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# BRENTWOOD

🌳 🌳 🌳 CITY OF WARMTH 🌳 🌳 🌳



Fiscal Year 2024

# ANNUAL Budget





# City of Brentwood, Missouri 2024 Adopted Budget

*Prepared by*

Bola Akande, City Administrator

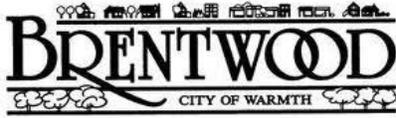
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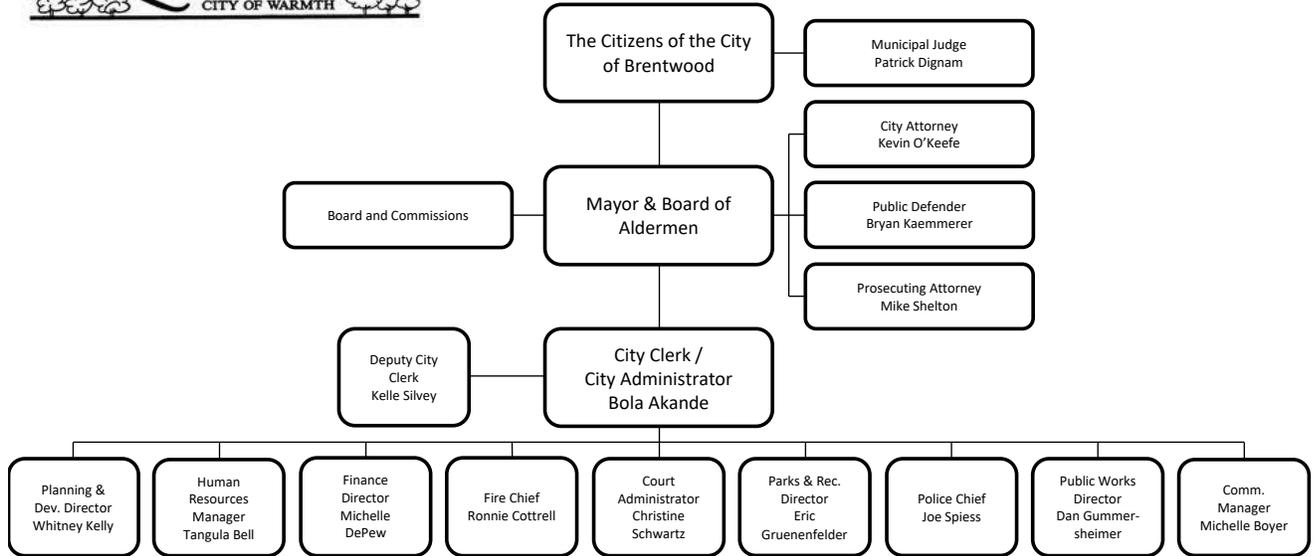
## TABLE OF CONTENTS

City of Brentwood Organizational Chart-----	1
Introduction-----	3
Message from the City Administrator	
Financial Summary-----	19
Budget at a Glance	
Revenue Narrative-----	37
Revenues-----	67
General Fund	
Capital Improvements Fund	
Economic Development Fund	
Storm Water and Park Improvements Fund	
Sewer Improvements Fund	
Administration-----	75
Administration Department	
Community Services	
Municipal Operating Expenses	
Proposition P-----	91
Fire Department-----	95
Judicial Department-----	107
Legislative Department-----	117
Planning and Development Department-----	123
Police Department-----	133
Public Works-----	145
Streets Division	
Sanitation Division	
Sewer Lateral Program	
Capital Improvements Fund-----	171
Economic Development Fund-----	189
Parks and Recreation Department-----	193
Parks and Recreation Capital Improvements Expenditures Narrative	
Financial Policies and Procedures Manual-----	225
Basis of Budget-----	273
Budget Process-----	275
Citizen Budget Forum-----	277
Budget Calendar-----	279

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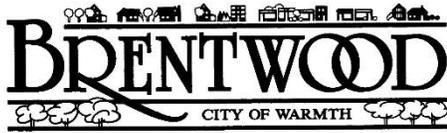


## City of Brentwood Organizational Structure



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# INTRODUCTION



Office of the City Administrator

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October 5, 2023

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

I would like to begin with thanking the Brentwood Management Team for their work on the Budget for FY 2024. Our employees are our greatest asset and met every challenge this past year to SERVE the Brentwood community and keep us the *City of Warmth*.

We are pleased to submit the Fiscal Year 2024 Recommended Budget. The Recommended Budget encompasses the organizational and community values that have made Brentwood the City of Warmth and enable our residents, corporate residents, businesses, visitors, and friends to celebrate our community as a great place to live, work, and play.

Throughout the year, we have met with the Mayor and the Board of Aldermen collectively and individually to hear priorities, followed by meetings with each department to receive updates on City operations. The City is entering another phase on its redevelopment and development life cycle, which is characterized by another payoff of two Tax Increment Finance Districts – The Meridian and Hanley Station which yields additional revenues to the City of Brentwood and other taxing entities. Furthermore, when the Manchester Road District is developed, this too will yield additional real estate taxes, personal property taxes and sales tax sustainability to the City of Brentwood.

In summary, the strong Brentwood economy continues to allow the organization to operate at full capacity, while simultaneously servicing the debt associated with Brentwood Bound. With a high debt burden and with an extended amortization schedule, the City of Brentwood, will “need to manage its finances around its debt obligations for the foreseeable future.” The City will need to prioritize capital expenditure, while determining what can be deferred.

The annual budget is a strategic policy document for the Board of Aldermen that defines the service priorities and projects financial resources for the City of Brentwood. The Recommended Budget complies with the City’s financial policies. The budget process allows the Board of Aldermen the opportunity to balance the needs of our community with available resources provided by the community. This budget continues the sustained commitment to a strategic vision that encompasses the five value statements below and a goal of continued analysis to identify operational effectiveness and efficiencies. This budget focuses on the City’s core services.

The FY 2024 Recommended 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:

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

This Recommended Budget includes a combined budget of five funds:

1. General Fund
2. Capital Improvements Fund
3. Economic Development Sales Tax Fund
4. Storm Water and Park Improvements Fund
5. Sewer Lateral Improvements Fund

The Recommended Budget presents information by department, with goals and objectives, 2023 accomplishments, a list of all positions and an organizational chart. In 2024, 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. Also included is the city’s Five-Year Capital Improvement Plan, the Financial Policies and Procedures Manual, Basis of Budget, which is an explanation of the City’s fund and account groups.

We look forward to the opportunity to meet with the Ways and Means Committee, the Board of Aldermen, and citizens over the next several weeks to review this document and finalize the budget. Community engagement and consideration are always central components in developing a budget that responds to the needs of the community.

## **LOCAL ECONOMY**

During the budget processes each of the past three years, there was a significant amount of economic uncertainty, and with that, the recommended budget in each of those years brought forward minimum requests. The City of Brentwood continues to be one of very few cities that does not assess general real estate ad valorem taxes on its residential populace. The City is a service industry, and we are subject to the same economic conditions affecting the rest of the country. We have seen significant inflation, supply chain disruption, and labor shortages and retirements, which continue to affect the organization’s financial condition and operations. The City continues to benefit substantially from its strong and diversified local businesses, with shopping and commercial districts concentrated along nearby Brentwood Boulevard and Manchester Road, as well as Eager Road along the south side of I-64. More importantly, the City must recognize and continue to adapt to a mature environment where resource growth is reduced by slowed commercial growth, increased residential valuations, and resulting taxes, and possibly property tax freezes for those who are 62 years of age, possible elimination of sales tax on food (“the lifeblood of many Missouri local governments, including the City of Brentwood.” Many who do not access general residential real estate taxes. This if passed by the Legislators and signed by the Governor, would be implemented throughout the State of Missouri and impact not just municipalities, school districts, but all taxing entities throughout the state.

The City of Brentwood continues to be one of only 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. Residential and commercial real estate taxes are assessed for the Brentwood Public Library and Police and Firefighters Pension Fund. 2023 is a reassessment year for St. Louis County. “In the State of Missouri, the statewide reassessment program was completed and implemented in 1985. Since then, a two-year assessment cycle has been in place, with property assessments being updated every odd-numbered year.

The robust demand in the Brentwood residential housing market has continued in 2023. There are “desirable single family residential neighborhoods that are in high demand. Most of the neighborhoods were developed in the 1940s and 1950s, generally ranging in value from \$300,000 to \$500,000.

The Brentwood housing market is most competitive. The median sale price of a home in Brentwood was \$247K in July 2023, up 10% since 2022. The median sales price per square foot in Brentwood is \$230K, up 13.8% since last year. Home prices have skyrocketed throughout the city on new single-family homes. Infill construction homes have been developed in the area for several years, and values range from \$650,000 to \$1,000,000 and above.”

We continue to observe that the aging population’s housing stock of two-bedroom, one bath, small car garage tends to be sold, demolished, and replaced with infill housing that are on average four bedrooms, two-car garages and of greater square footage than what was previously on the lot. The greatest increase in assessed valuations (AV) occurs in a reassessment year, which is an odd-numbered year. The 2021 reassessment cycle marked the beginning of a new rule that restricts assessors from increasing the assessed valuation of any residential real property by more than 15% since the last assessment. The good news according to St. Louis County Assessor, Jake Zimmerman is that “overall numbers show that home values have largely remained strong through the COVID-19 pandemic. Compared with two years ago, the median increase across the county is about 9 percent. Every property is different and not all homes have increased in value, but most homeowners will find that their property could sell for a higher price today than in 2019.” However, the average price of new, infill homes is \$650,000 to \$1 million. Homes are on the market an average of five (5) days. Many homes get multiple offers, some with waived contingencies. Average homes sell for about 3% above list price and become pending in approximately 6 days. Sought after homes sell for about 8% above list price and become pending sales in about 3 days.”

## **BRENTWOOD BOUND**

As the City of Brentwood continues into its second century, we near the completion of Brentwood Bound. The City celebrated the completion of the flood mitigation project and the opening of our new 32-acre Brentwood Park in June 2023. While residents are eagerly awaiting the opening of the Brentwood Park Destination Playground and completion of the GRG Part B project, residents have been able to enjoy this new jewel in Brentwood, thanks to the vision of the Board of Aldermen.

This vision began in May 2017, when the Board of Aldermen approved the Brentwood Bound plan. This vibrant collection of projects was bound together so the City could finally tackle some of the major issues that have hurt the City 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 stormwater drainage, reduce risks of flooding, and provide new employment and economic revitalization and expansion, all at a cost that can be readily managed without compromising critical public safety and other services that Brentwood residents rightly expect and rely upon.

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

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

The debt issuance noted provides the funding for the Brentwood Bound plan: The 2018 Series Certificates of Participation (COPs) – debt service from General Fund, Capital Improvements Fund and Storm Water and Park Improvements Fund, totaling \$39.225M. The Board of Aldermen adopted Ordinance No. 4882 levying the voter-approved sales tax with collection beginning January 1, 2020. The COPs indentures state the debt service payment may be paid from sales tax from General Fund, Capital Improvements Fund, and the Storm Water and Park Improvements Fund. The City will make the third debt service payment on the 2018 Series Certificates of Participation (COPs) for the Brentwood Bound project in November 2022.

It was always the understanding that current revenue sources would be used to service the 2018 COPs debt service payment. In the Final Official Statement of the 2018 Certificates of Participation, page 1, it states “the City will agree to pay the total Basic Rent due under the Lease for each Fiscal Year, but only if the City’s Board of Aldermen annually appropriates sufficient money specifically designated to pay Basic Rent coming due during each succeeding Fiscal Year.” Furthermore, on page 8 of this same document, “...payment of the principal of and interest on the Series 2018 Certificates may be made, subject to annual appropriations, from any funds of the City legally available for such purpose, the City intends to annually budget and appropriate such payments from the sources identified under the caption ‘PLAN OF FINANCING Anticipated Cash Flow for Debt Service.’”

Namely (Anticipated Sources of Payment – page 15):

- General Fund Operations – percentage from this fund to service the 2019 COPs payment – 25%
- Capital Improvements Sales Tax - percentage from this fund to service the 2019 COPs payment – 49%
- Storm Water and Park Improvements Sales Tax - percentage from this fund to service the 2019 COPs payment – 25%
- Proceeds/Interest - percentage from this fund to service the 2019 COPs payment – 1%

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

The Economic Development Sales Tax is projected to generate approximately \$3,200,000 annually, which will be used to service the additional debt of \$40,400,000. In FY 2023, the Recommended Budget is \$3.4M. Total debt issuance, including the 2018 and 2019 Certificates of Participation, is now \$79,625,000.

Additional funding sources include (received and expected):

- Great Rivers Habitat Alliance Grant - \$20,000.00
- Great Rivers Greenway Partnership - \$3,000,000.00
- Metropolitan Sewer District Grant - \$861,000.00
- 2018 COP investment income as of September 2022 - \$1,559,040.16
- 2019 COP investment income as of September 2022 - \$168,386.95
- Surco Parcels - Refund on Property Taxes - \$11,604.30
- Property Rent through September 2022 from Property Owners - \$3,247.00

- MoDOT Payment for Rogers Parkway Property Acquisition - \$36,400.00
- Bauser Haus Rent - \$89,580.00
- Missouri American Water Company (MAWC) Frederic Roofing Parcel Easement - \$2,800.00
- MoDOT Payment for Frederic Roofing Easement - \$54,000.00
- 319 Water Quality Grant - \$300,000.00
- MSD Dorothy Avenue Playground Reimbursement - \$40,000.00
- EWG Grant for Brentwood Sports Complex Park to Brentwood Park Connection - \$1,000,000.00
- Municipal Park Grant Commission for Event Pavilion - \$370,000.00
- Municipal Park Grant Commission for Playground - \$370,000.00
- Municipal Park Grant Commission for GRG Connector Part B - \$410,000
- West Community Credit Union Naming Rights - \$400,000.00
- MoDot Cost Share for GRG Connector Part B - \$1,192,307.61
- Projected EDST Fund Balance through FY 2022 - \$4,043,972.00
- Projected EDST in 2023 - \$889,921.00

Total Additional Funding as of September 2022: \$14,822,259.02

### **MANCHESTER ROAD CORRIDOR DEVELOPMENT AREA**

In January 2021, the City issued a Request for Proposal (RFP) for the redevelopment of the Manchester Road Corridor to further the goals and objectives of the Brentwood Redevelopment Corporation (BRC) and the 2019 Supplement to the City’s Comprehensive Plan relating to the Manchester Road Corridor.

At the April 26, 2022, Brentwood Redevelopment Corporation meeting, Green Street Real Estate Ventures (Green Street) submitted a preliminary response to the RFP to provide the BRC an overall idea of its concept for the area, and to seek feedback and direction on the final design concept. The BRC subsequently revised the RFP with a final submission date of May 31, 2022. Green Street submitted its final proposal prior to the deadline; no other proposals were submitted.

At the July 19, 2022 Brentwood Redevelopment Corporation meeting, Green Street presented its final response to the RFP and an overall concept. The BRC recommended to the Board of Aldermen that Green Street Real Estate Ventures be designated as the preferred developer for the Manchester Road Corridor Development Area as outlined in the Request for Proposal and that the Board of Aldermen enter into a funding agreement with Green Street Real Estate Ventures to provide a source of funds to evaluate the Green Street proposal and negotiate potential incentives for the project, subject to appropriate approvals by the Brentwood Redevelopment Corporation and the Board of Aldermen.

On September 17, 2022, the Board of Aldermen approved Resolution No. 1382 – Green Street Real Estate Ventures - Manchester Road Redevelopment Area - A Resolution Selecting Green Street Real Estate Ventures, LLC As Preferred Developer For Redevelopment Of An Area Along Manchester Road Between Mary Avenue On The West And Hanley Road On The East; Authorizing The Execution Of A Preliminary Funding Agreement; And Authorizing City Staff To Negotiate A Redevelopment Agreement For Consideration By The Board Of Aldermen.

On July 17, 2023, the Board of Aldermen approved Bill No. 6468 – Manchester Road Corridor Redevelopment Area Development Plan; Approving a Development Agreement with Green Street Real Estate Ventures. This agreement starts the process of redeveloping the Manchester Road Corridor with Phase I construction beginning as early as 2024.

It is important to note that the specific review and approval of each specific component will be completed as part of the site development plan approval process by the Planning and Zoning Commission and Board of Aldermen. Further, additional layout and design may shift due to specific site conditions, as part of that review.

The redevelopment plan may change during the planning and zoning process. In addition, numerous other factors, including tenant demand and timing of land acquisition, could affect the specific components of the proposed project.

## **PROPOSITION P**

Voters in April 2017 approved a county-wide proposition on funding for law enforcement and public safety with a projected revenue of \$441,254. 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:

- Police Major, Bureau of Community Policing
- Police Law Enforcement Analyst
- Evidence Technician (per the recommendation in the 2017 Center for Public Safety Management comprehensive evaluation of the police department operations) - Contractual part-time position
- Police CALEA Manager - Contractual part-time position
- Fire Marshal
- Two police officers

Starting in FY 2022, per the direction of the Board of Aldermen, Prop P has only been used for public safety compensation and personnel-related expenditures. All other public safety expenditures will be allocated from the General Fund and Capital Improvements Fund.

## **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 strive to improve financial results with careful spending 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.

The City continues to exceed its goal of an operating unassigned fund balance in the General Fund that is estimating a fund balance at the end of 2023 that is equal to 75% 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.

This table provides an executive summary of Revenue vs. Expenditure vs. Fund Balance Policy to Actual in FY 2024.

General Fund FY 2024
Revenue \$14,875,525
Expenditures \$14,479,869
Difference \$480,656
Operating Capital Reserve % of Budgeted Expenditures 75%
Fund Balance Policy 50%
Capital Improvements Fund FY 2024
Revenue \$3,496,681
Expenditures \$3,491,872
Difference \$4,809
Capital Reserve % of Capital Assets (Excluding Equipment) 5%
Fund Balance Policy 5%
Storm Water and Park Improvements Fund FY 2024
Without 2018 Series Certificates of Participation
Revenue \$7,023,588
Expenditures \$6,932,581
Difference \$91,007
Operating Reserve % of the Budgeted Expenditures 15%
Fund Balance Policy 15%
Capital Reserve % of Capital Assets (Excluding Equipment) 15%
Sewer Lateral Improvements Fund FY 2024
Revenue \$148,000
Expenditures \$128,200
Difference \$19,800
Operating Reserve % of Budgeted Expenditures 15%
Fund Balance Policy 15%
Capital Reserve % of Capital Assets (Excluding Expenditures) 27%
Fund Balance Policy 5%
Economic Development Sales Tax Fund FY 024
Revenue \$3,496,795
Expenditures \$2,572,450
Difference \$924,345
Fund Balance \$6,002,712

**Financial Policies:** The City will continue its commitment to sound financial policies. All policies and procedures are reviewed annually. No changes to the City's financial policies are recommended for FY 2024. The Recommended Budget is balanced without a need to rely on funds from the City's Fund Balance. Per 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 Year 2024.

## **1. Revenue**

### **Sales Tax:**

The FY 2024 sales tax proceeds are expected to increase 4.76% (\$916,979) over the 2023 Adopted Budget. Most of this increase is attributed additional tax revenue earned from the maturity of the Hanley Station and Meridian tax increment financing districts. Inflation continues to increase the cost of supplies and materials. Despite this, the buying public continue to make purchases from the Brentwood retail corridor. Staff continues to monitor this revenue source and engage both the Missouri Department of Revenue and the Saint Louis County Treasurer on these revenue sources. As you well know, 67% of the City's budget is derived from sales tax, and sales tax growth has been modest over the past several years. Staff continues to monitor Jefferson City and the debate over removing sales tax on groceries.

### **Use Tax:**

Use Tax collection proceeds continue to exceed expectation. The city is estimating earning over \$1.2 Million Dollars. These earnings continue to assist the City with funding defined service priorities. The Use Tax represents 6.14% of the total sales tax earned by the City. The growth in use tax should be modest moving forward, in line with the City's overall sales tax growth.

### **Real Estate and Personal Property Tax:**

Assessed values increased overall from 2022. Real Estate property increased 15%, Commercial property increased 15%, while personal property had a slight increase of 0.9%. The overall assessed value increase was 14%. For the General Fund, Library, and the Pension Fund, estimated tax revenues are \$369,321, \$994,054 and \$1,292,885 respectively and will be budgeted accordingly for 2023. Hancock precludes us from rolling up any further on any of the tax rate categories. You will notice that the residential and commercial rates for the Pension Fund and Brentwood Public Library have decreased as the commercial rates for the General Fund.

### **Planning & Development Revenue Sources – Licenses/Permits:**

The Planning and Development Department continues to be conservative in its revenue growth projections for 2024. Occupational/Business Licenses are expected to increase at 6.88% as businesses are re-evaluated for renewals and for new businesses in the area. Occupancy permits are increasing due to the real estate sellers' market and residents relocating out of their existing homes, and due to the tear down and rebuild of existing homes for new occupants. The rental market remains strong in the area due to the proximity to higher education institutions in the immediate area, including Washington University, Fontbonne University, Webster University, Saint Louis University, University of Missouri - Saint Louis, and Eden Seminary.

## **2. Compensation Plan**

Uniformed and Non-Uniformed Personnel - Our staff is the city's greatest asset. Our goal is to continue to attract and retain high performing professionals to provide programs and services to the Brentwood community. We recognize that we are in a competitive marketplace and must compete for talent within our market, including the public and private sectors. The City continues to retain a compensation consultant for a comprehensive update of all positions in relation to 14 comparator municipalities for compensation and benefits. The next update is scheduled for 2024, and the allocation is budgeted in Municipal Operating Expenses (MOE) under the miscellaneous contractual line item. The purpose is to assure the organization remains competitive for personnel.

In FY 2021, the Board of Aldermen approved a compensation schedule that placed public safety personnel (Police and Fire) at 95% percentile, and non-uniformed personnel at 75% percentile of market.

### **3. New Positions**

Two new positions are included in the Recommended Budget.

#### **Planning and Development Department.**

**Code Enforcement Officer.** In FY2022, the code enforcement position was moved from full-time to part-time as the person in that position was only working part-time. Code enforcement continues to be a significant issue throughout the City, as such, the department recommends moving this position back to a full-time position.

#### **Parks & Recreation Department.**

**Recreation Specialist.** The Parks & Recreation Department is recommending hiring a new Recreation Specialist to assist with the department programming. Increasing programming has always been a priority for the department. Staff has steadily increased general programming revenue from \$4,757 in 2017 to an estimated \$52,950 for 2023, a 1,013% increase. The biggest increases have come the past two years. The focus has been to focus on quality, exciting programming that will build programming loyalty and introduce Brentwood Parks & Recreation to a broader, more regional audience as Brentwood Park opens.

Staff is currently evaluating what current programs should move into Brentwood Park and what new programs could be offered to continue this programming trend. In addition, the staff has been discussing how to activate Brentwood Park, creating a regional destination, while being an economic driver for the City of Brentwood. This could be done with new events, such as the Wine & Whiskey Walk introduced this year, or free programs and activities designed to attract families to Brentwood Park. Current staff is nearing maximum programming capacity. A new staff member will assist with achieving the departments programming goals.

### **4. Quality Equipment and Infrastructure**

The priority for the City with the Five-Year Capital Improvement Plan is to meet the debt service and lease-service payments for the 2017 Certificates of Participation (COPs) (Capital Improvement Fund – CIP), 2018 COPs (Storm Water and Park Improvements Fund), 2019 COPs (Storm Water and Park Improvements Fund). Notwithstanding, the City will continue to maintain City assets at a high level and provide repairs when needed. In accordance with a commitment to service these debts, the City will explore and propose reasonable opportunities for alternative financing agreements with financial agencies in the interim. However, the priority continues to be to defer further capital improvements where we can, until there is relief from paying off the debt and the retirement of the remaining Tax Increment Financing Districts.

### **5. Service Demand**

The City will continue to provide high value programs and services for our citizens and businesses.

New programs to be funded in the FY 2024 Recommended Budget include:

- Reclassification of the Code Enforcement Officer from part-time to full-time.
- Additional personnel in the Parks & Recreation department to increase programming, especially in Brentwood Park.
- Funding to start complete projects identified in the Stormwater Master Plan.
- Funding to completing the Planning and Development Department's Design Guidelines.
- Funding for an updated Parks Master Plan.

## DEPARTMENT OVERVIEWS

### Fire

Mission sustainability and professional development of staff are the focus of the 2024 budget requests. The department's goal for FY24 remains consistent with their strategic plan and involves investing in personnel and their professional development, safety, and equipment. The department once again looks to deepen their communication with the community through website and social media outlets.

Changes in the Recommended Budget include decreases in training and miscellaneous supplies due to achievement of goals through the FY23 budget. The fire department successfully completed the UTV project and additional training through the Missouri Department of Public Safety ARPA Grant process. Increases to line items include inflation and chain supply issues with uniform purchases and continued investment towards travel and meetings.

Capital Improvement Five-Year Budget, include the following items:

Cash funding is included in the budget for the replacement of a rescue fire engine that has reached the vehicle threshold per the city's Vehicle Replacement Schedule of 10 years and/or 150,000 miles for a front-line apparatus. The rescue fire engine will be delivered in 2025. The budget also includes the replacement of the Self-Contained Breathing Air Compressor and Information Technology equipment.

### Parks and Recreation

The primary focus of 2024 will be to activate Brentwood Park, creating a regional destination, while being an economic driver for the City of Brentwood. This can be done in a number of ways, including:

- Celebrate the opening of the Destination Playground
- Continue to host popular events at Brentwood Park such as the Wine & Whiskey Walk, while creating new events for youth, adults and families.
- Implementing a schedule of pop-up programming throughout the park season, to encourage patronage of Brentwood Park.
- Partnering with local businesses to create synergy between Brentwood Park and their business.

Preparing the department for the future will be the theme for 2024. The department will complete the Master Plan that was started this year, giving the City a vision for the department for the next ten years. Once the plan is adopted, staff will redo their Capital Improvement Plan to include the items included in the Master Plan. Staff will continue to work with the Deer Creek Watershed Alliance to design and build the new Brentwood Wetland Arboretum, which will become a rare example of a functioning wetland within an urban environment within Missouri. In addition, staff will become more involved in the daily operations in Brentwood Park as year-long maintenance agreements are completed by contractors. Fully taking on the day-to-day maintenance of Brentwood Park will increase workload, but staff is excited to take on this new challenge.

The department will continue its focus on sustainability as staff will assist with implementation of the City's Sustainability Plan and by celebrating the new sustainable features within Brentwood Park, including the water reclaim system at the destination playground that will recycle over 4,000,000 gallons of water per year.

As part of the budgeting process, staff members complete an annual review of all fees charged by the department. This review includes a comparison of rental fees with other municipal and private recreation facilities. Pricing recommendations are based upon the strategy that fees should be in line with cost of services. As a municipal operation, it is our mission "to provide exceptional spaces and opportunities for a sustainable future that best serve the evolving needs of our community."

Funds have been allocated for the following capital projects:

- Brentwood Parks & Recreation Master Plan
- Brentwood Memorial Park Pedestrian Bridge

- Downpayment for a new ice resurfacers
- Hanley Park Comfort Station and Parking Lot replacement
- Park Maintenance utility equipment including a wing-deck mower, tractor and truck

### **Police**

In FY 2024, the department will continue the enhanced officer safety training for officers. Funds continue to be provided for contract expenses such as the East Central Dispatch Center (ECDC) contract. Proposition P funds cover expenditures for three new police officers hired in 2023, one major's position and the senior law enforcement analyst positions added in 2018, the contracted Accreditation Manager and Evidence Custodian (both funded in miscellaneous contractual line-item), and expenditures related to the 95% percentile compensation expenses for both fire and police departments. In the FY 2024 Recommended Budget, overtime is funded at \$99,000. The city continues to budget for the increasing gas prices. The miscellaneous contractual line-item includes costs related to the East Central Dispatch Center, the Executive Health Wellness Program, subscription, and membership fees including the equipment purchase that are below the Capital Improvements Fund expenditure threshold.

