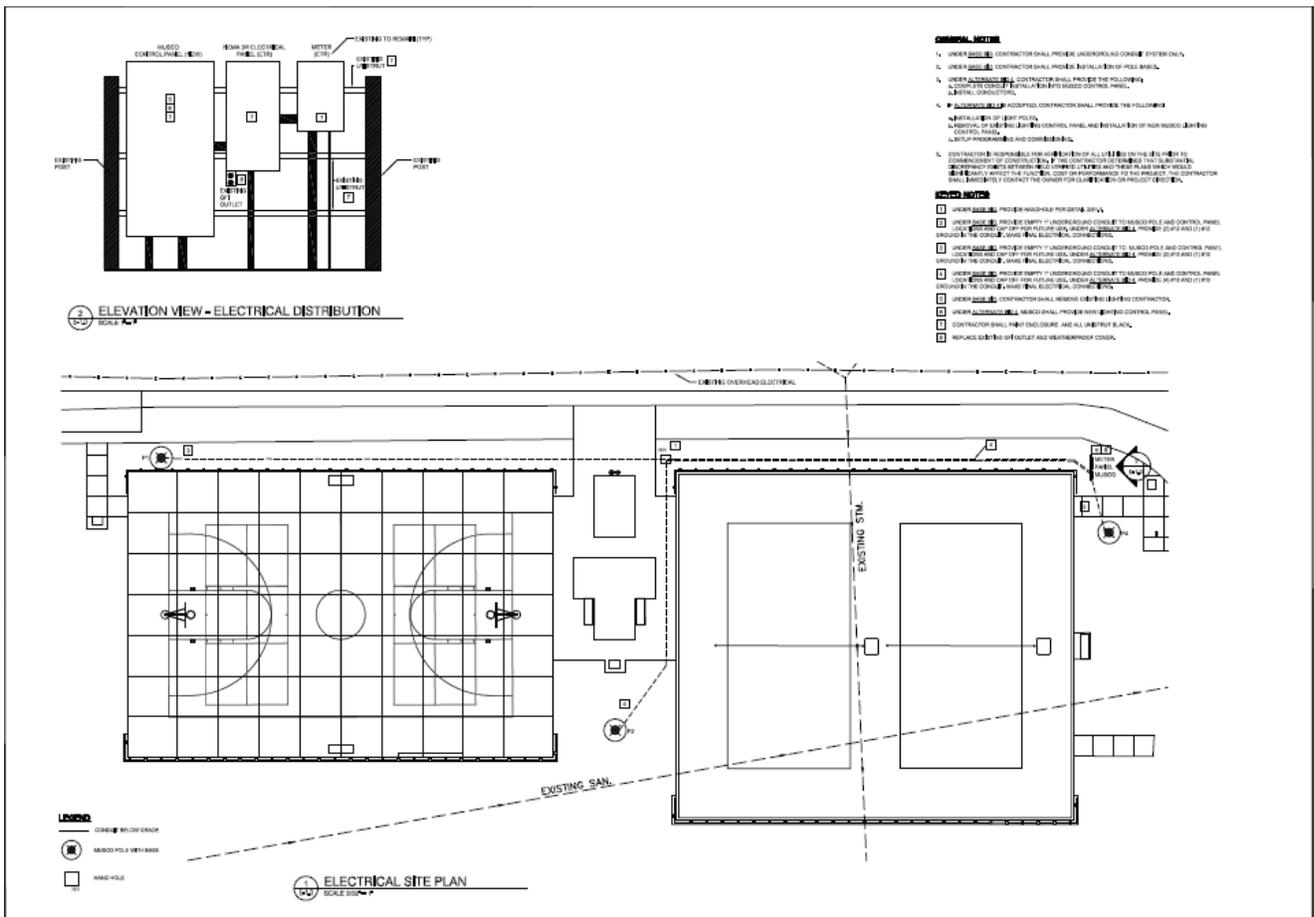
Hanley Park Comfort Station and Parking Lot Expansion Design \$84,990



Explanation

This Master Plan Project involves completing a design and bid documents for a new comfort station as well as the expansion of the parking lot in Hanley Park and is the logical next project after the Hanley Park Courts Improvement Project. The current restroom is not ADA accessible and the roof needs to be replaced in the current restroom and pavilion. The new comfort station will replace both the bathroom and the pavilion allowing the expansion of the parking lot. The need for additional parking throughout the Brentwood Park system was one of the highest priorities in Brentwood Parks System Master Plan. The approved design would be budgeted for in the FY21 budget.

Hanley Park Courts Improvement Lighting Project \$75,000



Explanation

This Master Plan Project involves replacing the court lights as part of the Hanley Park Courts Improvement Project.

Memorial Park Busy Bee Design \$57,500



Explanation

This Master Plan Project involves starting the design for the replacement for the Busy Bee in Memorial Park. The design will consider an expanded footprint in order to see if a new indoor/outdoor design can serve as the main pavilion for Memorial Park.

Park Maintenance Dingo Purchase \$32,000



Explanation

The Parks & Recreation Department is purchasing a Dingo. The department will be able to complete many more projects in house with the purchase of this piece of equipment and save on equipment rental. The Dingo, which comes with multiple attachments, will also allow staff to complete projects such as, grading soil, removing or transporting sod, spreading gravel and mulch, moving heavy materials, scraping up soil from flooding and digging post holes, as well as multiple forestry applications.

Park Maintenance Lawn Mower Replacement \$13,500



Explanation

The Parks & Recreation Department needs to replace one of its lawn mowers for the upcoming year. The mower that needs to be replaced has had four different repairs in 2019 (radiator replacement, broken hydraulic, etc.) totaling over \$3,000 in repairs.

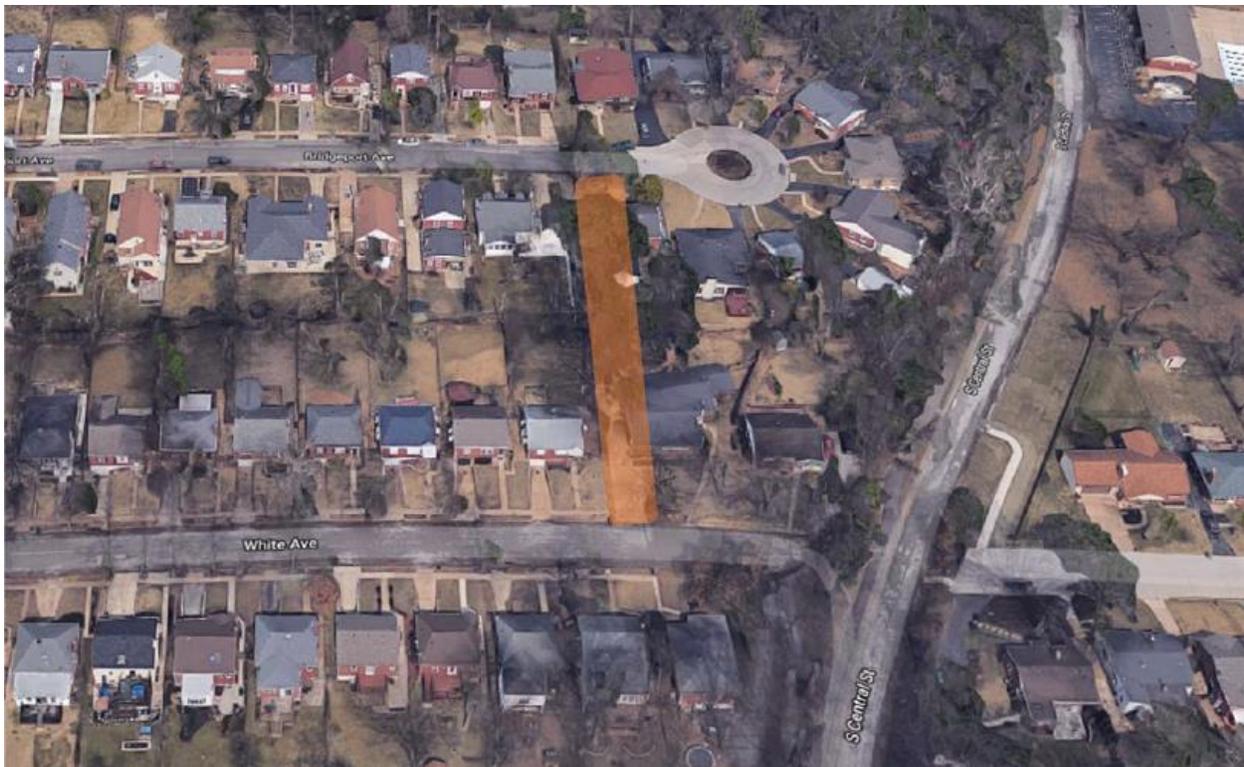
Park Maintenance Truck #61 Replacement \$45,000



Explanation

The Parks & Recreation Department needs to replace truck #61 this year. The vehicle evaluation form lists the vehicle in poor condition in need of priority replacement. The current truck is a 2007 with over 107,000 miles. In addition, the drive train is weak, the transmission is starting to wear out and there is considerable body damage. Staff is recommending replacing the truck with a truck with a utility bed. This type of truck will be utilized by the project crew and allow staff to be more efficient by keeping multiple supplies, tools and materials on the jobsite during a project. Also, the lockable storage boxes allow tools and equipment to be stored and secured overnight as opposed to loading and unloading items on a regular basis.

Surveying Services throughout the City of Brentwood \$35,000



Explanation

The Parks & Recreation Department is recommending hiring a firm for the purpose of providing property research, boundary and topographical surveying throughout the City of Brentwood. Eight separate parcels have been identified as part of this work.

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Planning and Development Department

PLANNING AND DEVELOPMENT DEPARTMENT

Mission Statement

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

Goals and Objectives

1. Provide superior development application processing and permitting and inspection services.
 - a. Enhance the MyGov permit tracking and reporting system to continue to improve customer service by allowing direct online access to permit and code enforcement updates.
 - b. Manage building permit, architectural review, and site plan review services in an open and transparent platform.
 - c. Continue to identify opportunities for all permits issued by the Department to be reviewed and issued online.
 - d. Develop full-time Code Enforcement/Housing Inspector position to improve efficiency in identifying and resolving code issues impacting Brentwood residents, businesses and property owners.
2. Improve the quality of Department information provided to the public.
 - a. Continue to provide an initial response to all inquiries received through MyGov Request Tracker module within 2 working days.
 - b. Continue development of digital files to reduce time to provide information to the public.
 - c. Continue to work with Communications Manager to utilize social media and the community newsletter to inform public of Department services and activities.
 - d. Work with appropriate personnel to review opportunities to utilize a Geographic Information System (GIS) and linking additional data for internal and external use.
 - e. Utilize Board Docs to facilitate Planning and Zoning Commission and Architectural Review Board meetings.
3. Operate in a fiscally responsible manner.
 - a. Continue reviewing application, permit and inspection fees, comparing with other area municipalities, and present recommendations to the Board of Aldermen for consideration.
 - b. Identify needs and seek grants for community development and capital improvement projects.

4. Attract and protect private investment in Brentwood.
 - a. Propose revisions to the Brentwood Zoning Ordinance in support of high quality, sustainable development.
 - b. Complete the Street Plan and Branding Plan for Hanley Industrial Court Subarea.
 - c. Develop infill development regulations for single-family construction to be compatible with the existing neighborhood character.
 - d. Continue making progress and gaining support for the City's long-term floodplain management/redevelopment goals for the Manchester Road Corridor.
 - e. Continue to facilitate the City's participation in the CDBG Home Improvement Program administered by St. Louis County.
 - f. Deliver strong enforcement of all code violations, and City initiated remediation of problematic properties, to encourage continued investment in Brentwood.
5. Promote economic development opportunities within the City of Brentwood.
 - a. Proactively reach out to developers and property owners to promote opportunities for investment in non-residential areas.
 - b. Foster the creation of an eco-friendly environment for present and future generations focused on green living practices including the use of solar energy.
 - c. Work with the Communications Manager to education Brentwood Constituents on sustainability.
 - d. Attend the International Council of Shopping Centers (ICSC) conference to promote the City's commercial districts and redevelopment opportunities.
6. Promote professional growth and certification of all department employees.
 - a. Continue to require and maintain certifications through appropriate professional organizations by position (AICP, CFM and various ICC certifications).
 - b. Promote active involvement in professional organizations (APA, SEMA, MABOI)

Accomplishments

1. Completed adoption of a new Manchester Corridor Commercial Zoning District to foster reinvestment and redevelopment of Manchester Road Renewal (Brentwood Bound project area).
2. Rezoned approximately 90 parcels in the Brentwood Bound project area from various commercial and industrial districts to the new MC, Manchester Corridor Commercial Zoning District, and updated City Zoning Map.
3. Completed several text amendments including land use regulations for Medical Marijuana facilities recently permitted under the Missouri Constitution.
4. Adopted the 2018 International Code Council (ICC) suite of Building Codes and the 2017 National Electrical Code.
5. Completed several operations for the U.S. Census Bureau for preparation of 2020 Census.
6. Processed several rezoning map amendments, comprehensive sign plan proposals, conditional use permits and site development plans for a new seven-story hotel, three-story office building, restaurant, dental clinic, bank, cooking class/retail facility, and health club.
7. Processed five (5) variance requests for various area bulk requirements and one sign variance.
8. Processed architectural review of thirty-two (32) residential improvements and additions and ten (10) new single-family residences.
9. Advised and conducted over 1,150 inspections on the completion of residential and commercial projects including the exterior and interior renovation of the new First Watch restaurant, Chase Bank and Aspen Dental and major renovations to Lion's Choice and McDonald's restaurants.
10. Provided housing inspection services and issued over 630 residential occupancy permits.
11. Facilitated CDBG FY 19 grant request and submitted grant application to St. Louis County.
12. Continued coordination with Metropolitan St. Louis Sewer District (MSD) on Project Clear and attended construction meetings.
13. Reviewing current fee structure of building and development application permits.

Performance Measures

| <i>Planning and Development</i> | 2018 (Actual) | 2019 (Estimate) | 2020 (Projected) |
|---|---------------|-----------------|------------------|
| # of days from complaint to investigation | 1.5 | 1.5 | 1.5 |
| Value of residential renovation and new construction projects | \$7,016,891 | \$5,500,000 | \$7,000,000 |
| Value of commercial renovation and new construction projects | \$10,928,232 | \$12,000,000 | \$12,000,000 |
| | 100% | 100% | 100% |

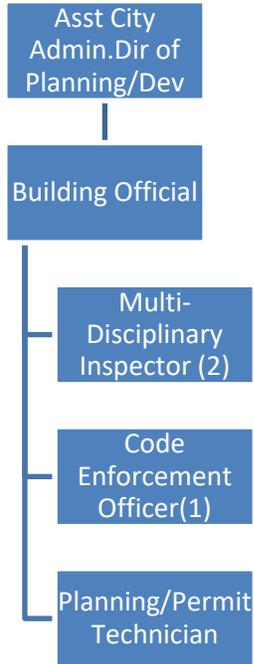
PLANNING AND DEVELOPMENT DEPARTMENT

BUDGETED POSITIONS

| <u>Position</u> | <u>2019</u> | <u>2020</u> |
|---|--------------------|--------------------|
| Assistant City Administrator/ Director of Planning and Development | 1 | 1 |
| Building Official | 1 | 1 |
| Multi-Disciplinary Inspector | 2 | 2 |
| Planning/Permit Technician | 1 | 1 |
| Code Enforcement Officer/Housing Inspector | 0 | 1 |
| | | |
| TOTAL | 5 | 6 |

PLANNING AND DEVELOPMENT DEPARTMENT

ORGANIZATIONAL STRUCTURE



PLANNING AND DEVELOPMENT DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2020
10-501-6XXX

PERSONNEL SERVICES:

Salaries Full Time 6000: This line item provides funds for six (6) full-time Planning and Development Department staff, for administration of the City's planning, community development, building, code enforcement and floodplain management programs. This budget includes elimination of a part-time Multi-Disciplinary Building Inspector position and the creation of a full-time Code Enforcement Officer/Housing Inspector (\$363,983).

Full-time Overtime 6005: This line item provides funds for full-time non-exempt employees, attendance at evening meetings and weekend/evening code enforcement (\$500).

Salaries and Wages Part-time 6010: This line item includes a planning intern budgeted for 24 hours a week, for 10 weeks (\$2,000).

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) (\$109,894).

MATERIALS AND SUPPLIES:

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

CONTRACTUAL SERVICES:

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

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

Legal 6170: This line item provides funds for special counsel for zoning, land use and Board of Adjustment matters and Planning and Zoning Commission and Board of Adjustment training (\$7,000).

Travel/Meetings 6185: This line item provides funds for department staff attendance at the International Council of Shopping Centers conference, American Planning Association conference, International Code Council conference, and attendance at professional meetings such as Missouri State Emergency Management Agency (SEMA), Missouri Floodplain and Storm Water Manager's Association, Missouri Association of Building Official and Inspectors (MABOI), St. Louis Chapter of American Planning Association (APA), and St. Louis Area City Management Association (SLACMA) (\$7,000).

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

Miscellaneous Contractual Expenses 6210: This line item provides for demolition and remediation services related to property code enforcement and/or condemnation of properties including grass cutting services. This line item also includes funding for additional tasks as included in the 2018 Comprehensive Plan; completion of the Hanley Industrial Court Area Brand Identity Plan and development of Infill Development Regulations (\$37,000).

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. Building Official, Residential Building Inspector, Commercial Building Inspector, Building Plans Examiner, Fire Inspector, Property Maintenance, Housing Inspector, and Permit Technician 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, Missouri Association of Building Officials and Inspectors (MABOI), International Code Council (ICC) memberships for Building Official, Inspectors, Planning/Permit Technician and Missouri Floodplain and Storm Water Manager's Association, National Fire Protection Association (NFPA) subscription and ICC jurisdiction membership for department staff and notary renewal for Planning/Permit Technician (\$3,500).

Printing 6375: This line item provides funds for printing permit application forms, information brochures for the Planning and Development counter and meeting flyers, and printing of business cards for department staff (\$1,500).

Uniform Purchase 6400: This line item provides funds for uniforms/clothing to identify Planning and Development staff (\$1,000).

PLANNING & DEVELOPMENT DEPARTMENT (10-501-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual | Actual | Actual | Budget | Through 07/31 | Estimated | Adopted | Projected | Projected | 2019-2020 | Budget Change |
|---------------------------------|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|-----------|---------------|
| | | 2016 | 2017 | 2018 | 2019 | 2019 | 2019 | 2020 | 2021 | 2022 | | |
| Personnel Services | | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 227,473 | 261,685 | 292,527 | 315,876 | 140,589 | 310,000 | 363,983 | 373,082 | 382,409 | | 15.23% |
| 6005 | FULL TIME OVERTIME | 348 | 197 | 1,975 | 1,300 | 3,398 | 4,500 | 500 | 500 | 500 | | -61.54% |
| 6010 | SALARIES PART TIME | 19,056 | 26,409 | 25,274 | 30,709 | 10,850 | 30,709 | 2,000 | 2,000 | 2,000 | | -93.49% |
| 6065 | EMPLOYEE BENEFITS | 61,905 | 73,531 | 82,909 | 91,000 | 32,801 | 91,000 | 109,894 | 114,000 | 114,000 | | 20.76% |
| | Subtotal: | 308,782 | 361,822 | 402,685 | 438,885 | 187,638 | 436,209 | 476,377 | 489,582 | 498,909 | | 8.54% |
| Materials & Supplies | | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 1,839 | 3,231 | 1,566 | 2,000 | 294 | 1,000 | 2,000 | 2,000 | 2,000 | | - |
| 6445 | MISCELLANEOUS EXPENSE | 62 | 296 | - | - | - | - | - | - | - | | - |
| | Subtotal: | 1,901 | 3,527 | 1,566 | 2,000 | 294 | 1,000 | 2,000 | 2,000 | 2,000 | | - |
| Contractual Services | | | | | | | | | | | | |
| 6070 | EDUCATIONAL BENEFITS | - | - | - | - | - | - | - | - | - | | 3.00% |
| 6155 | ENGINEERING | 14,629 | 18 | - | 3,000 | - | 1,000 | 3,000 | 3,000 | 3,000 | | - |
| 6160 | ADVERTISING | 2,355 | 1,085 | 1,150 | 3,000 | 440 | 1,000 | 3,000 | 3,000 | 3,000 | | - |
| 6170 | LEGAL | 2,690 | 8,492 | 5,903 | 7,000 | 2,171 | 3,500 | 7,000 | 7,000 | 7,000 | | - |
| 6185 | TRAVEL/MEETINGS | 1,921 | 3,510 | 7,928 | 7,500 | 1,978 | 3,000 | 7,000 | 7,000 | 7,000 | | -6.67% |
| 6195 | PETRO PRODUCTS | 1,331 | 1,387 | 1,235 | 2,000 | 698 | 1,500 | 2,000 | 2,000 | 2,000 | | - |
| 6210 | MISC CONTRACTUAL EXP | 96,073 | 153,951 | 21,092 | 43,000 | 3,381 | 29,500 | 37,000 | 25,000 | 25,000 | | -13.95% |
| 6240 | TRAINING | 1,803 | 2,650 | 2,781 | 3,000 | - | 1,500 | 3,000 | 3,000 | 3,000 | | - |
| 6370 | SUBSCRIPTIONS & MEMBERSHPS | 2,534 | 1,793 | 872 | 3,500 | 631 | 1,500 | 3,500 | 3,500 | 3,500 | | - |
| 6375 | PRINTING | 1,882 | 1,433 | 978 | 2,000 | 548 | 1,000 | 1,500 | 1,500 | 1,500 | | -25.00% |
| 6400 | UNIFORM PURCHASE | 1,192 | 1,410 | 817 | 1,000 | 422 | 1,000 | 1,000 | 1,000 | 1,000 | | - |
| 6440 | POSTAGE | 32 | 27 | - | - | - | - | - | - | - | | - |
| | Subtotal: | 126,442 | 175,755 | 42,756 | 75,000 | 10,268 | 44,500 | 68,000 | 56,000 | 56,000 | | -9.33% |
| | TOTAL EXPENDITURES | 437,125 | 541,104 | 447,007 | 515,885 | 198,200 | 481,709 | 546,377 | 547,582 | 556,909 | | 5.91% |

Police Department

POLICE DEPARTMENT

Mission Statement

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

Goals and Objectives

1. Revamp promotional and hiring processes.
2. Create an alternative vehicle maintenance program.
3. Improve report writing and approval process.
4. Establish additional night training locations for the Officer Safety Program.
5. Develop a canine program which approved by the Public Safety Committee.
6. Institute a night time crime strategy with 2 additional officer hires (if approved).
7. Create an Officer of the Month Program.
8. Create an Emergency Operations Manager Position.
9. Purchase and implement In-Car Cameras.
10. Improve crime scene processing.
11. Create an Officer Professional Development program.
12. Create an effective detail for Retail Crime Prevention.
13. Implement the Body Worn Cameras.
14. Create an office area in the station for PD supervisors.