#### **Police Asset Seizure Funds:**

The City of Brentwood was a local partner in the Drug Enforcement Agency Taskforce Program. The department's prior participation in this program continues to yield revenue that is used to supplement the department's travel, miscellaneous contractual, training, supplies, and materials expenditures. Federal Law authorizes the Attorney General and the Secretary of the Treasury to share federally forfeited property with participating state and local law enforcement agencies. Of note, in the next several months, the department expects a several hundred-thousand-dollar addition to the asset forfeiture funds because of recent seizures from past cases.

Capital Improvements Five-Year Budget includes the following items:

In the FY 2024 Recommended Budget, three police vehicles are scheduled for replacement.

### **Public Works**

In FY 2023, Public Works completed in-house concrete slab replacements in Hanley Industrial Court and contracted asphalt street sealants to extend the useful life and postpone future mill/overlay work on several streets which were initially paved in 2015-2016 timeframe. For FY 2024, the proposed project areas will focus on improvements to McKnight Road, a portion of Litzinger Road, and possible concrete slab work in Hanley Industrial Court. The more expensive replacement areas in Hanley Industrial Court will be deferred to future budget cycles due to the inflated costs of materials and labor.

Additionally, Public Works assisted with accomplishments in FY 2023 including the restoration of the Lee Wynn Trail and Litzinger Road Bridge fence restoration which were damaged during the July 2022 flood events. Other projects included the completion of the Evans Howard monument, restoration of two streetlights along Strassner Drive, and new Ameren streetlights along Brazeau Avenue between Brentwood Boulevard and the Brentwood Park entrance. Several improvement projects were completed at city hall which included the replacement of HVAC systems for the Finance Department and Library, roof overhang on the north and east sides of city hall, and the replacement of the north stairs that connects to the employee entrance. Lastly, staff will focus on street maintenance including repairing a portion of Stratford Avenue, Melvin Avenue, and other areas that settled due to sanitary sewer lateral sinkholes. Another capital project includes a midblock crosswalk in Hanley Industrial Court near the Hoffmann Brothers campus buildings.

During FY 2023, the stormwater management plan report was advanced, and a task order was issued for the consultant to design improvements and create bid packages. The first bid package will be advertised in FY 2024 and constructed in FY 2024. These projects will be constructed first, then reimbursed through OMCI funds from Metropolitan St. Louis Sewer District since the funds have accrued since FY 2022.

Regarding sanitation services, staff noted that refuse disposal expenses remained consistent with expenses from late FY 2022, but recycling costs increased slightly for FY 2023. Staff distributed around 16 composters and compost pails as part of a sustainability initiative to reduce food waste in landfills and allow residents to generate their own compost materials. Staff will continue to fund the compost program since it continues to attract new participants. Sanitation services and staffing will remain the same for FY 2024.

Regarding sewer lateral work, around 20 sewer lateral repairs are expected in FY 2023 and surplus funds are anticipated since expenses are trending less than revenues. The surplus funds will be used to transfer monies to reduce the sewer lateral program debt service. No additional changes to this program are anticipated for FY 2024.

Regarding capital projects for FY 2024, Public Works plans to replace the obsolete fuel tank on the generator at the Police Department, replace a dump truck, replace the remaining roof sections at city hall, and assist with a replacement location for the proposed Parks & Public Works campus and design services for the permanent campus location. The street sweeper replacement was not funded for FY 2024 which will require staff to utilize rental sweepers a few times per year. Staff will continue to research a street sweeper replacement option that is cost effective and can perform multiple operations.

Finally, Public Works will assist with coordination and construction of the Russell Avenue STP project shared use path in late FY 2023 into FY 2024. As noted in the previous adopted budget, this project consists of a shared use path (concrete walkway) along the north side of Russell Avenue from Brentwood Boulevard to Bremerton Road. Upon completion, this shared use path will provide a safe route between Brentwood Boulevard and the Brentwood Sports Complex and a link across Brentwood Boulevard to the new Brentwood Park, pavilion, and destination playground. In FY 2023, a total of \$68,000 was reimbursed for land acquisition services through the East-West Gateway reimbursement program. The remaining reimbursement funds of up to \$932,000 are available for construction phase related expenses. The new shared use path will be available for use in FY 2024 and serve as a safe pedestrian walkway for the next Brentwood Days and other events in Brentwood Sports Complex.

### **Information Technology**

In the IT Budget there are expenses for yearly bill amounts for all connections in the City. This includes Internet, Wi-Fi, Telephones, Cable Television, and the Wide Area Network that connects City facilities.

Also included are funds to repair and maintain all IT equipment in the City. This includes Uninterruptible Power Supplies (UPS), Server Backup Tapes, Access Badges, Desk Phones, Computer Monitors, and failed computer and printer repairs.

Under the Capital Improvement Budget for each department, there are project expenditures that are outlined in the budget book. This includes all technology related contractual expenses, computer and printer replacements, and technology related projects across all departments. In fiscal year 2024, these projects include:

- Additional badge reader for the Finance Department in City Hall.
- Additional modules from PowerDMS in the Police Department to assist with time tracking.
- Computer equipment and License Plate Readers in Brentwood Park to assist the Police Department in supporting it.
- Power Distribution Units in the data center that have reached their useful end of life.
- Endpoint Detection and Response platform for all computers in the City to help protect against zero day threats.

## **Planning and Development**

Planning and Development; The Planning and Development Department is seeing record number of permits and inspections. The goal for FY23 is to continue with the Architectural Design Guidelines that will help in the review of residential and commercial developments at the Planning and Zoning Commission and Architecture Review Board and is to serve a guide and resource that conserves and restores a sense of place that is specific to the City of Brentwood's inherited architecture. The City would look to partner with the ULI to review and provide a study for the Hanly Industrial Court. Additionally, the Department is continuing to seek out a new Building Official, Senior Multi-Disciplinary Inspector, and have a full-time Code Enforcement Officer.

## **Sustainability:**

The Board of Aldermen launched a sustainability initiative in FY 2020 to ensure a sustainable and vibrant future for the City of Brentwood. In FY 2020, the Board of Aldermen approved the formation of a City Sustainability Commission. The Sustainability Commission's primary highlight in 2023 was the creation and adoption of the City of Brentwood Sustainability Plan.

In FY 2024, the Commission will start working on the implementation of the plan.

## **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 recommended budget. This document meets that requirement. This budget is based upon information provided by the various City departments. Data collection began in May 2023. In October and November 2023, staff presents a Recommended Budget 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 1 and ends on December 31. 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 2024, accomplishments from the prior year, organizational structure of each department, positions and line-item details that are descriptive of what each department intends to spend. 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
- Budget summary – includes a summary for all funds and fund balances from 2019 through 2025
- Revenue summary – includes a summary of the five funds, revenue by type, sales tax rates, total authorized manpower for the entire city
- Long-term debt – a table of the long-term debt and graph – outstanding principal as of December 31, 2022, total annual debt service as of December 31, 2022

- 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
- Financial Policies and Procedures Manual
- Compensation Schedule
- Revenue line-item descriptions
- Expenditure line-item descriptions
- Capital Improvement Projects with images

## CONCLUSION

The City's 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 Recommended 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 Recommended Budget is reflective of the hard-working, dedicated employees who are committed to delivering on Brentwood's reputation as the "City of Warmth."

Most of the discussion has been regarding the City's General Fund, where sales tax, use tax and permit fees are an important source of revenue. Equally important was devising the payment schedule to ensure the funding of the 2018 Certificates of Participation Debt. The annual debt will be funded by the General Fund (25% of annual debt), Capital Fund (50% of annual debt) and Storm Water and Parks Improvement Fund (25% of annual debt). Focusing on the values and priorities that have made Brentwood successful, with a commitment to continue adapting, when necessary, the FY 2023 Recommended Budget will keep Brentwood as a City of Warmth.

I want to recognize and thank the Management Team and all other employees who contributed to the 2024 budget process. This community is working together to ensure Brentwood is ready for the future by making fiscal decisions that position the City favorably as it continues to grow.

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

Respectfully submitted,

Bola Akande  
City Administrator

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# **Financial Summary**

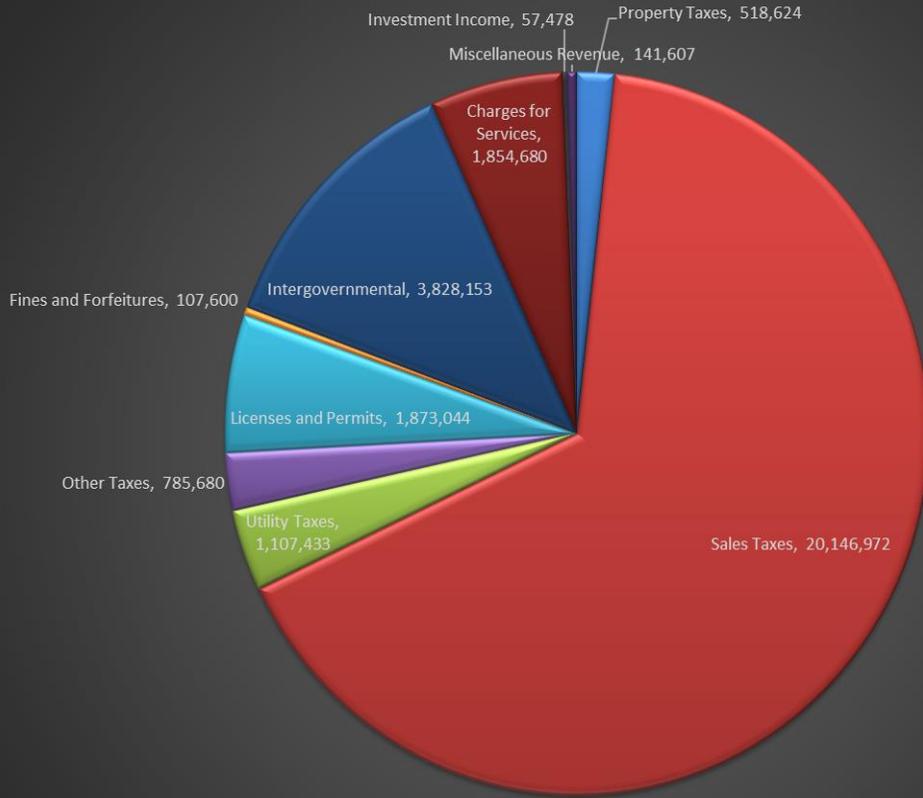
- **Budget at a Glance**

**BUDGET SUMMARY ALL FUNDS**

	Actual 2020	Actual 2021	Actual 2022	Budget 2023	Estimated 2023	Proposed 2024	Projected 2025	Projected 2026	Budget % Change
<b>GENERAL FUND</b>									
Beginning Fund Balance	\$ 5,321,741	\$ 5,289,808	\$ 5,526,930	\$ 9,349,897	\$ 9,349,897	\$ 10,566,231	\$ 10,961,887	\$ 11,264,367	13.01%
Revenue	\$ 11,664,574	\$ 13,623,363	\$ 17,391,750	\$ 14,420,032	\$ 15,087,313	\$ 14,875,525	\$ 15,049,461	\$ 15,210,127	3.16%
Expenditures	\$ (11,697,549)	\$ (13,386,135)	\$ (13,568,783)	\$ (14,003,637)	\$ (13,870,979)	\$ (14,479,869)	\$ (14,746,981)	\$ (15,253,284)	3.40%
<b>Ending Fund Balance</b>	<b>\$ 5,289,808</b>	<b>\$ 5,526,930</b>	<b>\$ 9,349,897</b>	<b>\$ 9,766,291</b>	<b>\$ 10,566,231</b>	<b>\$ 10,961,887</b>	<b>\$ 11,264,367</b>	<b>\$ 11,221,210</b>	12.24%
Restricted Fund Balance (Seizure Funds)	\$ 124,436	\$ 122,406	\$ 107,039	\$ 82,702	\$ 226,039	\$ 141,039	\$ 66,039	\$ -	70.54%
Fund Balance Unassigned (Operating Reserve)	\$ 5,165,372	\$ 5,404,524	\$ 9,242,858	\$ 9,683,589	\$ 10,340,192	\$ 10,820,848	\$ 11,198,328	\$ 11,221,210	11.74%
<b>Operating Reserve % of Budgeted Operating Expenditures</b>	<b>44%</b>	<b>40%</b>	<b>68%</b>	<b>69%</b>	<b>75%</b>	<b>75%</b>	<b>76%</b>	<b>74%</b>	
<b>CAPITAL IMPROVEMENTS FUND</b>									
Beginning Fund Balance	\$ 4,223,621	\$ 4,715,269	\$ 4,633,447	\$ 5,238,431	\$ 5,238,431	\$ 4,552,400	\$ 4,557,210	\$ 2,661,654	-13.10%
Revenue	\$ 2,721,920	\$ 3,923,394	\$ 4,363,158	\$ 3,004,276	\$ 3,168,228	\$ 3,496,681	\$ 3,178,278	\$ 3,209,686	16.39%
Expenditures	\$ (2,230,272)	\$ (4,030,426)	\$ (3,758,175)	\$ (3,233,436)	\$ (3,854,260)	\$ (3,491,872)	\$ (5,073,834)	\$ (3,205,576)	7.99%
<b>Ending Fund Balance</b>	<b>\$ 4,715,269</b>	<b>\$ 4,633,447</b>	<b>\$ 5,238,431</b>	<b>\$ 5,009,271</b>	<b>\$ 4,552,400</b>	<b>\$ 4,557,210</b>	<b>\$ 2,661,654</b>	<b>\$ 2,665,764</b>	-9.02%
Assigned Fund Balance (Equipment Replacement Reserve)	\$ 4,479,506	\$ 4,401,775	\$ 4,976,510	\$ 4,758,808	\$ 4,324,780	\$ 4,329,350	\$ 2,528,572	\$ 2,532,476	-9.02%
Assigned Fund Balance (Capital Reserve)	\$ 235,763	\$ 231,672	\$ 261,922	\$ 250,464	\$ 227,620	\$ 227,861	\$ 133,083	\$ 133,288	-9.02%
<b>Capital Reserve % of Capital Assets (Excluding Equipment)</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	<b>5%</b>	
<b>ECONOMIC DEVELOPMENT SALES TAX FUND</b>									
Beginning Fund Balance	\$ -	\$ 1,766,661	\$ 2,899,115	\$ 4,143,339	\$ 4,143,339	\$ 5,078,368	\$ 6,002,712	\$ 6,959,829	22.57%
Revenue	\$ 2,986,110	\$ 3,709,478	\$ 3,821,535	\$ 3,462,171	\$ 3,507,279	\$ 3,496,795	\$ 3,531,766	\$ 3,567,083	1.00%
Expenditures	\$ (1,199,449)	\$ (2,577,023)	\$ (2,572,250)	\$ (2,572,250)	\$ (2,572,250)	\$ (2,572,450)	\$ (2,574,650)	\$ (2,574,850)	0.01%
<b>Ending Fund Balance</b>	<b>\$ 1,766,661</b>	<b>\$ 2,899,115</b>	<b>\$ 4,143,339</b>	<b>\$ 5,033,260</b>	<b>\$ 5,078,368</b>	<b>\$ 6,002,712</b>	<b>\$ 6,959,829</b>	<b>\$ 7,952,062</b>	19.26%
<b>STORM WATER &amp; PARK IMPROVEMENTS FUND</b>									
Beginning Fund Balance	\$ 60,341,466	\$ 44,182,791	\$ 28,705,627	\$ 11,169,321	\$ 11,169,321	\$ 5,070,497	\$ 2,665,413	\$ 2,710,676	-54.60%
Revenue	\$ 5,502,136	\$ 10,297,273	\$ 10,803,265	\$ 12,906,897	\$ 12,235,872	\$ 10,156,191	\$ 7,196,546	\$ 6,863,498	-21.31%
Expenditures	\$ (21,660,807)	\$ (25,774,439)	\$ (28,339,571)	\$ (19,486,808)	\$ (18,334,697)	\$ (12,571,275)	\$ (7,141,283)	\$ (6,760,953)	-35.49%
<b>Ending Fund Balance</b>	<b>\$ 44,182,791</b>	<b>\$ 28,705,627</b>	<b>\$ 11,169,321</b>	<b>\$ 4,589,410</b>	<b>\$ 5,070,497</b>	<b>\$ 2,655,413</b>	<b>\$ 2,710,676</b>	<b>\$ 2,813,221</b>	-42.14%
Assigned Fund Balance (Operating Reserve)	\$ 391,188	\$ 432,212	\$ 889,283	\$ 889,284	\$ 939,880	\$ 895,719	\$ 406,601	\$ 421,983	0.72%
<b>Operating Reserve % of Budgeted Operating Expenditures</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	<b>115%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	-86.96%
Assigned Fund Balance (Equipment Replacement Reserve)	\$ 122,000	\$ 250,392	\$ 284,874	\$ 284,875	\$ 284,874	\$ 309,356	\$ 1,747,473	\$ 1,819,255	8.59%
Assigned Fund Balance (Capital Reserve)	\$ 43,519,603	\$ 27,873,023	\$ 9,845,164	\$ 3,265,250	\$ 3,695,743	\$ 1,300,338	\$ 406,601	\$ 421,983	-60.18%
Assigned Fund Balance (Storm Water Capital Reserve)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,001	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	0.00%
<b>Capital Reserve % of Capital Assets (Excluding Equipment)</b>	<b>96%</b>	<b>61%</b>	<b>22%</b>	<b>7%</b>	<b>8%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	
<b>SEWER IMPROVEMENTS FUND</b>									
Beginning Fund Balance	\$ 89,220	\$ 80,320	\$ 161,554	\$ 174,186	\$ 174,186	\$ 53,486	\$ 73,286	\$ 93,086	-69.29%
Revenue	\$ 143,278	\$ 164,269	\$ 143,846	\$ 148,000	\$ 148,000	\$ 148,000	\$ 148,000	\$ 148,000	0.00%
Expenditures	\$ (152,178)	\$ (83,033)	\$ (131,214)	\$ (146,500)	\$ (288,700)	\$ (128,200)	\$ (128,200)	\$ (128,200)	-12.49%
<b>Ending Fund Balance</b>	<b>\$ 80,320</b>	<b>\$ 161,554</b>	<b>\$ 174,186</b>	<b>\$ 175,686</b>	<b>\$ 53,486</b>	<b>\$ 73,286</b>	<b>\$ 93,086</b>	<b>\$ 112,886</b>	-58.29%
Assigned Fund Balance (Operating Reserve)	\$ 22,827	\$ 12,455	\$ 19,382	\$ 21,975	\$ 40,005	\$ 18,930	\$ 18,930	\$ 18,930	-13.86%
<b>Operating Reserve % of Budgeted Operating Expenditures</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	<b>15%</b>	-1.53%
Assigned Fund Balance (Equipment Replacement Reserve)	\$ 1,998	\$ 2,331	\$ 2,664	\$ 2,665	\$ 2,664	\$ 2,997	\$ 3,330	\$ 3,330	12.46%
Assigned Fund Balance (Capital Reserve)	\$ 55,495	\$ 146,768	\$ 152,140	\$ 151,046	\$ 10,817	\$ 51,359	\$ 70,826	\$ 90,626	-66.00%
<b>Capital Reserve % of Capital Assets (Excluding Equipment)</b>	<b>29%</b>	<b>77%</b>	<b>80%</b>	<b>79%</b>	<b>6%</b>	<b>27%</b>	<b>37%</b>	<b>47%</b>	

REVENUE SUMMARY BY FUND	Actual	Actual	Actual	Budget	Through 7/31/	Estimated	Projected	Projected	Projected	2023-2024 Budget
	2020	2021	2022	2023	2023	2023	2024	2025	2026	% Change
GENERAL FUND	11,664,574	13,623,363	17,391,750	14,420,032	9,665,091	15,087,313	14,875,525	15,049,461	15,210,127	3.16%
CAPITAL IMPROVEMENTS FUND	2,721,920	3,923,394	4,363,158	3,004,276	1,783,137	3,168,228	3,496,681	3,178,278	3,209,686	16.39%
ECONOMIC DEV SALES TAX FUND	2,966,110	3,709,478	3,821,535	3,462,171	2,092,099	3,507,279	3,496,795	3,531,766	3,567,083	1.00%
STORM WATER & PARKS IMPROVEMENTS	5,502,136	10,297,273	10,803,265	12,906,897	5,835,692	12,235,872	10,156,191	7,196,546	6,863,498	-21.31%
SEWER IMPROVEMENTS FUND	143,278	164,269	143,846	148,000	43,353	148,000	148,000	148,000	148,000	0.00%
TOTAL REVENUE	22,998,018	31,717,777	36,523,555	33,941,376	19,420,372	34,146,692	32,173,192	29,104,051	28,998,394	-5.21%

## 2024 REVENUE BY TYPE-ALL FUNDS



- Property Taxes
- Sales Taxes
- Utility Taxes
- Other Taxes
- Licenses and Permits
- Fines and Forfeitures
- Intergovernmental
- Charges for Services
- Investment Income
- Miscellaneous Revenue

<b>FY 2024 SALES TAX RATES</b>	
Local Sales Tax - General Fund	1.00% (Share 35%, Keep 65%)
Economic Development Sales Tax	.50% (Keep 100%)
<b><u>FOUR LOCAL OPTION SALES TAX:</u></b>	
Local Option Sales Tax - General Fund	.25% (Share 14.3%, Keep 85.7%)
Capital Improvements Sales Tax	.50% (Share 15%, Keep 85%)
Storm Water & Parks Sales Tax	.50% (Keep 100%)
<u>Fire Sales Tax - General Fund</u>	<u>.25% (Keep 100%)</u>
<b>TOTAL ALL SALES TAX</b>	<b>3.00% Sales Tax Rate</b>
<b><u>USE TAX:</u></b>	
Local Use Tax – General Fund	2.00% (Keep 100%)

<b>Authorized Manpower</b>			
<b>Department</b>	<b>2023 Budget</b>	<b>2024 Budget</b>	<b>Change PY</b>
Administration	11	11	0
Fire	24	24	0
Judicial	2	2	0
Parks & Rec	25	26	1
Planning & Dev	6	7	1
Police	33	33	0
Sanitation	4	4	0
Streets	15	15	0
Sewer	0	0	0
<b>Total</b>	<b>120</b>	<b>122</b>	<b>2</b>

## 2024 Non-Uniformed Paygrid - 75th Percentile

Range	Positions	E/N	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	N/A		\$28,394.65	\$29,246.48	\$30,123.88	\$31,027.59	\$31,958.42	\$32,917.17	\$33,904.68	\$34,921.82	\$35,969.48	\$37,048.56	\$38,160.01	\$39,304.82
2	N/A		\$29,814.38	\$30,708.81	\$31,630.07	\$32,578.97	\$33,556.34	\$34,563.02	\$35,599.92	\$36,667.91	\$37,767.95	\$38,900.99	\$40,068.03	\$41,270.07
3	N/A		\$31,305.10	\$32,244.25	\$33,211.57	\$34,207.92	\$35,234.16	\$36,291.19	\$37,379.92	\$38,501.31	\$39,656.35	\$40,846.03	\$42,071.41	\$43,333.55
4	N/A		\$32,870.35	\$33,856.46	\$34,872.15	\$35,918.32	\$36,995.87	\$38,105.74	\$39,248.92	\$40,426.38	\$41,639.17	\$42,888.35	\$44,175.00	\$45,500.25
5	N/A		\$34,513.87	\$35,549.29	\$36,615.77	\$37,714.25	\$38,845.67	\$40,011.04	\$41,211.37	\$42,447.71	\$43,721.15	\$45,032.78	\$46,383.76	\$47,775.27
6	Laborer	N	\$36,239.56	\$37,326.75	\$38,446.56	\$39,599.96	\$40,787.95	\$42,011.59	\$43,271.93	\$44,570.09	\$45,907.19	\$47,284.41	\$48,702.95	\$50,164.04
7	Customer Services Clerk	N	\$38,051.55	\$39,193.09	\$40,368.89	\$41,579.96	\$42,827.36	\$44,112.18	\$45,435.55	\$46,798.61	\$48,202.57	\$49,648.65	\$51,138.11	\$52,672.25
8	N/A		\$39,954.12	\$41,152.75	\$42,387.34	\$43,658.96	\$44,968.73	\$46,317.79	\$47,707.33	\$49,138.55	\$50,612.70	\$52,131.08	\$53,695.02	\$55,305.87
9	Administrative Assistant	N	\$41,951.83	\$43,210.39	\$44,506.71	\$45,841.91	\$47,217.16	\$48,633.68	\$50,092.69	\$51,595.47	\$53,143.33	\$54,737.63	\$56,379.77	\$58,071.16
	Maintenance Worker I (Formerly 7)	N												
	Accounting Clerk	N												
10	Maintenance Worker II (Formerly 9)	N	\$44,049.43	\$45,370.91	\$46,732.04	\$48,134.00	\$49,578.02	\$51,065.36	\$52,597.32	\$54,175.25	\$55,800.50	\$57,474.51	\$59,198.74	\$60,974.70
	Sr Administrative Assistant	N												
	Recreation Specialist	N												
11	Code Enforcement Official	N	\$46,251.90	\$47,639.46	\$49,068.64	\$50,540.70	\$52,056.92	\$53,618.63	\$55,227.19	\$56,884.01	\$58,590.52	\$60,348.24	\$62,158.69	\$64,023.45
	Maintenance Worker III	N												
	Sanitation Driver (Formerly 10)	N												
	Court Clerk	N												
12	Crew Leader	N	\$48,564.50	\$50,021.44	\$51,522.08	\$53,067.74	\$54,659.77	\$56,299.57	\$57,988.56	\$59,728.22	\$61,520.06	\$63,365.67	\$65,266.64	\$67,224.64
	Horticulturist	N												
	Mechanic (Formerly 11)	N												
	Recreation Supervisor I	E												
	Planning Technician	N												
13	Urban Forrester	N	\$50,992.72	\$52,522.51	\$54,098.19	\$55,721.14	\$57,392.77	\$59,114.55	\$60,887.99	\$62,714.63	\$64,596.07	\$66,533.95	\$68,529.97	\$70,585.87
	Accountant	E												
14	Deputy City Clerk	N	\$53,542.36	\$55,148.63	\$56,803.08	\$58,507.18	\$60,262.39	\$62,070.26	\$63,932.37	\$65,850.34	\$67,825.85	\$69,860.63	\$71,956.45	\$74,115.14
	Recreation Supervisor II	E												
	Court Administrator*	E												
15	Multi Disciplinary Building Inspector (14	E	\$56,219.47	\$57,906.05	\$59,643.23	\$61,432.53	\$63,275.51	\$65,173.77	\$67,128.99	\$69,142.86	\$71,217.15	\$73,353.66	\$75,554.28	\$77,820.91
16	Law Enforcement Analyst	N	\$59,030.45	\$60,801.36	\$62,625.40	\$64,504.16	\$66,439.29	\$68,432.46	\$70,485.43	\$72,599.99	\$74,777.99	\$77,021.34	\$79,331.98	\$81,711.95
	Sr Building Inspector	N												
17	N/A		\$61,981.97	\$63,841.44	\$65,756.68	\$67,729.38	\$69,761.26	\$71,854.10	\$74,009.72	\$76,230.02	\$78,516.92	\$80,872.42	\$83,298.60	\$85,797.56
18	N/A		\$65,081.08	\$67,033.51	\$69,044.52	\$71,115.86	\$73,249.34	\$75,446.82	\$77,710.23	\$80,041.54	\$82,442.79	\$84,916.07	\$87,463.56	\$90,087.47
19	City Clerk	E	\$68,335.13	\$70,385.19	\$72,496.74	\$74,671.65	\$76,911.80	\$79,219.16	\$81,595.74	\$84,043.61	\$86,564.92	\$89,161.86	\$91,836.72	\$94,591.82
	Communications Manager	E												
	Parks Superintendent	E												
	Operations Superintendent	E												
	Project Manager	E												
	Public Works Supervisor	E												
20	N/A	E	\$71,751.89	\$73,904.45	\$76,121.58	\$78,405.23	\$80,757.38	\$83,180.10	\$85,675.50	\$88,245.77	\$90,893.14	\$93,619.94	\$96,428.54	\$99,321.40
	Building Official	E												
21	HR Manager (Formerly 19)	E	\$75,339.48	\$77,599.67	\$79,927.66	\$82,325.48	\$84,795.25	\$87,339.11	\$89,959.28	\$92,658.06	\$95,437.80	\$98,300.94	\$101,249.97	\$104,287.47
	Controller	E												
22	N/A		\$79,106.46	\$81,479.66	\$83,924.05	\$86,441.77	\$89,035.02	\$91,706.07	\$94,457.25	\$97,290.97	\$100,209.70	\$103,215.99	\$106,312.47	\$109,501.84
23	Assistant Finance Director	E	\$83,061.79	\$85,553.64	\$88,120.25	\$90,763.86	\$93,486.78	\$96,291.38	\$99,180.12	\$102,155.52	\$105,220.19	\$108,376.79	\$111,628.09	\$114,976.93
24	N/A		\$87,214.88	\$89,831.32	\$92,526.26	\$95,302.05	\$98,161.11	\$101,105.94	\$104,139.12	\$107,263.29	\$110,481.19	\$113,795.63	\$117,209.49	\$120,725.77
25	N/A		\$91,575.63	\$94,322.90	\$97,152.58	\$100,067.16	\$103,069.18	\$106,161.25	\$109,346.09	\$112,626.47	\$116,005.26	\$119,485.43	\$123,069.99	\$126,762.09
	Finance Director	E												
	Major - Administration	E												
	Major - Community Policing	E												
26	Assistant Chief (Fire)	E	\$96,154.41	\$99,039.05	\$102,010.22	\$105,070.54	\$108,222.65	\$111,469.33	\$114,813.41	\$118,257.82	\$121,805.55	\$125,459.72	\$129,223.50	\$133,100.21
	Public Works Director	E												
	Director Planning/Development	E												
	Parks/Rec Director	E												
27	N/A		\$100,962.13	\$103,991.00	\$107,110.73	\$110,324.05	\$113,633.77	\$117,042.78	\$120,554.06	\$124,170.68	\$127,895.81	\$131,732.68	\$135,684.67	\$139,755.21
28	N/A		\$106,010.24	\$109,190.55	\$112,466.27	\$115,840.26	\$119,315.46	\$122,894.93	\$126,581.77	\$130,379.23	\$134,290.60	\$138,319.32	\$142,468.90	\$146,742.96
29	Police Chief	E	\$111,310.76	\$114,650.08	\$118,089.58	\$121,632.27	\$125,281.23	\$129,039.67	\$132,910.86	\$136,898.18	\$141,005.12	\$145,235.28	\$149,592.34	\$154,080.11
	Fire Chief	E												
30	N/A		\$116,876.30	\$120,382.59	\$123,994.06	\$127,713.89	\$131,545.30	\$135,491.66	\$139,556.41	\$143,743.10	\$148,055.40	\$152,497.06	\$157,071.97	\$161,784.12