Accomplishments

1. Completed the CALEA accreditation for the Department.
2. Continued success/growth of the Officer Safety Role Play Training process.
3. Purchased and put into use the Messaging Trailer for crime deterrence.
4. Created a weekly vehicle inspection process.
5. Developed a detail for retail theft prevention.
6. Installed and trained officers on the Less than Lethal de-escalation systems.
7. Continue the grant process for body worn camera implementation.
8. Reduced night time crime including vehicle break-ins.
9. Completed 2 training events for the public.
10. Established PD participation in monthly ward meetings for crime reporting.
11. Continued the participation in the regional Carjacking Task Force.
12. Major Hawkins graduated Class 277 of the FBI National Academy.
13. Hired 3 new officers, including 2 female officers.
14. Qualified the City's policy for the purchase/replacement of new police vehicles.
15. Hired Evidence Technician to assure quality control in PD property Room.

Performance Measures

| Police Personnel Salary and Benefit Expenditures | 2018 (Actual) | 2019 (Estimate) | 2020 (Projected) |
|--|---------------|-----------------|------------------|
| Sworn police officers | \$2,738,430 | \$2,883,026 | \$ 2,844,167 |
| Civilian | \$20,131 | \$ 80,522 | \$ 86,665 |
| Total | 2,758,561 | \$ 2,963,548 | \$2,930,832 |

| UCR Part I Violent Crimes | 2017 (Actual) | 2018 (Actual) | 2019 (Projected) |
|-----------------------------|---------------|---------------|------------------|
| # reported | 11 | 15 | 14 |
| # of unfounded reports | 1 | 1 | 1 |
| # assigned to investigators | 11 | 13 | 13 |
| # cleared | 10 | 9 | 10 |

| UCR Part I Property Crimes | 2017 (Actual) | 2018 (Actual) | 2019 (Projected) |
|-----------------------------|---------------|---------------|------------------|
| # reported | 323 | 357 | 450 |
| # of unfounded reports | 1 | 1 | 3 |
| # assigned to investigators | 323 | 357 | 450 |
| # cleared | 167 | 172 | 230 |

| Dispatched Police Calls | 2017 (Actual) | 2018 (Actual) | 2019 (Projected) |
|--|---------------|---------------|------------------|
| Police calls for service resulting in a police unit being dispatched | 12,848 | 13,758 | 14,190 |
| Police initiated actions in the field resulting in a police unit making a contact, including all traffic, person or pedestrian stops | 8154 | 8685 | 8750 |
| Police initiated actions in the field resulting in a police unit making only a traffic stop (a subset of the response immediately above) | 2140 | 1784 | 1900 |
| Number of dispatched police calls that are top priority | 2824 | 2776 | 2787 |

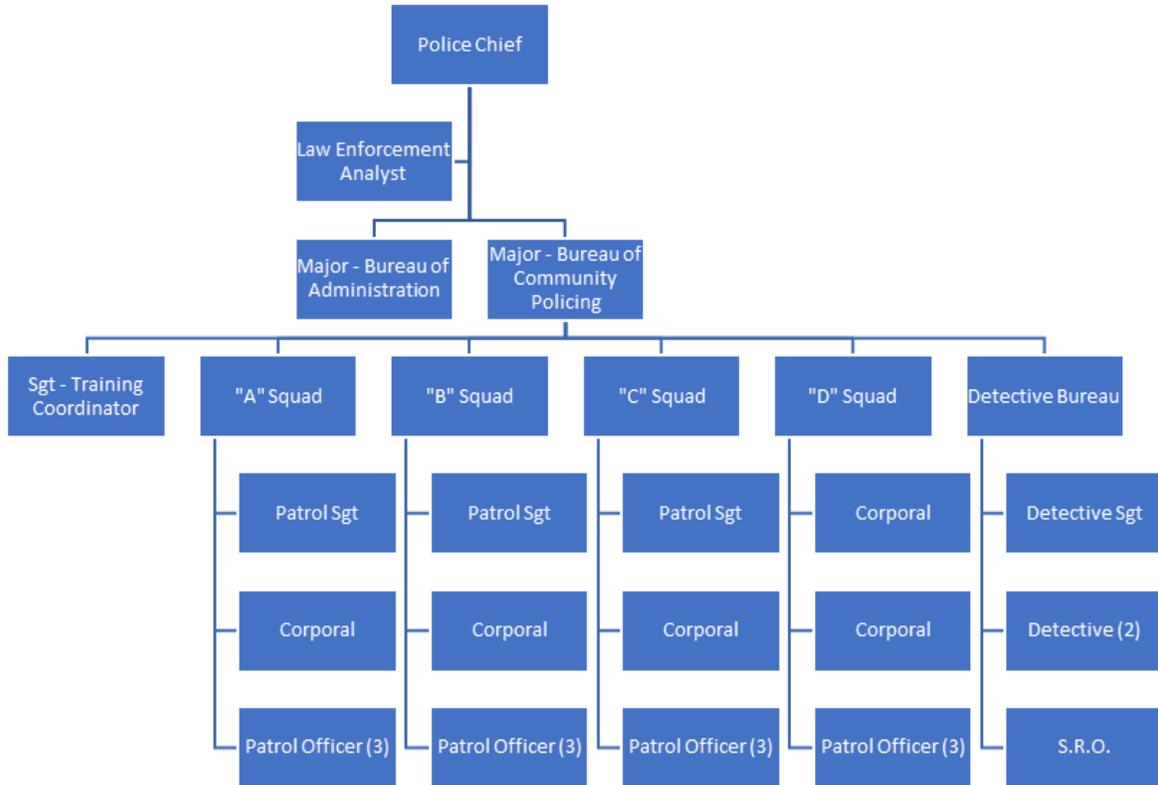
POLICE DEPARTMENT

BUDGETED POSITIONS

| Position | 2019 | 2020 |
|-------------------------|------|------|
| Chief | 1 | 1 |
| Major | 2 | 2 |
| Lieutenant | 1 | 0 |
| Sergeant | 4 | 6 |
| Corporal | 5 | 4 |
| Patrolman | 12 | 12 |
| Detective | 3 | 3 |
| Records Clerk | 0 | 0 |
| Law Enforcement Analyst | 1 | 1 |
| TOTAL | 29 | 29 |

POLICE DEPARTMENT

ORGANIZATIONAL STRUCTURE



POLICE DEPARTMENT
ACCOUNT DESCRIPTIONS – FY 2020
10-220-6XXX

PERSONNEL SERVICES:

Salaries and Wages Full Time 6000: This account includes salaries for (29) full time employees (\$2,356,684).

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

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

Holiday Expense 6030: This line item provides funds for the Public Safety personnel who receive compensation for working holidays (\$75,069).

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 (\$7,500).

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 (\$355,250).

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

MATERIALS AND SUPPLIES:

Supplies and Materials 6420: This line item provides funds for building supplies, equipment supplies, office supplies, firearms training and qualifications supplies, DARE supplies, supplies related to the CALEA accreditation guidelines, and miscellaneous supplies (\$29,000).

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

CONTRACTUAL SERVICES:

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

REJIS 6140: This line item provides funds for the communication software contract (\$61,000).

Community Relations 6145: This line item provides funds for the department promotional items and National Night Out (\$1,498).

Advertising 6160: This line item provides funds for want ads for police, dispatcher and civilian employees job openings, listed with the local newspaper (\$1,500).

Travel and Meetings 6185: This line item provides funds for FBINA retrainer, Prosecutor's Assistant, CJIS conference, as well as professional and civic meetings (\$10,000).

Petro Products 6195: This line item provides funds for fuel for 15 police vehicles (\$47,000).

Miscellaneous Contractual Expenses 6210: This line item provides funds for contract expenses such as the ECDC contract, the building operation maintenance, police investigative systems, janitorial services, car wash service, Accreditation Manager and Evidence Custodian (\$444,000).

Training 6240: This line item provides funds for Police Legal Services, St Louis County Municipal Academy, and miscellaneous training opportunities for the year (i.e. DWI programs, firearms training, specialized training for patrol and detectives, etc.), Webster Groves Police Department indoor firearms range for new hire officers, and Arnold Rifle and Pistol Club for annual departmental firearms qualification (\$24,900).

Dues and Subscriptions 6365: This line item provides funds for membership to the Missouri Police Chiefs Association, the F.B.I. National Academy, the St. Louis Police Chief's Association, the Major Case Squad, and the I.A.C.P for detectives and command staff (\$2,225).

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

Uniform Purchase 6400: This line item provides funds for purchasing ballistic vests, as well as uniforms and equipment for new hire employees, as well as defective/destroyed items (\$8,000).

Jail 6475: This line item provides funds for housing of prisoners at the Richmond Heights Police Department, and the St. Louis County Justice Center as well as yearly maintenance costs for ECDC Conveyance Van (\$11,500).

POLICE DEPARTMENT (10-220-XXXX)

| Account Number | Account Descriptions | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | 2019-2020 | |
|---------------------------------|---------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|---------------|
| | | | | | | | | | | | Budget Change | Budget Change |
| Personnel Services | | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 2,333,252 | 2,296,614 | 2,265,194 | 2,416,565 | 1,372,522 | 2,416,565 | 2,356,684 | 2,439,168 | 2,524,539 | 2,524,539 | -2.48% |
| 6005 | FULL TIME OVERTIME | 83,508 | 79,901 | 94,594 | 90,000 | 50,471 | 90,000 | 90,000 | 90,000 | 90,000 | 90,000 | - |
| 6010 | SALARIES PART TIME | 3,848 | 4,678 | 3,963 | 5,000 | 3,735 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |
| 6015 | PART-TIME OVERTIME | - | - | - | - | - | - | - | - | - | - | - |
| 6025 | LONGEVITY EXPENSE | 20,293 | - | - | - | - | - | - | - | - | - | - |
| 6030 | HOLIDAY EXPENSE | 84,450 | 72,401 | 54,913 | 77,823 | 4,417 | 77,823 | 75,069 | 78,072 | 81,195 | 81,195 | -3.54% |
| 6040 | SHIFT OFFICER PAY | 1,894 | 1,100 | 3,697 | 5,000 | - | 7,500 | 7,500 | 7,500 | 7,500 | 7,500 | 50.00% |
| 6065 | EMPLOYEE BENEFITS | 335,427 | 336,567 | 316,770 | 346,500 | 185,713 | 346,500 | 355,250 | 362,000 | 362,000 | 362,000 | 2.53% |
| 6390 | CLOTHING ALLOWANCE | 18,720 | 19,828 | 19,431 | 20,160 | 9,063 | 20,160 | 20,160 | 21,600 | 21,600 | 21,600 | 0.00% |
| | Subtotal: | 2,881,391 | 2,811,089 | 2,758,561 | 2,961,048 | 1,625,921 | 2,963,548 | 2,909,664 | 3,003,340 | 3,091,833 | 3,091,833 | -1.74% |
| Materials & Supplies | | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 22,693 | 24,323 | 19,175 | 24,000 | 16,648 | 24,000 | 29,000 | 34,850 | 35,721 | 35,721 | 20.83% |
| 6445 | MISCELLANEOUS EXPENSE | 523 | 1,588 | 1,810 | 1,500 | 87 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | - |
| | Subtotal: | 23,215 | 25,912 | 20,985 | 25,500 | 16,735 | 25,500 | 30,500 | 36,350 | 37,221 | 37,221 | 19.61% |
| Contractual Services | | | | | | | | | | | | |
| 6070 | EDUCATIONAL BENEFITS | 12,871 | - | 520 | 15,000 | - | 2,000 | 3,000 | 3,000 | 3,000 | 3,000 | -80.00% |
| 6140 | REGIS COMMUNICATION | 54,645 | 52,802 | 40,538 | 59,631 | 23,914 | 59,631 | 61,000 | 62,650 | 64,216 | 64,216 | 2.30% |
| 6145 | COMMUNITY RELATIONS | 1,289 | (329) | 712 | 1,568 | 679 | 1,568 | 1,498 | 1,000 | 1,000 | 1,000 | -4.46% |
| 6160 | ADVERTISING | 959 | 1,862 | 1,083 | 1,568 | 446 | 1,568 | 1,500 | 1,500 | 1,500 | 1,500 | -4.34% |
| 6185 | TRAVEL/MEETINGS | 1,551 | 2,135 | 3,193 | 14,750 | 7,303 | 14,000 | 10,000 | 17,425 | 17,861 | 17,861 | -32.20% |
| 6195 | PETRO PRODUCTS | 34,708 | 40,078 | 55,593 | 47,318 | 22,608 | 45,000 | 47,000 | 48,175 | 49,379 | 49,379 | -0.67% |
| 6210 | MISC CONTRACTUAL EXP | 260,304 | 304,178 | 379,346 | 384,000 | 209,584 | 445,000 | 444,000 | 450,000 | 450,000 | 450,000 | 15.63% |
| 6240 | TRAINING | 1,650 | 2,024 | 603 | 5,800 | 2,000 | 5,800 | 24,900 | 23,370 | 23,954 | 23,954 | 329.31% |
| 6365 | DUES & SUBSCRIPTIONS | 940 | 990 | 1,485 | 1,875 | 1,084 | 1,500 | 2,225 | 1,800 | 1,800 | 1,800 | 18.67% |
| 6375 | PRINTING | 1,492 | 1,580 | 1,305 | 1,000 | 1,057 | 1,800 | 1,000 | 1,000 | 1,000 | 1,000 | - |
| 6400 | UNIFORM PURCHASE | 3,174 | 3,725 | 19,354 | 6,000 | 6,269 | 14,000 | 8,000 | 6,150 | 6,304 | 6,304 | 33.33% |
| 6440 | POSTAGE | 199 | - | - | - | - | - | - | - | - | - | - |
| 6475 | JAIL | 7,879 | 5,405 | 5,479 | 6,000 | 9,148 | 11,000 | 11,500 | 11,700 | 12,000 | 12,000 | 91.67% |
| | Subtotal: | 381,662 | 414,449 | 509,210 | 544,510 | 284,091 | 602,867 | 615,623 | 627,770 | 632,014 | 632,014 | 13.06% |
| | TOTAL EXPENDITURES | 3,286,268 | 3,251,450 | 3,288,755 | 3,531,058 | 1,926,747 | 3,591,915 | 3,555,787 | 3,667,460 | 3,761,068 | 3,761,068 | 0.70% |

Public Works Department

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

PUBLIC WORKS DEPARTMENT

Mission Statement

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

Goals & Objectives

1. Utilize new street and sidewalk inventories.
 - a. Determine, access, and prioritize street repair needs.
 - b. Develop action plan for asphalt preservation/sealant applications of mill and overlay streets as needed.
 - c. Identify and prioritize street projects.
 - d. Develop action plan for sidewalk corrective action using both in-house and outside staff.
2. Improve recycling throughout the city.
 - a. Reject unacceptable materials placed for recycling and provide Oops stickers to residents to inform of any problematic conditions.
 - b. Encourage non-recyclers to join the city's efforts through notifications and custom receptacles based on recycled quantities/space limitations.
 - c. Lower landfill cost by increasing recycling.
 - d. Coordinate special citywide recycling events such as electronics.
 - e. Investigate and encourage sustainability projects citywide.
 - f. Work with the Communications Manager to educate Brentwood Constituents on sustainability.
4. Revise the sewer lateral program to provide improved balance between revenues and expenses.
 - a. Monitor and report the financial conditions of the annual program; seek to reduce existing sewer lateral program debt.
 - b. Revise sewer lateral program per Board of Aldermen; changes take effect in January 2020.
 - 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 1,400 LF of sidewalk replacements citywide using conventional methods of removal and replacement. Replaced concrete roadway slabs in the 1200 block of Strassner Drive, on Strassner Drive west of Hanley Industrial Court, and Yorkshire Lane Court.
2. Managed the mill and overlay of asphalt pavement on Swim Club Lane. Utilized Modified Aggregate Quick Set (MAQS) product to seal asphalt streets which included Madge Avenue (Brentwood Blvd to Bremerton Rd), Kempton Lane, and Sonora Avenue. Completed Nova Chip asphalt layer to the concrete segment of Pine Avenue (St. Clair Ave to High School Drive) which improved the surface smoothness and provided motorist with a uniform surface material along Pine Avenue from Brentwood Boulevard to McKnight Road.
3. Installed thermoplastic pavement markings on newly paved streets including Pine Avenue, Litzsinger Road, Strassner Drive, and others which included stop bars and cross walk bars.
4. Completed hazardous materials abatement, demolition, and renovation work using outside contractors at city hall. Additionally, completed ADA compliant ramp and access routes on the west and east sides of city hall.
5. Completed abatement and demolition of the home and garage at 8746 Eulalie Avenue to provide this property for the future Fire Department building elevator.
6. Modified the Sewer Lateral Policy to include a cost ceiling and coordinated most repairs using outside contractors. About 50 sewer laterals were repaired and more than 26 sewer laterals cabled and cleaned under this program until the cleaning/cabling reimbursement feature was eliminated in February 2019. The sewer lateral program was revised starting in March 2019.
7. Coordinated and completed emergency repairs of box culvert on High School Drive just south of Wrenwood Lane due to failed concrete around curb inlet.
8. In early FY 2019, removed around 20 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 as well as from the Promenade channel to Strassner Drive.
9. Received \$12,300 grant from St. Louis County Department of Public Health for the purchase of recycling carts.
10. Installed pedestrian warning system on McKnight Road south of Sonora Avenue to add flashing lights to alert motorists of pedestrians in the crosswalk. A second system was purchased for installation between Memorial Park and YMCA.
11. Commenced preliminary design of street lighting and sidewalk improvements for Rosalie Avenue from Brentwood Boulevard to Broughton Park trail system. Right-of-way drawings and land acquisitions are planned for FY 2020.
12. Revised the Sanitation Department services to transport recycled materials to another recycling center, applied for waste diversion grants, and reduced roll-off dumpster fees through competitive bid process.
13. Coordinated installation work associated with approximately 20 new street lights.
14. Installed new maintenance shed at the Strassner Public Works Yard and coordinated with the IT Department to relocate a timeclock inside this shed for the Sanitation Department staff.

Performance Measures

| <i>Streets</i> | 2018 (Actual) | 2019 (Estimate) | 2020 (Projected) |
|---|---------------|-----------------|------------------|
| Total road reconstruction expenditures | \$900,000 | \$295,000 | \$434,905 |
| Contracted amount of road reconstruction expenditures | \$745,274 | \$227,757 | \$309,905 |
| % of lane miles assessed as being in satisfactory or better condition | 99% | 99% | 99.5% |

PUBLIC WORKS DEPARTMENT

BUDGETED POSITIONS

STREETS

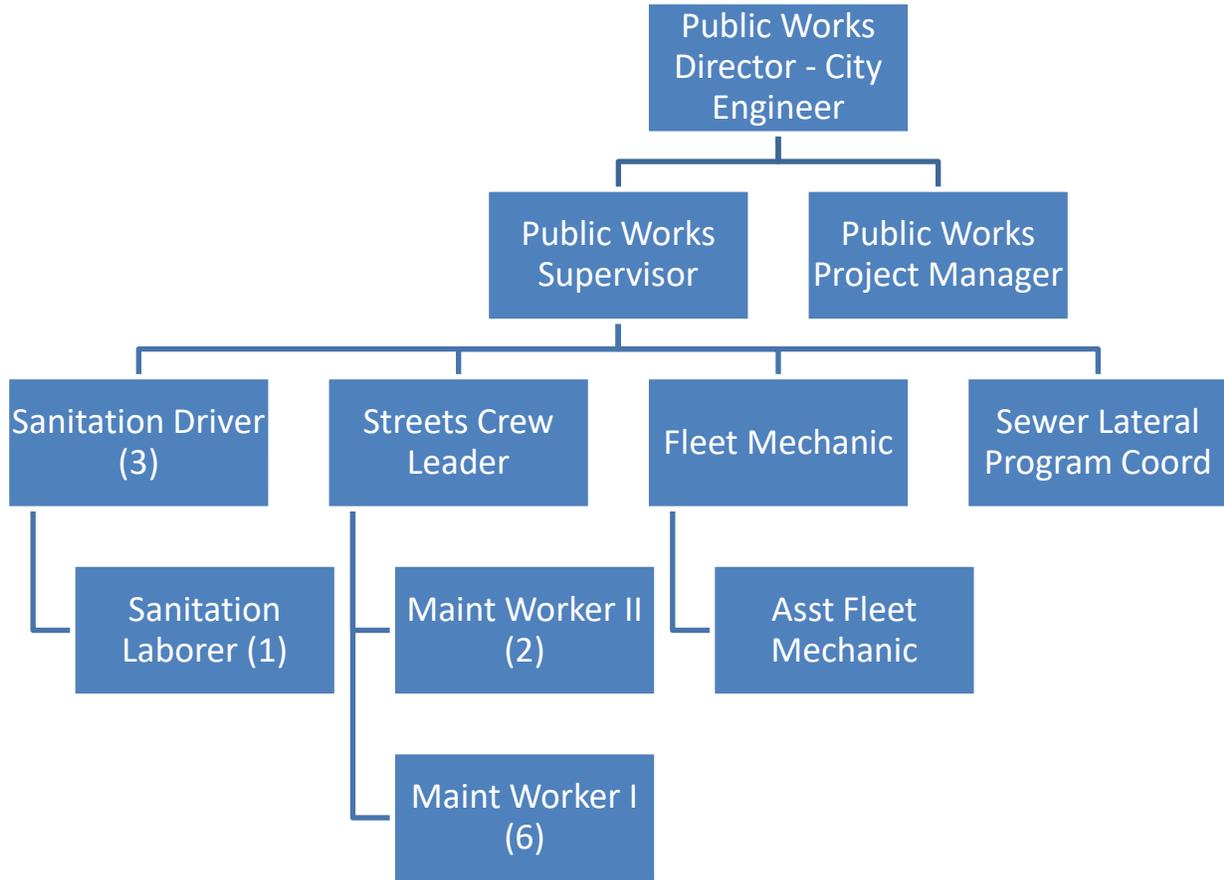
| Position | 2019 | 2020 |
|--|-------------|-------------|
| Director/City Engineer | 1 | 1 |
| Supervisor | 1 | 1 |
| Project Manager | 1 | 1 |
| Mechanic | 1 | 1 |
| Assistant Mechanic (Maintenance Worker I) | 1 | 1 |
| Crew Leader | 1 | 1 |
| Sewer Lateral Program Coordinator | 1 | 1 |
| Maintenance II | 2 | 2 |
| Maintenance I | 6 | 6 |
| TOTAL | 15 | 15 |

PUBLIC WORKS DEPARTMENT
BUDGETED POSITIONS

SANITATION

| Position | 2019 | 2020 |
|---------------------|-------------|-------------|
| Route Driver | 3 | 3 |
| Laborer | 1 | 1 |
| <hr/> | | |
| TOTAL | 4 | 4 |

**PUBLIC WORKS DEPARTMENT
ORGANIZATIONAL STRUCTURE**



PUBLIC WORKS DEPARTMENT-STREETS
ACCOUNT DESCRIPTIONS – FY 2020
10-401-6XXX

PERSONNEL SERVICES:

Salaries Full-time 6000: This line item provides funds for the full-time positions in streets and fleet maintenance (\$778,800).

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 (\$25,000).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short-Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS and Police and Firefighters pension (\$244,529).

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.; supplies/materials for specialized equipment/rentals such as manlifts, front end loaders, etc.; and office supplies such as copier paper, toner, paper towels, etc. (\$30,000).

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

Supplies and Maintenance Snow 6430: This line item provides funds for snow supplies including bulk salt, and calcium chloride for sidewalks and city pathways. Decrease in cost due to dropping salt cost and purchasing power of salt consortium (\$35,000).

CONTRACTUAL SERVICES:

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

Travel/Meetings 6185: This line item provides funds for the APWA, technical seminars, MSD events such as Trash Bash, and mileage reimbursement for personal vehicle usage (\$2,000).

Petro Products 6195: This line item provides funds for diesel fuel and gasoline and is anticipated to continue to trend at historical rates (\$27,000).

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 furnaces and air conditioners for both city hall and the library, and other mechanical systems including electrical/plumbing which require more frequent repairs due to system age/deterioration (\$25,000).

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

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

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

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

Uniform Rental 6395: This line item provides funds for employee uniforms which is rental of pants or shorts via Aramark. Damaged pants or pants that do not fit are replaced as part of the service (\$12,000).

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

Mosquito Control 6435: This line item provides funds to pay St. Louis County Department of Public Health for larvicides which are used annually from May through September to reduce mosquito population and municipal chemicals for adulticides for special events. Weekly fogging of adulticides was discontinued for FY 2019. Adulticides are used for special municipal events such as Brentwood Days, Music on the Menu, et al (\$2,500).

Forestry 6470: This line item provides funds for stump grinder rental, some small equipment, and removals that Public Works/Parks are not equipped to handle. In addition, this line item provides funds for tree replacements (\$250,500).

STREET DEPARTMENT (10-401-XXXX)

| Account Number | Account Descriptions | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | 2019-2020 | |
|---------------------------------|-----------------------------|----------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|--------------|
| | | | | | | | | | | | Budget | Change |
| Personnel Services | | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 511,699 | 645,199 | 712,603 | 714,636 | 406,051 | 712,603 | 778,800 | 798,270 | 818,227 | 818,227 | 8.98% |
| 6005 | FULL TIME OVERTIME | 18,735 | 3,491 | 7,762 | 35,000 | 3,131 | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | -28.57% |
| 6010 | SALARIES PART TIME | 20,468 | 4,252 | 6,250 | 20,000 | 1,838 | - | - | - | - | - | -100.00% |
| 6025 | LONGEVITY EXPENSE | 5,346 | - | - | - | - | - | - | - | - | - | - |
| 6065 | EMPLOYEE BENEFITS | 163,216 | 191,226 | 204,392 | 201,500 | 110,844 | 200,000 | 244,529 | 254,000 | 254,000 | 254,000 | 21.35% |
| | Subtotal: | 719,464 | 844,169 | 931,007 | 971,136 | 521,864 | 937,603 | 1,048,329 | 1,077,270 | 1,097,227 | 1,097,227 | 7.95% |
| Materials & Supplies | | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 25,453 | 34,664 | 44,537 | 30,000 | 12,790 | 24,300 | 30,000 | 30,000 | 30,000 | 30,000 | - |
| 6425 | SUPPLIES & MATERIALS STREET | 7,137 | 20,156 | 13,546 | 10,000 | 1,941 | 6,600 | 10,000 | 10,000 | 10,000 | 10,000 | - |
| 6427 | SUPPLIES & MATERIALS PLANTS | 216 | - | - | - | - | - | - | - | - | - | - |
| 6430 | SUPPLIES & MAINT - SNOW | 23,827 | 19,148 | 20,222 | 35,000 | 12,476 | 32,000 | 35,000 | 35,000 | 35,000 | 35,000 | - |
| | Subtotal: | 56,633 | 73,968 | 78,305 | 75,000 | 27,207 | 62,900 | 75,000 | 75,000 | 75,000 | 75,000 | - |
| Contractual Services | | | | | | | | | | | | |
| 6160 | ADVERTISING | 726 | 491 | 273 | 1,500 | 852 | 950 | 1,500 | 1,500 | 1,500 | 1,500 | - |
| 6185 | TRAVEL/MEETINGS | - | 88 | 1,539 | 1,500 | 1,057 | 2,065 | 2,000 | 2,000 | 2,000 | 2,000 | 33.33% |
| 6195 | PETRO PRODUCTS | 20,897 | 20,822 | 19,893 | 28,000 | 10,418 | 17,700 | 27,000 | 27,000 | 27,000 | 27,000 | -3.57% |
| 6210 | MISC CONTRACTUAL | 12,358 | 28,259 | 32,886 | 25,000 | 12,359 | 23,750 | 25,000 | 25,000 | 25,000 | 25,000 | - |
| 6230 | REPAIRS & MAINT - CITY HALL | 18,689 | 20,498 | 20,223 | 20,000 | 16,157 | 23,000 | 25,000 | 25,000 | 25,000 | 25,000 | 25.00% |
| 6240 | TRAINING | 533 | 152 | 3,033 | 4,000 | 416 | 1,000 | 4,000 | 4,000 | 4,000 | 4,000 | - |
| 6290 | SOLID WASTE DISPOSAL | 7,051 | 12,094 | 11,825 | 8,000 | 425 | 2,000 | 8,000 | 8,000 | 8,000 | 8,000 | - |
| 6365 | DUES & SUBSCRIPTIONS | 265 | 301 | 30 | 300 | 15 | 100 | 300 | 300 | 300 | 300 | - |
| 6375 | PRINTING | - | 207 | - | 150 | - | - | 150 | 150 | 150 | 150 | - |
| 6395 | UNIFORM RENTAL | 13,761 | 11,550 | 2,074 | 14,000 | 1,094 | 2,300 | 12,000 | 12,000 | 12,000 | 12,000 | -14.29% |
| 6400 | UNIFORM PURCHASE | 6,487 | 8,975 | 6,509 | 6,500 | 3,018 | 6,400 | 6,500 | 6,500 | 6,500 | 6,500 | - |
| 6435 | MOSQUITO CONTROL | 2,803 | 2,200 | 2,783 | 2,500 | 465 | 1,500 | 2,500 | 2,500 | 2,500 | 2,500 | - |
| 6470 | FORESTRY | 33,452 | 280,158 | 329,847 | 250,150 | 172,314 | 250,150 | 250,500 | 190,000 | 245,000 | 245,000 | 8.00% |
| | Subtotal: | 117,020 | 385,795 | 430,916 | 361,600 | 218,591 | 330,915 | 364,450 | 303,950 | 359,200 | 359,200 | 0.79% |
| | TOTAL EXPENDITURES | 893,118 | 1,303,932 | 1,440,228 | 1,407,736 | 767,661 | 1,331,418 | 1,487,779 | 1,456,220 | 1,531,427 | 1,531,427 | 5.69% |

PUBLIC WORKS DEPARTMENT-SANITATION

10-402-6XXX

PERSONNEL SERVICES:

Salaries & Wages Full-time 6000: This line item provides funds for four (4) full time positions (\$198,158).

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

Salaries Part-time 6010: This line item provides funds for part time positions as sanitation laborers to assist during heavy collections periods (\$20,000).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short-Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS and Police and Firefighters pension (\$58,109).

MATERIALS & SUPPLIES:

Supplies & Materials 6420: This line item provides funds for carts for rear yard pickups, brooms, shovels, and heavy-duty electric cords for block heaters (\$1,950).

CONTRACTUAL SERVICES:

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

Petro Products 6195: This line item provides funds for fuel for four (4) sanitation trucks (\$33,000).

Miscellaneous Contractual Expense 6210: This line item provides funds for a rental sanitation truck in the event that an existing sanitation truck is out of service for an extended time period of up to one month (\$10,000).

Repairs & Maintenance 6215: This line item provides funds for equipment maintenance. Increase due to additional equipment wear and replacement parts associated with Sanitation Truck 1 & 2 (\$36,000).

Solid Waste Disposal 6290: This line item provides funds for solid waste disposal. This line item includes yard waste, refuse, and recycling processing fees which recycling processing fees up to \$115/ton with Republic Services per the recycling contract terms (\$225,000).

Printing 6375: This line item provides funds for printing recycling information brochures and educational stickers applied to receptacles containing unacceptable materials (\$1,750).

Uniform Rental 6395: This line item provides funds for employee uniforms which includes rental of pants and shorts typically via Aramark (\$1,500).

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

SANITATION DEPARTMENT (10-402-XXXX)

| Account Number | Account Descriptions | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | 2019-2020 | |
|---------------------------------|-----------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|----------------|---------------|
| | | | | | | | | | | | Budget | Budget Change |
| Personnel Services | | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 274,550 | 210,822 | 197,238 | 196,942 | 115,616 | 196,942 | 198,158 | 202,121 | 206,163 | | 0.62% |
| 6005 | FULL TIME OVERTIME | 11,640 | 19,196 | 14,077 | 15,000 | 7,416 | 15,000 | 15,000 | 15,000 | 15,000 | | - |
| 6010 | SALARIES PART TIME | 145 | 217 | - | - | - | - | 20,000 | 20,000 | 20,000 | | - |
| 6025 | LONGEVITY EXPENSE | 1,575 | - | - | - | - | - | - | - | - | | - |
| 6065 | EMPLOYEE BENEFITS | 76,934 | 63,913 | 58,626 | 57,500 | 35,114 | 57,500 | 58,109 | 60,500 | 60,500 | | 1.06% |
| | Subtotal: | 364,844 | 294,147 | 269,941 | 269,442 | 158,146 | 269,442 | 291,267 | 297,621 | 301,663 | | 8.10% |
| Materials & Supplies | | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 50 | 4,882 | 1,625 | 1,200 | 849 | 1,950 | 1,950 | 2,000 | 2,000 | | 62.50% |
| 6445 | MISCELLANEOUS EXPENSE | 151 | 100 | - | - | - | - | - | - | - | | - |
| | Subtotal | 201 | 4,982 | 1,625 | 1,200 | 849 | 1,950 | 1,950 | 2,000 | 2,000 | | 62.50% |
| Contractual Services | | | | | | | | | | | | |
| 6160 | ADVERTISING | 45 | - | 182 | 1,000 | - | 300 | 1,000 | 1,000 | 1,000 | | - |
| 6195 | PETRO PRODUCTS | 26,033 | 28,922 | 34,681 | 35,000 | 15,507 | 28,200 | 33,000 | 34,000 | 35,000 | | -5.71% |
| 6210 | MISC CONTRACTUAL | - | - | - | 10,000 | 28 | 28 | 10,000 | 10,000 | 11,000 | | - |
| 6215 | REPAIRS & MAINT - EQUIPMENT | 30,179 | 23,244 | 38,043 | 35,000 | 27,025 | 38,650 | 36,000 | 36,000 | 36,000 | | 2.86% |
| 6290 | SOLID WASTE DISPOSAL | 166,656 | 171,430 | 190,220 | 190,000 | 113,150 | 205,000 | 225,000 | 227,000 | 229,000 | | 18.42% |
| 6375 | PRINTING | - | 150 | 150 | 1,750 | - | 700 | 1,750 | 1,750 | 1,750 | | - |
| 6395 | UNIFORM RENTAL | 856 | 1,448 | 778 | 1,800 | 532 | 1,000 | 1,500 | 1,500 | 1,500 | | -16.67% |
| 6400 | UNIFORM PURCHASE | 1,204 | 2,088 | 2,364 | 2,500 | 1,904 | 2,600 | 2,500 | 2,500 | 2,500 | | - |
| 6440 | POSTAGE | - | - | - | - | - | - | - | - | - | | - |
| | Subtotal: | 224,972 | 227,282 | 266,417 | 277,050 | 158,146 | 276,478 | 310,750 | 313,750 | 317,750 | | 12.16% |
| TOTAL EXPENDITURES | | | | | | | | | | | 621,413 | 10.27% |

PUBLIC WORKS DEPARTMENT-SEWER IMPROVEMENTS

60-403-XXXX

SEWER IMPROVEMENTS FUND

REVENUES

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

CONTRACTUAL SERVICES:

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

Misc. Contractual Expense 6210: This line item provides funds for repairing defective sewer laterals. The cost ceiling is \$3,500/property owner/calendar year (\$125,000).

CAPITAL:

Capital Equipment 6488: This line item provides funds for small equipment used in sewer lateral repairs such as the reel and camera for CCTV inspection work (\$1,000).

Streets and Sidewalks 6535: This line item provides funds for PW staff to purchase materials for sidewalk and street replacement impacted by sewer lateral repairs (\$3,500).

Debt Service to General Fund 6555: This is a new line item that provides surplus fund transfers to reduce existing sewer lateral loan from the General Fund (\$20,000).

SEWER LATERAL (60-XXX-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | 2019-2020 Budget Change |
|---------------------------------|---------------------------|----------------|----------------|----------------|----------------|--------------------|----------------|----------------|----------------|----------------|-------------------------|
| Revenues | | | | | | | | | | | |
| 4510 | SALE OF CITY PROPERTY | - | 2,631 | - | - | - | - | - | - | - | 0.00% |
| 4525 | INTEREST INCOME | - | - | - | - | - | - | - | - | - | 0.00% |
| 4585 | ASSESSMENTS | 192,996 | 171,534 | 171,407 | 148,000 | 47,772 | 148,000 | 148,000 | 148,000 | 148,000 | 0.00% |
| 4625 | Transfer In | - | 95,000 | 95,000 | 90,000 | - | - | - | - | - | -100.00% |
| | TOTAL REVENUE | 192,996 | 174,165 | 266,407 | 238,000 | 47,772 | 148,000 | 148,000 | 148,000 | 148,000 | -37.82% |
| Expenditures | | | | | | | | | | | |
| Personnel Services | | | | | | | | | | | |
| 6000 | SALARIES FULL TIME | 87,495 | 92,497 | - | - | - | - | - | - | - | - |
| 6005 | FULL TIME OVERTIME | 4,841 | 4,558 | - | - | - | - | - | - | - | - |
| 6025 | LONGEVITY EXPENSE | - | - | - | - | - | - | - | - | - | - |
| 6065 | EMPLOYEE BENEFITS | 31,845 | 29,579 | 557 | - | - | - | - | - | - | - |
| | Subtotal: | 124,180 | 126,634 | 557 | - | - | - | - | - | - | - |
| Materials & Supplies | | | | | | | | | | | |
| 6420 | SUPPLIES & MATERIALS | 22,951 | 39,113 | - | - | - | - | - | - | - | - |
| 6445 | MISCELLANEOUS EXPENSE | 130 | 254 | 35 | 200 | 12 | 12 | - | - | - | - |
| | Subtotal: | 23,081 | 39,366 | 35 | 200 | 12 | 12 | - | - | - | - |
| Contractual Services | | | | | | | | | | | |
| 6160 | ADVERTISING | - | - | - | 200 | - | - | 200 | 200 | 200 | 0.00% |
| 6210 | MISC CONTRACTUAL EXPENSES | 56,530 | 84,958 | 293,337 | 210,000 | 78,047 | 125,000 | 125,000 | 125,000 | 125,000 | -40.48% |
| | Subtotal: | 56,530 | 84,958 | 293,337 | 210,200 | 78,047 | 125,000 | 125,200 | 125,200 | 125,200 | -40.44% |
| Capital | | | | | | | | | | | |
| 6488 | CAPITAL EQUIPMENT | 1,800 | 1,082 | - | - | - | - | 1,000 | 1,000 | 1,000 | - |
| 6535 | STREETS AND SIDEWALKS | 12,137 | 1,245 | 1,507 | 5,000 | - | 1,000 | 3,500 | 3,500 | 3,500 | -30.00% |
| | Subtotal: | 13,937 | 2,328 | 1,507 | 5,000 | - | 1,000 | 24,500 | 24,500 | 24,500 | 390.00% |
| | TOTAL EXPENDITURES | 217,728 | 253,287 | 295,436 | 215,400 | 78,059 | 126,012 | 149,700 | 149,700 | 149,700 | -30.50% |
| | Net Income | (24,732) | (79,122) | (29,030) | 22,600 | (30,286) | 21,988 | (1,700) | (1,700) | (1,700) | -107.52% |
| | Fund Balance | | 32,121 | 3,091 | 25,691 | (27,195) | 25,079 | 23,379 | 21,679 | 19,979 | -9.00% |

Capital Improvements Fund

CAPITAL IMPROVEMENTS

ACCOUNT DESCRIPTIONS – FY 2020

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 – (\$190,896).