## 2024 Uniform Paygrid

Range	Positions	Note	Hire Step	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
16	Firefighter/EMT	Base	\$ 55,076.00	\$ 58,243.00	\$ 61,592.00	\$ 65,134.00	\$ 68,879.00	\$ 72,840.00	\$ 77,028.00
17	Firefighter/Paramedic	Base	\$ 67,010.00	\$ 69,891.43	\$ 72,896.76	\$ 76,031.32	\$ 79,300.67	\$ 82,710.60	\$ 86,145.00
17P	Police Officer/Police Detective	Base	\$ 62,491.00	\$ 65,490.57	\$ 68,634.12	\$ 71,928.55	\$ 75,381.12	\$ 78,999.42	\$ 82,145.00
18	Police Corporal	Base		\$ 66,079.00	\$ 69,879.00	\$ 73,897.00	\$ 78,146.10	\$ 82,629.69	\$ 87,391.38
20	Fire Lieutenant	*1					\$ 81,284.00	\$ 85,958.00	\$ 93,628.00
20P	Police Sergeant	*2			\$ 81,883.00	\$ 86,222.80	\$ 90,792.61	\$ 95,604.62	\$ 98,698.00
21	Police Lieutenant		\$ 81,790.83	\$ 86,125.75	\$ 90,690.41	\$ 95,497.01	\$ 100,558.35	\$ 105,887.94	\$ 111,500.00
22	Fire Captain	Base	\$ 88,078.00	\$ 90,808.42	\$ 93,623.48	\$ 96,525.81	\$ 99,518.11	\$ 102,603.17	\$ 104,803.00

**City of Brentwood**  
**Long Term Debt**

**Outstanding Principal as of December 31, 2023**

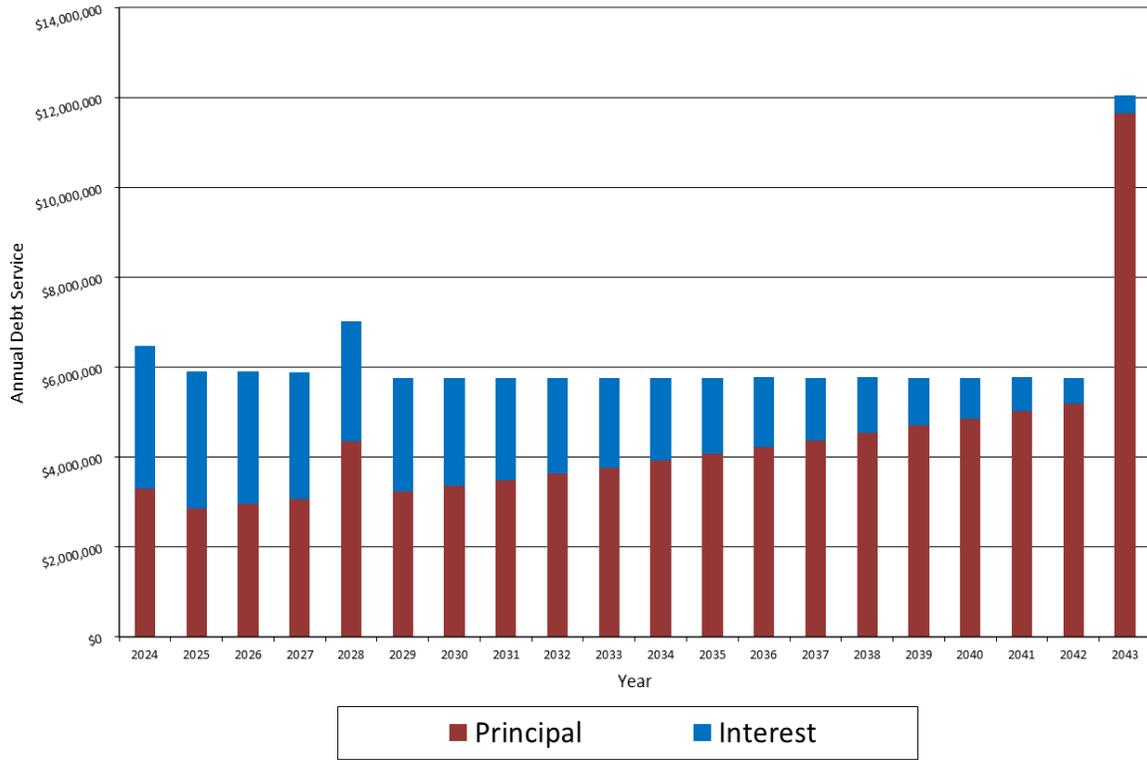
Year	2014 Certificates of Participation Storm Water/Parks	2017 Ref. Certificates of Participation Capital Imp Fund	2018 Certificates of Participation Storm Water/Parks	2019 Certificates of Participation Storm Water/Parks	2023 Real Estate Loan 9321 Litzsinger Rd Storm Water/Parks	Totals by Year
2024	570,000	680,000	815,000	1,195,000	45,590	3,305,590
2025	-	715,000	840,000	1,245,000	48,346	2,848,346
2026	-	740,000	870,000	1,295,000	51,037	2,956,037
2027	-	760,000	905,000	1,345,000	53,877	3,063,877
2028	-	780,000	940,000	1,400,000	1,231,322	4,351,322
2029	-	800,000	980,000	1,455,000	-	3,235,000
2030	-	495,000	1,355,000	1,510,000	-	3,360,000
2031	-	-	1,915,000	1,575,000	-	3,490,000
2032	-	-	1,995,000	1,635,000	-	3,630,000
2033	-	-	2,070,000	1,700,000	-	3,770,000
2034	-	-	2,155,000	1,770,000	-	3,925,000
2035	-	-	2,240,000	1,840,000	-	4,080,000
2036	-	-	2,315,000	1,915,000	-	4,230,000
2037	-	-	2,390,000	1,990,000	-	4,380,000
2038	-	-	2,470,000	2,070,000	-	4,540,000
2039	-	-	2,550,000	2,150,000	-	4,700,000
2040	-	-	2,645,000	2,215,000	-	4,860,000
2041	-	-	2,745,000	2,285,000	-	5,030,000
2042	-	-	2,845,000	2,350,000	-	5,195,000
2043	-	-	6,660,000	4,995,000	-	11,655,000
<b>Totals</b>	<b>\$ 570,000</b>	<b>\$ 4,970,000</b>	<b>\$ 41,700,000</b>	<b>\$ 37,935,000</b>	<b>\$ 1,430,171</b>	<b>\$ 86,605,171</b>

**City of Brentwood**  
**Long Term Debt**

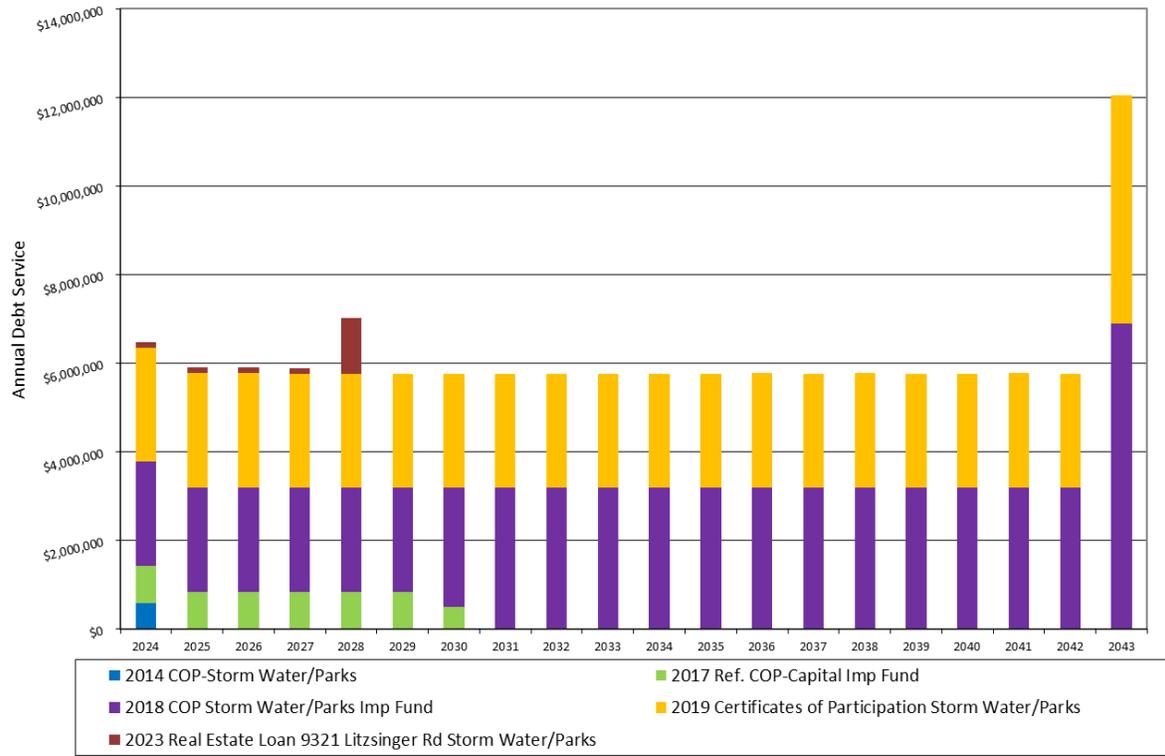
**Total Annual Debt Service as of December 31, 2023**

Year	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	2023 Real Estate Loan 9321 Litzsinger Rd Storm Water/Parks	Totals by Year
2024	589,950	826,413	2,356,295	2,572,450	125,415	6,470,522
2025	-	841,013	2,356,845	2,574,650	125,415	5,897,922
2026	-	844,563	2,353,245	2,574,850	125,415	5,898,072
2027	-	844,463	2,353,445	2,573,050	125,415	5,896,372
2028	-	843,613	2,352,245	2,574,250	1,254,230	7,024,338
2029	-	841,613	2,354,645	2,573,250	-	5,769,508
2030	-	508,613	2,690,445	2,570,050	-	5,769,108
2031	-	-	3,196,245	2,574,650	-	5,770,895
2032	-	-	3,199,645	2,571,650	-	5,771,295
2033	-	-	3,194,845	2,571,250	-	5,766,095
2034	-	-	3,197,045	2,573,250	-	5,770,295
2035	-	-	3,195,845	2,572,450	-	5,768,295
2036	-	-	3,198,045	2,573,850	-	5,771,895
2037	-	-	3,197,808	2,572,250	-	5,770,058
2038	-	-	3,198,938	2,572,650	-	5,771,588
2039	-	-	3,195,575	2,569,850	-	5,765,425
2040	-	-	3,196,225	2,570,350	-	5,766,575
2041	-	-	3,198,350	2,573,900	-	5,772,250
2042	-	-	3,196,775	2,570,350	-	5,767,125
2043	-	-	6,906,475	5,144,850	-	12,051,325
<b>Totals</b>	<b>\$ 589,950</b>	<b>\$ 5,550,288</b>	<b>\$ 62,088,980</b>	<b>\$ 54,023,850</b>	<b>\$ 1,755,890</b>	<b>\$ 124,008,958</b>

City of Brentwood  
 Long Term Debt  
 Total Annual Debt Service (Principal & Interest)  
 As of December 31, 2023



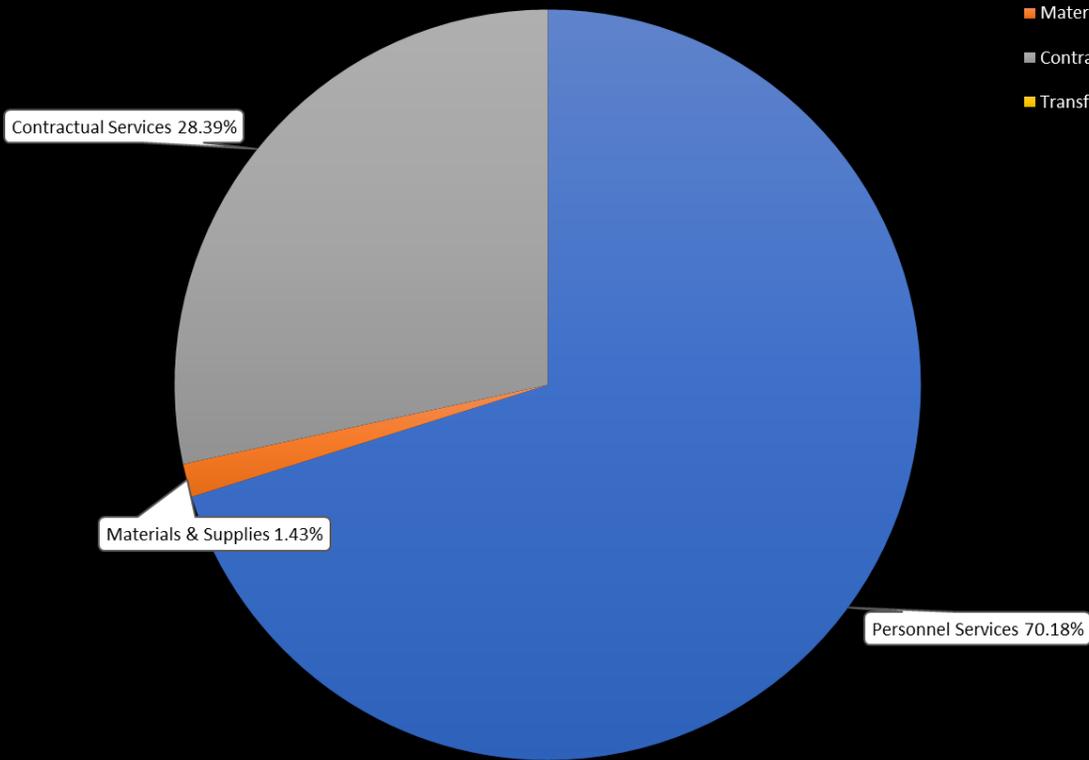
City of Brentwood  
 Long Term Debt  
 Total Annual Debt Service by Issue and Fund  
 As of December 31, 2023



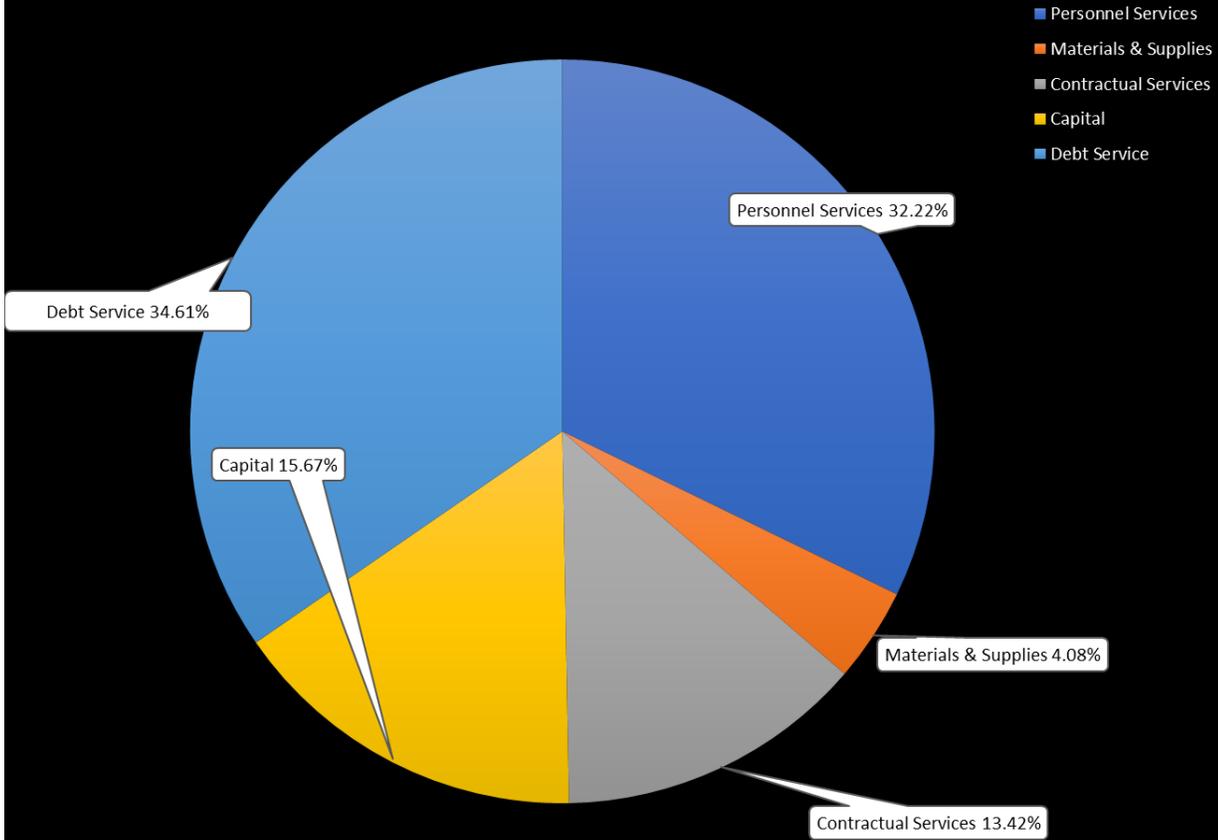
EXPENDITURE SUMMARY BY DEPARTMENT	Actual	Actual	Actual	Actual	Budgeted	Estimated	Proposed	Projected	Projected	2023-2024 Budget
	2020	2021	2022	2023	2023	2023	2024	2025	2026	% Change
<b>GENERAL FUND</b>										
ADMINISTRATION DEPARTMENT	\$854,312	\$1,012,382	\$1,018,198	\$1,113,931	\$1,113,931	\$1,221,713	\$1,221,650	\$1,250,627	\$1,289,575	9.67%
LEGISLATIVE DEPARTMENT	\$106,651	\$96,748	\$104,827	\$126,590	\$126,590	\$124,580	\$131,140	\$132,160	\$133,692	3.59%
COMMUNITY SERVICES	\$59,415	\$90,026	\$173,762	\$157,138	\$157,138	\$170,928	\$213,157	\$217,420	\$221,768	35.65%
MUNICIPAL OPERATING EXPENSES	\$1,879,751	\$1,699,532	\$1,942,448	\$1,964,807	\$1,964,807	\$1,955,700	\$2,042,765	\$2,094,946	\$2,148,887	3.97%
FIRE DEPARTMENT	\$2,483,049	\$2,623,490	\$2,662,630	\$2,917,949	\$2,917,949	\$2,907,669	\$2,859,137	\$2,970,260	\$3,079,919	-2.02%
POLICE DEPARTMENT	\$3,464,860	\$3,570,249	\$3,786,314	\$4,212,600	\$4,212,600	\$4,047,486	\$4,133,318	\$4,273,445	\$4,423,610	-1.88%
POLICE SEIZURE FUNDS	\$5	\$2,030	\$15,367	\$24,337	\$24,337	\$56,000	\$85,000	\$75,000	\$75,000	249.26%
JUDICIAL DEPARTMENT	\$176,356	\$185,886	\$190,252	\$208,104	\$208,104	\$215,599	\$208,538	\$215,201	\$221,842	0.21%
PUBLIC WORKS - STREETS	\$1,396,625	\$1,322,306	\$1,491,589	\$1,463,684	\$1,463,684	\$1,369,402	\$1,523,010	\$1,471,202	\$1,600,512	4.05%
PUBLIC WORKS - SANITATION	\$633,281	\$589,552	\$639,832	\$549,158	\$549,158	\$605,250	\$637,127	\$650,208	\$664,759	16.02%
PLANNING & DEVELOPMENT DEPARTMENT	\$458,611	\$470,121	\$505,975	\$777,015	\$777,015	\$708,328	\$835,953	\$807,300	\$805,409	7.59%
TRANSFERS OUT	\$184,635	\$1,723,814	\$1,037,590	\$488,324	\$488,324	\$488,324	\$589,074	\$589,211	\$588,311	20.63%
<b>TOTAL</b>	<b>\$11,697,549</b>	<b>\$13,386,135</b>	<b>\$13,568,783</b>	<b>\$14,003,637</b>	<b>\$14,003,637</b>	<b>\$13,870,979</b>	<b>\$14,479,869</b>	<b>\$14,746,981</b>	<b>\$15,253,284</b>	<b>3.40%</b>
CAPITAL IMPROVEMENTS FUND	\$2,230,272	\$4,030,426	\$3,758,175	\$3,233,436	\$3,233,436	\$3,854,260	\$3,491,872	\$5,073,834	\$3,205,576	7.99%
ECONOMIC DEVELOPMENT TAX FUND	\$1,199,449	\$2,577,023	\$2,577,312	\$2,572,250	\$2,572,250	\$2,572,250	\$2,572,450	\$2,574,650	\$2,574,850	0.01%
PARKS & REC-STORM WATER & PARK IMPRV	\$21,660,807	\$25,774,439	\$28,339,571	\$19,486,808	\$19,486,808	\$18,334,697	\$12,571,275	\$7,141,283	\$6,760,953	-35.49%
PUBLIC WORKS-SEWER IMPROVEMENTS	\$152,178	\$83,033	\$131,214	\$146,500	\$146,500	\$268,700	\$128,200	\$128,200	\$128,200	-12.49%
<b>TOTAL EXPENDITURES</b>	<b>\$36,940,255</b>	<b>\$45,851,057</b>	<b>\$48,375,055</b>	<b>\$39,442,631</b>	<b>\$39,442,631</b>	<b>\$38,900,886</b>	<b>\$33,243,666</b>	<b>\$29,664,948</b>	<b>\$27,922,863</b>	<b>-15.72%</b>

## 2024 EXPENDITURES BY TYPE-GENERAL FUND

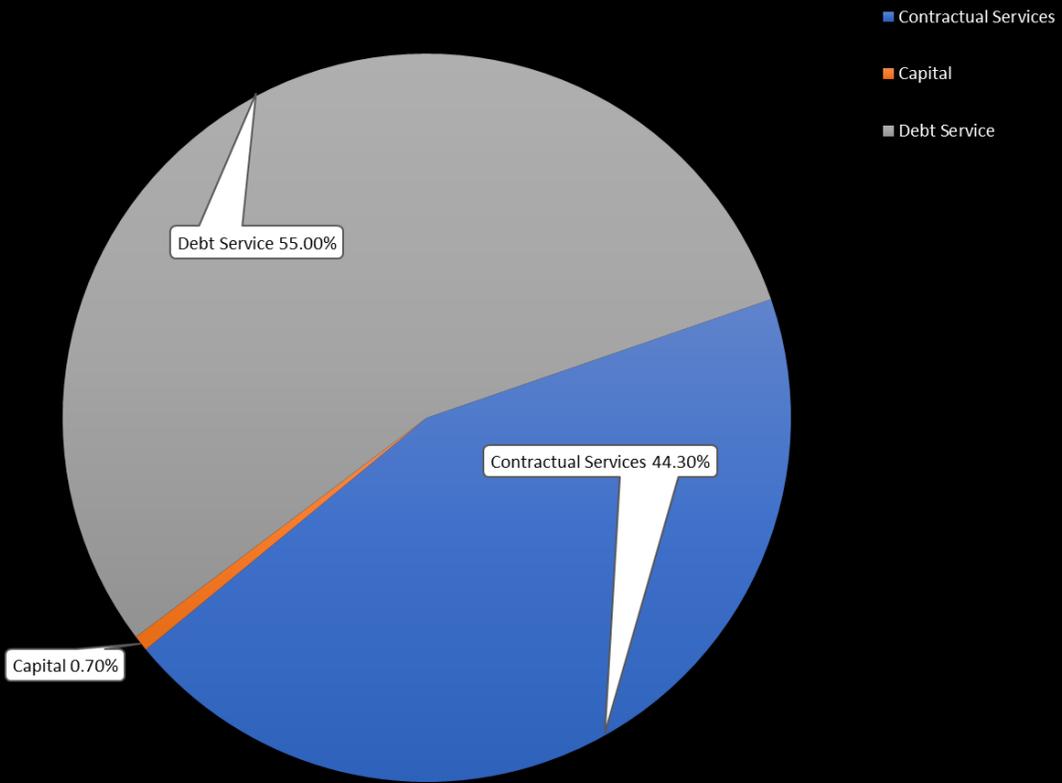
- Personnel Services
- Materials & Supplies
- Contractual Services
- Transfers Out



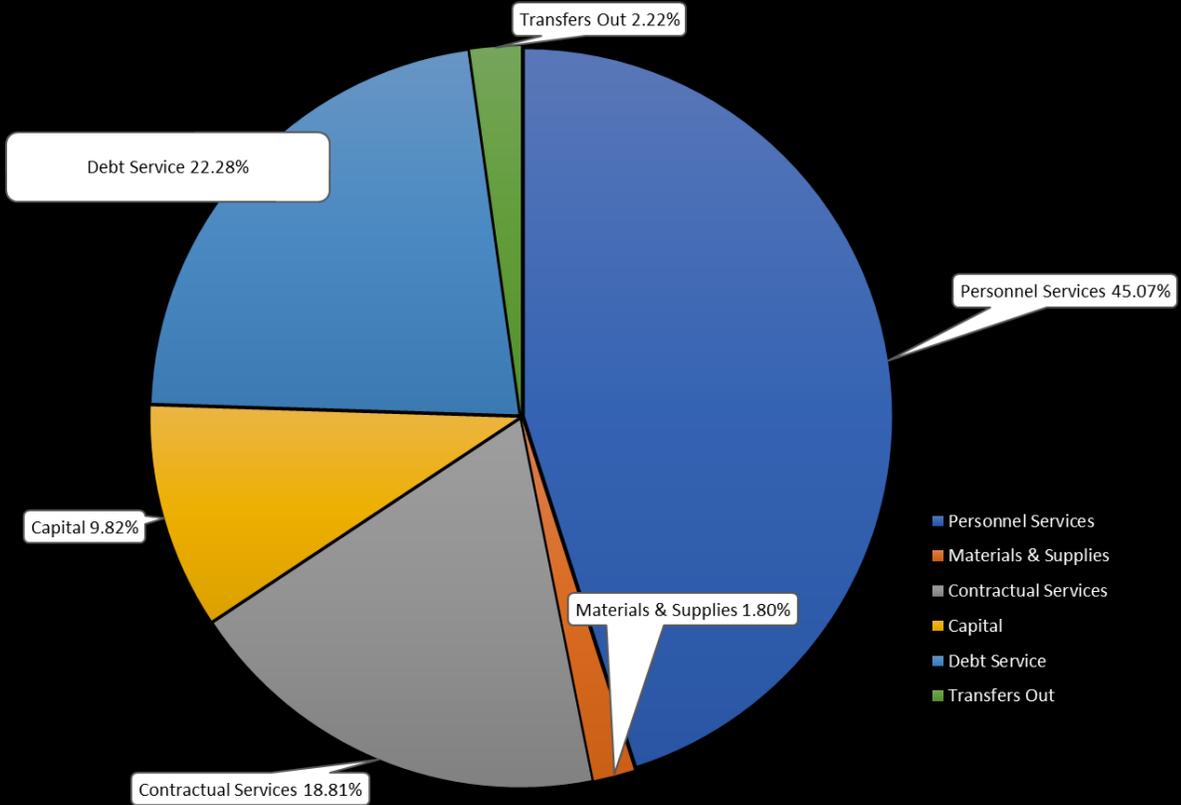
## 2024 EXPENDITURES BY TYPE-STORMWATER & PARKS FUND



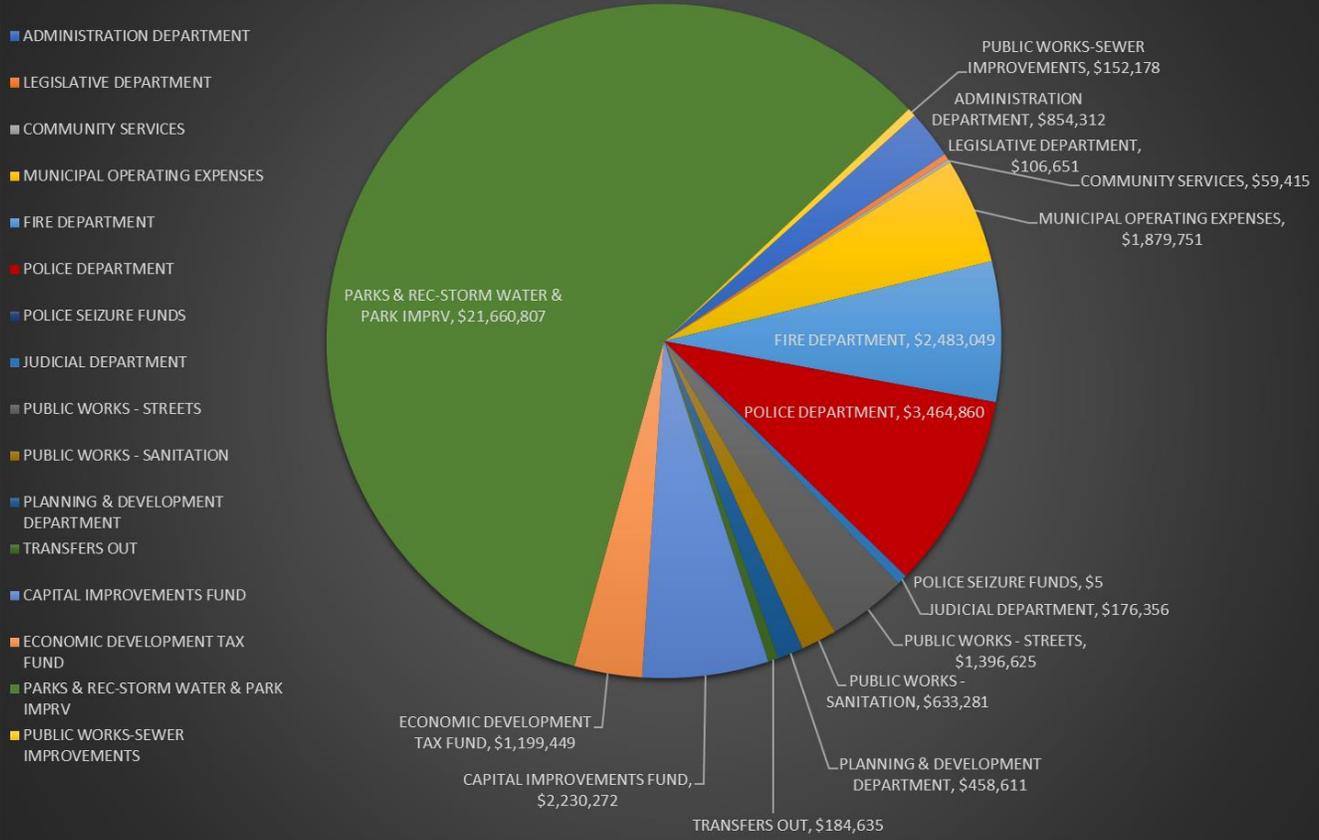
## 2024 EXPENDITURES BY TYPE-SEWER IMPROVEMENTS FUND



## 2024 EXPENDITURES BY TYPE-ALL FUNDS



## 2024 EXPENDITURES BY DEPARTMENT - ALL FUNDS



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# Revenue Narrative

The Revenue Narrative is a description of the city government’s sources of funding. This section contains a breakdown of each of the city’s funds: General Fund, the Capital Improvements Fund, the Economic Development Sales Tax Fund, the Storm Water and Park 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.

## 2024 Budget by Fund

Fund	2024 Revenue
General	\$14,875,525
Capital Improvements	\$3,496,681
Economic Development Sales Tax	\$3,496,795
Storm Water and Park Improvements	\$10,156,191
Sewer Improvements	\$148,000
<b>Total</b>	<b>\$32,173,192</b>

# The General Fund

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

## 2024 Projected Revenue

The city government projects an increase of 3.16% from FY2023 to FY2024. Overall, as of December 31, 2023, the city anticipates the level of reserves in the General Fund to be at 75% of Operating Reserves as a percentage of Budgeted Operating Expenditures.

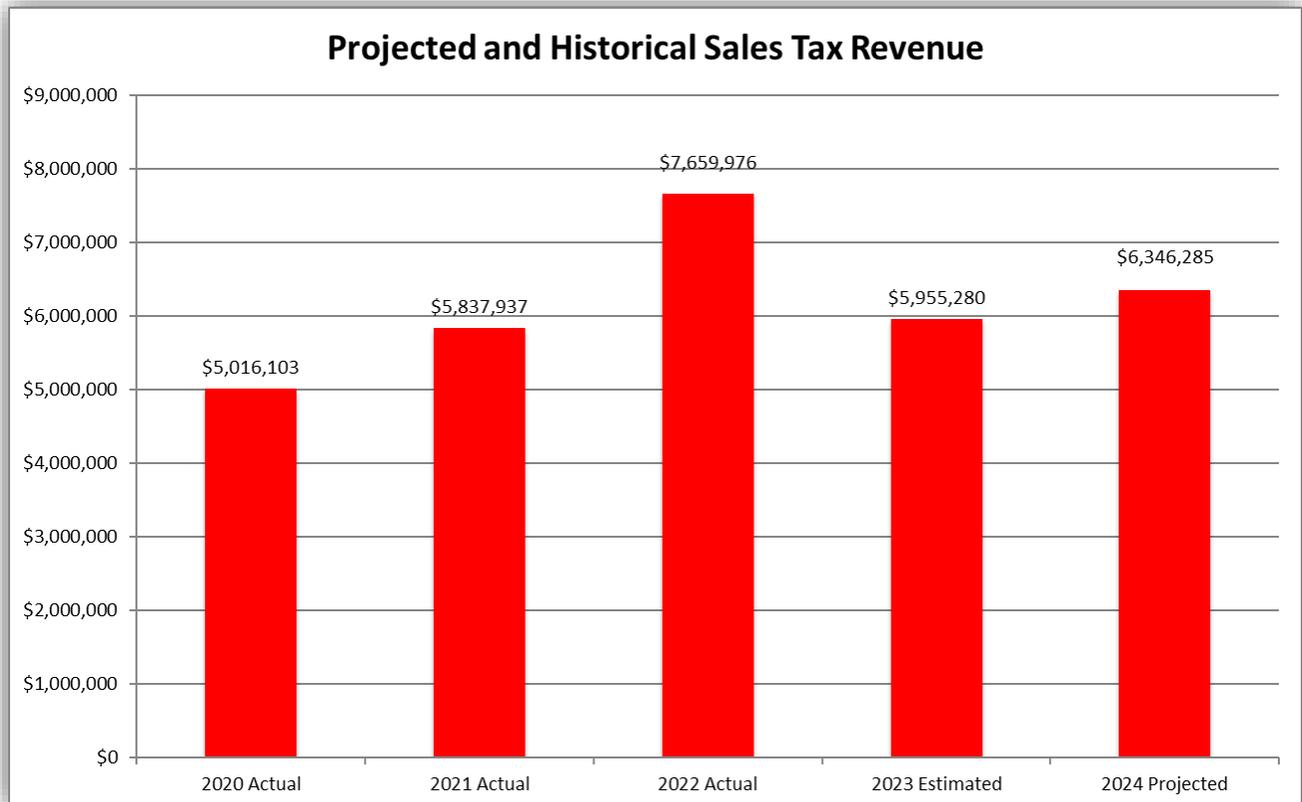
### 2024 Projected Revenue Sources

Source	2024 Revenue
General Sales Tax	\$6,346,285
Use Tax	\$1,238,170
Municipal Fire Sales Tax	\$1,877,011
Licenses	\$1,636,731
Utility Contracts	\$1,107,433
Public Safety Sales Tax	\$482,087
Motor Fuel Tax	\$388,358
Ad Valorem	\$518,624
Minor Sources	\$287,448
Road and Bridge Tax	\$322,401
Ambulance Fees	\$329,664
Permits	\$236,313
Fines	\$105,000
<b>Total</b>	<b>\$14,875,525</b>

# The General Fund

## 2024 Sales Tax: \$6,346,285

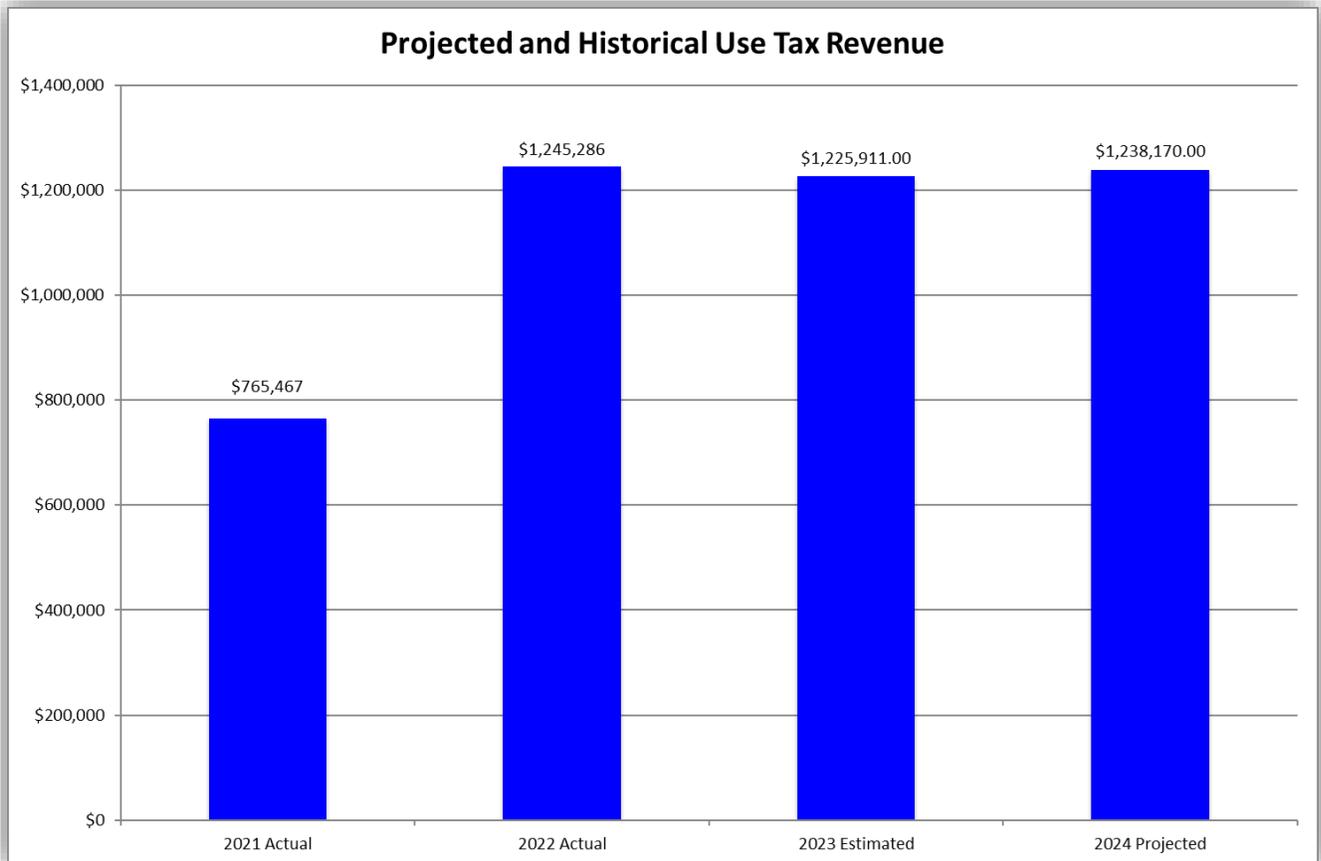
Brentwood collects a one percent (1%) County-wide Sales Tax and a quarter (0.25%) Local Option Sales Tax. The authority to collect this tax comes from RSMO 66.600 – 66.635, which gives cities the authority to collect local sales tax and RSMO 94.85-94.857, which gives “A” cities a chance to recoup some, if not all, of their lost revenues, respectively. Brentwood voters supported the quarter-cent tax, the largest percentage possible, so that the City does not have to tax citizens in other ways, such as through a residential property tax.



# The General Fund

## 2024 Use Tax: \$1,238,170

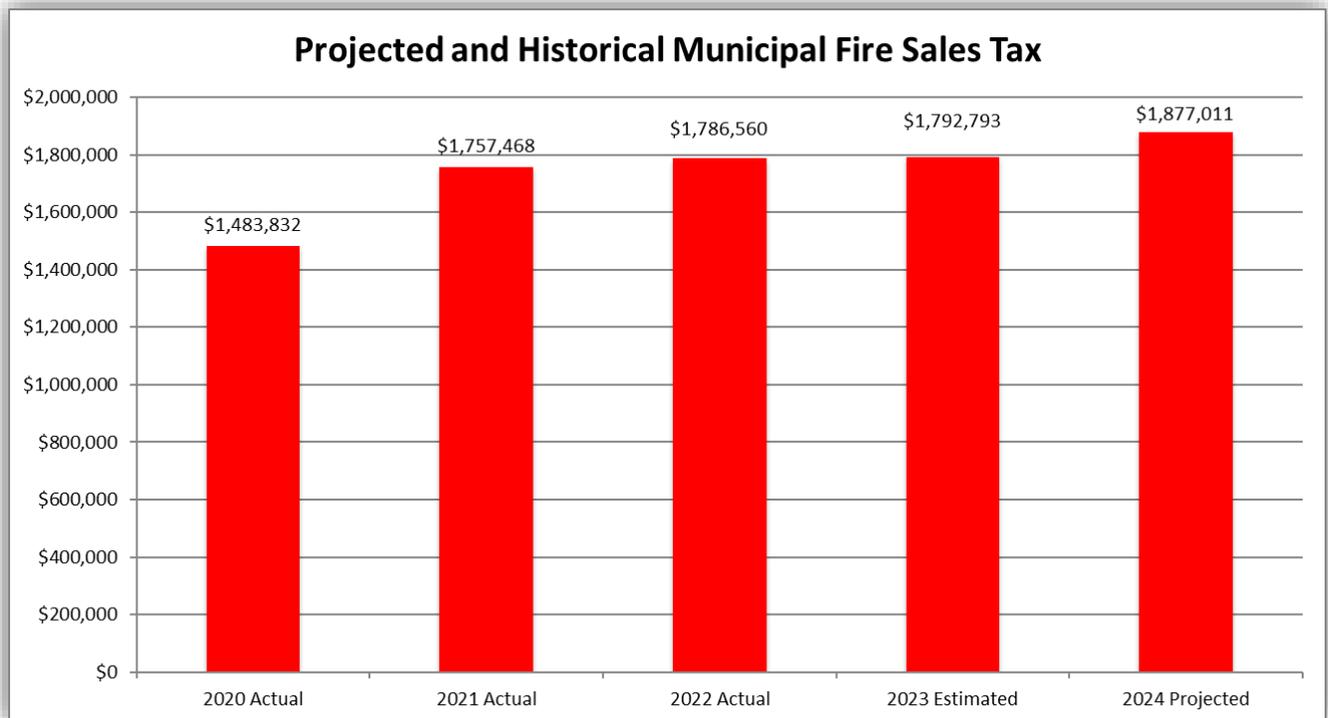
The City's Board of Aldermen unanimously voted to place Proposition 1, a use tax proposal, on the November 3, 2020 ballot, which the voters passed. The use tax will provide revenue for city services without increasing local sales or property taxes. It is estimated that the use tax will generate between \$1,000,000 and \$1,300,000 annually for the City of Brentwood.



# The General Fund

## 2024 Municipal Fire Sales Tax: \$1,877,011

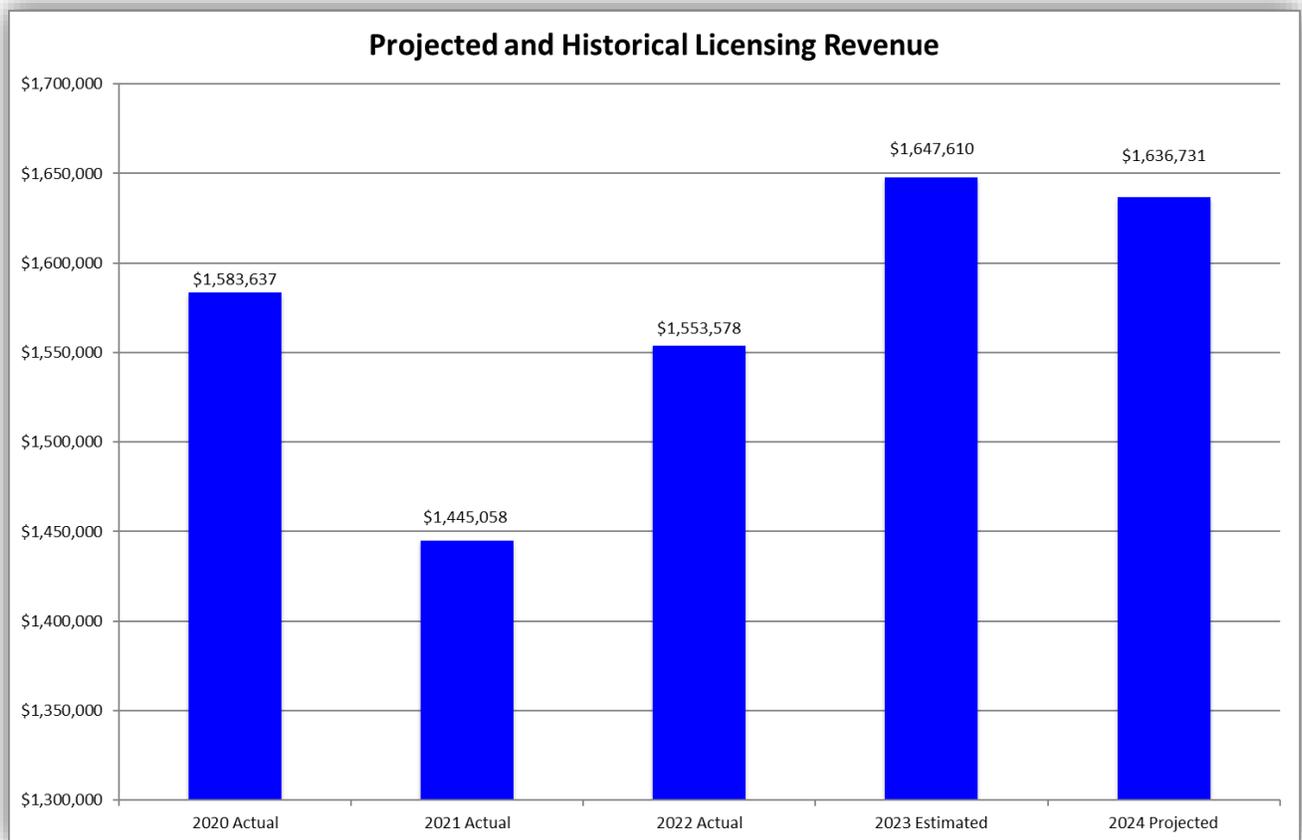
Under RSMo 321.242, cities may levy a tax of up to one-fourth of a percent of all sales to be used solely for the operation of a municipal fire department. This tax is not subject to any revenue pooling; cities keep the tax that is collected within their borders. Brentwood approved this tax in 2002.



# The General Fund

## 2024 Licenses: \$1,636,731

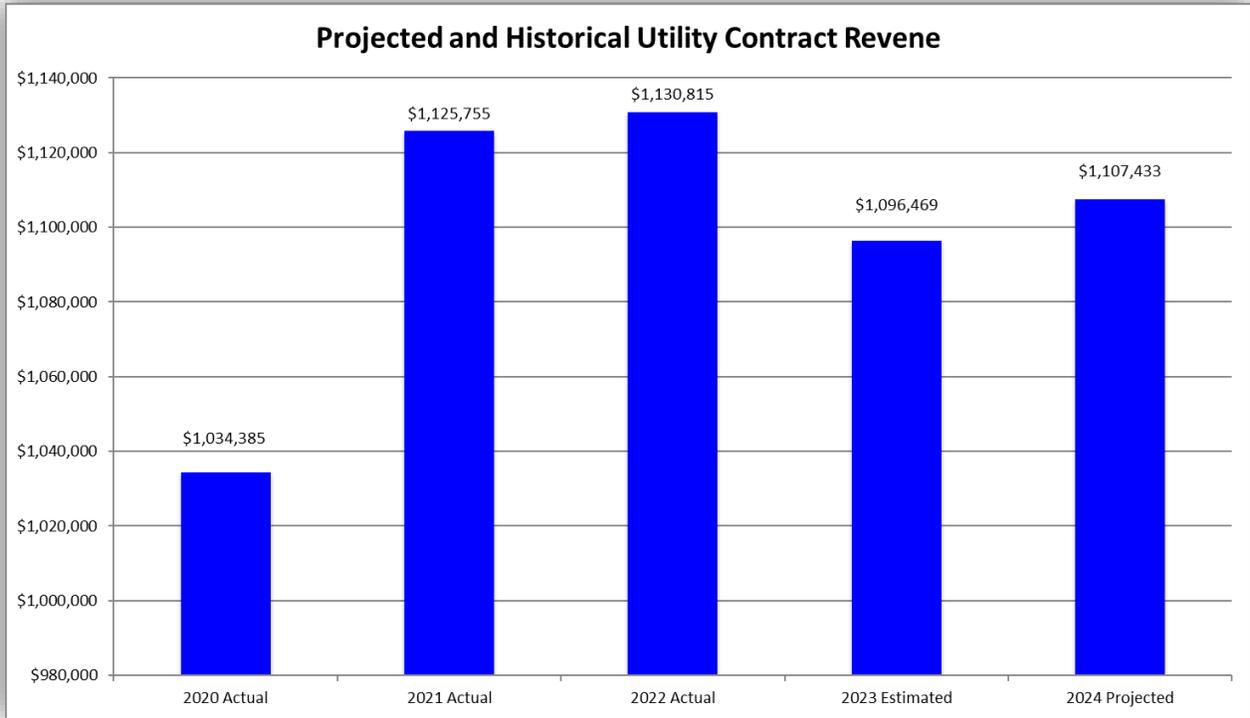
The City of Brentwood issues three types of regulatory licenses: occupational licenses, liquor licenses, and automobile licenses. Its authority to issue these licenses comes respectively from Sections 605.130, 600.050, and 605.1510 of the City of Brentwood Municipal Code. The St. Louis County Department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



# The General Fund

## 2024 Utility Provider Contracts: \$1,107,433

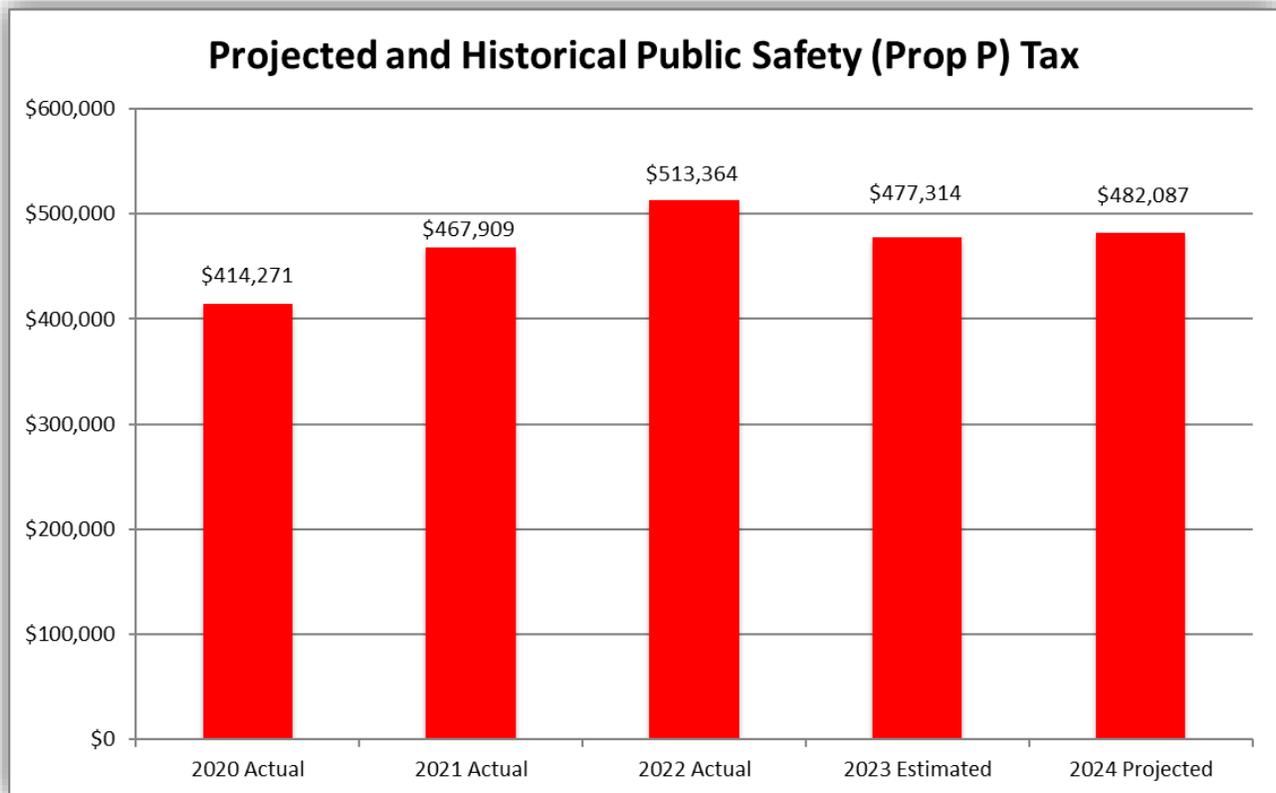
The City of Brentwood allows certain utility companies to operate within the city: Spire, Ameren Missouri, Missouri American Water Company, various landline providers, and various cable providers. Each of these companies pays a fee to operate within Brentwood city limits. The city government's authority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



# The General Fund

## 2024 Public Safety Tax (Prop P): \$482,087

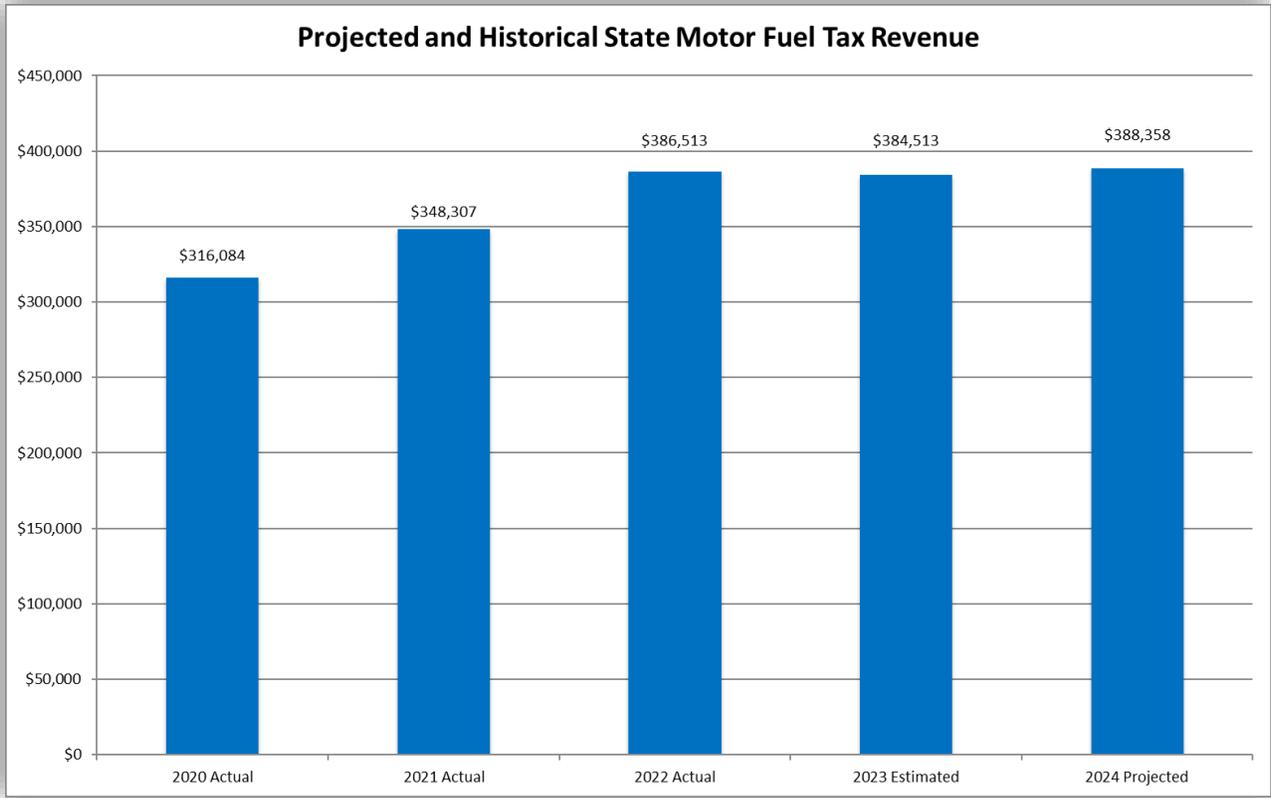
In 2017, St. Louis County voters approved a county-wide sales tax of one-half of a percent to fund public safety. Revenue from this tax is to be given to the County government and split among the municipal governments based upon their percentage of the county's population.