- Administration (\$73,074) – Time Tracking and Financial Systems, Social Media Management and Archiving Systems, Email Marketing system, Adobe Subscription for the Communications Manager, BoardDocs, Zobrio support, and the subscription for the City Website.
- Planning and Development (\$21,012) – MyGov modules for Code Enforcement, Business Licensing, Request Tracking, Permits, Inspections, and Contractor Registration.
- Public Works (\$7,769) – GIS Asset collection maintenance.
- Information Technology (\$89,041) - 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.

Miscellaneous Contractual Expenses – Prop P Fire 6211: This line item includes funds for maintenance, support, and subscription contracts on all IT related systems for the Fire Department including all Fire and EMS systems, CAD Interfaces, and Training software (\$12,706).

Miscellaneous Contractual Expenses – Prop P Police 6212: This line item includes funds for maintenance, support, and subscription contracts on all IT related systems for the Police Department including systems related to Evidence Tracking, License Plate Recognition, Training, Building Surveillance, REJIS Capture system, and GPS Tracking all Fire and EMS systems, CAD Interfaces, and Training software (\$24,729).

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

COMPUTER/IT EQUIPMENT IMPROVEMENTS

Computer 6330: This line item provides funds for city-wide IT system upgrades and project implementations – (\$157,568).

- Administration (\$34,568) – Integration between ADP (payroll) and FE (new finance system).
- Planning & Development (\$16,600) – BoardDocs integration for P&Z and ARB meetings.
- Public Works (\$22,650) -GIS mapping of City assets, badge access card readers on two doors, ad 3 new Avigilon cameras.

- Information Technology (\$83,750) – AV equipment upgrades, network security audit, network connection and one camera installed and two in Parks, disaster recover planning, Sonic Wall, replace physical domain, 30 cable runs at City Hall, AV for two new conference rooms-City Hall.

Administration Computer 6331: This line item provides funds for two new computers, one replacement iPad, and two new printers for Administration staff based on the IT Desktop and Printer Replacement Plan (\$4,600).

Public Works Computer 6334: This line item provides funds for three new computers for the Public Works staff based on the IT Desktop and Printer Replacement Plan (\$2,000).

Legislative Computer 6335: This line item provides funds replacement of iPads based on the IT Desktop and Printer Replacement Plan (\$7,200).

Planning & Development Computer 6336: This line item provides funds for three new computers and one new printer for the Planning and Development staff based on the IT Desktop and Printer Replacement Plan (\$9,500).

Computer/Equipment – Prop P Fire 6338: This line item provides funds for one new computer and one new printer for Fire Department staff based on the IT Desktop and Printer Replacement Plan (\$1,300).

Computer/Equipment – Prop P Police 6339: This line item provides funds for eight new computers, Car 34 LPR computer, one new printer for Police Department staff based on the IT Desktop and Printer Replacement Plan, Patrol Dash cameras, and cable runs for 8 cameras (\$113,700).

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: Fire Station ADA interior barrier removal project (\$160,000), replace fire department ambulance (\$135,000x 3yrs. lease purchase), replace two command vehicles (\$110,000), replace the motor and Fire Station alerting upgrade (\$10,000) – (\$280,000).

County Tax Prop P – Fire 6520: AED replacement, two gas detectors, one radiation monitor, trailer for a new inflatable boat purchased in 2019 trailer (\$22,000).

County Tax Prop P – Police 6521: Two additional handheld police radios, ammunition (\$10,200).

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

Capital Improvements Public Works 6530: This line item provides funds for the replacement of equipment and tools, and evaluation of city-wide operational efficiencies (\$723,914).

| | |
|--|------------------|
| Street Signs | \$15,000 |
| Garage Door Replacements to Former Fire Bays at City Hall | \$ 25,000 |
| Equipment (chain saws, pressure washer, hoses, etc.) | \$ 2,000 |
| Skid Steer Pavement Breakers Attachment | \$ 10,000 |
| Concrete Planer | \$4,000 |
| Traffic Calming Devices | \$ 25,000 |
| Evaporating Fan for PW Garage | \$3,000 |
| Ice Machine for PW Garage | \$3,200 |
| Misc. Mechanic Tools- Diagnostic Machine | \$2,500 |
| Surveying City Properties (in conjunction with Parks Survey Project) | \$35,000 |
| Ameren Street Light Additions & Solar Lights | \$50,000 |
| Customer Service Improvements- Construction Phase Continuation | \$350,000 |
| Customer Service Improvements- ADA Sidewalk near Library | \$26,014 |
| Library- Replacement of 2 bays of glass windows at Foyer | \$3,200 |
| Admin. Dept. Office Remodel in old P&D area | \$25,000 |
| Customer Service Improvements- City Hall Furniture | \$35,000 |
| Truck 76 (VIN#9284)- 1 ton truck with dump bed replaced in kind | \$65,000 |
| Truck 71 (VIN#3708)- 2 ton truck with dump bed replaced with light-duty truck + tool bed | \$45,000 |
| Total | \$723,914 |

- Street Signs- replacement cost includes posts, hardware, and respective signage
- Garage Door Replacements at City Hall- replace obsolete wooden doors which are deteriorated and in need of modern insulated doors
- Equipment- chain saws and other purchases needed for creek clearing and tree limb removal from streets; washing streets prior to crack sealing
- Skid Steer attachment will eliminate the need to rent units at the availability of the rental provider
- Concrete planer used to grind sidewalks and concrete streets to change slopes
- Traffic calming devices include radar enabled speed limits signs, and any devices deemed necessary to mitigate speed issues and improve safety
- Evaporating fan will reduce the extreme heat conditions within the Public Works garage during summer months to improve this work space
- Ice machine purchase is to produce ice on premises for Parks & PW crews rather than continue to purchase bulk ice
- Mechanic diagnostic machine is used to read service engine codes to be able to make repairs in house than transport vehicles to outside vendors to read codes and make repairs to clear codes

- Surveying city owned properties is a project with Parks to assist in confirmation of ownership of trails, paths, and other property that connects city streets or areas that have been maintained and require rights-of-way be confirmed
- Ameren street lights/solar lights project continues with lights in Ward 1- York Village and other locations that were not completed in Phase 1 during FY 2019
- Customer Service Improvements- Construction Phase 2 is the continuation of work inside city hall with JE Foster Construction to complete the renovation
- Customer Service Improvements- ADA Sidewalk near Library is the last phase of the exterior improvements at city hall with Paving Solution work completion in FY 2020
- Library replacement of windows in foyer is to replace obsolete windows with cracked seals that do not insulate properly
- Administration Department office remodel in the former P&D area is to install partitions, carpet, drop ceiling/lights, and data ports for the Deputy City Clerk and City Administrator work areas
- Customer Service Improvements- City Hall Furniture is for new furniture in the lobby, conference room A & B, and other office spaces at city hall which require furniture to fit the layout of the improved spaces
- Truck 76 (VIN #9284)- existing one-ton truck with dump bed that is scheduled for replacement and used for snow service and other PW duties
- Truck 71 (VIN #3708)- existing two-ton truck with dump bed that is scheduled for replacement since it is a 1994 model that is difficult to find parts and maintain; replacement will be a light-duty truck with tool bed insert

STREETS & SIDEWALKS 6535 -2018: This line item includes funds for 4 asphalt mill and overlay street projects, 2 concrete slab projects in Hanley Industrial Court, and sidewalk/curb projects including foam leveling and full replacement of slabs per field assessment. In addition, funds are budgeted for professional engineering evaluation of street inventory since the existing inventory condition report is from 2011 and funds are budgeted for proposed street/traffic engineering studies as requested. Street surface preservation coatings over existing pavement are scheduled to resume in FY 2021 - \$498,034.

| | | |
|--|--|------------------|
| Sidewalk/Concrete Slab/Curb Work | | \$95,000 |
| Street Inventory | | \$ 20,000 |
| Street Engineering Studies | | \$ 10,000 |
| Mill & Overlay Wrenwood Lane (west of Brentwood Blvd) Strassner Drive (Brentwood Blvd to Urban Ave) Urban Ave (north of Strassner Draive) Parkridge Alley (north of Litzsinger Rd) | | \$ 169,905 |
| Remove & Replace Concrete- Ice Cream Specialties, 1336 Strassner Dr | | \$ 203,129 |
| Total | | \$498,034 |

Debt Service – Series 2017 Refunding 2009 COP 6547: This line item includes funds for the annual debt service payment on the series 2017 COP of \$5,105,000 for the advance refunding of the 2009 issue which refunded the 2002 COP issue used for construction of the firehouse and city hall renovation (principle only) (\$15,000).

Debt Service – 2013 Lease/Purchase 6551: This line item includes funds for the annual debt service payment on the 2013 lease/purchase issue of \$533,461 used for purchase of a new pumper truck (principle only) (\$82,038).

Debt Service - Series 2014 COP (refunded 2003) 6553: This line item includes funds for the annual debt service payment on the series 2014 COP issue of \$690,000 used for the advance refunding of the 2003 COP issue which was to renovate, improve, furnish and equip the existing library and city hall but does not include the library's share of debt (principle only) (\$46,400).

Debt Service – Lease/Purchase of Ambulance new account: This line item is for the annual debt service payment on the purchase of a new ambulance (principle only) (\$135,000).

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 (\$15,000).

Debt Service – Interest and Fiscal Charges 6556: (\$157,689)

Rosalie Avenue Pedestrian Improvements STP 6620: This includes the preliminary engineering phase and commencement of the right-of-way phase. The total FY 19 budget amount is 80% federally funded with a 20% local match – (\$101,000).

| 5-YEAR CAPITAL IMPROVEMENT PLAN (REVENUES, EXPENDITURES, FUND BALANCE) | | | | | | |
|--|--|------------------|------------------|------------------|------------------|------------------|
| | | Projected | Projected | Projected | Projected | Projected |
| | | 2020 | 2021 | 2022 | 2023 | 2024 |
| REVENUES | | | | | | |
| 4025 | Sales Tax | 2,700,013 | 2,713,513 | 2,727,081 | 2,740,716 | 2,754,420 |
| New | Rosalie Ave STP | 80,800 | 244,764 | | | |
| 4510 | Sale of City Property | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 |
| 4525 | Interest Income | 10,100 | 10,201 | 10,303 | 10,406 | 10,510 |
| 4625 | Transfers In | 184,635 | 157,994 | 137,834 | 147,200 | 0 |
| TOTAL REVENUES | | 2,980,548 | 3,131,472 | 2,880,218 | 2,903,322 | 2,769,930 |
| EXPENDITURES | | | | | | |
| 6210 | MISCELLANEOUS CONTRACTUAL TOTAL | 190,896 | 212,299 | 219,366 | 223,372 | 229,592 |
| 6211 (Prop P) | PROP P FIRE MISC CONTRACTUAL | | | | | |
| | CAD Interface (Global) for ESO | 1,250 | 1,288 | 1,327 | 1,366 | 1,407 |
| | FD Emergency Reporting Software | 4,327 | 4,457 | 4,591 | 4,728 | 4,870 |
| | CAD Interface (Global) for FD Emergency Reporting | 773 | 796 | 820 | 845 | 870 |
| | Public Safety Information System for Displays in FD (FirstArriving) | 1,133 | 1,167 | 1,202 | 1,238 | 1,275 |
| | Active 911 Subscription - Department Wide | 412 | 424 | 437 | 450 | 464 |
| | Target Solutions - Training Software Department Wide | 3,914 | 4,031 | 4,152 | 4,277 | 4,405 |
| | StreetWise CAD (4 tablets and Global Interface) | 896 | 923 | 951 | 979 | 1,009 |
| | Skype Conference Calling (1 user) | 0 | 50 | 52 | 53 | 55 |
| | PROP P FIRE MISC CONTRACTUAL TOTAL | 12,706 | 13,137 | 13,532 | 13,937 | 14,355 |
| 6212 (Prop P) | PROP P POLICE MISC CONTRACTUAL | | | | | |
| | ITI (Ommigo) / Tracker Evidence Management | 3,000 | 0 | 0 | 0 | 0 |
| | US Fleet Tracking (GPS) - 15 Units and 1 "bait" tracker | 5,315 | 5,474 | 5,638 | 5,808 | 5,982 |
| | Gaurdian Tracking | 1,612 | 1,660 | 1,710 | 1,761 | 1,814 |
| | PowerDMS | 1,906 | 1,963 | 2,022 | 2,082 | 2,145 |
| | McAfee (REJIS MDT's) - Qty 10 | 218 | 225 | 232 | 239 | 246 |
| | REJIS / ENTRUST Tokens (3) | 93 | 95 | 98 | 101 | 104 |
| | Leads Online - TotalTrack Investigation System | 2,305 | 2,374 | 2,446 | 2,519 | 2,594 |
| | CALEA annual subscription | 4,100 | 4,100 | 4,100 | 4,100 | 4,100 |
| | Vigilant LPR Annual Maintenance - Vehicle and Messaging Trailer | 6,180 | 6,365 | 6,556 | 6,753 | 6,956 |
| | PROP P POLICE MISC CONTRACTUAL TOTAL | 24,729 | 22,257 | 22,802 | 23,363 | 23,941 |
| 6215 | REPAIR/MAINT-BUILDING-EQUIPMENT TOTAL | 141,000 | 141,000 | 141,000 | 141,000 | 141,000 |
| 6330 | DATA SYSTEMS | | | | | |
| ADMIN | Finance System | 24,568 | 24,568 | | | |
| ADMIN | Integration between ADP and the New Finance System | 10,000 | | | | |
| ADMIN | Migrate City Hall Surveillance to Avigilon (4 cameras) | | | | 6,318 | |
| PL | BoardDocs for P&Z and ARB Meetings | 16,600 | | | | |
| PW | GIS Mapping of City Assets | 12,875 | 13,261 | 13,659 | 14,069 | |
| PW | Badge Access Card Readers on 2 doors (Back Man Doors) | 6,000 | | | | |
| PW | Adding 3 new Avigilon cameras (total of 5) | 3,775 | | | | |
| PW | Public Works Digital Dashboard Display | | 6,000 | | | |
| IT | Wireless Access Point Replacements - City Wide (qty 31) | | | | | |
| IT | AV Equipment Upgrades - City Wide | 2,000 | 2,000 | 2,000 | | |
| IT | Network Security Audit (Part of Clayton Agreement) | 10,000 | 10,300 | 10,609 | 10,927 | 11,255 |
| IT | Network connection and 1 camera installed in 2 Parks - Hanley and Oak Tree | 8,000 | | | | |
| IT | Disaster Recover Planning | 5,000 | | | | |
| IT | Disaster Recover Implementation - Veeam | 25,000 | | | | |
| IT | Sonic Wall - Firewalls - Scheduled Replacements (qty 2) | 16,500 | | | | |
| IT | Replace Physical Domain Controller (DC3) | 10,000 | | | | |
| IT | 30 Cable Runs at City Hall - Home Run FINADMIN all to network Room | 3,750 | | | | |
| IT | AV for 2 new Conference Rooms in Remodeled City Hall | 3,500 | | | | |
| IT | Infrastructure - Primary System Scheduled Replacement | | 160,000 | | | |
| IT | Replase Physical Shoretel Server (SHORETEL) | | | 10,000 | | |
| IT | Data Center Aruba 3810M Network Switches (replacing 5500's) - qty. 2 - 48 port Stacked | | | | | 14,000 |
| IT | Data Cener A5700 iSCSI Storage Switches (replacing 5800's) - qty. 2 - 24 port Stacked | | | | | 16,000 |
| IT | City Aruba 2930M Network Switches (replacing 5120's) - qty 2 - 48port, qty 5 - 24port | | | | | 18,000 |
| IT | Data Center APC InRow SC Cooling unit | | | | | 16,700 |
| IT | Data Center APC Symetra LX 16000 UPS | | | | | 24,600 |
| IT | Data Center APC Smart PDU's (qty 2 - 8841, qty 2 - 7830) | | | | | 4,000 |
| DATA SYSTEMS TOTAL | | 157,568 | 216,129 | 36,268 | 31,314 | 104,555 |

| | | | | | | |
|-------|-------------------------------------|--------------|--------------|--------------|--------------|--------------|
| 6331 | COMPUTERS-ADMIN | | | | | |
| ADMIN | City Administrator iPad | 800 | | | | |
| ADMIN | FDCHIEFN | 1,600 | | | | |
| ADMIN | COUNCILCHAMBERP | | 1,600 | | | |
| ADMIN | ADCITYADMIN | 1,200 | | | | |
| ADMIN | ADCITYADMINLPTP | | 1,600 | | | |
| ADMIN | FINDIRLPTP | | 1,600 | | | |
| ADMIN | FIN-DIRECTOR | | | 1,200 | | |
| ADMIN | HR-SUP | | | 1,200 | | |
| ADMIN | COUNCILCHAMBERS | | | | 1,200 | |
| ADMIN | CH-CONF01 | | | | 1,200 | |
| ADMIN | AD-DEPCLERKNB | | | | 1,600 | |
| ADMIN | FIN-CLERK | | | | 1,200 | |
| ADMIN | FIN-APCLERK | | | | 1,200 | |
| ADMIN | FIN-ARCLERK | | | | 1,200 | |
| ADMIN | ADCOMMMGR-S19 | | | | | 1,900 |
| | PRINTERS | | | | | |
| ADMIN | HP LaserJet P3010 Series | 500 | | | | |
| ADMIN | HP LaserJet 8100 Series | 500 | | | | |
| ADMIN | RICOH Aficio MP C5502 | | | 500 | | |
| ADMIN | HP LaserJet M402dn | | | | 500 | |
| ADMIN | Color LaserJet M477 fdw | | | | 500 | |
| ADMIN | HP LaserJet M402dn | | | | 500 | |
| ADMIN | ADCityManPrint | | | | | 500 |
| ADMIN | Admin AssistanctOffice (Susan C.) | | | | | 500 |
| ADMIN | ADClerkPRN | | | | | |
| ADMIN | CMCOPIER | | | | | |
| | COMPUTERS-ADMIN TOTAL | 4,600 | 4,800 | 2,900 | 9,100 | 2,900 |
| 6334 | COMPUTERS-PUBLIC WORKS | | | | | |
| PW | PWKIOSK | 1,200 | | | | |
| PW | Public Works iPad2 (with Cell) | 800 | | | | |
| PW | PW-PROJECTMAN | | 1,200 | | | |
| PW | MECHANIC | | 1,200 | | | |
| PW | PW-SUPERVISOR | | | | 1,200 | |
| PW | Public Works iPad1 | | | | 800 | |
| PW | PW-Director-S18 | | | | 1,900 | |
| | COMPUTERS-PUBLIC WORKS TOTAL | 2,000 | 2,400 | | 3,900 | |
| 6335 | COMPUTERS-LEGISLATIVE | | | | | |
| LEG | Mayor iPad | 800 | | | | |
| LEG | BOA iPad | 800 | | | | |
| LEG | BOA iPad | 800 | | | | |
| LEG | BOA iPad | 800 | | | | |
| LEG | BOA iPad | 800 | | | | |
| LEG | BOA iPad | 800 | | | | |
| LEG | BOA iPad | 800 | | | | |
| LEG | BOA iPad | 800 | | | | |
| LEG | BOA iPad | 800 | | | | |
| LEG | BOA iPad | 800 | | | | |
| LEG | CH-MAYOR | | | | 1,200 | |
| | COMPUTERS-LEGISLATIVE TOTAL | 7,200 | | | 1,200 | |