# The General Fund

## 2024 State Motor Fuel Tax: \$388,358

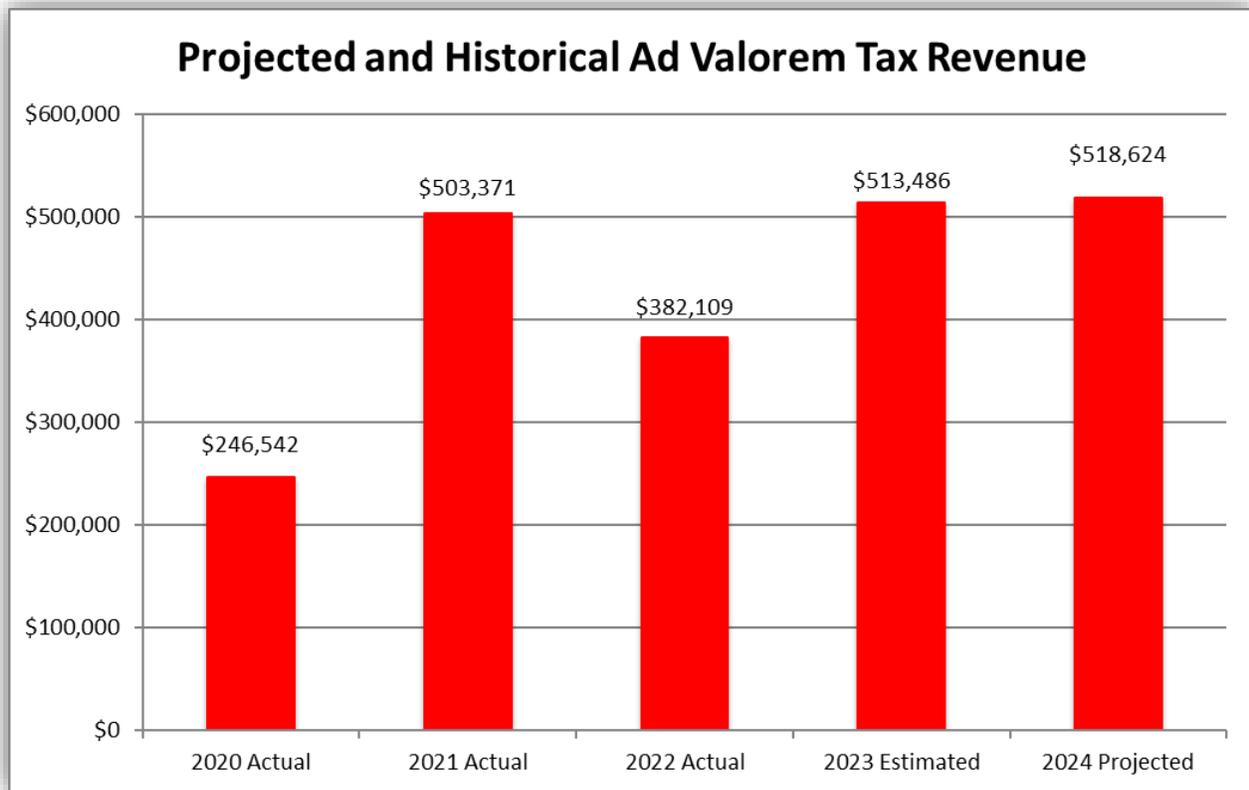
The Missouri State government levies a per-gallon gasoline tax that it distributes to cities each month based upon their population. The state gasoline tax is \$0.195 per gallon.



# The General Fund

## 2024 Ad Valorem Tax: \$518,624

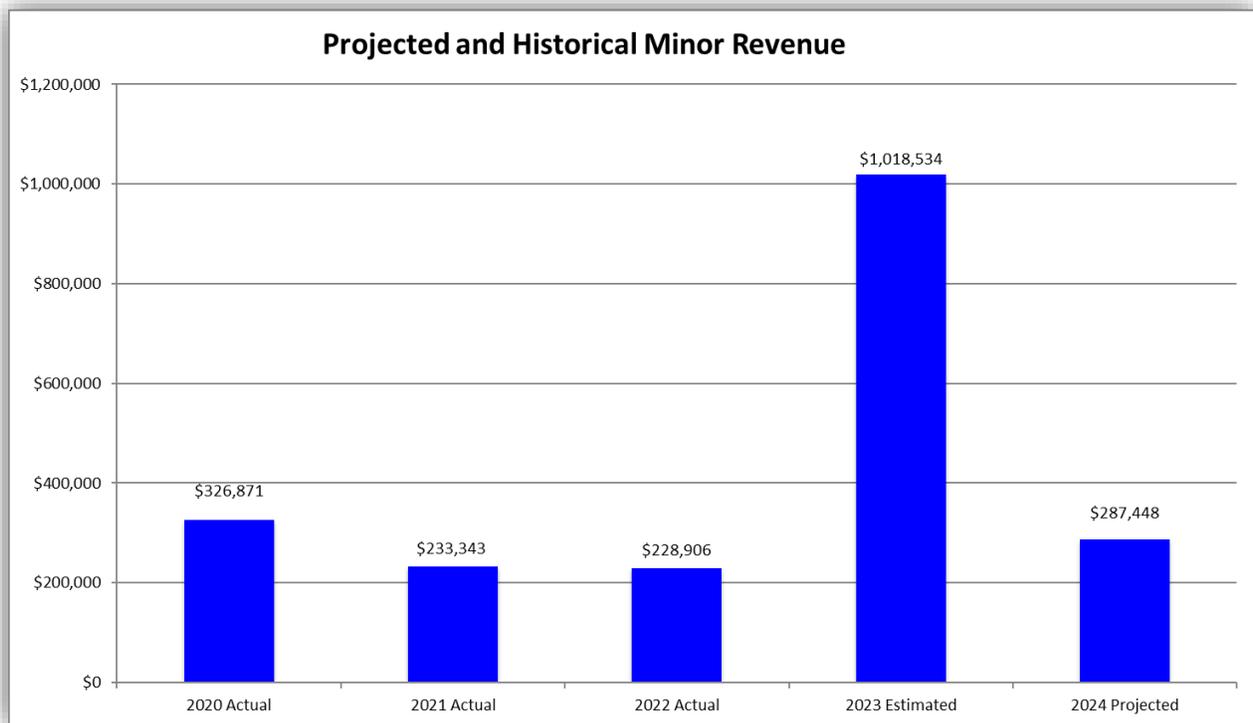
The City of Brentwood continues to be one of a few municipalities in the St. Louis region that does not assess general fund residential property taxes. The amount listed above comes from other property taxes that the City of Brentwood does levy upon its citizens, such as an automobile tax. Additionally, 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 Municipal Code.



# The General Fund

## 2024 Minor Sources of Revenue: \$287,448

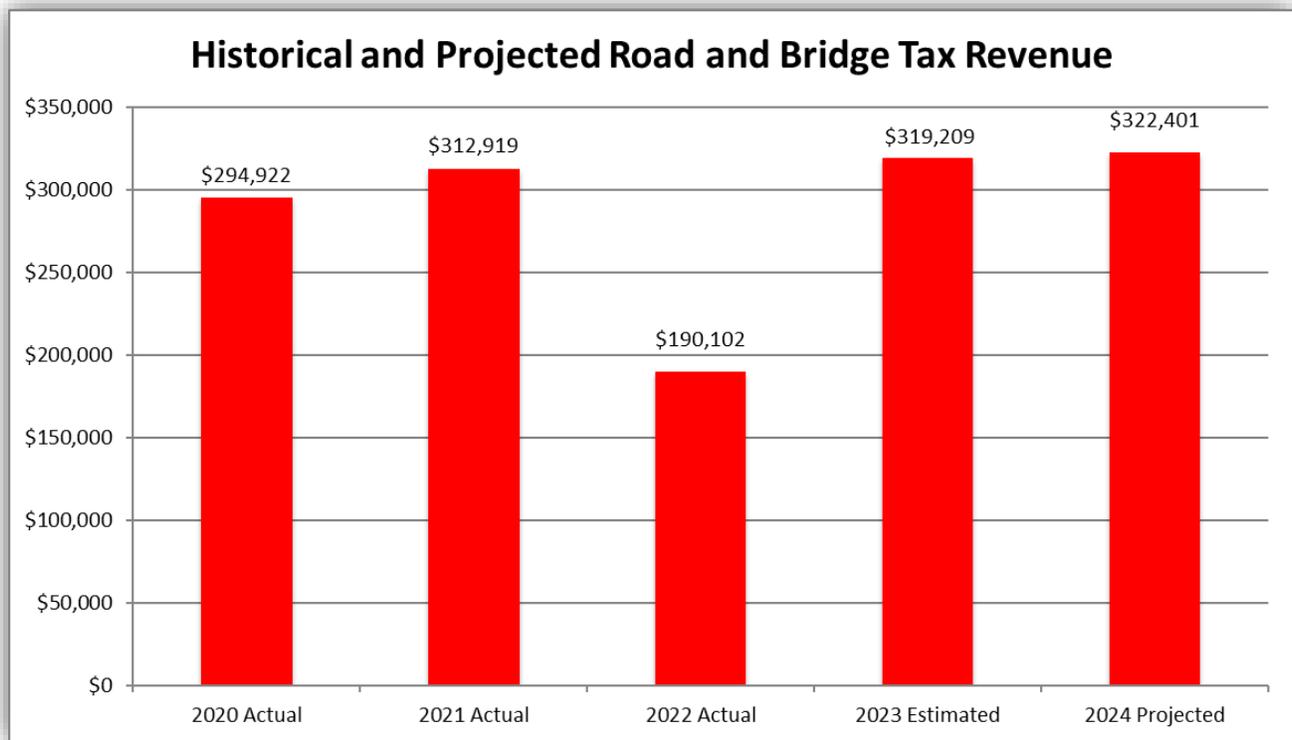
These twenty-five sources of revenue collectively make up slightly more than two percent of the total General Fund. Their legal basis comes from both local ordinance and state law. An example of the latter is the statewide cigarette tax, which is levied by the state government and then distributed to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



# The General Fund

## 2024 Road and Bridge Tax: \$322,401

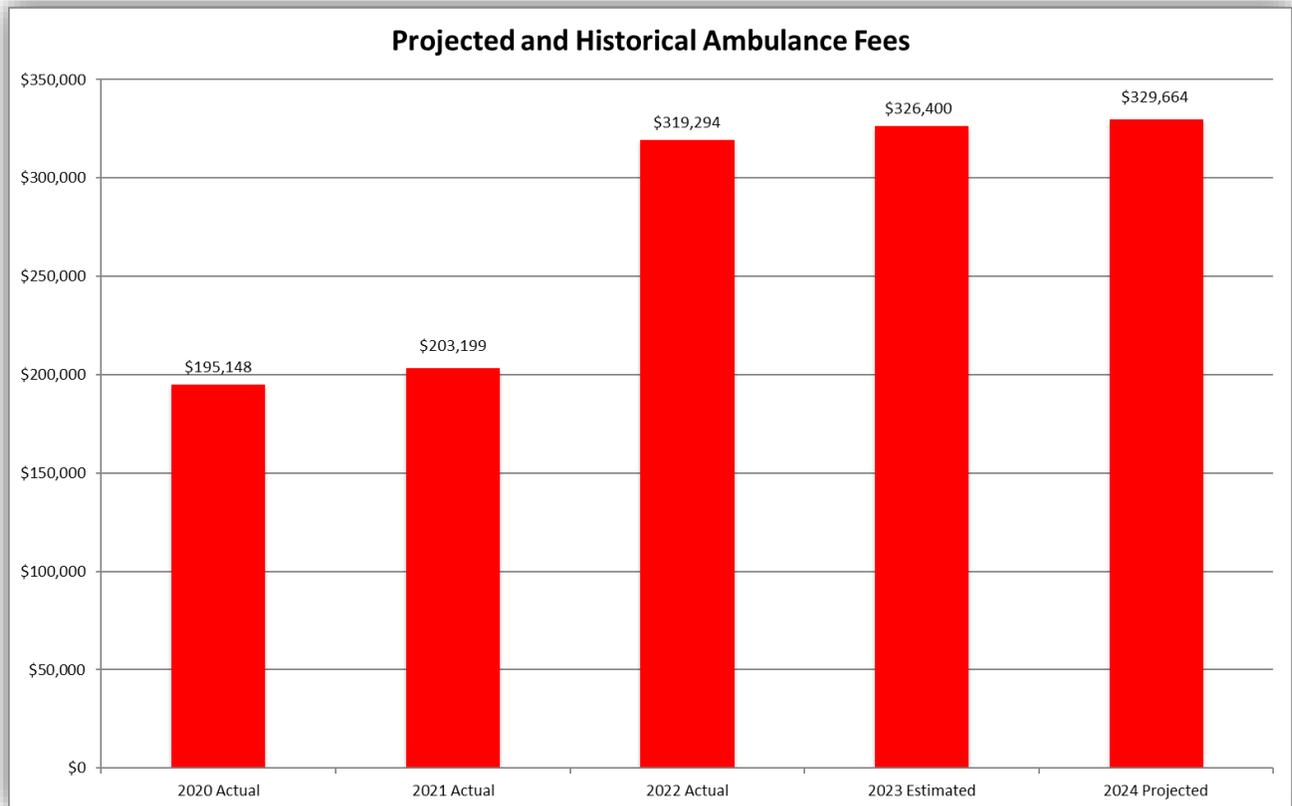
St. Louis County taxes its residents to fund maintenance and construction of certain roads and bridges within each municipality. The county government collects this tax and distributes it to the Brentwood city government at the end of each calendar year based on the city's valuation of its roads and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



# The General Fund

## 2024 Ambulance Fees: \$329,664

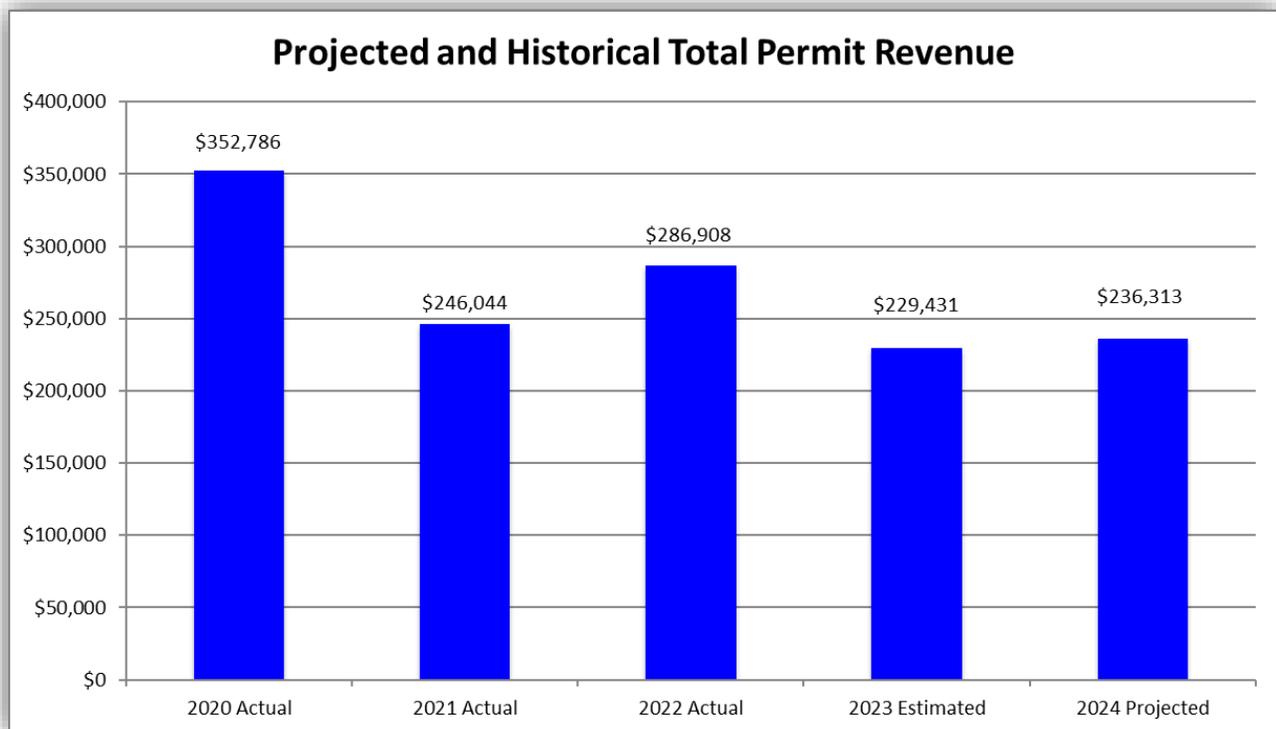
The Brentwood Fire Department does not directly bill Brentwood residents for ambulance services. The BFD will bill a resident's health insurance provider and, if the insurance does not completely cover the cost, then the BFD will not bill the individual. The opposite is true for non-residents. If a non-resident's health insurance provider 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 payments, and non-residents' direct payments. Additionally, the Brentwood Fire Department was eligible to submit costs for reimbursement of Medicaid ground emergency medical transportation (GEMT) services for 2019 expenses. The City started receiving these funds in 2020.



# The General Fund

## 2024 Permit Fees: \$236,313

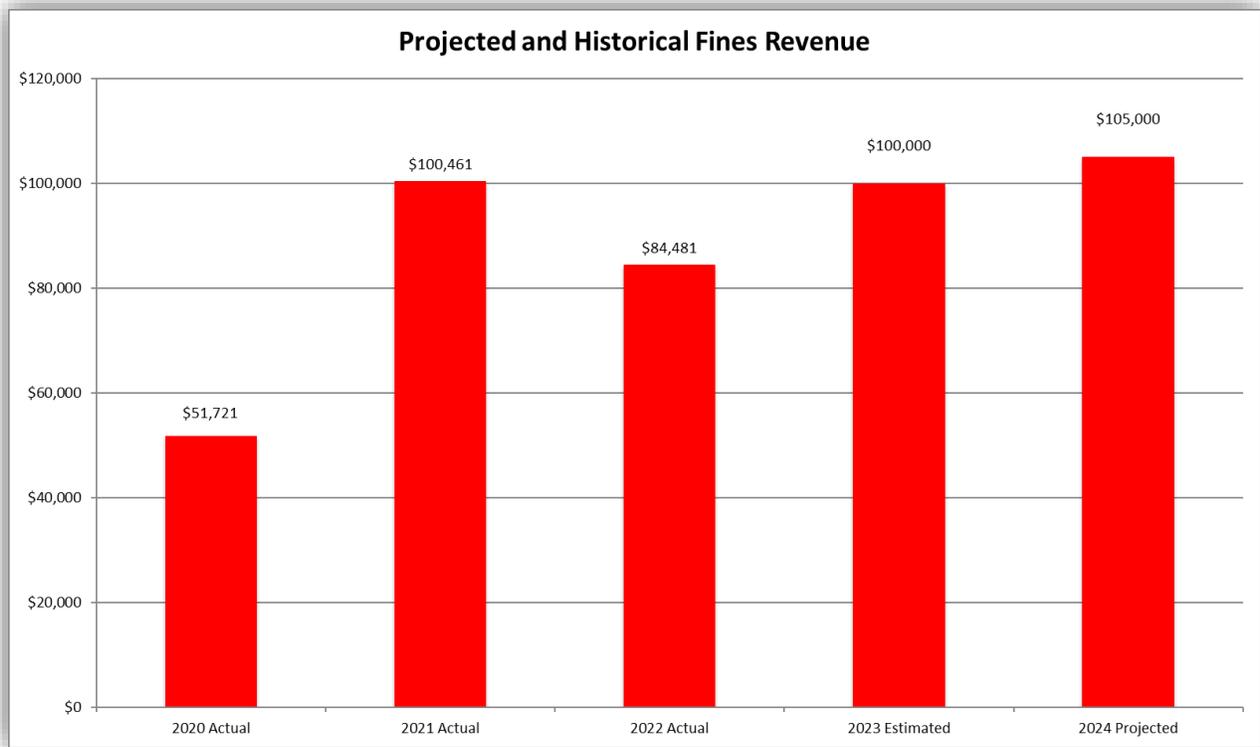
The City of Brentwood issues seven types of permits: building, electrical, grading and excavation, mechanical systems, occupancy, plumbing, and storage of explosives. The City's authority to charge fees for these permits comes from Chapter 500 of the Brentwood Municipal Code - Buildings and Building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



# The General Fund

## 2024 Fines: \$105,000

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



# The Capital Improvements Fund

The Capital Improvements Fund is recorded as Fund 40. It is the second smallest fund and comprises approximately 9 percent of the total City revenue. The Capital Improvements Fund provides capital equipment and vehicle purchases and repairs; capital projects such as streets, sidewalks, buildings; and payment of the debt service for the City's Certificates of Participation (COPs) and other lease/purchase items. Each year, departments are asked to review all capital projects, their estimated completion dates, any costs associated with operating new facilities, equipment, systems, safety enhancements, technology improvements, and the funding source for these items. These items are outlined in the Capital Improvements section of this budget document.

## 2024 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 in FY 2024.

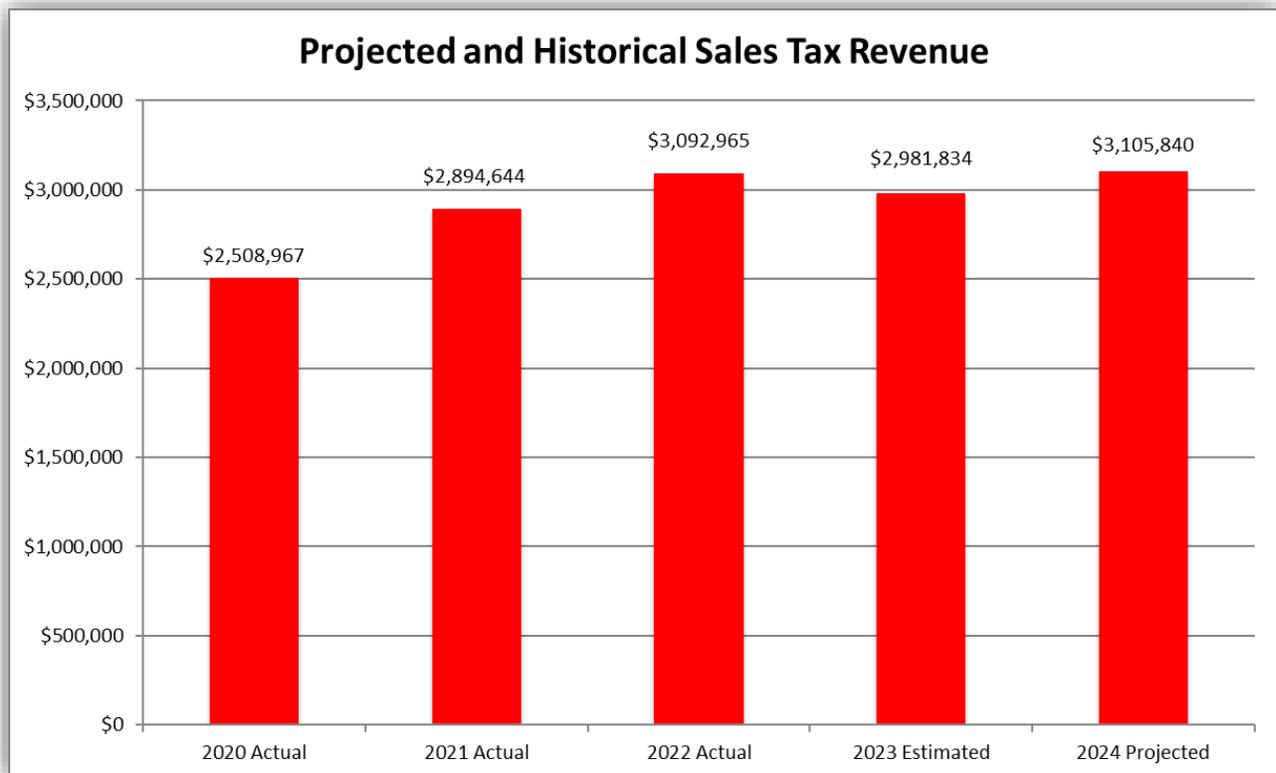
Source	2024 Revenue
Sales Tax	\$3,105,840
Interest Income	\$3,841
Sale of City Property	\$80,000
Grants	\$307,000
<b>Total</b>	<b>\$3,496,681</b>

# The Capital Improvements Fund

## 2024 Sales Tax: \$3,105,840

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.