| | | | | | | | | | |
|---------------|---|-------|--------|-------|--------|-------|-------|--|--|
| 6336 | COMPUTERS-PLANNING/DEV | | | | | | | | |
| P/D | PLTP5 | 3,000 | | | | | | | |
| P/D | PLTP4 | 3,000 | | | | | | | |
| P/D | PLTP6 | 3,000 | | | | | | | |
| P/D | CUST-SERV | | 1,200 | | | | | | |
| P/D | PLPROJECTOR | | 1,600 | | | | | | |
| P/D | PL-CODEENFORCE | | | 1,200 | | | | | |
| P/D | PL-CLERK | | | | 1,200 | | | | |
| P/D | PL-DIRECTOR | | | | 1,200 | | | | |
| | Printers | | | | | | | | |
| P/D | PLLeadInpPRN | 500 | | | | | | | |
| P/D | PlanDirDeskPrinter | | | | | | | | |
| P/D | RICOH Aficio SP 5210SR | | | | | | | | |
| | COMPUTERS-PLANNING/DEV TOTAL | 9,500 | 2,800 | 1,200 | 2,400 | | | | |
| 6337 | COMPUTERS-JUDICIAL | | | | | | | | |
| JUD | CT-ADMIN | | | | 1,200 | | | | |
| JUD | CT-DEPCLERK | | | | 1,200 | | | | |
| JUD | CT-LAPTOP1 | | | | | | 1,600 | | |
| JUD | CT-LAPTOP2 | | | | | | 1,600 | | |
| | Printers | | | | | | | | |
| JUD | COURTCOPIER | | | 1,500 | | | | | |
| JUD | CourtsDirPRN | | | | | | | | |
| | COMPUTERS-JUDICIAL TOTAL | | | 1,500 | 2,400 | 3,200 | | | |
| 6338 (Prop P) | PROP P FIRE COMPUTERS | | | | | | | | |
| FD | FDOFFMGR | 1,200 | | | | | | | |
| FD | FDCAP1 | | 1,200 | | | | | | |
| FD | FDCAP2 | | 1,200 | | | | | | |
| FD | FDMEDOFF | | 1,200 | | | | | | |
| FD | Brentwood 2514 | | 2,400 | | | | | | |
| FD | Brentwood 2517 | | 2,400 | | | | | | |
| FD | Asst Chief's iPad | | 2,400 | | | | | | |
| FD | Chief's iPad | | 2,400 | | | | | | |
| FD | AD-ADMINASSTTB | | | | 1900 | | | | |
| FD | FD-ASSTCHIEFTB | | | | 1900 | | | | |
| FD | FD-CHIEFTB | | | | 1900 | | | | |
| FD | FD-JOKER | | | | 1200 | | | | |
| FD | FD-TRAININGRM | | | | 1200 | | | | |
| FD | FD-TRAININGTV | | | | 1200 | | | | |
| FD | FD-OFFICER01 | | | | 1200 | | | | |
| FD | FD-OFFICER02 | | | | 1200 | | | | |
| FD | FD-OFFICER03 | | | | 1200 | | | | |
| | PRINTERS | | | | | | | | |
| FD | FDRIPANDRUN (HPLJ M402n) | | | 500 | | | | | |
| FD | FDADMINASSIST | | | 500 | | | | | |
| | PROJECTS | | | | | | | | |
| FD | Deploy City Door Access System in the Fire Department (10 doors) | | 30,000 | | | | | | |
| FD | Deploy City Surveillance System in the Fire Department (12 Cameras) | | 36,000 | | | | | | |
| FD | New HotSpot for Susan Cacioppo | 100 | | | | | | | |
| | PROP P FIRE COMPUTERS TOTAL | 1,300 | 79,200 | 1,000 | 12,900 | | | | |

| 6339 (Prop P) | PROP P POLICE COMPUTERS | | | | |
|---------------|---|---------|--------|--------|--------|
| PD | Additional Patrol Vehicle (BRENTWOOD PD34) - Car 34 | 6,300 | | | |
| PD | ROLL-CALL-16 | 1,800 | | | |
| PD | TRAFFIC-COUNT | 1,600 | | | |
| PD | PD-OFFSAFETY | 1,600 | | | |
| PD | Sgt.'s Room Computer 1 (New) | 1,200 | | | |
| PD | Sgt.'s Room Computer 2 (New) | 1,200 | | | |
| PD | Sgt.'s Room Computer 3 (New) | 1,200 | | | |
| PD | Sgt.'s Room Computer 4 (New) | 1,200 | | | |
| PD | PD Analyst Laptop (New) | 1,600 | | | |
| PD | PDADMIN | | 1,200 | | |
| PD | PDPROFSTDS | | 1,200 | | |
| PD | BRENT-LPR | | | | 6,300 |
| PD | PD-DETDISP | | | | 1,200 |
| PD | PD-EVIDENCE | | | | 1,200 |
| PD | PD-ANALYST | | | | 1,200 |
| PD | PD-CHIEF | | | | 1,200 |
| PD | PD-DET01 | | | | 1,200 |
| PD | PD-DET02 | | | | 1,200 |
| PD | PD-DET03 | | | | 1,200 |
| PD | PD-DETSRGT | | | | 1,200 |
| PD | PD-EVIDTECH | | | | 1,200 |
| PD | PD-MAJOR01 | | | | 1,200 |
| PD | PD-ROLLCALL01 | | | | 1,200 |
| PD | PD-ROLLCALL02 | | | | 1,200 |
| PD | PD-ROLLCALL03 | | | | 1,200 |
| PD | PD-TRAINING | | | | 1,200 |
| PD | PD-CONFERENCE01 | | | | 1,200 |
| | PRINTERS | | | | |
| PD | ET0021B70A3A39 | 500 | | | |
| PD | PDETPRN | 500 | | | |
| PD | TrafficPrinter | 500 | | | |
| PD | NPI68E5FB | 500 | | | |
| PD | PDBOOKING | | | 500 | |
| PD | NPI2B2C17 | | | | 500 |
| PD | RollCallScanner (Scansnap ix500) | | | | 500 |
| PD | PDCHIEFPRN | | | | |
| PD | AsstChiefPRN | | | | |
| PD | Fujitsu Scansnap ix1500 | | | | |
| PD | PDADMINPRN | | | | |
| PD | Aficio SP 5210SR | | | | |
| | PROJECTS | | | | |
| | Printers | | | | |
| PD | Install new vehicle laptops, docking stations, cabling, and equipment | 1,000 | | | |
| PD | 9 - iPhone 8 on AT&T FirstNet (Device Only) | | | | |
| PD | Patrol Video (Dash Cameras) | 90,000 | | | |
| PD | Finish Avigilon Surveillance system in the PD Building | | | | |
| PD | Finish Door Access Implementation in the PD Building | | | | |
| PD | Cable runs to re-deploy the 8 cameras that were in the Jail cell areas (6 Genetec and 2 Avigilon) | 3,000 | | | |
| PD | Avigilon Server Replacement | | | | 7,000 |
| | PROP P POLICE COMPUTERS TOTAL | 113,700 | 2,400 | 500 | 7,000 |
| 6505 | Capital Imp-Bldg Maint TOTAL | 40,000 | 40,000 | 40,000 | 40,000 |

| | | | | | | |
|---------------|---|---------|---------|-----------|---------|---------|
| 6510 | FIRE CAPITAL | | | | | |
| FD | ADA design and engineering for elevator, parking lot, and station | 160,000 | | | 600,000 | 900,000 |
| FD | Building- Tube heaters for engine bay | | | | 100,000 | |
| FD | Building- Elevator | | | | | |
| FD | Building- Fire Station alerting | 10,000 | | | | |
| FD | Building- Security Enhancements | | | | | |
| FD | Ballistic Helmets | | | | 12,000 | |
| FD | Ballistic Vests | | 20,000 | | | |
| FD | Physical Fitness Equipment | | | | | |
| FD | Replace 26 two way radios | | | | 225,000 | |
| FD | Basement multi purpose room furniture | | | | | |
| FD | Building- Rapelling anchor points | | 30,000 | | | |
| FD | VEHICLE REPLACEMENT FIRE | | | | | |
| FD | 2005 Ford Explorer Vin#7236 | 55,000 | | | | |
| FD | 2010 Ford Explorer Command Vehicle Vin #9652 | 55,000 | | | | |
| FD | 2010 Ford Explorer Command Vehicle Vin #9653 | | | | | |
| FD | 2004 GMC Medtec Reserve Ambulance | | | | | |
| FD | 2012 Ford MedTec Ambulance (replace in 2026) | | | | | |
| FD | 2002 Pierce Reserve Engine and equipment | | | 1,100,000 | | |
| FD | 2013 Pierce Rescue Pumper and equip.(replace in 2033) | | | | | |
| | FIRE CAPITAL TOTAL | 280,000 | 50,000 | 1,100,000 | 937,000 | 900,000 |
| 6520 (Prop P) | PROP P FIRE CAPITAL | | | | | |
| FD | Thermal imaging Gear | | 35,000 | | | |
| FD | One AED Replacements | 2,600 | | | | |
| FD | SCBA Compressor | | | | 90,000 | |
| FD | Replace two gas detectors | 5,300 | | | | |
| FD | Replace one radiatioin monitor | 1,100 | | | | |
| FD | Replace 23 Sets of Turnout gear | | | 60,000 | | |
| FD | Boat, motor, and trailer (trailer Vin #1385) | 13,000 | | | | |
| | PROP P FIRE CAPITAL TOTAL | 22,000 | 35,000 | 60,000 | 90,000 | |
| 6521 (Prop P) | PROP P POLICE CAPITAL | | | | | |
| | Two additional Motorola APX6000 handheld police radios | 4,200 | | | | |
| | Ammunition | 6,000 | 6,000 | | | |
| | Police Vehicles - two from Prop P | | | 40,000 | | |
| | PROP P POLICE CAPITAL TOTAL | 10,200 | 6,000 | 40,000 | | |
| 6525 | POLICE CAPITAL | | | | | |
| | Police Vehicles | 160,000 | 160,000 | 120,000 | 120,000 | 120,000 |
| | POLICE CAPITAL TOTAL | 160,000 | 160,000 | 120,000 | 120,000 | 120,000 |
| 6530 | PUBLIC WORKS CAPITAL | | | | | |
| PW | Street Signs | 15,000 | 15,000 | 10,000 | 10,000 | 10,000 |
| PW | Garage Door Replacements to Former Fire Bays at City Hall | 25,000 | | | | |
| PW | Equipment (chainsaws, pressure washer, hoses, etc.) | 2,000 | 2,000 | 2,000 | 2,000 | 2,000 |
| PW | Skid Steer Pavement Breaker Attachment- postponed to FY 2020 | 10,000 | | | | |
| PW | Skid Steer Sweeper Attachment | | | | | |
| PW | Concrete Planer | 4,000 | | | | |
| PW | Traffic Calming Devices (signs;speed cushions; etc.) | 25,000 | | | | |
| PW | Floor Scrubber (moved to 2021) | | 10,000 | | | |
| PW | Evaporating Fan for PW Garage | 3,000 | | | | |
| PW | Ice Machine | 3,200 | | | | |
| PW | Bobcat Mini-Excavator & Trailer | | 65,000 | | | |
| PW | Miscellaneous Mechanic Tools- Diagnostic Machine | 2,500 | | | | |
| PW | 2 Mechanic Tool Boxes | | 3,000 | | | |
| PW | 2 Backflow Valves | | 2,500 | | | |
| PW | Street Lights- Vinyl Banners for Decorative Posts | | 4,600 | | | |
| PW | PW Bidg Fence Improvements- Replacement Chainlink & Privacy Slats | | 10,000 | | | |
| PW | PW Bidg Parking Lot Improvements | | 20,000 | | | |
| PW | Surveying City Properties (in conjunction with Parks Surveying Project) | 35,000 | | | | |
| PW | Ameren Street Light Additions & Solar Lights | 50,000 | | | | |
| PW | Customer Service Improvements- Construction Phase Continuation from FY 2019 | 350,000 | | | | |
| PW | Customer Service Improvements- ADA Sidewalk Upgrades near Library- 2019 Carryover | 26,014 | | | | |
| PW | Library- Replacement of 2 bays of glass exterior windows at Foyer | 3,200 | | | | |
| PW | Administration Dept. Office Remodel | 25,000 | | | | |
| PW | City Hall Furniture | 35,000 | | | | |

| VEHICLE REPLACEMENT PUBLIC WORKS | | | | | | |
|----------------------------------|---|------------------|------------------|------------------|------------------|------------------|
| PW-Streets | Streets-2002 GMC Chipper Truck VIN #4564-Truck 59 | | 65,000 | | | |
| PW-Streets | Streets-1994 GMC Truck VIN #3708-Truck 71 | 40,000 | | | | |
| PW-Streets | Streets-2005 Ford Cab & Chassis VIN #9284-Truck 76 | 65,000 | | | | |
| PW-Sewer | Sewer-1997 Medtec Ambulance VIN #9543- Truck 48- Tool Bed Insert for Replaced Truck | 5,000 | | | | |
| PW-Sanitation | Sanitation- 2011 Freightliner VIN #7508- Truck 2 | | 235,000 | | | |
| PW-Streets | Streets- 2006 Elgin Street Sweeper VIN #8898- Truck 72 | | | 250,000 | | |
| PW-Sanitation | Sanitation- 2013 Freightliner VIN #9567- Truck 1 | | | | 260,000 | |
| PW-Streets | Streets- 2008 GMC C7500 Truck VIN #3019- Truck 56 | | 45,000 | | | |
| | PUBLIC WORKS CAPITAL TOTAL | 723,914 | 477,100 | 262,000 | 272,000 | 12,000 |
| 6535 | STREETS/SIDEWALKS | | | | | |
| PW | Sidewalk Work | 95,000 | 100,000 | 100,000 | 100,000 | 100,000 |
| PW | Street Engineering Studies | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| PW | Street Inventory | 10,000 | 10,000 | | | |
| PW | Mill & Overlay | 169,905 | 159,966 | | | |
| PW | Wrenwood Ln (west of Brentwood Blvd) | | | | | |
| PW | Strassner Dr (Brentwood Blvd to Urban Ave) | | | | | |
| PW | Urban Ave (north of Strassner Dr) | | | | | |
| PW | Parkridge Alley (north of Litzinger) | | | | | |
| PW | Surface Sealant Annalee Ave (Manchester to Litzinger) | | | | | |
| PW | Surface Sealant High School Dr (Eager Rd to Wrenwood Ln) | | | | | |
| PW | Surface Sealant High School Dr (Wrenwood Ln to West Swan Circle) | | | | | |
| PW | Surface Sealant High School Dr (West Swan Circle to Moritz Ave) | | | | | |
| PW | Surface Sealant High School Dr (Moritz Ave to Bridgeport Ave) | | | | | |
| PW | Surface Sealant High School Dr (Bridgeport Ave to White Ave) | | | | | |
| PW | Surface Sealant High School Dr (White Ave to Harrison Ave) | | | | | |
| PW | Surface Sealant High School Dr (Harrison Ave to Litzinger Rd) | | | | | |
| PW | Surface Sealant High School Dr (Litzinger Rd to Powell Ave) | | | | | |
| PW | Surface Sealant High School Dr (Powell Ave to divide north of Manchester Rd) | | | | | |
| PW | Surface Sealant Louis Ave (Manchester Rd to dead-end north of Florence Ave) | | | | | |
| PW | Surface Sealant Pine Ave (Brentwood Blvd to east to Woodsey Dr) | | | | | |
| PW | Surface Sealant Spanish Dr | | | | | |
| PW | Surface Sealant Tilles Dr | | | | | |
| PW | Surface Sealant Urban Dr (Pine Ave to Lawn Ave) | | | | | |
| PW | Surface Sealant Urban Dr (Lawn Ave to Strassner Dr) | | | | | |
| PW | Surface Sealant Urban Dr (Strassner Dr north to dead-end) | | | | | |
| PW | Surface Sealant Wrenwood Ln (Swallow Dr to Eager Rd) | | | | | |
| PW | Surface Sealant Woodsey Dr | | | | | |
| PW | Remove & Replace Concrete- Ice Cream Specialties, 1336 Strassner | 203,129 | 135,550 | | | |
| PW | Remove & Replace Concrete | | 190,378 | | | |
| PW | FY 2021 Streets- Sealants Total | | 228,154 | | | |
| PW | FY 2022 Streets- Sealants Total | | | 337,142 | | |
| PW | FY 2023 Streets- Sealants Total | | | | 348,621 | |
| PW | FY 2024 Streets-Sealants Total | | | | | 118,209 |
| PW | STREETS/SIDEWALKS TOTAL | 498,034 | 844,048 | 457,142 | 468,621 | 238,209 |
| 6554 | SANITATION CAPITAL | | | | | |
| | Recycle Carts, Bins, Trash Dumpsters | 15,000 | 15,000 | 17,000 | 17,000 | 17,000 |
| | SANITATION CAPITAL | 15,000 | 15,000 | 17,000 | 17,000 | 17,000 |
| 6547 | Debt Serv - Series 2017 Refunding 2009 | 15,000 | 10,000 | 20,000 | 15,000 | 680,000 |
| 6551 | Debt Serv 2013 Lease/Purch | 217,038 | 135,000 | 135,000 | | |
| 6553 | Debt Serv - Series 2014 Refunding 2003 | 46,400 | 49,300 | 46,400 | 49,300 | |
| 6556 | INTEREST AND FISCAL CHARGES | 157,689 | 153,689 | 151,764 | 149,922 | 148,414 |
| 6620/4029 | Rosalie Ped Improvments STP | 101,000 | 305,955 | | | |
| | TOTAL EXPENDITURES | 2,951,474 | 2,977,515 | 2,889,374 | 2,630,730 | 2,700,466 |
| | NET GAIN/(LOSS) | 29,074 | 153,958 | (9,156) | 272,593 | 69,463 |

CAPITAL IMPROVEMENTS (40-XXX-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | Projected 2023 | Projected 2024 | 2019-2020 Budget Change |
|----------------|---------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| | Revenues | | | | | | | | | | | | |
| 4002 | AD VALOREM TAXES | (946) | (646) | - | - | - | - | - | - | - | - | - | - |
| 4025 | SALES TAX | 2,523,177 | 2,497,874 | 2,560,988 | 2,686,580 | 1,612,212 | 2,686,580 | 2,700,013 | 2,713,513 | 2,727,081 | 2,740,716 | 2,754,420 | 0.50% |
| 4026 | RECYCLE GRANT | - | - | - | - | - | - | - | - | - | - | - | - |
| 4028 | PEDESTRIAN/TRANSIT STP | - | - | - | - | - | - | - | - | - | - | - | - |
| 4029 | ROSAUE AVENUE STP | - | - | - | 28,800 | - | 6,400 | 80,800 | 244,764 | - | - | - | 180.56% |
| 4030 | LITZINGER ROAD STP | - | 411,243 | - | - | - | - | - | - | - | - | - | - |
| 4031 | RESERVES | - | - | - | - | - | - | - | - | - | - | - | - |
| 4032 | HIC PEDESTRIAN STP | 59,357 | 85,800 | 544,840 | - | - | 100,000 | - | - | - | - | - | - |
| 4038 | PEDESTRIAN/TRANSIT TDD | - | - | - | - | - | - | - | - | - | - | - | - |
| 4205 | GRANTS - MISC | - | - | 5,950 | - | - | - | - | - | - | - | - | - |
| 4510 | SALE OF CITY PROPERTY | 36,857 | 40,137 | - | 5,000 | - | - | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | - |
| 4525 | INTEREST INCOME | 8,192 | 9,043 | 9,053 | 8,000 | 8,947 | 10,000 | 10,100 | 10,201 | 10,303 | 10,406 | 10,510 | 26.25% |
| 4599 | DEBT PROCEEDS | - | - | - | - | - | - | - | - | - | - | - | - |
| 4625 | TRANSFER IN | 622,000 | 150,000 | 641,000 | 232,212 | - | 232,212 | - | - | - | - | - | - |
| 4626 | TRANSFER IN PROP P | - | - | - | - | - | - | 184,635 | 157,994 | 137,834 | 147,200 | - | -20.49% |
| 4950 | INTERGOVERNMENTAL RECEIPT | 71,371 | - | - | - | - | - | - | - | - | - | - | - |
| | TOTAL REVENUE | 3,320,008 | 3,193,451 | 3,761,832 | 2,960,592 | 1,621,159 | 3,035,192 | 2,980,548 | 3,131,472 | 2,880,218 | 2,903,322 | 2,769,930 | 0.67% |