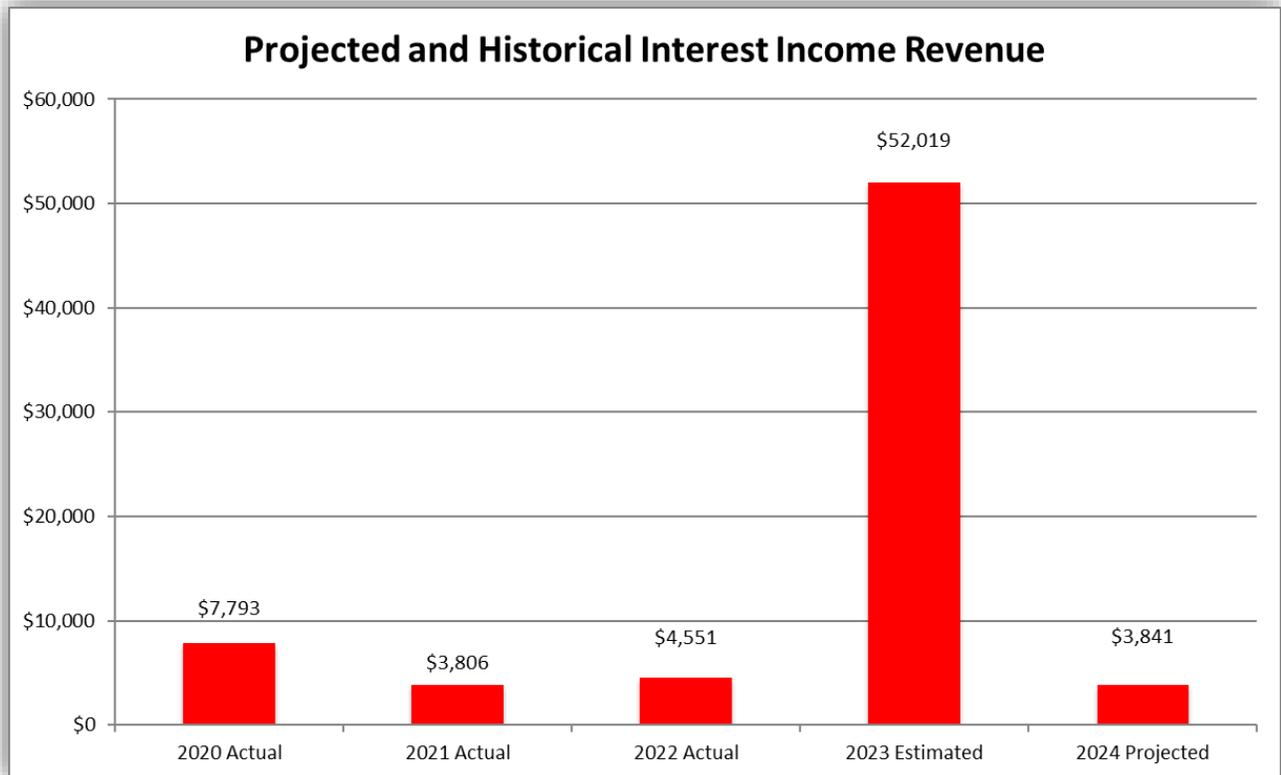
Brentwood falls into the first category (a so-called "A" city), which allows the city government to gain the maximum legal amount of revenue from its commercial areas.



# The Capital Improvements Fund

## 2024 Interest Income: \$3,841

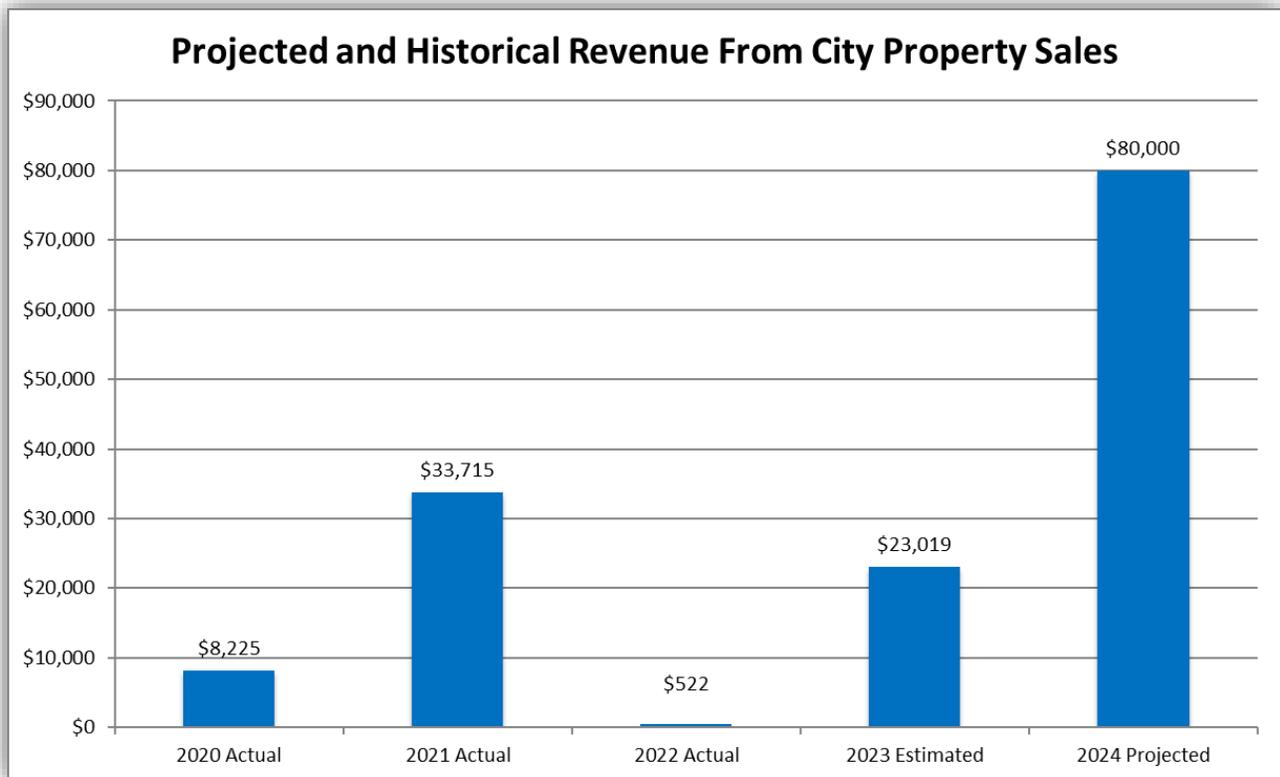
The City of Brentwood maintains low-risk investments that net annual returns. The returns from these investments are proportionately divided among three funds based on their fund balances at the end of the month. The City's legal authority to maintain such investments comes from Chapter 135 of the Brentwood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



# The Capital Improvements Fund

## 2024 Sale of City Property: \$80,000

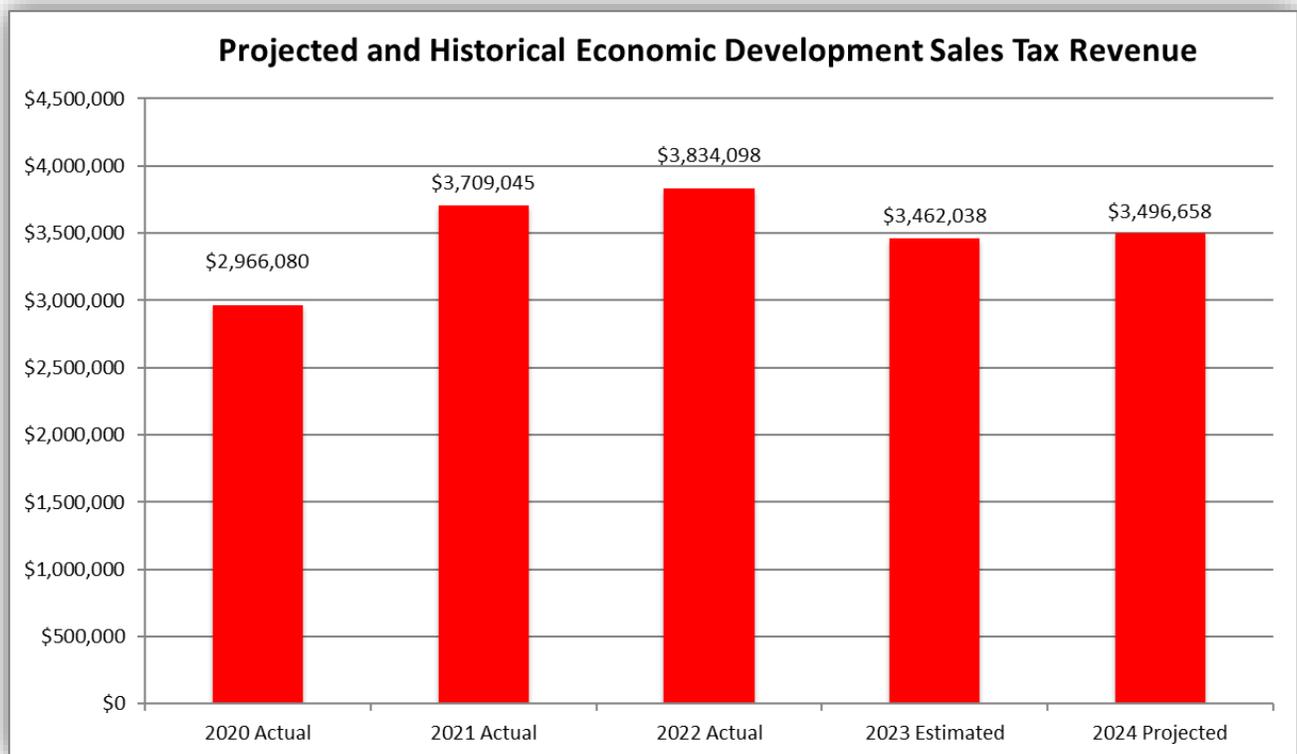
Another way the city government can raise funds is by selling property that it no longer has a use for (usually previous capital improvement projects). The funds raised from these sales vary from year to year depending on what property the City has available to sell. The City's authority to sell assets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



# Economic Development Sales Tax

## 2024 Sales Tax: \$3,496,658

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



# Storm Water & Park Improvements Fund

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 Complex, and the various programming and activities provided in these facilities. The Storm Water and Park Improvements Fund is the second largest fund and comprises approximately 19 percent of the total budget. Brentwood Bound Plan expenditures are also recorded in this fund. Revenue associated with this project is also shown in the fund.

## 2024 Projected Revenue

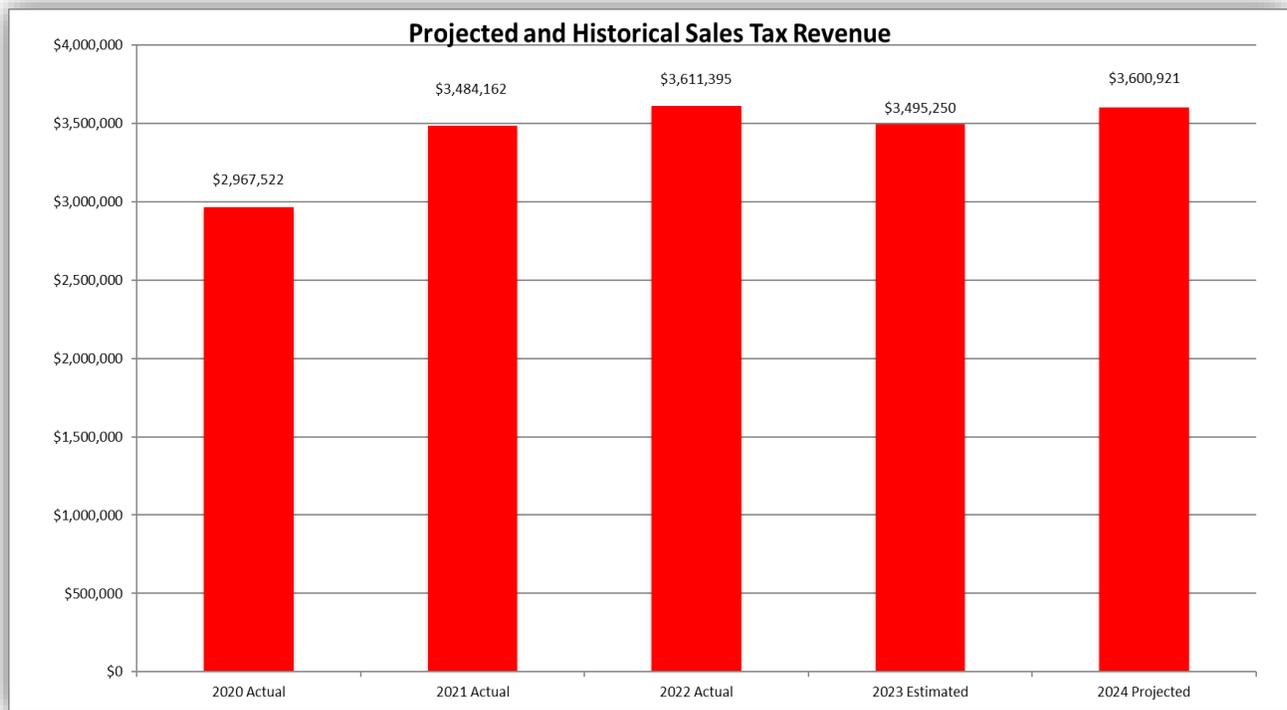
The primary source of revenue for the Storm Water and Park Improvements Fund is a one-half cent sales tax. The fund also raises money by charging for services that the Parks and Recreation Department provides.

Source	2024 Revenue
Sales Tax	\$3,600,921
Ice Rink Revenue	\$896,865
Intergovernmental/Grants/Transfers	\$2,066,921
Program Fees	\$207,146
Room Rentals	\$158,004
Park Permits	\$61,781
Minor Sources of Revenue	\$31,950
Brentwood Bound	
Brentwood Bound Additional Funding	\$3,132,603
<b>Total</b>	<b>\$10,156,191</b>

# Storm Water & Park Improvements Fund

## 2024 Sales Tax: \$3,600,921

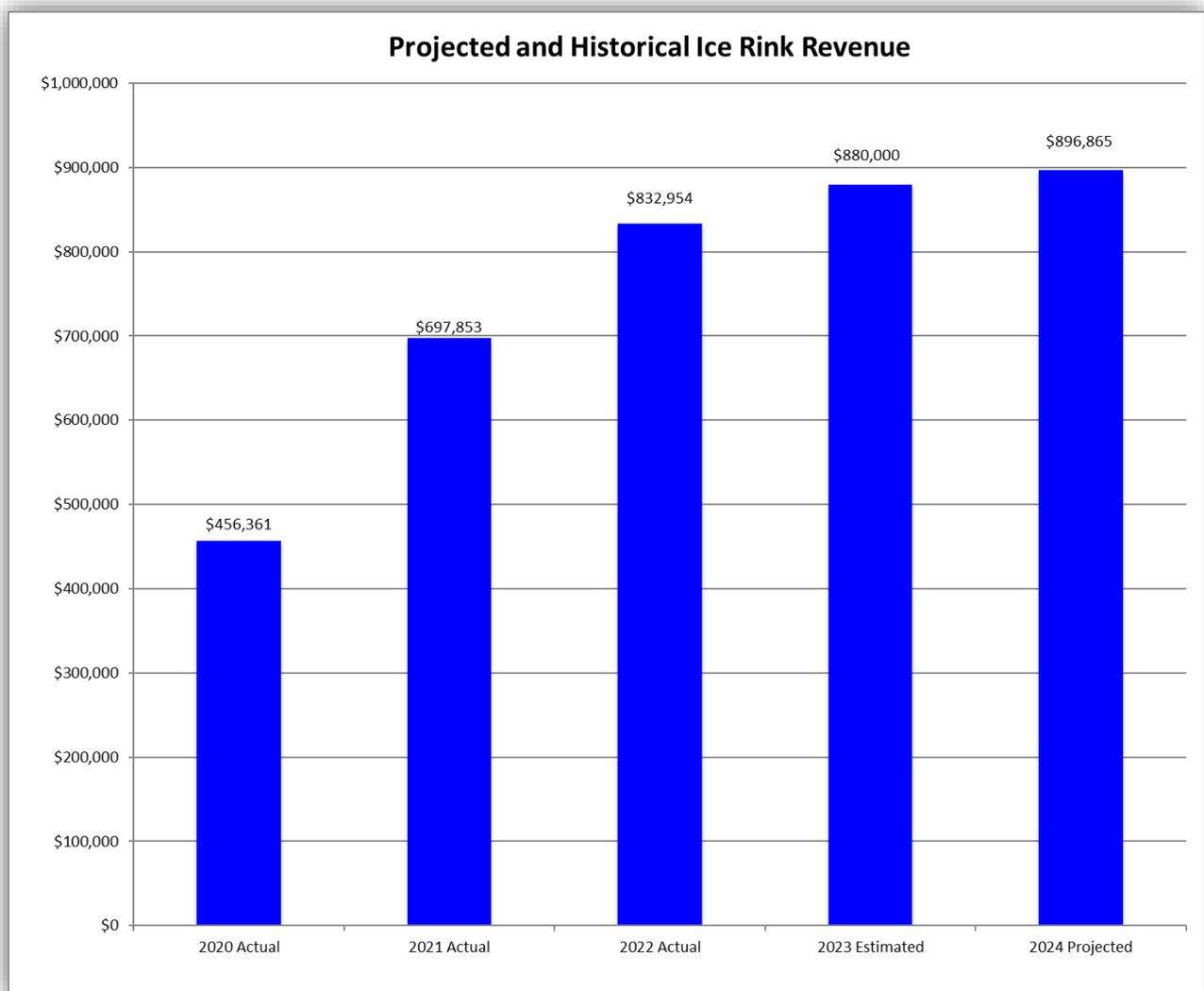
In 1995, the State Legislature authorized a sales tax of up to one-half percent for any Missouri municipality to be used for parks and/or storm water (644.032 RSMo). Cities do not pool what they earn from this revenue and keep all sales tax generated within their borders. Brentwood approved this sales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



# Storm Water & Park Improvements Fund

## 2024 Ice Rink Revenue: \$896,865

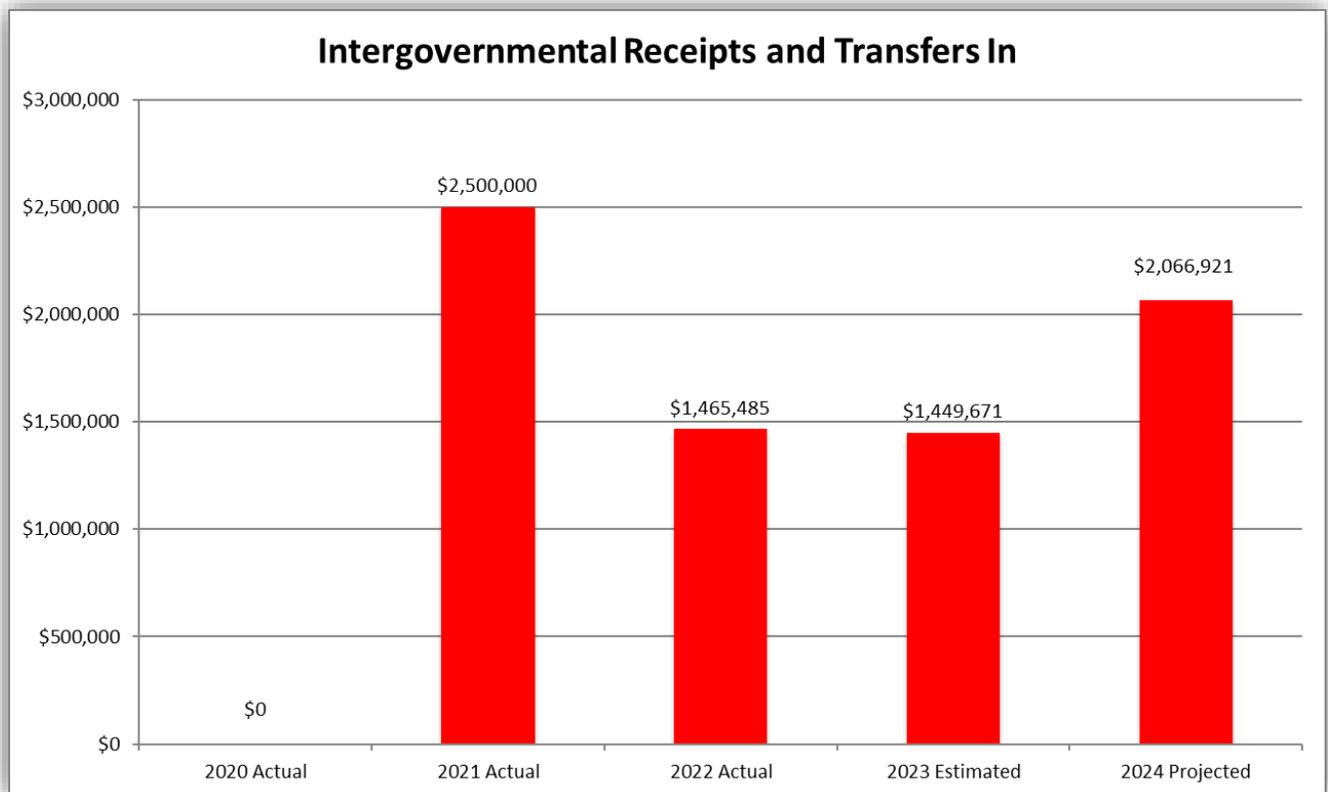
This item covers all funds raised by charging fees for use of the ice rink. This includes revenue for Ice Rink Admissions, Ice Rink Rentals, Ice Rink Program Fees, Birthday Party Rentals and Skate Rentals. The Parks and Recreation Department's authority to charge fees for each of these items stems from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



# Storm Water & Park Improvements Fund

## 2024 Intergovernmental Receipts and Transfers In: \$2,066,921

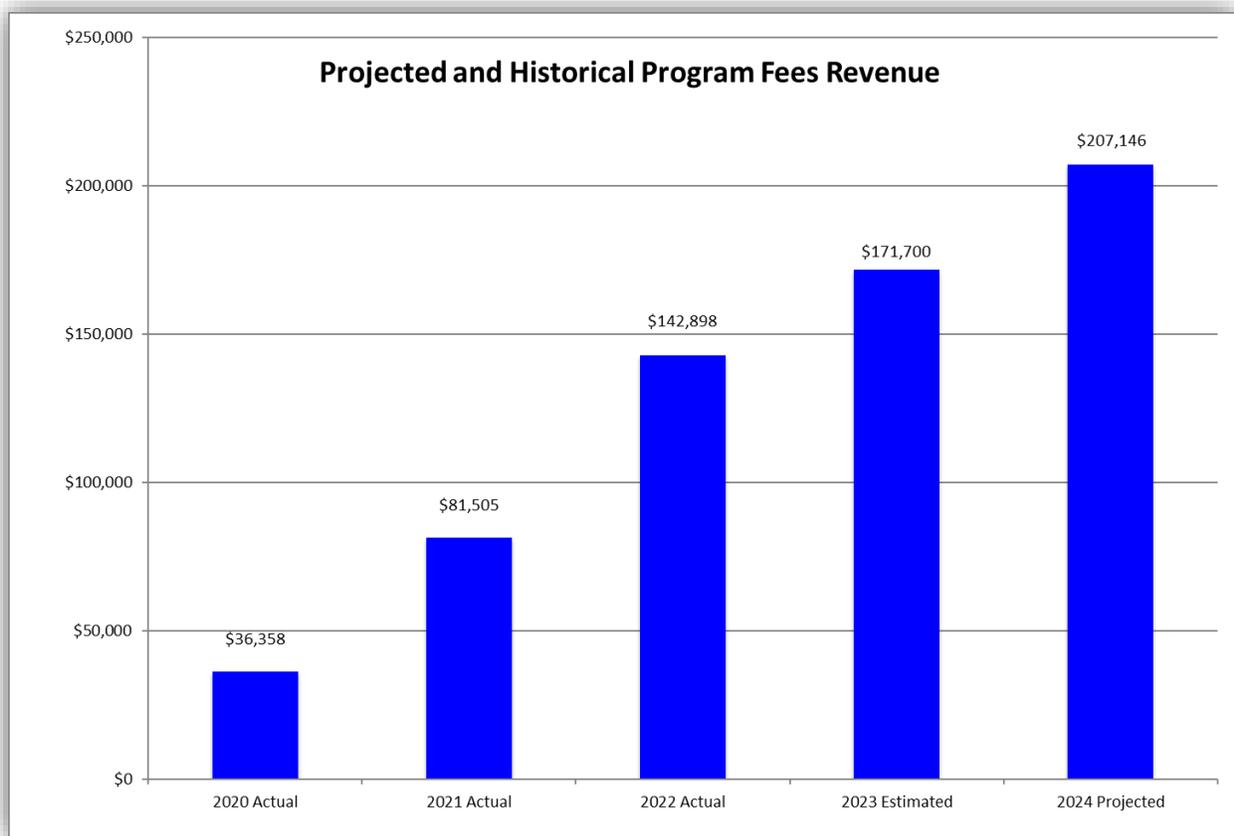
Intergovernmental Receipts are funds sourced from other governmental agencies. The City's legal authority to receive such grants comes from the federal or state law under which the grant is disbursed. The City of Brentwood transfers revenue between funds based upon financial need.



# Storm Water & Park Improvements Fund

## 2024 Program Fees: \$207,146

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

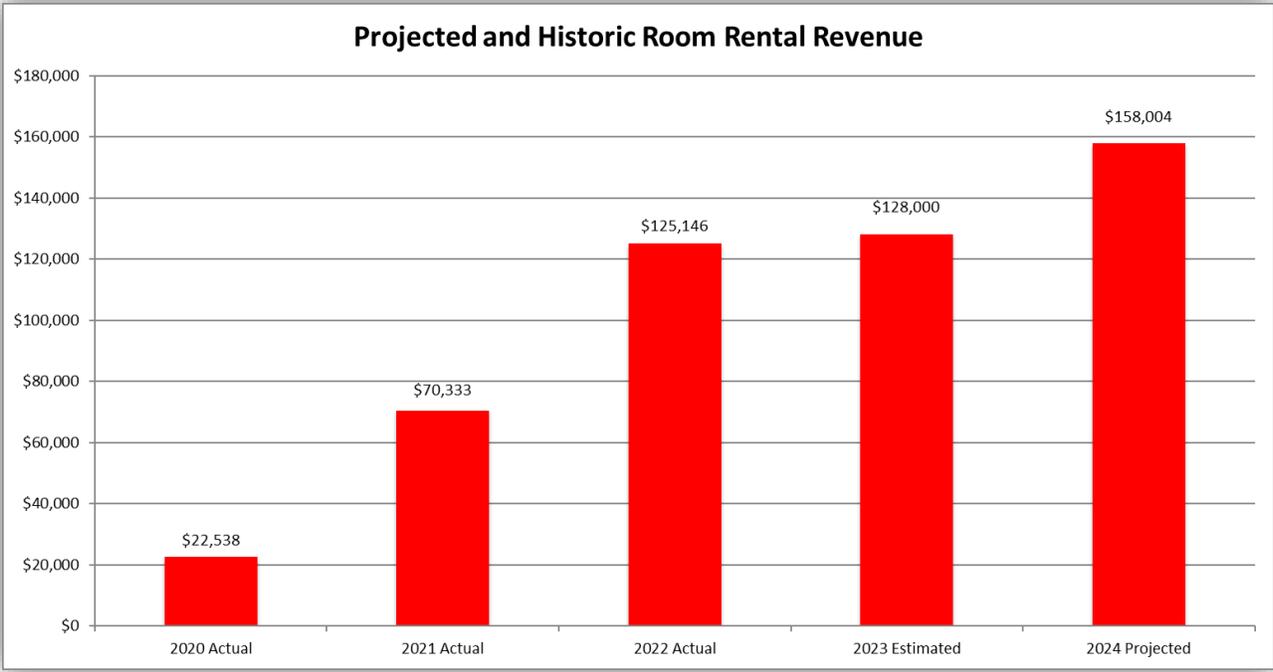


# Storm Water & Park Improvements Fund

## 2024 Room Rentals: \$158,004

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

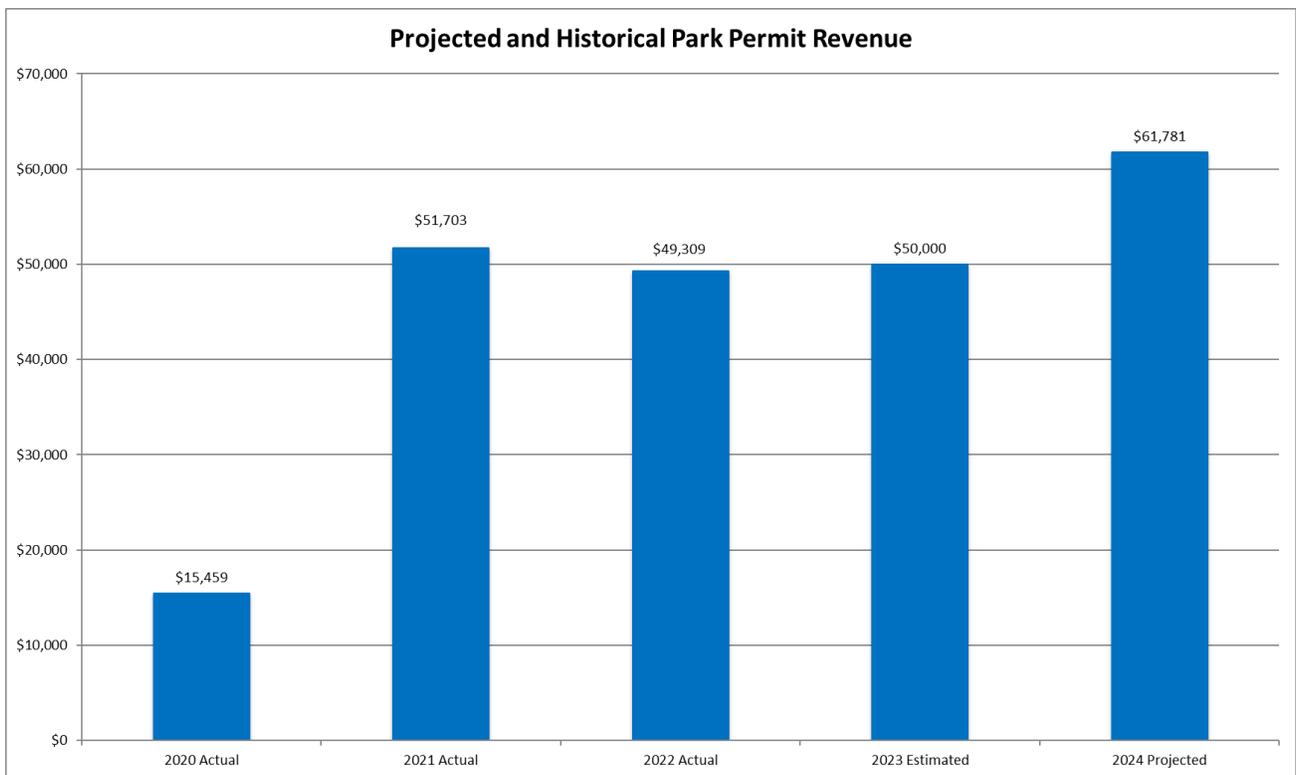
Rooms in the Recreation Complex can be used for a variety of events, such as parties, meetings, and other social gatherings.



# Storm Water & Parks Improvements Fund

## 2024 Park Permits: \$61,781

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



# Sewer Lateral Improvements Fund

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.

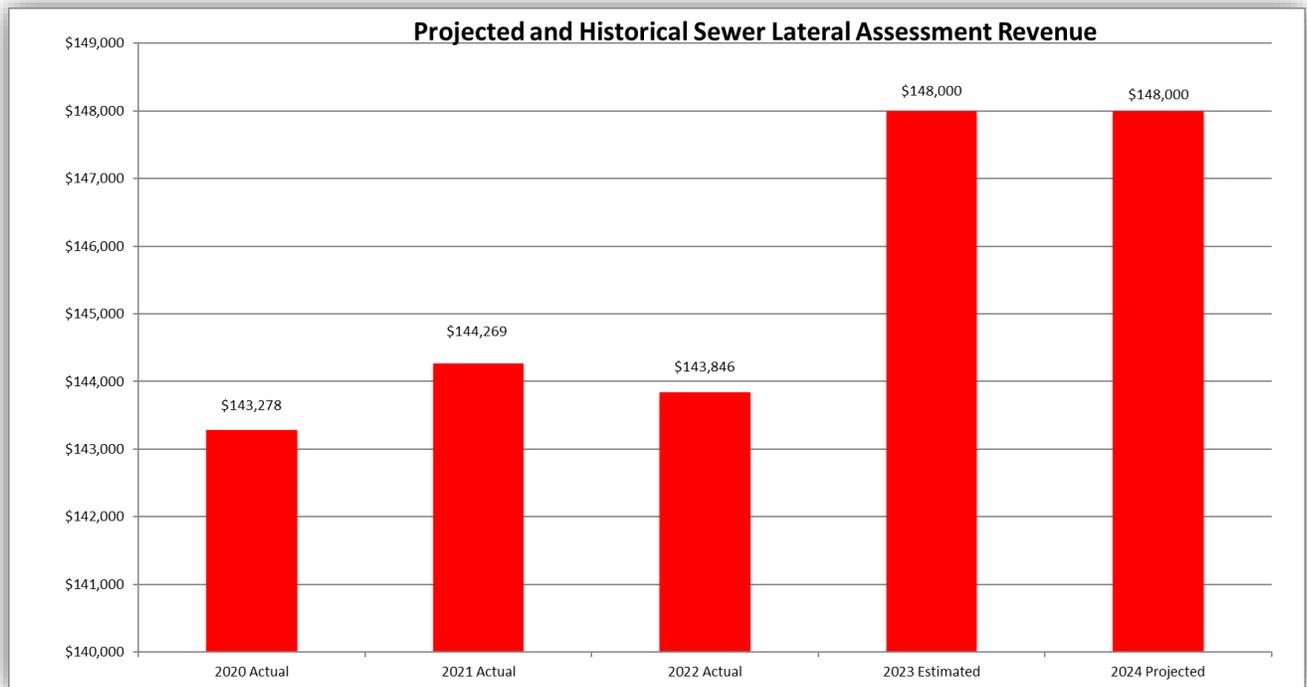
## 2024 Projected Revenue

There is a single source of revenue in FY 2024 for the Sewer Lateral Improvements Fund: an annual assessment fee on real estate bills. The City saw a considerable decrease in this revenue due to the elimination of fees from several Brentwood Forest Condominium units. Any building with greater than 6 units was removed from the program per the Revised State Statute of the State of Missouri.

# Sewer Lateral Improvements Fund

## 2024 Assessments: \$148,000

In 2007, the Brentwood city government passed Sections 500.1110 and 500.1120 of the City of Brentwood Municipal Code. 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 \$50 from residents whose sewer laterals serve a maximum number of individuals. This is possible through the policy change approved by the Board of Aldermen that limits the City's responsibilities for repairs to \$3,500.



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## **Revenues**

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

	Prior Year		Prior Year		Prior Year		Current Year		2023-2024		2023-2024	
	01/01/2020 12/31/2020	01/01/2021 12/31/2021	01/01/2022 12/31/2022	Adopted Budget 01/01/2023 12/31/2023	01/01/2023 07/31/2023	Estimated 2023	Proposed 2024	Projected 2025	Projected 2026	Budget	% Change	
<b>10 - General Fund</b>												
<b>Revenues</b>												
10-100-4002 AD VALOREM TAXES	\$246,542	\$503,371	\$382,109	\$513,489	\$0	\$513,489	\$518,624	\$523,810	\$529,048	\$523,810	\$529,048	1.00%
10-100-4010 ROAD & BRIDGE TAX	\$294,922	\$312,919	\$190,102	\$319,209	\$186,601	\$319,209	\$322,401	\$325,625	\$328,881	\$325,625	\$328,881	1.00%
10-100-4015 FINANCIAL INSTITUTION TAX	\$36,440	\$43	\$34,864	\$35,213	\$50,332	\$50,332	\$35,565	\$35,921	\$36,280	\$35,921	\$36,280	1.00%
10-100-4025 SALES TAX	\$5,016,103	\$5,837,937	\$7,659,976	\$5,955,280	\$3,750,723	\$5,955,280	\$6,346,285	\$6,409,748	\$6,473,845	\$6,409,748	\$6,473,845	6.57%
10-100-4026 COUNTY PUB SAFETY TAX	\$414,271	\$467,909	\$513,364	\$477,314	\$297,977	\$477,314	\$482,087	\$486,908	\$491,777	\$486,908	\$491,777	1.00%
10-100-4027 MUNICIPAL FIRE SALES TAX	\$1,483,832	\$1,757,468	\$1,786,560	\$1,792,793	\$977,436	\$1,792,793	\$1,877,011	\$1,895,781	\$1,914,739	\$1,895,781	\$1,914,739	4.70%
10-100-4028 USE TAX	\$0	\$765,467	\$1,245,286	\$1,200,000	\$758,548	\$1,225,911	\$1,238,170	\$1,250,552	\$1,263,057	\$1,250,552	\$1,263,057	3.18%
10-100-4030 STATE MOTOR FUEL TAX	\$316,084	\$348,307	\$386,513	\$355,308	\$236,777	\$384,513	\$388,358	\$392,242	\$396,164	\$392,242	\$396,164	9.30%
10-100-4035 CIGARETTE TAX	\$38,332	\$38,198	\$38,197	\$38,966	\$22,316	\$38,966	\$39,356	\$39,749	\$40,146	\$39,749	\$40,146	1.00%
10-100-4040 UTILITY FRANCHISE LACLEDE GAS	\$111,336	\$110,813	\$161,013	\$126,250	\$130,820	\$140,632	\$142,038	\$143,458	\$144,893	\$143,458	\$144,893	12.51%
10-100-4045 UTILITY FRANCHISE UNION ELEC	\$508,112	\$573,211	\$603,478	\$584,733	\$252,789	\$597,550	\$603,525	\$609,560	\$615,656	\$609,560	\$615,656	3.21%
10-100-4050 COMMUNICATIONS TELEPHONE	\$244,130	\$276,993	\$174,003	\$282,561	\$92,087	\$176,059	\$177,820	\$179,598	\$181,394	\$179,598	\$181,394	-37.07%
10-100-4055 UTIL FRAM ST.LOUIS CNTY WATER	\$67,898	\$80,669	\$88,736	\$82,290	\$49,225	\$90,215	\$91,117	\$92,029	\$92,949	\$92,029	\$92,949	10.73%
10-100-4060 CABLEVISION	\$102,909	\$84,069	\$103,585	\$92,013	\$49,525	\$92,013	\$92,933	\$93,862	\$94,801	\$93,862	\$94,801	1.00%
10-100-4100 OCCUPATIONAL LICENSES	\$1,539,240	\$1,400,613	\$1,505,516	\$1,487,412	\$1,601,015	\$1,601,015	\$1,589,786	\$1,625,335	\$1,647,095	\$1,625,335	\$1,647,095	6.88%
10-100-4110 LIQUOR LICENSES	\$9,803	\$9,453	\$10,213	\$9,834	\$10,553	\$10,553	\$10,179	\$10,281	\$10,383	\$10,281	\$10,383	3.51%
10-100-4115 AUTOMOBILE LICENSES	\$34,594	\$34,992	\$37,849	\$36,402	\$20,108	\$36,402	\$36,766	\$37,134	\$37,505	\$37,134	\$37,505	1.00%
10-100-4135 OCCUPANCY PERMITS	\$30,312	\$33,540	\$30,784	\$34,214	\$19,905	\$34,214	\$35,240	\$35,240	\$35,240	\$35,240	\$35,240	3.00%
10-100-4140 BUILDING PERMITS	\$238,127	\$175,672	\$240,226	\$179,536	\$134,609	\$179,536	\$184,922	\$190,470	\$196,184	\$190,470	\$196,184	3.00%
10-100-4142 BUILDING PERMITS FIRE	\$2,627	\$1,689	\$1,382	\$1,616	\$1,237	\$1,616	\$1,664	\$1,714	\$1,766	\$1,714	\$1,766	2.97%
10-100-4145 PLANNING/ ZONING APPLICATIONS	\$2,155	\$975	\$4,565	\$1,000	\$950	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	\$1,000	0.00%
10-100-4150 ELECTRICAL PERMITS	\$23,716	\$17,420	\$10,878	\$18,122	\$5,338	\$9,563	\$9,850	\$10,146	\$10,450	\$10,146	\$10,450	-45.65%
10-100-4155 PLUMBING PERMITS	\$28,004	\$17,723	\$3,638	\$18,437	\$2,533	\$4,502	\$4,637	\$4,776	\$4,919	\$4,776	\$4,919	-74.85%
10-100-4320 RENTAL PROPERTY	\$11,096	\$10,154	\$11,068	\$11,987	\$6,398	\$11,987	\$12,107	\$12,228	\$12,350	\$12,228	\$12,350	1.00%

	Prior Year		Prior Year		Prior Year		Adopted Budget		Current Year		2023-2024	
	01/01/2020 12/31/2020	01/01/2021 12/31/2021	01/01/2022 12/31/2022	01/01/2023 12/31/2023	01/01/2023 07/31/2023	Estimated 2023	Proposed 2024	Projected 2025	Projected 2026	Budget	% Change	
10-100-4370 TRASH ETC. PICKUPS	\$25,421	\$30,746	\$14,295	\$31,985	\$13,749	\$29,000	\$31,000	\$32,000	\$32,000	\$32,000	-3.08%	
10-100-4375 AMBULANCE FEES	\$295,148	\$203,199	\$319,294	\$320,000	\$257,767	\$326,400	\$329,664	\$332,961	\$336,290	\$336,290	3.02%	
10-100-4385 INTERDEPARTMENT UTIL & MAINT.	\$7,500	\$10,250	\$6,400	\$10,663	\$6,575	\$10,663	\$10,770	\$10,877	\$10,986	\$10,986	1.00%	
10-100-4400 POLICE REPORTS	\$4,283	\$3,096	\$4,176	\$3,221	\$1,854	\$3,221	\$3,000	\$3,000	\$3,000	\$3,000	-6.86%	
10-100-4405 CRIME VICTIMS BRENTWOOD	\$191	\$174	\$324	\$268	\$182	\$200	\$200	\$200	\$200	\$200	-25.37%	
10-100-4410 FINES	\$51,721	\$100,461	\$84,481	\$104,510	\$46,906	\$100,000	\$105,000	\$106,000	\$107,000	\$107,000	0.47%	
10-100-4414 POLICE TRAINING	\$1,299	\$196	\$946	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
10-100-4415 TRAINING FEES BRENTWOOD	\$946	\$2,282	\$1,644	\$2,374	\$1,322	\$2,374	\$2,400	\$2,500	\$2,600	\$2,600	1.10%	
10-100-4416 Seized Property	\$0	\$8,708	\$0	\$0	\$6,140	\$175,000	\$0	\$0	\$0	\$0	0.00%	
10-100-4425 STL COUNTY & MUNI ACADEMY INTERGOVERNMENT/	\$0	\$0	\$0	\$103,964	\$54,161	\$54,161	\$0	\$0	\$0	\$0	-100.00%	
10-100-4430 INTERCITY JOINT SERVICES	\$50,736	\$0	\$67,309	\$71,408	\$135,651	\$135,651	\$73,550	\$75,756	\$78,029	\$78,029	3.00%	
10-100-4440 INTERGOVERNMENTAL REVENUE BSD	\$1,568	\$0	\$0	\$1,030	\$0	\$0	\$0	\$0	\$0	\$0	-100.00%	
10-100-4445 INTERGOVERNMENT REV FEMA/SEMA	\$276,975	\$15,482	\$0	\$0	\$26,119	\$26,119	\$0	\$0	\$0	\$0	0.00%	
10-100-4450 CARES ACT STLCNTY INTERGOVT/ REV	\$0	\$276,975	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
10-100-4454 AMERICAN RESCUE PLAN ACT (ARPA)	\$0	\$0	\$1,622,913	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
10-100-4455 INTERGOVERNMENTAL REVENUE BSD	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
10-100-4510 SALE OF CITY PROPERTY	\$31,526	\$24,813	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
10-100-4525 INTEREST INCOME	\$978	\$0	\$569	\$2,679	\$2,748	\$2,748	\$500	\$500	\$500	\$500	-81.34%	
10-100-4526 INTEREST INCOME PLUMBERS TRUST	\$9,514	\$5,061	\$4,614	\$5,369	\$9,631	\$9,631	\$50,000	\$50,000	\$50,000	\$50,000	831.27%	
10-100-4530 PLANNING & DEVELOPMENT MISC.	\$0	\$0	\$0	\$536	\$2,037	\$2,037	\$500	\$500	\$500	\$500	-6.72%	
10-100-4535 INSURANCE/OTHER SETTLEMENTS	\$41,124	\$0	\$0	\$5,536	\$230,599	\$230,599	\$0	\$0	\$0	\$0	-100.00%	
10-100-4545 FESTIVAL REVENUE	\$9,076	\$12,790	\$16,412	\$26,743	\$6,145	\$22,000	\$22,500	\$23,000	\$23,500	\$23,500	0.00%	
10-100-4555 MISCELLANEOUS INCOME	\$0	\$0	\$0	\$26,743	\$6,145	\$6,145	\$5,000	\$5,000	\$5,000	\$5,000	-81.30%	
10-100-4560 DONATIONS MISCELLANEOUS	\$0	\$350	\$0	\$90	\$0	\$0	\$0	\$0	\$0	\$0	-100.00%	
10-100-4565 DONATIONS POLICE & FIRE	\$1,000	\$5,134	\$25	\$1,030	\$0	\$0	\$0	\$0	\$0	\$0	-100.00%	
10-100-4585 SLAIT PREMIUM RETURN	\$34,985	\$64,699	(\$851)	\$34,350	\$0	\$0	\$0	\$0	\$0	\$0	-100.00%	
10-100-4627 TRANSFER IN SEWER FD	\$20,000	\$0	\$18,300	\$18,300	\$156,700	\$156,700	\$0	\$0	\$0	\$0	-100.00%	
10-100-4650 TRANSFERS IN FUND 90	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Totals for Department(s) 100 - General:	\$11,664,574	\$13,623,363	\$17,391,750	\$14,420,032	\$9,666,091	\$15,087,313	\$14,875,525	\$15,049,461	\$15,210,127	\$15,210,127	3.16%	
<b>Total Revenues by Year</b>	<b>\$11,664,574</b>	<b>\$13,623,363</b>	<b>\$17,391,750</b>	<b>\$14,420,032</b>	<b>\$9,666,091</b>	<b>\$15,087,313</b>	<b>\$14,875,525</b>	<b>\$15,049,461</b>	<b>\$15,210,127</b>	<b>\$15,210,127</b>	<b>3.16%</b>	

	Prior Year		Prior Year		Adopted Budget		Current Year		Estimated		Proposed		Projected		2023-2024	
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022	01/01/2023	07/31/2023	2023	2024	2025	2026	Budget	% Change		
<b>40 - Capital Improvements Fund</b>																
<b>Revenues</b>																
40-100-4002	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4025	\$2,508,967	\$2,894,644	\$2,894,644	\$3,092,965	\$2,942,508	\$1,662,155	\$2,981,834	\$3,105,840	\$3,136,898	\$3,168,267	\$3,168,267	\$3,168,267	\$3,168,267	\$3,168,267	\$3,168,267	5.55%
40-100-4026	\$12,300	\$0	\$0	\$5,000	\$7,000	\$0	\$7,000	\$7,000	\$7,000	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	\$7,500	0.00%
40-100-4029	\$0	\$15,527	\$0	\$156,979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4030	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4032	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4033	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4205	\$0	\$0	\$0	\$7,000	\$0	\$0	\$8,775	\$9,356	\$9,356	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4445	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4510	\$8,225	\$33,715	\$33,715	\$22	\$15,965	\$23,019	\$23,019	\$80,000	\$80,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	401.10%
40-100-4510	\$7,793	\$3,806	\$3,806	\$4,551	\$3,803	\$52,019	\$52,019	\$3,841	\$3,841	\$3,880	\$3,919	\$3,919	\$3,919	\$3,919	\$3,919	1.00%
40-100-4535	\$0	\$0	\$0	\$17,692	\$0	\$0	\$0	\$7,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4560	\$0	\$0	\$0	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4599	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4625	\$184,635	\$728,814	\$728,814	\$1,037,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4900	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4950	\$0	\$37,221	\$37,221	\$35,430	\$35,000	\$0	\$35,000	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4950	\$2,721,920	\$3,923,394	\$3,923,394	\$4,363,158	\$3,004,276	\$1,783,137	\$3,168,228	\$3,496,681	\$3,178,278	\$3,178,278	\$3,209,686	\$3,209,686	\$3,209,686	\$3,209,686	\$3,209,686	16.39%
<b>Totals for Department(s) 100 - General:</b>																
<b>Total Revenues</b>																
	\$2,721,920	\$3,923,394	\$3,923,394	\$4,363,158	\$3,004,276	\$1,783,137	\$3,168,228	\$3,496,681	\$3,178,278	\$3,178,278	\$3,209,686	\$3,209,686	\$3,209,686	\$3,209,686	\$3,209,686	16.39%

	Prior Year		Adopted Budget		Current Year		Proposed		Projected		2023-2024				
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022	01/01/2023	07/31/2023	01/01/2023	12/31/2023	2024	2025	2026	Budget	% Change
41 - Economic Development															
Revenues															
41-100-4025 ECONOMIC DEV SALES TAX	\$2,966,080	\$3,709,045	\$3,834,098	\$3,462,038	\$3,462,038	\$2,046,858	\$3,462,038	\$3,496,658	\$3,531,625	\$3,566,941	1.00%				
41-100-4525 INTEREST INCOME	\$30	\$433	(\$12,562)	\$133	\$45,241	\$45,241	\$45,241	\$137	\$141	\$142	3.01%				
Totals for Department(s) 100 - General:	\$2,966,110	\$3,709,478	\$3,821,535	\$3,462,171	\$2,092,099	\$3,507,279	\$3,496,795	\$3,531,766	\$3,567,083	1.00%					
<b>Total Revenues</b>	<b>\$2,966,110</b>	<b>\$3,709,478</b>	<b>\$3,821,535</b>	<b>\$3,462,171</b>	<b>\$2,092,099</b>	<b>\$3,507,279</b>	<b>\$3,496,795</b>	<b>\$3,531,766</b>	<b>\$3,567,083</b>	<b>1.00%</b>					

50 - Storm Water & Parks Improvements Fund  
Revenues

	Prior Year		Prior Year		Prior Year		Adopted Budget		Current Year		Proposed		Projected		2023-2024	
	01/01/2020 12/31/2020	01/01/2021 12/31/2021	01/01/2022 12/31/2022	01/01/2023 12/31/2023	01/01/2023 07/31/2023	Estimated 2023	2024	2025	2026	Budget	% Change					
50-100-4002 AD VALOREM	\$0	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4025 SALES TAX	\$2,967,522	\$3,484,162	\$3,611,395	\$3,400,000	\$1,981,028	\$3,495,250	\$3,600,921	\$3,636,930	\$3,673,300	\$3,673,300	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4200 MEMORIAL TREE & BENCH PROGRAM	\$250	\$1,000	\$506	\$250	\$3,531	\$3,531	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	100.00%
50-100-4300 RECREATION FEES SPORTS	\$24,692	\$66,436	\$77,502	\$80,378	\$72,321	\$85,000	\$91,514	\$94,259	\$97,087	\$94,259	\$0	\$0	\$0	\$0	\$0	13.85%
50-100-4301 RECREATION FEES FITNESS	\$167	\$1,970	\$12,870	\$15,072	\$16,277	\$25,000	\$30,828	\$31,753	\$32,705	\$31,753	\$0	\$0	\$0	\$0	\$0	104.54%
50-100-4302 RECREATION FEES GENERAL PROG	\$10,446	\$6,188	\$38,754	\$48,025	\$30,501	\$52,950	\$71,163	\$73,297	\$75,496	\$73,297	\$0	\$0	\$0	\$0	\$0	48.18%
50-100-4303 RECREATION FEES SPECIAL EVNT	\$783	\$590	\$7,632	\$1,144	\$80	\$1,250	\$1,500	\$1,545	\$1,591	\$1,545	\$0	\$0	\$0	\$0	\$0	31.12%
50-100-4304 RECREATION FEES SENIOR PROG	\$0	\$6,321	\$6,140	\$13,340	\$2,095	\$7,500	\$12,141	\$13,505	\$15,410	\$13,505	\$0	\$0	\$0	\$0	\$0	-8.99%
50-100-4305 PARK PERMITS	\$15,459	\$51,703	\$49,309	\$45,570	\$30,949	\$50,000	\$61,781	\$63,634	\$65,543	\$63,634	\$0	\$0	\$0	\$0	\$0	35.57%
50-100-4310 ROOM RENTALS	\$22,538	\$70,333	\$125,146	\$117,000	\$80,571	\$128,000	\$158,004	\$162,744	\$167,626	\$162,744	\$0	\$0	\$0	\$0	\$0	35.05%
50-100-4321 BW BOUND RENTAL INCOME	\$3,194	\$45,200	\$45,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4326 RINK FEES	\$91,324	\$231,764	\$272,909	\$282,690	\$169,781	\$295,000	\$291,382	\$300,123	\$309,127	\$300,123	\$0	\$0	\$0	\$0	\$0	3.07%
50-100-4335 ICE RINK ADMISSIONS	\$68,295	\$102,305	\$141,237	\$134,330	\$90,202	\$152,000	\$155,830	\$160,505	\$165,320	\$160,505	\$0	\$0	\$0	\$0	\$0	16.01%
50-100-4340 ICE RINK RENTALS	\$287,061	\$348,984	\$391,776	\$415,160	\$200,313	\$405,000	\$420,153	\$432,758	\$445,740	\$432,758	\$0	\$0	\$0	\$0	\$0	1.20%
50-100-4341 BIRTHDAY PARTY FEES	\$2,091	\$4,505	\$9,905	\$10,325	\$7,485	\$12,000	\$4,150	\$4,275	\$4,403	\$13,390	\$0	\$0	\$0	\$0	\$0	25.91%
50-100-4342 DOG PARK MEMBERSHIP	\$5,344	\$5,215	\$3,053	\$5,250	\$2,690	\$4,000	\$4,150	\$4,275	\$4,403	\$4,403	\$0	\$0	\$0	\$0	\$0	-20.95%
50-100-4350 SKATE RENTALS	\$7,590	\$10,295	\$17,127	\$13,200	\$9,463	\$16,000	\$16,500	\$16,995	\$17,505	\$16,500	\$0	\$0	\$0	\$0	\$0	25.00%
50-100-4365 VENDING	\$1,864	\$1,673	\$1,956	\$1,800	\$1,808	\$3,000	\$3,300	\$3,399	\$3,501	\$3,399	\$0	\$0	\$0	\$0	\$0	83.33%
50-100-4445 INTERGOVERNMENTAL REVENUE FEMA	\$0	\$0	\$0	\$0	\$27,936	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4510 SALE OF CITY PROPERTY	\$11,574	\$40,385	\$66	\$500	\$11,917	\$11,917	\$500	\$500	\$500	\$500	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4525 INTEREST INCOME	\$3,212	\$1,453	\$29,487	\$3,000	\$25,760	\$25,760	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$0	\$0	\$0	\$0	16.67%
50-100-4535 INSURANCE/OTHER SETTLEMENTS	\$0	\$0	\$517,120	\$0	\$12,655	\$12,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4545 FESTIVAL REVENUE	\$0	\$2,750	\$16,000	\$0	\$715	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4555 MISCELLANEOUS INCOME	\$7,000	\$1,868	\$40,636	\$15,000	\$1,256	\$2,000	\$20,000	\$20,600	\$21,218	\$20,600	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4570 SPONSORSHIPS/DONATIONS	\$9,633	\$20,431	\$0	\$12,000	\$0	\$0	\$215,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	33.33%
50-100-4575 OCMI / STORMWATER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4585 SLAIT PREMIUM RETURN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-100.00%
50-100-4590 UNREALIZED GAIN/LOSS	\$0	\$0	\$0	\$0	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4599 DEBT PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4600 DEBT PREMIUM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4625 TRANSFER IN	\$0	\$2,500,000	\$1,465,485	\$1,449,671	\$0	\$1,449,671	\$1,751,921	\$1,752,334	\$1,749,634	\$1,752,334	\$0	\$0	\$0	\$0	\$0	20.85%
50-100-4626 TRANSFER IN ECON DEV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4650 TRANSFERS IN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4950 INTERGOVERNMENTAL REVENUE	(\$11,400)	\$50,000	\$608,703	\$630,000	\$0	\$0	\$100,000	\$410,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 100</b>	<b>\$5,528,641</b>	<b>\$7,062,297</b>	<b>\$7,491,944</b>	<b>\$6,693,705</b>	<b>\$4,279,832</b>	<b>\$7,766,676</b>	<b>\$7,023,588</b>	<b>\$7,196,546</b>	<b>\$6,863,498</b>	<b>\$6,863,498</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>4.93%</b>
50-711-4527 SRS 2018 PROJ FUND INVESTMENT INC	\$644,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-711-4555 BW BOUND - OTHER INCOME	\$0	\$0	\$407,363	\$0	\$0	\$1,727	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-711-4570 BWBOUND Great Rivers Habitat Contribution	\$20,000	\$168,906	\$1,774,059	\$1,149,804	\$8,525	\$8,525	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-711-4950 MSD BWBOUND INTERGOV'T REV	\$1,196,896	\$3,012,070	\$1,129,900	\$5,063,388	\$1,547,335	\$4,390,944	\$3,132,603	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-38.13%
50-711-4955 MO DOT INTERGOV'T REV	\$0	\$54,000	\$0	\$0	\$0	\$68,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 711 - Brentwood Bound SRS 2018:</b>	<b>\$1,861,520</b>	<b>\$3,234,976</b>	<b>\$3,311,322</b>	<b>\$6,213,192</b>	<b>\$1,555,860</b>	<b>\$4,469,196</b>	<b>\$3,132,603</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-49.58%</b>
50-712-4528 SRS 2109 PROJ FUND INTEREST INC	\$104,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-712-4599 SRS 2019 DEBT PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-712-4650 TRANSFER IN	\$7,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 712 - Brentwood Bound SRS 2019:</b>	<b>\$111,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
50-713-6482 BWBOUND OTHER FUNDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 712 - Brentwood Bound SRS 2019:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Revenues</b>	<b>\$5,502,136</b>	<b>\$10,297,273</b>	<b>\$10,803,265</b>	<b>\$12,906,897</b>	<b>\$5,835,692</b>	<b>\$12,235,872</b>	<b>\$10,156,191</b>	<b>\$7,196,546</b>	<b>\$6,863,498</b>	<b>\$6,863,498</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-21.31%</b>