CAPITAL IMPROVEMENTS

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2016 | Actual 2017 | Actual 2018 | Budget 2019 | Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | Projected 2023 | Projected 2024 | 2019-2020 Budget Change |
|----------------------------|--------------------------------|------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------|
| Expenditures | | | | | | | | | | | | | |
| 6210 | MISC CONTRACTUAL EXPENSES | 13,966 | 63,983 | 206,465 | 203,723 | 100,979 | 164,883 | 190,886 | 212,299 | 219,366 | 223,372 | 229,592 | -6.30% |
| 6211 | Prop P - Fire Misc Cont | - | - | - | 23,035 | 11,313 | 10,934 | 12,706 | 13,137 | 13,531 | 13,937 | 14,355 | -44.84% |
| 6213 | Prop P - Police Misc Cont | - | - | - | 65,677 | 18,916 | 28,326 | 24,729 | 22,257 | 22,802 | 23,363 | 23,941 | -62.35% |
| 6215 | REPAIRS & MAINT - EQUIPMENT | 132,237 | 121,970 | 128,292 | 141,000 | 79,244 | 141,000 | 141,000 | 141,000 | 141,000 | 141,000 | 141,000 | - |
| 6330 | COMPUTER | 168,148 | 53,508 | 143,717 | 216,059 | 10,336 | 110,544 | 157,568 | 216,129 | 36,268 | 31,314 | 104,555 | -27.07% |
| 6331 | ADMIN COMPUTER | 9,744 | 4,377 | 4,335 | 2,350 | - | - | 4,600 | 4,800 | 2,900 | 9,100 | 2,900 | 95.74% |
| 6332 | FIRE COMPUTER | 16,475 | 7,711 | 7,929 | - | - | - | - | - | - | - | - | - |
| 6333 | POLICE COMPUTER | 1,080 | 7,711 | 18,653 | - | - | - | - | - | - | - | - | - |
| 6334 | PUB WKS COMPUTER | 1,185 | 2,412 | 860 | 1,600 | 592 | 592 | 2,000 | 2,400 | - | 3,900 | - | 25.00% |
| 6335 | LEGISLATIVE COMPUTER | 6,550 | 914 | 1,956 | - | - | - | 7,200 | 2,800 | 1,200 | 1,200 | - | - |
| 6336 | PLANNING & DEV COMPUTER | 179 | 914 | 1,956 | - | - | - | 9,500 | 2,800 | 1,200 | 2,400 | - | - |
| 6337 | JUDICIAL COMPUTER | - | - | 1,951 | 3,200 | 3,196 | 3,196 | 3,196 | - | 1,500 | 2,400 | 3,200 | -100.00% |
| 6338 | COMP/EQUIP PROP P FIRE | - | - | - | 30,250 | 18,531 | 27,338 | 1,300 | 79,200 | 1,000 | 12,900 | - | -95.70% |
| 6339 | COMP/EQUIP PROP P POLICE | - | - | - | 58,250 | 6,800 | 52,627 | 113,700 | 2,400 | 500 | 7,000 | 25,300 | 95.19% |
| 6500 | CAPITAL IMPRVMT-ADMIN | 374 | - | - | - | - | - | - | - | - | - | - | - |
| 6505 | CAPITAL IMPRVMT-BLDG MNT | 62,880 | 25,808 | 43,772 | 40,000 | 34,602 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | 40,000 | - |
| 6510 | CAPITAL IMPROVEMENT-FIRE | 270,591 | 303,859 | 421,164 | 100,000 | - | 40,000 | 280,000 | 50,000 | 1,100,000 | 937,000 | 900,000 | 180.00% |
| 6515 | CAPITAL IMPRVMT-JUDICIAL | 270 | - | - | 1,000 | - | 1,000 | - | - | - | - | - | -100.00% |
| 6520 | COUNTY TAX PROP FIRE | - | - | - | 45,000 | 39,224 | 45,000 | 22,000 | 35,000 | 60,000 | 90,000 | - | -51.11% |
| 6521 | COUNTY TAX PROP POLICE | - | - | - | 10,000 | 9,552 | 10,000 | 10,200 | 6,000 | 40,000 | - | - | 2.00% |
| 6525 | CAPITAL IMPRVMT-POLICE | 105,208 | 38,799 | 23,445 | 50,000 | - | 72,000 | 160,000 | 160,000 | 120,000 | 120,000 | 120,000 | 220.00% |
| 6528 | CAPITAL IMPROVEMENT-P & D | 15,859 | - | - | - | - | - | - | - | - | - | - | - |
| 6530 | CAPITAL IMPRVMT-PUB WKS | 169,937 | 52,593 | 308,912 | 671,000 | 36,394 | 671,000 | 723,914 | 477,100 | 262,000 | 272,000 | 12,000 | 7.89% |
| 6535 | STREETS & SIDEWALKS | 670,787 | 722,918 | 900,392 | 274,297 | 32,393 | 274,297 | 498,034 | 844,048 | 457,142 | 468,621 | 238,209 | 81.57% |
| 6547 | SERIES 2017 REF COPS | - | - | - | 168,138 | 73,220 | 168,138 | 15,000 | 10,000 | 20,000 | 15,000 | 680,000 | -91.08% |
| 6549 | DEBT SERVICE-2014 LEASE/PURCH | 41,706 | 41,706 | 41,706 | 41,707 | 41,706 | - | - | - | - | - | - | -100.00% |
| 6551 | DEBT SERVICE-2013 LEASE/PURCH | 84,113 | 84,114 | 84,114 | 84,114 | 84,114 | 84,114 | 217,038 | 135,000 | 135,000 | - | - | 158.03% |
| 6552 | DEBT SERVICE-2009 COP | 4,558 | 4,399 | 5,971 | - | - | - | - | - | - | - | - | - |
| 6553 | DEBT SERVICE-2003 COP | - | 52,764 | - | 50,680 | 2,980 | 50,680 | 46,400 | 49,300 | 46,400 | 49,300 | - | -8.45% |
| 6554 | SANITATION | 254,076 | 9,330 | 14,901 | 20,000 | 1,260 | 20,000 | 15,000 | 15,000 | 17,000 | 17,000 | 17,000 | -25.00% |
| 6556 | INTEREST AND FISCAL CHARGES | - | - | 198,434 | - | - | - | 157,689 | 153,689 | 151,764 | 149,922 | 148,414 | - |
| 6610 | PROPERTY ACQUISITION | - | 500 | - | - | - | - | - | - | - | - | - | - |
| 6615 | PEDESTRIAN/TRANSIT STP | - | - | - | - | - | - | - | - | - | - | - | - |
| 6617 | ROSE AVENUE STP | - | - | - | 36,000 | - | 8,000 | - | - | - | - | - | - |
| 6618 | LITZINGER ROAD STP | 222,251 | - | - | - | - | - | - | - | - | - | - | - |
| 6619 | HIC PEDESTRIAN STP | 186,861 | 47,277 | 665,911 | - | - | - | - | - | - | - | - | -100.00% |
| 620 | ROSA LIE AVENUE STP (Now 4029) | - | - | - | - | - | - | 101,000 | 305,955 | - | - | - | - |
| 7005 | TRANSFERS OUT | 719,078 | 664,584 | 841,976 | - | - | - | - | - | - | - | - | - |
| TOTAL EXPENDITURES | | 3,158,113 | 2,903,525 | 4,064,806 | 2,337,080 | 605,351 | 2,023,669 | 2,951,474 | 2,977,515 | 2,889,373 | 2,630,729 | 2,700,466 | 26.29% |
| Fund Balance BOY | | 2,768,326 | 2,990,221 | 3,820,147 | 3,517,174 | 3,517,174 | 3,517,174 | 4,528,697 | 4,557,771 | 4,711,729 | 4,702,593 | 4,975,166 | 28.76% |
| Net Income | | 161,895 | 889,926 | (302,973) | 623,512 | 1,015,808 | 1,011,523 | 29,074 | 153,958 | (9,155) | 272,593 | 69,464 | -95.34% |
| Estimated Fund balance EOY | | 2,930,221 | 3,820,147 | 3,517,174 | 4,140,686 | 4,532,982 | 4,528,697 | 4,557,771 | 4,711,729 | 4,702,573 | 4,975,166 | 5,044,630 | 10.07% |

| | 2020 | |
|--|-----------------------|----------------------|
| Budgeted Revenues | 447,225 | |
| Budgeted Expenditures | Police | Fire |
| GENERAL FUND | | |
| Salary/benefits in GENERAL FUND | 194,070 | 0 |
| (for Major of Bureau of Community Policing & Law Enforcement Analyst) | | |
| Evidence Tech/ER-CALEA Mgr | 50,000 | 10,000 |
| CAPITAL FUND | | |
| Miscellaneous Contractual | 24,729 | 12,706 |
| Computers/Related IT Projects | 113,700 | 1,300 |
| Capital | 10,200 | 22,000 |
| Total Budgeted Expenditures | <u>392,699</u> | <u>46,006</u> |
| | | |
| Totals (Police/Fire) by Year | <u>438,705</u> | |
| | | |
| General Budget | 254,070 | |
| Capital Budget-(Amount to transfer from GF) | 184,635 | |
| | 438,705 | |
| Balance of Prop P Money | <u>8,520</u> | |

Capital Improvements Fund Expenditures: \$2,951,474



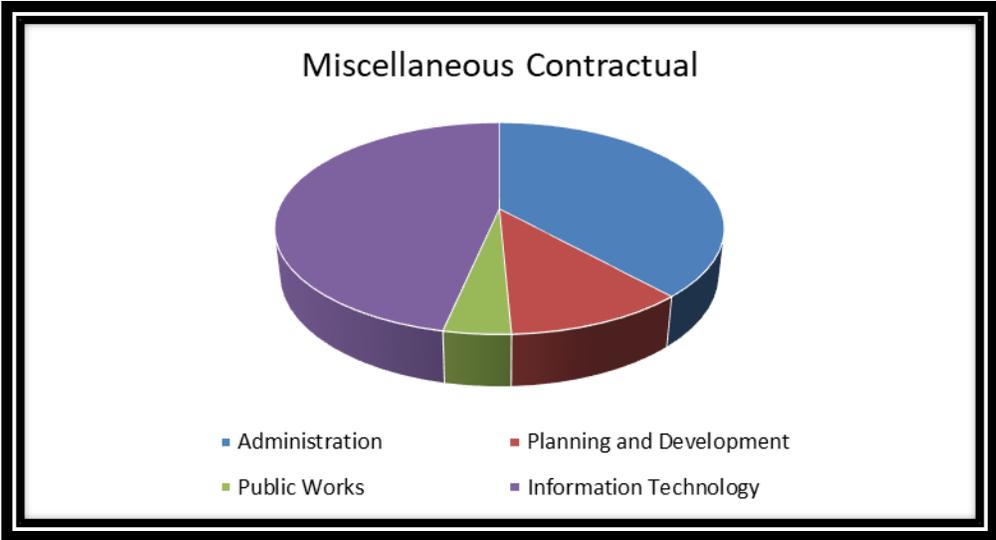
Explanation:

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

Capital Improvements Fund Miscellaneous Contractual: \$190,896

Breakdown

| Department | Cost |
|--------------------------|------------------|
| Administration | \$73,074 |
| Planning and Development | \$21,012 |
| Public Works | \$7,769 |
| Information Technology | \$89,041 |
| Total | \$190,896 |



Explanation:

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

Miscellaneous Contractual Expenditures

Administration: \$73,074

Breakdown

| | |
|---|-----------------|
| Time Tracking and Financial System | \$30,236 |
| Zobrio / Blackbaud Hosted Financial System | \$11,306 |
| Social Media Archival & Management Platform | \$2,701 |
| Email Marketing System | \$1,273 |
| Adobe Subscriptions | \$1,358 |
| CivicPlus – City Website Hosting | \$13,055 |
| Employee Fraud Monitoring | \$567 |
| Skye Conference Calling | \$54 |
| Visio for HR Manager | \$164 |
| BoardDocs Subscription | \$12,360 |
| Total | \$73,074 |

Explanation:

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

Miscellaneous Contractual Expenditures Planning and Development: \$21,012

Breakdown

| | |
|-----------------------------|-----------------|
| MyGov Software Subscription | \$21,012 |
| Total: | \$21,012 |

Explanation:

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

Miscellaneous Contractual Expenditures

Public Works: \$7,769

Breakdown

| | |
|----------------------------------|----------------|
| GIS Asset Collection Maintenance | \$2,575 |
| Visio for PW Director | \$164 |
| Traffic Sensors | \$2,069 |
| Radar Feedback Signs | \$1,761 |
| Public Works Digital Dashboard | \$1,200 |
| Total | \$7,769 |

Explanation:

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

Miscellaneous Contractual Expenditures Information Technology: \$89,041

Breakdown

| | |
|---------------------------------------|-----------------|
| Shortel Maintenance and Support | \$4,687 |
| Veeam Backup and Replication | \$2,153 |
| VMware vSphere Essentials Plus Bundle | \$1,083 |
| Dell SonicWall - Annual Support | \$3,708 |
| APC Data Center Equipment | \$5,974 |
| Avigilon Subscription | \$4,000 |
| Badge Access System | \$2,000 |
| Offsite Storage | \$1,545 |
| Printer Maintenance Agreement | \$212 |
| LogMe In – Remote Support | \$1,710 |
| KnowBe4 Training | \$1,995 |
| Microsoft SA Agreement | \$23,689 |
| HP Infrastructure | \$19,769 |
| SSL Certificates | \$680 |
| Domains | \$36 |
| Professional Services | \$15,800 |
| Total | \$89,041 |

Explanation:

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

Capital Improvement Fund – Prop P Miscellaneous Contractual: \$37,435

Breakdown

| Department | Cost |
|--------------|-----------------|
| Fire | \$12,706 |
| Police | \$24,729 |
| Total | \$37,435 |



Explanation:

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

Capital Improvement Fund – Prop P Miscellaneous Contractual Expenditures Fire Department: \$12,706

Breakdown

| | |
|--------------------------------------|-----------------|
| CAD Interface for ESO | \$1,250 |
| Emergency Reporting Software | \$4,327 |
| Emergency Reporting – CAD Interface | \$774 |
| Firehouse Software | \$1,133 |
| Active 911 Subscription | \$412 |
| Target Solutions – Training Software | \$3,914 |
| SteetWise CAD | \$896 |
| Total | \$12,706 |

Explanation:

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

Capital Improvement Plan – Prop P

Miscellaneous Contractual Expenditures

Police Department: \$24,729

Breakdown

| | |
|----------------------------------|-----------------|
| Evidence Tracking System (ITI) | \$3,000 |
| Power DMS | \$1,906 |
| Vigilant LPR Annual Maintenance | \$6,180 |
| Guardian Tracking | \$1,612 |
| US Fleet Tracking (GPS) | \$5,315 |
| Miscellaneous Subscriptions | \$311 |
| Total Track Investigation System | \$2,305 |
| CALEA Annual subscription | \$4,100 |
| Total | \$24,729 |

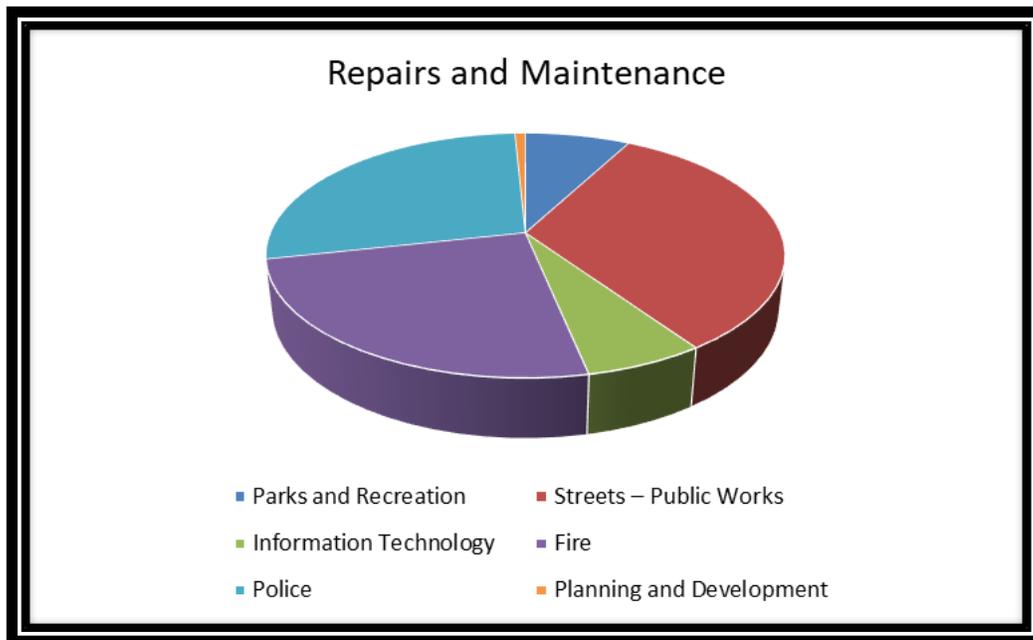
Explanation:

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.

Repairs and Maintenance: \$141,000

Breakdown

| Departments | Cost |
|--------------------------|------------------|
| Parks and Recreation | \$11,000 |
| Streets – Public Works | \$46,000 |
| Information Technology | \$8,900 |
| Fire | \$35,000 |
| Police | \$39,000 |
| Planning and Development | \$1,100 |
| Total | \$141,000 |



Explanation:

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

Computer Information Technology Equipment Improvements: \$157,568

Breakdown

| Department | Cost |
|------------------------|------------------|
| Administration | \$34,568 |
| Planning & Development | \$16,600 |
| Public Works | \$22,650 |
| Information Technology | \$83,750 |
| Total | \$157,568 |

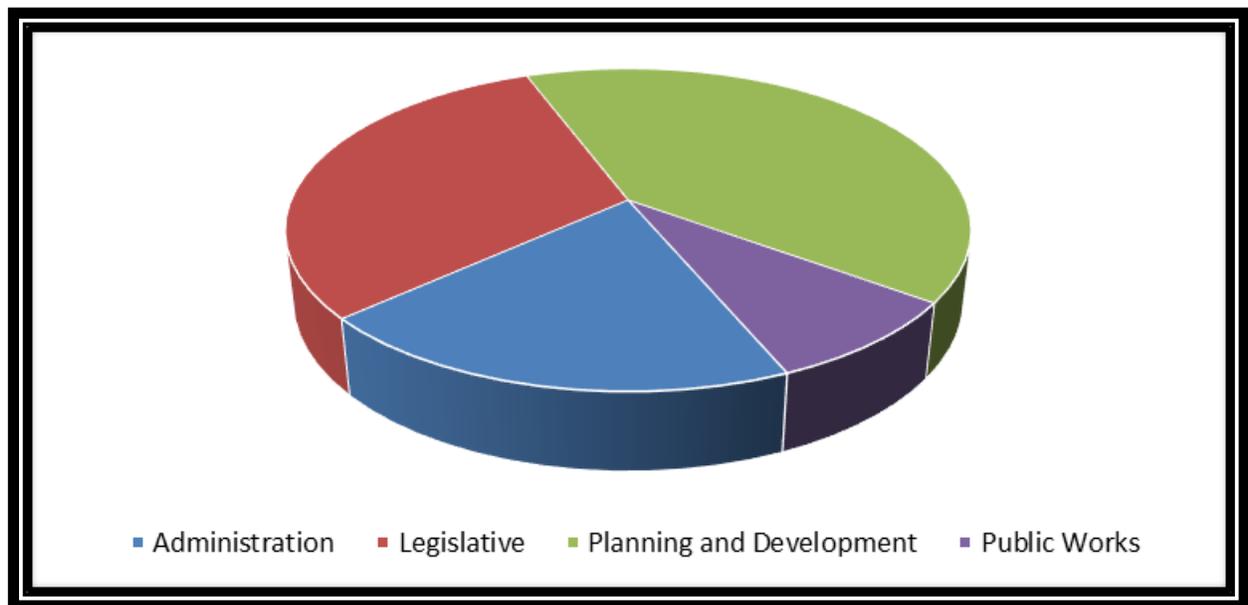
Explanation:

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

Computer/IT Improvements Account 6331-6337: \$23,300

Breakdown

| Department | Cost |
|--------------------------|--------------------|
| Administration | \$4,600.00 |
| Legislative | \$7,200.00 |
| Planning and Development | \$9,500.00 |
| Public Works | \$2,000.00 |
| Total | \$23,300.00 |



Explanation:

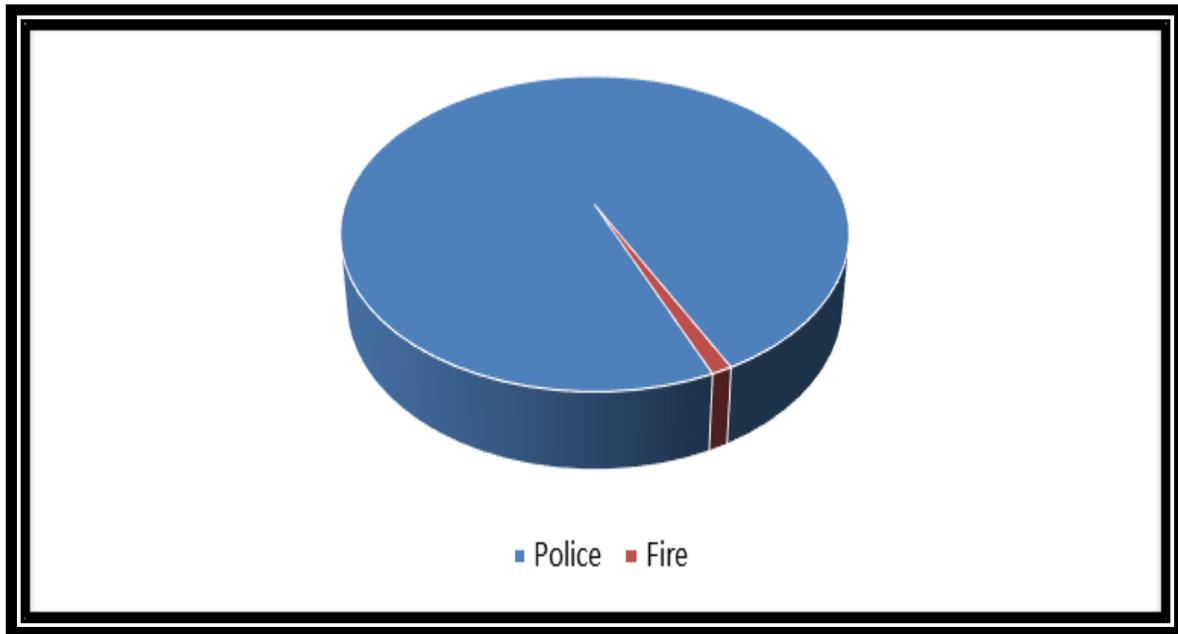
This line item budget funds to pay for city-wide IT system upgrades and project implementations as part of the IT Desktop and Printer Replacement Plan. Whereas the last IT section included software acquisitions, updates, and subscriptions, this next section includes improvements to hardware.

Capital Improvement Plan - Prop P

Computer/IT Improvements: \$115,000

Breakdown

| Department | Cost |
|--------------|------------------|
| Fire | \$1,300 |
| Police | \$113,700 |
| Total | \$115,000 |



Explanation:

This line items budgets funds to pay for IT system upgrades and project implementations as part of the IT Desktop and Printer Replacement Plan for the Fire and Police Departments. This includes the installation of patrol videos (dash cameras) for the Police Department.

Capital Improvement Building Maintenance: \$40,000



Explanation:

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

ADA Barrier Removal Project

\$160,000



Explanation:

The 2019/2020 ADA corrective measures work is already underway. Design, engineering has begun, and construction will follow in late 2019 and wrap up in early 2020. The scope of work includes correcting as many interior ADA barriers as financially possible that were outlined in the 2013 ADA report.

Fire Station Alerting Upgrades \$10,000



Explanation:

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

Fire Department Command Vehicle Replacement: \$110,000



Explanation:

The fire department is requesting serious consideration to replace two aging incident command vehicles for the Fire Chief and Assistant Fire Chief. We have requested replacement for approximately 5 years and now feel we are at a point they must be replaced, and the vehicle evaluations support our request. A command vehicle is an SUV outfitted with lights, sirens, radio, computer, hard file storage, storage for personal protective equipment and a command and control tracking board for use in daily incident command operations on emergency incidents. The Chiefs use these vehicles daily, so they are available to respond from any location. The Brentwood Fire Chiefs are the primary incident commanders for Brentwood Fire Department and have a responsibility to respond into other communities as well to provide command and control assistance to those communities through the mutual aid system. It has been recommended we remove these vehicles from frontline service.

Reserve Ambulance Replacement



Replacement cost for a new ambulance, stretcher, loading system, and a new heart monitor/ defibrillator

(Three Year Lease at \$135,000 per Year)

Explanation:

Our back up ambulance was scheduled for replacement in 2019, and I was asked to push the replacement cost back one year into the 2020 capital budget. The city has a history of replacing fire department ambulances every seven years. This is best practice for fleet management that has a proven history of providing Brentwood residents with reliable EMS service delivery through a fleet that is ready for service when a life-threatening call is made for our help. Historically, Brentwood keeps a front-line unit in service as a primary unit for the first 7 years of an estimated 14-year lifespan. Then our frontline vehicle is moved into reserve status for an additional seven years., we sell the previous vehicle that has been in our fleet 14 years.

As with the reserve firetruck, our reserve ambulance also functions as a second ambulance in the event we have a large-scale incident where it would be an asset to place this vehicle into service as a second ambulance. I recommend we continue with our current philosophy for fleet management because our ambulances are showing serious signs of wear, maintenance costs are rising, and additional repairs are being done more frequently as our vehicles age. The current reserve ambulance is 15 years old and the cab, and chassis are no longer being supported by General Motors. MedTec was the body builder and they are also no longer in business, and parts support is becoming very difficult for this vehicle. The vehicle air ride suspension is slowly failing, and parts are becoming difficult to find for repairs. The suspension on this vehicle has a very rough ride problem that creates a very uncomfortable ride for patients with any injuries or illnesses that are affected by a very rough ride. It has been recommended we remove this vehicle from service.

Prop P - Fire Department Boat, Motor and Trailer Package \$13,000



Explanation:

The fire department plans to replace our current boat with a new inflatable boat and accessories using repurposed funds from the 2019 engine room floor resurfacing project if approved. This capital request will fund a new motor and trailer for the boat.

Our current equipment would not be recommended to be used in swift water rescue operations today. New style equipment has been specifically designed for these types rescue operations and provides more stability for responders because the boat is lighter, wider, longer, and is inflatable to absorb mild impacts from floating debris. The motor propeller is no longer exposed which has always been a very dangerous situation when rescuers are in the water. The new style motors come with the propeller fully encased which greatly enhances safety for rescue operations, and less potential damage from debris impact. A new trailer is required to haul the new style boat.

**Prop P – Police Department
Brentwood Police Department
Motorola APX6000 \$4,200**



Explanation:

This will fund the cost of adding two additional Motorola APX6000 handheld police radios.

Prop P – Police Department Brentwood Police Department Pistol/Rifle/Shotgun ammunition \$6,000



Explanation:

This will fund the purchase of ammunition for the weapon systems operated by the Brentwood Police Department.

Brentwood Police Department Police Vehicle Replacement \$160,000



Explanation:

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

Public Works Department

Street Signs: \$15,000



Explanation:

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

Public Works Department Garage Doors: \$25,000



Explanation:

The garage doors to the former fire bays at city hall have deteriorated wooden sections that require replacements of both doors to ensure the safe and reliable operations of these doors.

Public Works Department Miscellaneous Equipment Replacement: \$2,000



Explanation:

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

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



Explanation:

This attachment can be used on the existing skid steer as a means to demolish concrete slabs rather than rental of a similar device.

Public Works Department Concrete Planer: \$4,000



Explanation:

This machine is able to grind down minor elevation changes such as trip hazards between sidewalk slabs as well as grind down materials along curbs to adjust slopes and provide better drainage pathways for roads.

Public Works Department Traffic Calming Devices: \$25,000



Explanation:

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

Public Works Department Evaporating Fan for Garage: \$3,000



Explanation:

The Public Works Maintenance Shop has temperatures climb in the summer time with ambient air temperatures climbing in excess of over 100 degrees Fahrenheit throughout the hottest parts of the summer with the temperatures inside the shop just as high if not higher. This will allow staff to work more safely during these excessive heat time periods and manage temperatures to maintain work productivity.

Public Works Department Ice Machine for Garage: \$3,200



Explanation:

Both Public Works & Parks utilize purchased ice for keeping water and drinks cold during the hot summer months and for special events such as Brentwood Days, Music on the Menu, and the like. There is an ice storage area, but no machine that can produce ice on demand

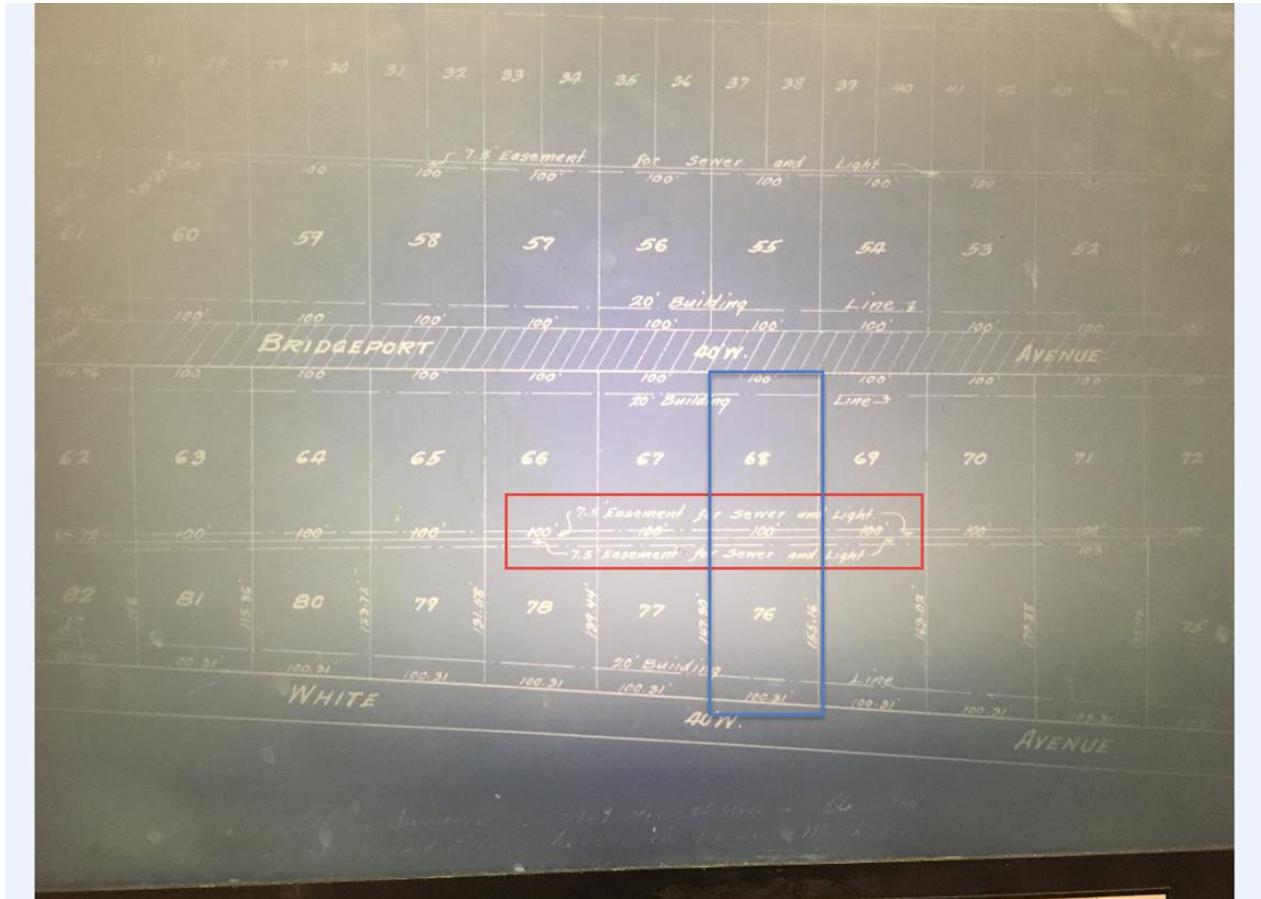
Public Works Department Mechanic's Tool Diagnostic Machine: \$2,500



Explanation:

Diagnostic tool machines are used to read engine codes when a service engine light appears on a vehicle. These devices can help the mechanic diagnose the source of the problem and make repairs in-house rather than sending vehicles out for service calls to read the engine codes. Staff owns an existing device which is several years old and requires replacement.

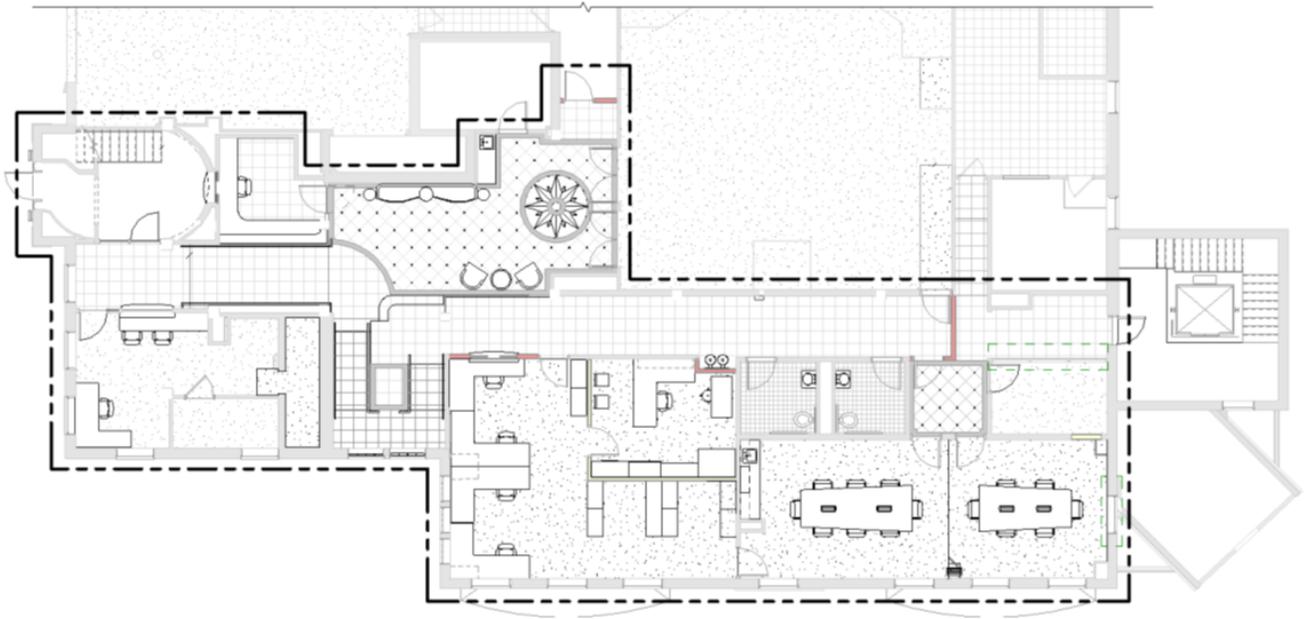
Public Works Department Surveying City Properties: \$35,000



Explanation:

There are several locations in Brentwood that feature trails, sidewalks, and paths that allow pedestrians to connect between streets such as between the eastern dead-ends of White Avenue to Bridgeport Avenue and other locations. The project will provide funds for title searches, plats, field survey work, and other tasks necessary to confirm and record property ownership and future maintenance of these attributes.

Public Works Department City Hall Customer Experience Improvement: \$350,000



Explanation:

This line item is for improvements to City Hall and continuation of the improvements that started in FY 2019. 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 will be less easily accessible to ensure the safety of the officials who work there and improve the building flow to Courts, Planning, etc. Secured doors will prevent unauthorized access and a central reception area will provide wayfinding.

Public Works Department

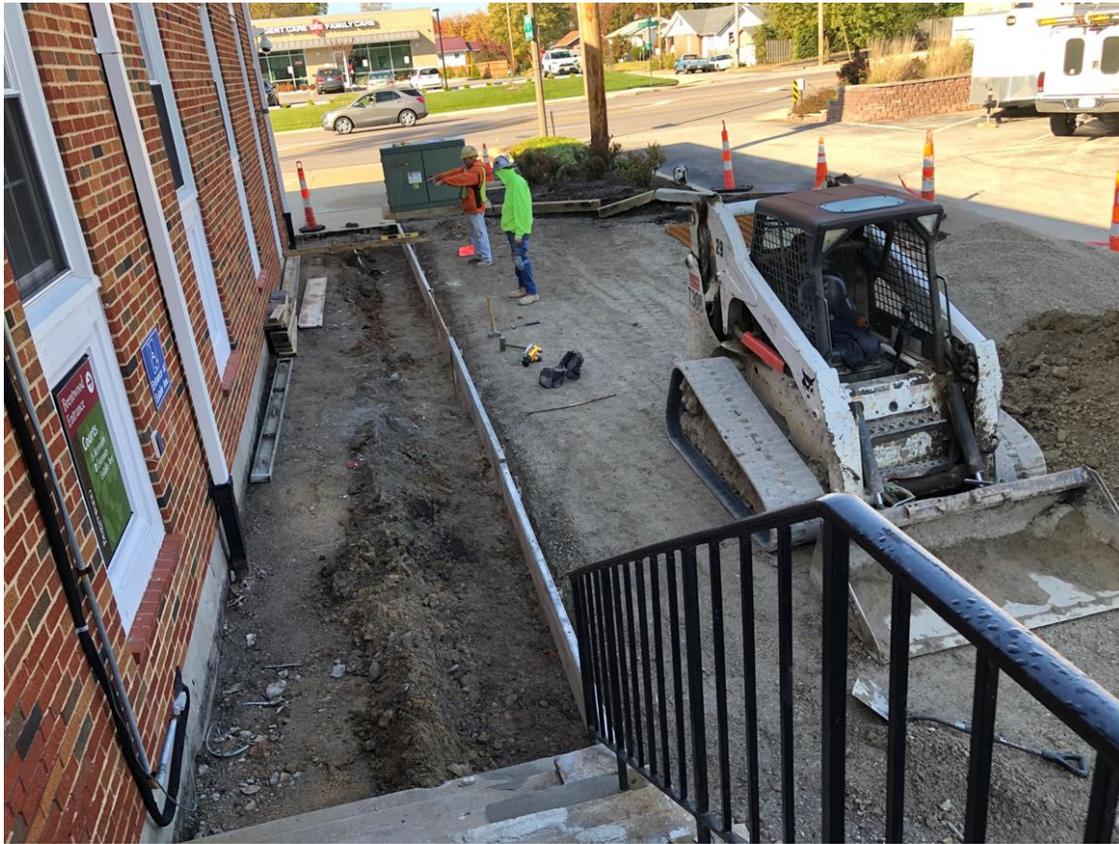
Ameren Street Light Additions: \$50,000



Explanation:

The Public Works Department will continue to add to Brentwood's street lights in areas that require additional lighting and to continue with Phase 2 of the conduit work in the York Village area. Additionally, staff will continue to explore solar light options and upgrades of existing luminaires from old technology metal halides to modern LEDs.

Public Works Department Customer Service Improvements ADA Ramp Near Library: \$26,014



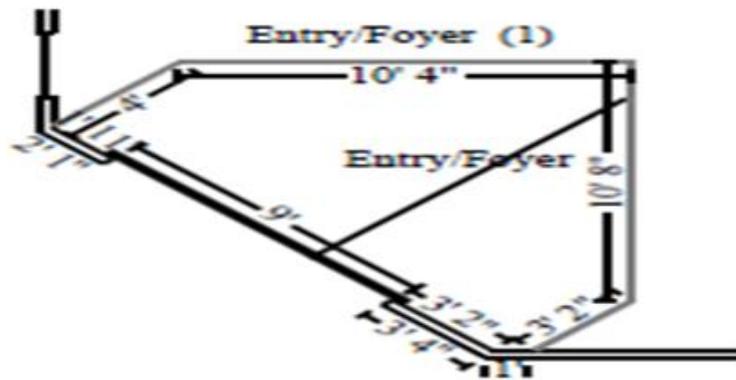
Above: Phase 1 improvements are shown along the north side and west side of city hall (north side above). Phase 2 will be on east side from library entrance.

Explanation:

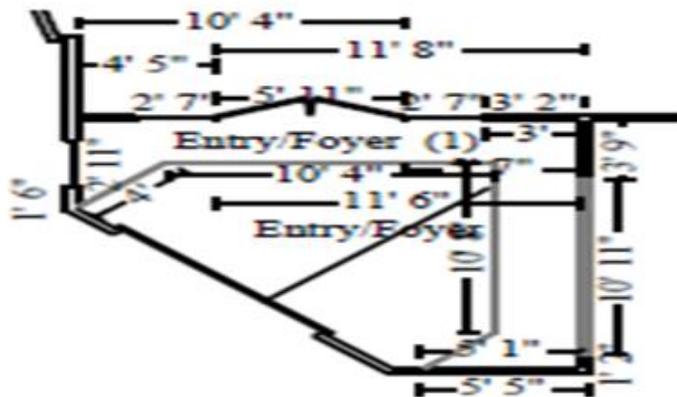
As part of the Customer Service Improvements, it is necessary to improve exterior building access from dedicated ADA parking stalls on the north and east building elevations. The north side improvements will direct visitors to the Brentwood Boulevard entrance. The east side improvements will direct visitors to the library entrance. Both phases were bid and approved with the same contractor. The contractor agreed to complete the first section in FY 2019 and the final section in FY 2020 to distribute the costs over two budget cycles.

Public Works Department

Library Foyer Windows: \$3,200



Door

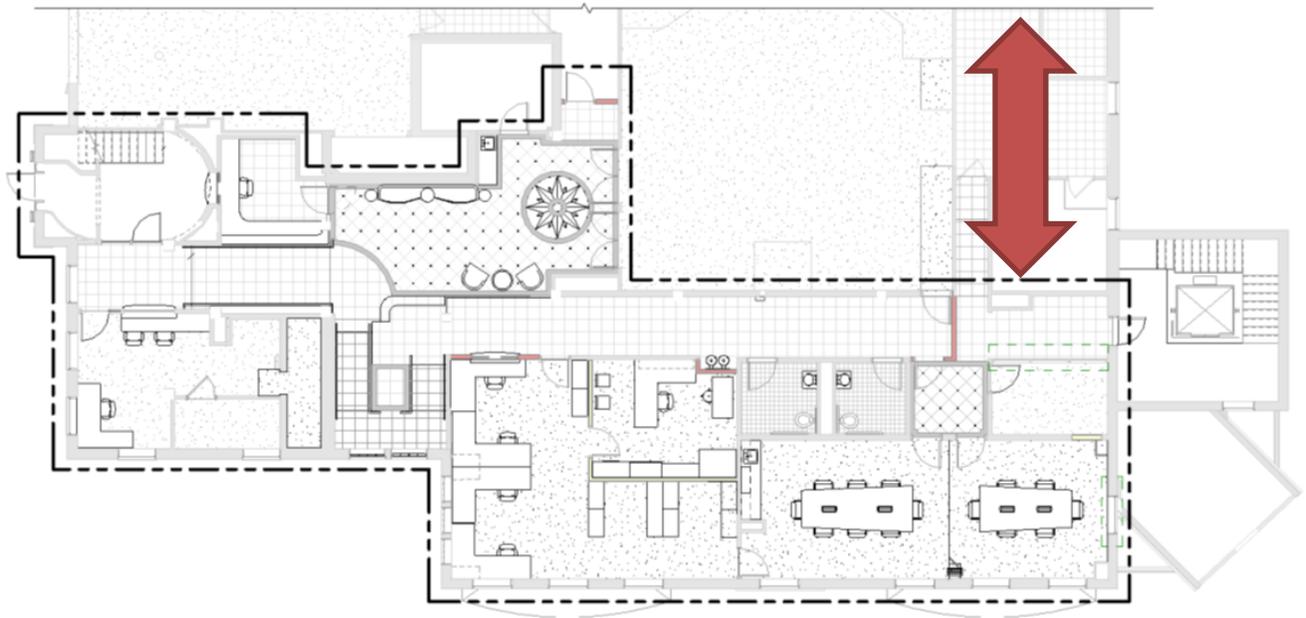


Above: Library foyer consists of windows and trim prior to the main entrance to the library

Explanation:

There are insulated window panels, trim, doors, and other construction materials that comprise the library foyer on the east side of city hall. There are sections of window panels that are obsolete and require replacements to insulate the foyer and elevator area.

Public Works Department Administration Dept. Offices: \$25,000



Above: The renovated area on the first floor; former P&D area for administration offices

Explanation:

The Customer Service Improvements project provided a refreshed office area for a Reception area, Courts, Planning, restrooms, conference rooms, and mayor's office. The project eliminated the existing Deputy Clerk and City Administrator offices which will be relocated into the former Planning space (see double arrow approximate location).

Public Works Department Customer Service Improvements City Hall Furniture: \$35,000



Above: A rendering of the new lobby outside the council chambers

Explanation:

The Customer Service Improvements require the purchase of some new furniture in the remodeled lobby, conference rooms, and other staff offices. Existing furniture will be used where possible, but in some cases new furniture is required to fit the dimensions of the new areas.

Public Works Department Truck #76 (1 Ton) Replacement \$65,000



Above: 2005 Ford F-350 One-Ton Dump Truck

Explanation:

The existing truck has a dump bed and was used for hauling items, salt application/snow removal, and daily field work. The V-10 engine developed a cylinder crack and engine replacement was estimated around \$15,000. The vehicle is not utilized due to the failed engine which leaves only one other one-ton truck with dump bed in service. Replacement was scheduled for FY 2017 budget, but replacement approval tabled and again in subsequent budget cycles.

Public Works Department Truck #71 (2 Ton) Replacement \$45,000



Above: 1994 GMC Two-Ton Dump Truck

Explanation:

The existing vehicle is 25 years old and difficult to continue its operation since vehicle parts are becoming less available due to its age. Rather than purchase another two-ton truck, staff prefers a light-duty truck which is smaller and better utilized on a daily basis. The replacement truck will be up to ¾ ton capacity with four-wheel drive, a tool bed insert, and front plow connection added so that it can be used for most projects as well as plowing narrow streets and between vehicles due to better maneuverability.

Debt Service and Transfers: \$436,127

Breakdown

| Debt Service Payments (Principle and Interest) | Amount |
|---|---------------|
| Series 2017 COP - Refunding 2009 COP Principle | \$15,000 |
| 2013 Lease/Purchase Principle | \$82,038 |
| 2020 Lease/Purchase Ambulance Principle | \$135,000 |
| Series 2014 COP - Refunding 2003 COP Principle | \$46,400 |
| Interest and Fiscal Charges | \$157,689 |

Explanation:

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

Economic Development Fund

ECONOMIC DEVELOPMENT FUND

ACCOUNT DESCRIPTIONS – FY 2020

Debt Service Series 2019 COPS Principal: This line item accounts for the debt service payments to be made for the Series 2019 COPS that will be used to fund the Brentwood Bound Plan- (\$455,000).

Debt Service Series 2019 COPS Interest: This line item accounts for the interest payments to be made for the Series 2019 COPS that will be used to fund the Brentwood Bound Plan- (\$1,260,334).

Transfers to Storm Water & Parks/Recreation Fund: This line item is for the transfers of the Economic Development Sales tax revenue that will be transferred to the Storm Water & Parks/Recreation Fund which is the fund use to pay for the Brentwood Bound Plan- (\$18,000,000).

ECONOMIC DEVELOPMENT FUND (41-601-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2016 | Actual 2017 | Actual 2018 | Actual 2019 | Budget Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | Projected 2023 | Projected 2024 | 2019-2020 | | |
|----------------|------------------------|-------------|-------------|-------------|-------------|---------------------------|----------------|--------------|----------------|----------------|----------------|----------------|-----------|--------|--|
| | | | | | | | | | | | | | Budget | Change | |
| | Revenues | | | | | | | | | | | | | | |
| 4025 | ECONOMIC DEV SALES TAX | - | - | - | - | - | - | 3,200,000 | 3,201,600 | 3,203,201 | 3,219,217 | 3,235,313 | N/A | | |
| 4525 | INTEREST INCOME | - | - | - | - | - | - | 600,000 | 400,000 | 300,000 | 200,000 | 100,000 | N/A | | |
| 4599 | DEBT PROCEEDS | - | - | - | - | - | 43,488,933 | - | - | - | - | - | N/A | | |
| 4600 | DEBT PREMIUM | - | - | - | - | - | 2,408,793 | - | - | - | - | - | N/A | | |
| | TOTAL REVENUE | - | - | - | - | - | 45,897,726 | 3,800,000 | 3,601,600 | 3,503,201 | 3,419,217 | 3,335,313 | N/A | | |

ECONOMIC DEVELOPMENT FUND (41-601-XXXX)

| Account Number | ACCOUNT DESCRIPTIONS | Actual 2016 | Actual 2017 | Actual 2018 | Actual 2019 | Budget Through 07/31 2019 | Estimated 2019 | Adopted 2020 | Projected 2021 | Projected 2022 | Projected 2023 | Projected 2024 | 2019-2020 | | |
|----------------|-------------------------------|-------------|-------------|-------------|-------------|---------------------------|----------------|--------------|----------------|----------------|----------------|----------------|-----------|--------|--|
| | | | | | | | | | | | | | Budget | Change | |
| | Expenditures | | | | | | | | | | | | | | |
| 6160 | ADVERTISING | - | - | - | - | - | - | - | - | - | - | - | N/A | | |
| 6185 | TRAVEL/MEETINGS | - | - | - | - | - | - | - | - | - | - | - | N/A | | |
| 6210 | MISCONTRACTUAL EXPENSES | - | - | - | - | - | - | - | - | - | - | - | N/A | | |
| 6240 | TRAINING | - | - | - | - | - | - | - | - | - | - | - | N/A | | |
| 6365 | DUES & SUBSCRIPTIONS | - | - | - | - | - | - | - | - | - | - | - | N/A | | |
| 6375 | PRINTING | - | - | - | - | - | - | - | - | - | - | - | N/A | | |
| 6420 | SUPPLIES & MATERIALS | - | - | - | - | - | - | - | - | - | - | - | N/A | | |
| 6440 | POSTAGE | - | - | - | - | - | - | - | - | - | - | - | N/A | | |
| 6550 | Debt Service Series 2019 COPS | - | - | - | - | - | - | 455,000 | 1,095,000 | 1,125,000 | 1,160,000 | 1,195,000 | N/A | | |
| 6556 | INTEREST AND FISCAL CHARGES | - | - | - | - | - | - | 1,260,334 | 1,478,850 | 1,446,000 | 1,412,250 | 1,377,450 | N/A | | |
| 6557 | Debt Issuance Costs | - | - | - | - | - | 689,860 | - | - | - | - | - | N/A | | |
| 7005 | TRANSFER OUT TO SW/PARKS | - | - | - | - | - | - | 18,000,000 | 15,000,000 | 13,000,000 | - | - | N/A | | |
| | TOTAL EXPENDITURES | - | - | - | - | - | 689,860 | 19,715,334 | 17,573,850 | 15,571,000 | 2,572,250 | 2,572,450 | N/A | | |
| | Fund Balance BOY | - | - | - | - | - | - | 45,207,866 | 29,292,532 | 15,320,282 | 3,252,483 | 4,099,450 | N/A | | |
| | Net Income | - | - | - | - | - | 45,207,866 | (15,915,334) | (13,972,250) | (12,067,799) | 846,967 | 762,863 | N/A | | |
| | Fund Balance EOY | - | - | - | - | - | 45,207,866 | 29,292,532 | 15,320,282 | 3,252,483 | 4,099,450 | 4,862,313 | N/A | | |

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CITY OF BRENTWOOD

FINANCIAL POLICIES AND

PROCEDURES MANUAL

INTRODUCTION

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

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

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

FUND BALANCE POLICY

Purpose

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

Definitions

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

- 1) **Nonspendable fund balance** – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds.
- 2) **Restricted fund balance** – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.
- 3) **Committed fund balance** – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.
- 4) **Assigned fund balance** – comprises amounts *intended* to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund.
- 5) **Unassigned fund balance** – is the residual classification of the **General Fund** and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Policy

Committed Fund Balance

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

Assigned Fund Balance

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

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

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

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

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

Minimum Operating Reserves - Assigned Fund Balance Goals

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

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

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

Equipment Replacement Reserves - Assigned Fund Balance Goals

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

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

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

Capital Reserves - Assigned Fund Balance Goals

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

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

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

Order of Expenditure of Funds

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

Revenue Policy

Overview

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

Governmental Funds - Modified Accrual

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

Revenue Sources

A. Sales

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

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

B. Ad Valorem

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

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

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

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

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

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

C. Utility Tax

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

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

D. Gross Receipts Tax (Business Licenses)

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

E. Charges for Services

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

skating fees) are earned at the time they are collected. In other cases, the entity may provide the service before the fee is charged, for example, ambulance services provided by the fire department. In these cases, the City recognizes fee revenue and receivables when the service is performed.

F. Intergovernmental

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

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

G. Assessments

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

H. Fines and Forfeitures

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

Expenditure Policy

Overview

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

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

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

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

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

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

Operating Budget Policy

Overview

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

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

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

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

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

1. Each department head shall prepare a departmental budget to be submitted to the city administrator in accordance with the established budget calendar.
2. All budgets shall be balanced and provide for sufficient revenues to cover expenditures.

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

Capital Asset Management Policy

Purpose

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

Capital Asset Definition

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

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

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

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

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

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

Valuation

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

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

Definition and Classification of Capitalized Costs

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

of initial equipment purchase. All subsequent costs of this nature, to maintain the equipment, will be expensed. This category also includes all costs per unit related to the external purchase of software applications and the associated implementation costs (including initial licensing fees) that have a useful life of one year. (Fees paid for the renewal of software licensing and maintenance will not be capitalized and will be expensed.)

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

Depreciation, Amortization and Depreciable Lives

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

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

The city utilizes the following guide for each category of assets

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

Disposition of Assets

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

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

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

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

Recordkeeping

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

Long-Term Financial Planning Policy

Overview

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

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

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

Policy Scope

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

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

Policy Elements

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

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

Debt Policy

Overview

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

General Policies

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

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

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

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

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

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

Types of Financing & Limitations

General Obligation Bonds:

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

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

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

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

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

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

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

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

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

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

Revenue Bonds:

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

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

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

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

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

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

Lease/Purchase Obligations:

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

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

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

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

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

The City generally does not engage in Leasehold Revenue Bond

Investment Policy

I. AUTHORITY

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

II. WAYS AND MEANS COMMITTEE

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

III. INVESTMENT ADVISORY COMMITTEE

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

IV. PRUDENCE

All participants in the investment process shall act responsibly as custodians of the public trust. The standard of prudence to be applied by the personnel of the Investment Advisory Committee is the “prudent investor” rule, which states, “Investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived.”

V. ETHICS AND CONFLICT OF INTEREST

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

VI. DELEGATION OF AUTHORITY

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

VII. OBJECTIVES

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

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

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

Safety

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

a. Credit Risk

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

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

b. Interest Rate Risk

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

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

Liquidity

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

Yield

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

VIII. PERFORMANCE

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

IX. BROKER/DEALER REQUIREMENTS

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

Criteria used to select securities dealers will include:

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

X. REPORTING

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

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

XI. PERMISSIBLE INVESTMENTS AND GUIDELINES

A. Investment Types

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

1. Time Deposits

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

2. Linked Deposits

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

3. U. S. Treasury and Federal Agency Securities

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

4. Commercial Paper

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

5. Bankers' Acceptances

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

6. Repurchase Agreements

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

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

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

7. Reverse Repurchase Agreements

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

B. Security Selection

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

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

C. Additional Investment Restrictions and Prohibited Transactions

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

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

D. Collateralization

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

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

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

E. Securities Lending

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

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

XII. ASSET ALLOCATION

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

XIII. SAFEKEEPING AND CUSTODY

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

XIV. INTERNAL CONTROLS

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

Accounting, Auditing, and Financial Reporting Policy

Overview

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

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

Accounting and Financial Reporting Policies:

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

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

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

Auditing Policies:

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

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

Internal Control and Risk Management Policy

Overview

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

INTERNAL CONTROL

1. The City shall maintain an environment conducive to good internal control.

2. Definitions -

Internal Control comprises the plan of organization and all of the coordinated methods and measures adopted within the City to safeguard its assets; check the accuracy and reliability of its assets; check the accuracy and reliability of its accounting data; promote operational efficiency; and encourage adherence to prescribed managerial policies. This is the broad definition, recognizing that a “system” of internal control extends beyond those matters which relate directly to the accounting and finance functions.

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

- a. Accounting controls comprise the plan of organization and all the methods and procedures that are concerned mainly with, and relate directly to, the safeguarding of assets and the reliability of the financial records.
- b. Administrative controls comprise the plan of organization and all the methods and procedures that are concerned mainly with operational efficiency and adherence to managerial policies and usually relate only indirectly to the financial records. This policy is concerned primarily with the “Accounting Controls” and when the terms “internal controls” or “controls” are used, it is meant as Accounting Controls.

3. Responsibilities -

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

4. Objectives-

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

5. Basic Elements of Internal Control -

a. Personnel-

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

b. Computer Data Processing-

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

c. Segregation of Duties-

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

d. Execution of Transactions-

There is reasonable assurance that transactions are executed as authorized.

e. Recording of Transactions-

Transactions are recorded in the proper period, amounts, and classification.

f. Access to Assets-

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

g. Comparison of Recorded Accountability with Assets-

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

h. Authorization-

All transactions are properly authorized by management: 1) to permit preparation of financial statements in conformance to statutory requirements and accounting principles generally accepted in the United States, and (2) to maintain accountability for assets.

6. Written Procedures-

Written procedures will be maintained by the Finance Director for all functions involving the handling of cash and securities. These procedures shall embrace sound internal control principles.

7. Audit-

The City will prepare its accounting records in accordance with accounting principles generally accepted in the United States. A Comprehensive Annual Financial Report (CAFR) will be prepared annually. The City shall have an annual financial audit conducted by an independent public accounting firm of its CAFR. The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States.

Local Economic Development Finance Policy

Overview

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

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

General Policy

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

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

B. Policy Guidelines

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

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

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

C. Accountability

Economic tool applications shall include the following:

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

D. Method of Financing

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

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

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

Economic Activity Taxes

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

F. Term

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

G. Monitoring

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

H. Application

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

Fleet Replacement Policy

Mission Statement:

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

Objectives:

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

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

Key Customers:

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

Background:

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

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

Maintenance:

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

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

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

Replacement:

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

Development of Guidelines/Procedures

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

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

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

The Evaluation Forms will be provided to the Fleet Management Team for further review and consideration. If the evaluation proves the vehicle would be economical to retain for an additional year, the vehicle will be targeted for retention in as-is service or be refurbished and returned to service in the same assignment or reassigned. In some cases, it may be reassigned to other departments with "low usage" requirements.

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

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

Reassignment and Disposal of Vehicles and Equipment:

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

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

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

VEHICLE / EQUIPMENT EVALUATION FORM

Vehicle or Equipment VIN or Serial# _____

Vehicle or Equipment# _____ Department Assigned to: _____

Make: _____ Model: _____ Year: _____

Mileage: _____ Hours of Operation: _____

Date of Evaluation: _____ Evaluator: _____

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

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

Evaluator Comments:

Evaluator Signature: _____

VEHICLE/EQUIPMENT EVALUATION SUMMARY REPORT

Vehicle or Equipment VIN or Serial# _____

Vehicle or Equipment# _____ Department Assigned to: _____

Make: _____ Model: _____ Year: _____

Description of use: _____

Summary of values

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

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

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

Maintenance/Repairs Cost to Date: _____

Purchase Cost: _____ Repair Cost: _____

Replacement Cost: _____ Current Value: _____

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

Recommendations:

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

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

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

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

Vehicle / Equipment Thresholds

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

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Basis of Budgeting

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

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

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

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

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Budget Process

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

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

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

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

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

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

In September, a Citizen's Budget Forum is held at the Ways and Means Committee. The City places an article in the fall newsletter, that seeks to educate, inform and encourage residents to participate in the annual budget process. During the month of September, the City Administrator and the Finance Director update the Ways and Means Committee on the 2019 budget process. The Ways and Means Committee considers the Preliminary 2018 Tax Rate and make a recommendation to the Board of Aldermen to set the tax rate.

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

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

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

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

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

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

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

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

Citizen Budget Forum

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

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

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City of Brentwood 2020 Annual Budget Process

The following is the calendar for the 2018 budget process.

July 1 - August 31, 2019– PRELIMINARY BUDGET DISCUSSIONS

City Clerk/Administrator meets with all Committee to set parameters and goals for next year's budget.

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

August 1, 2019 –WAY AND MEANS COMMITTEE MEETING 6:00 P.M.

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

Budget Workshop to discuss specific goals and priorities for the 2020 Budget.

August 19 – September 13, 2019 – DEPARTMENTAL AND CAPITAL BUDGET DEVELOPMENT

Budget worksheets distributed to department heads.

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

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

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

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

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

September 5, 2019 – WAY AND MEANS COMMITTEE MEETING 6:00 P.M. Citizen's Budget Forum

Ways and Means Committee update on 2020 budget process.

Ways and Means Committee consideration of Preliminary 2019 Tax Rate

September 16, 2019 – BOARD OF ALDERMEN MEETING 7:00 P.M.

The Mayor and Board of Aldermen hold public hearings on the 2019 tax rate.

The Mayor and Board of Aldermen adopt 2019 tax rate.

September 20 – October 4, 2019 - REVIEW OF ALL BUDGET SUBMITTALS

The City Administrator and the Finance Director review and compile budget summary.

October 7 – 18, 2019 - BUDGET MEETINGS WITH DEPARTMENT HEADS

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

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

November 7, 2019 – WAY AND MEANS COMMITTEE MEETINGS 6:00 P.M.

Ways and Means Committee work sessions to review the budget.

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

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

November 18, 2019 – BOARD OF ALDERMEN MEETING 7:00 P.M.

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

The Mayor and Board of Aldermen adopt 2020 Budget.