	Prior Year		Adopted Budget		Current Year		Proposed		Projected		2023-2024	
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2023	07/31/2023	2023	2024	2025	2026	Budget	% Change
60-100-4510 SALE OF CITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
60-100-4525 INTEREST INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
60-100-4585 ASSESSMENTS	\$143,278	\$144,269	\$143,846	\$148,000	\$43,353	\$148,000	\$148,000	\$148,000	\$148,000	\$148,000	\$148,000	0.00%
60-100-4625 TRANSFER IN	\$0	\$20,000	\$0	\$0	\$0	\$0	0	0	0	0	0	0.00%
<b>Totals for Department(s) 100 - General:</b>	\$143,278	\$164,269	\$143,846	\$148,000	\$43,353	\$148,000	\$148,000	\$148,000	\$148,000	\$148,000	\$148,000	0.00%
<b>Total Revenues</b>	<b>\$143,278</b>	<b>\$164,269</b>	<b>\$143,846</b>	<b>\$148,000</b>	<b>\$43,353</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>0.00%</b>

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## **Administration**

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

## **ADMINISTRATION DEPARTMENT**

### **Mission Statement**

To provide leadership, management, financial planning, information and policy implementation to elected officials so they have confidence in our financial stewardship and can make informed decisions; maintain a fiscally sound organization that conforms to legal requirements and to generally accepted financial management principles; support 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 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. Begin implementation of the City of Brentwood Sustainability Plan.

## Accomplishments

### ADMINISTRATION:

1. Continued to monitor and report on all legislative initiatives at the State and Federal level.
2. Processed 115 Freedom of Information Act requests.
3. Continued to oversee and develop strategy for the implementation of the Brentwood Bound Project.

### FINANCE:

1. Prepared the Fiscal Year 2024 Annual Budget.
2. Completed the Annual Financial Report for 2022 Fiscal Year.
3. Completed the reporting of the monthly financial reports.
4. Completed the timely publication of the semi-annual statements per RSMo § 79.160.
5. Completed the timely publication of the Municipal Court and Revenues for 2019 per RSMo § 479.359, 360, and 362.
6. Completed the filing of TIF Annual Reports per RSMo § 99.865.

### HUMAN RESOURCES:

1. Successfully oversaw the hiring and selection process for the Finance Director, Communications Manager and Human Resources Manager positions.
2. Absorbed the payroll processing functions.
3. Successfully oversaw hiring processes for both police and fire resulting in the addition of several new police officers.
4. Personally completed over 70 hours of HR related continuing education.
5. Introduced DEI training for all City Personnel.

### COMMUNICATION:

1. Launched City of Brentwood's refreshed website.
2. Launched City of Brentwood's updated mobile app.
3. Compiled and published weekly E-newsletter.
4. Managed City's website, regularly updating content and organization.
5. Managed City's social media accounts, regularly sharing content and responding to comments and questions.
6. Managed City's YouTube channel.
7. Worked with media outlets and representatives to provide accurate and timely information to the public.
8. Supervised Customer Service Clerk, hired new Customer Service Clerk, and ensured City's customer service efforts remained as seamless as possible before, during and following this transition.
9. Led City of Brentwood's participation in the 2023 Green Business/Green Cities Challenge.
10. Coordinated four electronics recycling events and four paper shredding events for community members.
11. Produced City's 2022 Annual Report.
12. Published four *Brentwood Bulletin* newsletters.
13. Planned, promoted and executed Brentwood Community Parade.
14. Worked with Human Resources Manager to acknowledge employee service anniversaries each month.
15. Compiled weekly news clips and event information to keep elected officials and management team members updated.
16. Posted/shared regular updates about Brentwood Bound construction activities.

17. Worked with video recording services vendor to record meetings.
18. Regularly responded and sought answers to inquiries from members of the community.
19. Provided news and information for regular publication in *The Pulse* newspaper.
20. Regularly attended, participated and facilitated webinars and professional development opportunities to stay aware of and incorporate best practices.
21. Helped facilitate event for Brentwood Wetland Restoration Project groundbreaking.
22. Helped facilitate events for Brentwood Park grand opening.

#### INFORMATION TECHNOLOGY:

##### **Infrastructure Projects**

1. Upgraded the core network switch in the City data center.
2. Upgraded six Network Switches that were end of life, throughout the City.
3. Upgraded the OS on any remaining Server 2012 servers to Server 2019 or newer.
4. Upgraded a power distribution unit in the data center.
5. Replaced the KVM (keyboard/video/mouse) console in the data center.
6. Upgraded any remaining copies of Microsoft Office 2013 to the latest supported version.
7. Upgraded licensing for Microsoft Server and SQL Server.

##### **Public Safety / Security**

1. Upgraded the badge access on several doors throughout the City to get all facilities on the same platform and the most secure technology.
2. Performed a third party network security audit and test.
3. Continued quarterly cybersecurity awareness training for all City employees.
4. Upgraded the main video surveillance server located in the data center.
5. Replaced the battery packs in the Police handheld radios.
6. Continued work deploying wireless and surveillance to the Manchester tunnel in Brentwood Park.

##### **Efficiencies / Collaboration**

1. Deployed BlueBeam digital plan reviews software in the Planning and Development Department.
2. Deployed a large display to the Planning Department to prepare for Digital Plan Reviews.
3. Due to the pandemic, we continue to assess positions that are expected to work from a remote location if needed. For identified users, we have started to plan for a migration from desktop computers to mobile devices (i.e. laptop or Microsoft Surface Pro) in future budget years.

#### SUSTAINABILITY:

1. Completed the City of Brentwood Sustainability Plan, which was adopted by the Board of Aldermen.
2. Proposed text amendments to the composting regulations to the Public Works Committee.
3. Recommended “No Mow April”, an initiative encouraging people not to mow their lawns in the month of April.

**Performance Measures**

Administration	2022 (Actual)	2023 (Estimate)	2024 (Projected)
Annual training hours per department employee	48.25	49.05	49.75
Annual city-wide rate of turnover (resignations/terminations only)	15.25%	8.70%	6.50%
Employees without an on-the-job injury	91.4%	91.7%	92.0%
Workers compensation claims	14	14	16
General and auto liability claims	5	4	2
Personnel-related policy violation complaints investigated and resolved	100%	100%	100%
External auditor recommendations	9	9	9
Correcting journal entries (accuracy measure)	53	53	53

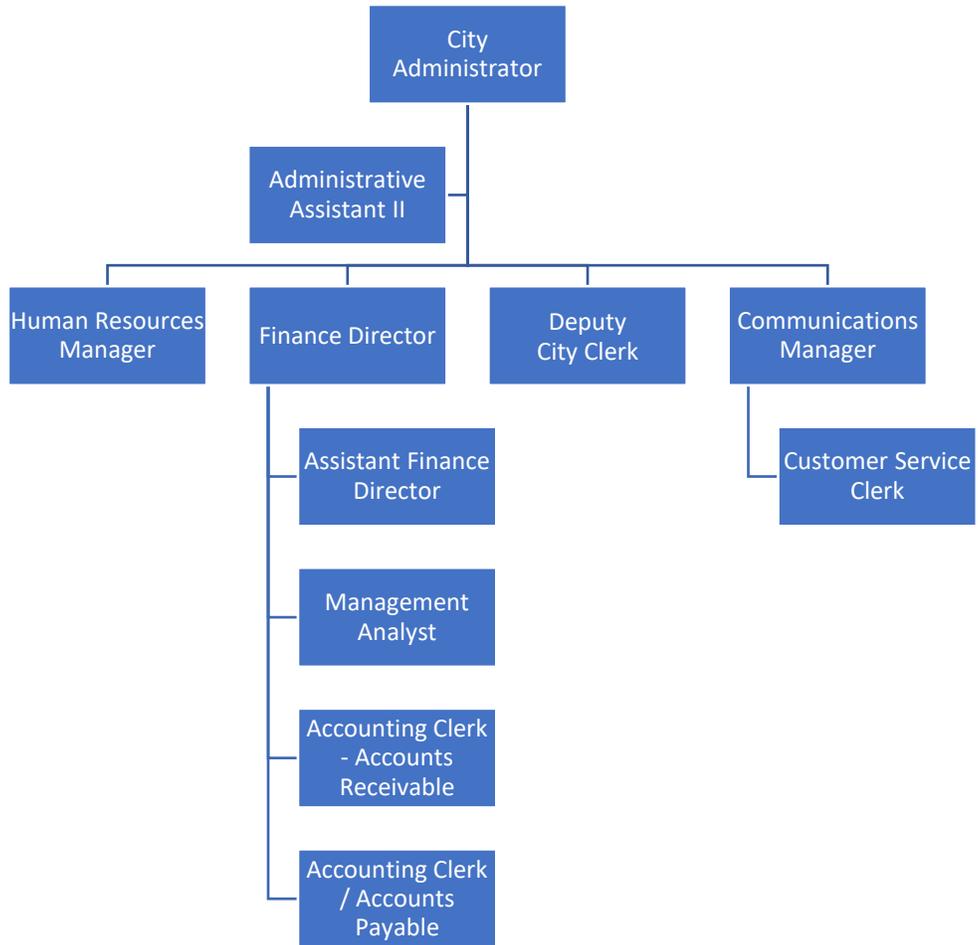
**ADMINISTRATION DEPARTMENT**

**BUDGETED POSITIONS**

<b>Position</b>	<b>2023</b>	<b>2024</b>
<b>City Administrator/City Clerk</b>	1	1
<b>Administrative Assistant II</b>	1	1
<b>Finance Director</b>	1	1
<b>Assistant Finance Director</b>	1	1
<b>Human Resources Manager</b>	1	1
<b>Communications Manager</b>	1	1
<b>Management Analyst</b>	1	1
<b>Deputy City Clerk</b>	1	1
<b>Accounting Clerk – Accounts Payable</b>	1	1
<b>Accounting Clerk – Accounts Receivable</b>	1	1
<b>Customer Service Clerk</b>	1	1
<b>TOTAL</b>	<b>11</b>	<b>11</b>

**ADMINISTRATION DEPARTMENT**

**ORGANIZATIONAL STRUCTURE**



**ADMINISTRATION DEPARTMENT**  
**ACCOUNT DESCRIPTIONS**

**PERSONNEL SERVICES:**

**Salaries & Wages Full-time 6000:** This line item provides funds for eleven (11) full-time employees in this department (\$929,310).

**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 (\$1,304).

**Salaries and Wages Part-time 6010:** This line item provides funds for part-time staffing to assist with special projects throughout the year (\$1,000).

**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) (\$212,781).

**Educational Benefits 6070:** This line item provides funds for the reimbursement for full-time staff to attend work-related college classes (\$0).

**MATERIAL AND SUPPLIES:**

**Supplies & Materials 6420:** This line item provides funds for offices supplies for City Hall, Administration, Finance, and Human Resources (\$7,000).

**CONTRACTUAL SERVICES:**

**Advertising 6160:** This line item provides funds for bid notices, public hearing notices, job ads, annual budget, annual Comprehensive Annual Financial Report (\$1,000).

**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, City-County Communications & Marketing Association Annual Conference, 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 (\$8,500).

**Petro Products 6195:** This line item provides funds for fuel for the City Administrator's vehicle (\$0).

**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 Comprehensive Annual Financial Report to the Government Finance Officers Association, and the cost for a FOCUS St. Louis CORO Fellow (\$45,000).

**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 (\$1,500).

**Dues & Subscriptions 6365:** This line item provides funds for organizational dues for employees – American Business Journal, International City/County Management Association (ICMA), 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), City-County Communications & Marketing Association, International Institute of Municipal Clerks (IIMC), St. Louis Area GFOA, Mastercard annual dues, and Sam’s charge card annual dues (\$4,500).

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

**Postage 6440:** This line item provides funds to mail the newsletter (\$4,800).

**Copier Lease 6460:** This line item provides funds for the lease of the copiers in the Administration Department as well as toner and other supplies (\$3,155).

**CAPITAL:**

**Administration Department Computers 6331:** This line item provides funds for desktop computers and printers for the Administration Department staff based on the IT Desktop and Printer Replacement Plan (\$17,600).

	Prior Year		Prior Year		Adopted Budget		Current Year		Proposed		Projected		2023-2024	
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022	01/01/2023	07/31/2023	2023	2024	2025	2026	Budget	% Change
<b>Expenses</b>														
10-101-6000 SALARIES FULL TIME	\$665,374	\$651,850	\$651,850	\$658,802	\$867,432	\$374,575	\$822,342	\$929,310	\$957,189	\$985,905	7.13%			
10-101-6001 PAYROLL ADJUSTMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%			
10-101-6005 FULL TIME OVERTIME	\$76	\$1,266	\$751	\$1,304	\$234	\$234	\$1,304	\$1,304	\$1,304	\$1,384	0.00%			
10-101-6010 SALARIES PART TIME	\$1,932	\$0	\$0	\$0	\$0	\$1,992	\$1,500	\$1,000	\$1,000	\$1,000	0.00%			
10-101-6065 EMPLOYEE BENEFITS	\$164,960	\$153,254	\$230,563	\$175,710	\$92,491	\$92,491	\$175,710	\$212,781	\$212,295	\$220,910	21.10%			
10-101-6070 EDUCATIONAL BENEFITS	\$0	\$269	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%			
10-101-6160 ADVERTISING	\$1,007	\$950	\$696	\$979	\$415	\$415	\$979	\$1,000	\$1,020	\$1,040	2.15%			
10-101-6185 TRAVEL/MEETINGS	\$1,140	\$2,231	\$11,317	\$8,500	\$4,847	\$4,847	\$8,250	\$8,500	\$8,670	\$8,843	0.00%			
10-101-6195 PETRO PRODUCTS	\$122	\$540	\$512	\$550	\$67	\$67	\$67	\$0	\$0	\$0	-100.00%			
10-101-6210 MISC CONTRACTUAL EXPENSES	\$7,323	\$191,617	\$94,409	\$45,000	\$131,614	\$190,000	\$45,000	\$45,000	\$45,900	\$46,818	0.00%			
10-101-6240 TRAINING	\$401	\$490	\$540	\$1,500	\$1,200	\$1,200	\$1,200	\$1,500	\$1,530	\$1,561	0.00%			
10-101-6365 DUES & SUBSCRIPTIONS	\$4,259	\$3,259	\$4,580	\$3,357	\$3,810	\$3,810	\$4,200	\$4,500	\$4,590	\$4,682	34.05%			
10-101-6375 PRINTING	\$1,834	\$2,007	\$1,800	\$1,800	\$1,750	\$1,836	\$1,836	\$1,836	\$1,836	\$1,873	0.00%			
10-101-6420 SUPPLIES & MATERIALS	\$5,885	\$4,649	\$7,119	\$4,788	\$5,250	\$6,900	\$7,000	\$7,000	\$7,140	\$7,283	46.20%			
10-101-6440 POSTAGE	\$0	\$0	\$0	\$0	\$0	\$4,500	\$4,500	\$4,800	\$4,896	\$4,994	0.00%			
10-101-6460 COPIER LEASE & COPY OVERAGES	\$0	\$0	\$7,388	\$3,011	\$3,011	\$3,155	\$3,218	\$3,218	\$3,218	\$3,282	4.78%			
<b>Totals for Department(s) 101 - Administration:</b>	<b>\$854,312</b>	<b>\$1,012,382</b>	<b>\$1,018,198</b>	<b>\$1,113,991</b>	<b>\$614,244</b>	<b>\$1,221,713</b>	<b>\$1,221,650</b>	<b>\$1,250,627</b>	<b>\$1,289,575</b>	<b>\$1,289,575</b>	<b>9.67%</b>			
<b>40 - Capital Improvements Fund</b>														
40-101-6331 ADMINISTRATION COMPUTER	\$2,772	\$663	\$2,505	\$10,100	\$7,029	\$8,400	\$17,600	\$4,900	\$4,900	\$14,800	74.26%			
40-101-6500 CAPITAL IMPROVEMENT ADMIN	\$0	\$2,067	\$3,842	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%			
<b>Totals for Department(s) 101 - Administration:</b>	<b>\$2,772</b>	<b>\$2,730</b>	<b>\$6,347</b>	<b>\$10,100</b>	<b>\$7,029</b>	<b>\$8,400</b>	<b>\$17,600</b>	<b>\$4,900</b>	<b>\$4,900</b>	<b>\$14,800</b>	<b>74.26%</b>			

<b><u>COMMUNITY SERVICES</u></b> <b><u>ACCOUNT DESCRIPTIONS</u></b>
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**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, City Hall Tours for Elementary School Students, Workshops, Flowers/Wellness/Sympathy, ADA Accommodations, St. Louis Green Cities Challenge participation, four (4) residential paper shredding events, four (4) electronics collection days, Sustainability Initiative community education/information (\$33,569).

**Newsletter 6147:** This line item provides funds for printing and mailing of the city's quarterly newsletter (\$10,000).

**Miscellaneous Contractual 6210:** This line item provides funds for the ADA inclusion coordinator for the Recreational Council, public relations consultant services, STL-TV - third-party vendor for audio/video recording of meetings (\$69,838).

**Festival Expense 6220:** This line item provides funds for the annual Brentwood Days Festival (\$99,750).

Expenses	Prior Year		Prior Year		Prior Year		Adopted Budget		Current Year		2023-2024					
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022	01/01/2023	12/31/2023	01/01/2023	07/31/2023	Estimated 2023	Proposed 2024	Projected 2025	Projected 2026	Budget	% Change
10-104-6145 COMMUNITY RELATIONS	\$36,125		\$33,406		\$29,439		\$19,300		\$12,741		\$31,790	\$33,569	\$34,240	\$34,925		73.93%
10-104-6147 NEWSLETTER	\$3,218		\$6,562		\$7,884		\$8,500		\$4,654		\$9,800	\$10,000	\$10,200	\$10,404		17.65%
10-104-6210 MISCELLANEOUS CONTRACTUAL EXP	\$20,073		\$13,609		\$35,665		\$34,338		\$11,052		\$34,338	\$69,838	\$71,235	\$72,659		103.38%
10-104-6220 FESTIVAL EXPENSE	\$0		\$36,449		\$100,773		\$95,000		\$0		\$95,000	\$99,750	\$101,745	\$103,780		5.00%
<b>Totals for Department(s) 104 - Community Services:</b>	<b>\$59,415</b>		<b>\$90,026</b>		<b>\$173,762</b>		<b>\$157,138</b>		<b>\$28,448</b>		<b>\$170,928</b>	<b>\$213,157</b>	<b>\$217,420</b>	<b>\$221,768</b>		<b>35.65%</b>

<b><u>MUNICIPAL OPERATING EXPENSES</u></b> <b><u>ACCOUNT DESCRIPTIONS</u></b>
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**PERSONNEL SERVICES:**

**Employee Benefits 6065:** This line item is for retiree medical, dental, vision, employee dependent and spouse medical, dental and vision and Library employees dependent and spouse medical, dental and vision (reimbursable is dependent and spousal medical, dental and vision coverages), healthcare reimbursement, healthcare flexible spending accounts, COBRA, and employee life insurance at twice the employee's annual salary. (\$110,355).

**Retiree Benefits 6067:** This line item is for city-wide accrued leave payouts for retirements and other employee separations per the related policies in the Employee Handbook (\$150,000).

**MATERIAL, SUPPLIES AND CONTRACTUAL SERVICES:**

**Utilities 6115:** This line item includes the yearly bill amounts Sewer, Gas, Electric, as well as funds to repair and maintain all IT equipment for the City including Internet, Wi-Fi, Telephones, Cable Television, and the Wide Area Network that connects City Facilities (\$367,500).

**Insurance 6150:** This line item includes SLAIT insurance premiums for property, liability and workers' compensation (\$630,000).

**Advertising 6160:** This line item provides funding for advertising initiatives (\$750).

**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 (\$160,000).

**Miscellaneous Contractual Expenses 6210:** This line item provides funds for city-wide contractual expenses such as bank fees, document destruction, pest control, Diligent Corporation, E-code/General Code, random drug and pre-placement testing services, post-accident testing, post-offer drug testing, 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 (\$540,960).

**Repairs and Maintenance 6215:** This line item provides funds for maintenance and repairs in City Hall including all IT equipment such as Uninterruptible power supplies, Server Back Up Tapes, Phones and Monitors (\$14,500).

**Training 6240:** This line item provides funds for city-wide employee training programs (\$2,500).

**Printing 6375:** This line item provides funds for non-departmental city-wide printing (\$1,200).

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

**Postage 6440:** This line item provides funds for city-wide postage as this will no longer be budgeted within each department (\$8,000).

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

**Miscellaneous Expense 6445:** This line item provides funds for any miscellaneous expenditures (\$500).

**Transfers Out 7005:** This line item provides funds to the Storm Water and Parks Improvement Fund to assist with the 2018 COPs payment (\$589,074).

Expenses	01/01/2020		01/01/2021		01/01/2022		01/01/2023		01/01/2023		Estimated		Proposed		Projected		Projected		% Change
	12/31/2020	12/31/2021	12/31/2021	12/31/2022	12/31/2022	12/31/2023	12/31/2023	07/31/2023	2023	2024	2025	2026	2025	2026	2025	2026	2025	2026	
10-105-6065 EMPLOYEE BENEFITS	\$122,934	\$78,038	(\$7,782)	\$110,355	\$38,986	\$109,000	\$110,355	\$115,873	\$121,666	0.00%									
10-105-6067 RETIREE BENEFITS	\$107,900	\$0	\$0	\$150,000	\$0	\$150,000	\$150,000	\$150,000	\$150,000	0.00%									
10-105-6115 UTILITIES	\$253,576	\$320,453	\$330,892	\$335,000	\$171,864	\$350,000	\$367,500	\$385,875	\$405,169	9.70%									
10-105-6150 INSURANCE	\$598,676	\$615,384	\$624,149	\$602,500	\$555,102	\$602,500	\$630,000	\$642,600	\$655,452	4.56%									
10-105-6155 ENGINEERING	\$0	\$0	\$1,371	\$0	\$0	\$0	\$0	\$0	\$0	0.00%									
10-105-6160 ADVERTISING	\$71	\$260	\$1,125	\$0	\$56	\$250	\$750	\$765	\$780	0.00%									
10-105-6165 ACCOUNTING	\$46,800	\$8,987	\$173,983	\$50,000	\$9,073	\$45,000	\$50,000	\$51,000	\$52,020	0.00%									
10-105-6170 LEGAL	\$159,747	\$144,918	\$196,208	\$160,000	\$68,416	\$155,000	\$160,000	\$163,200	\$166,464	0.00%									
10-105-6185 TRAVEL/MEETINGS	\$101	(\$111)	\$790	\$0	\$0	\$0	\$0	\$0	\$0	0.00%									
10-105-6210 MISC CONTRACTUAL EXPENSES	\$582,922	\$494,610	\$591,295	\$530,250	\$277,868	\$515,000	\$540,960	\$551,779	\$562,815	2.02%									
10-105-6215 EQUIPMENT REPAIRS	\$5,060	\$13,635	\$12,045	\$14,475	\$4,486	\$14,000	\$14,500	\$14,790	\$15,086	0.17%									
10-105-6230 BUILDING REPAIRS	\$0	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%									
10-105-6240 TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$2,500	\$2,550	\$2,601	0.00%									
10-105-6375 PRINTING	\$0	\$2,563	\$948	\$1,200	\$0	\$1,000	\$1,200	\$1,224	\$1,248	0.00%									
10-105-6420 SUPPLIES	\$4,182	\$6,204	\$8,600	\$5,000	\$689	\$5,000	\$5,000	\$5,100	\$5,202	0.00%									
10-105-6440 POSTAGE	\$8,004	\$7,874	\$6,752	\$7,500	\$3,910	\$7,500	\$8,000	\$8,160	\$8,323	6.67%									
10-105-6442 SAFETY PROGRAM	\$1,297	\$910	\$1,321	\$550	\$918	\$1,400	\$1,500	\$1,530	\$1,561	172.73%									
10-105-6445 MISC EXPENSE	\$1,565	\$1,612	\$752	\$0	\$19	\$50	\$500	\$500	\$500	0.00%									
10-105-6448 BAD DEBT EXPENSE	(\$18,057)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%									
10-105-6460 COPIER LEASE & COPY OVERAGES	\$4,973	\$3,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%									
<b>Totals for Department(s) 105 - Municipal Operating:</b>	<b>\$1,879,751</b>	<b>\$1,699,532</b>	<b>\$1,942,448</b>	<b>\$1,964,807</b>	<b>\$1,131,387</b>	<b>\$1,955,700</b>	<b>\$2,042,765</b>	<b>\$2,094,946</b>	<b>\$2,148,887</b>	<b>3.97%</b>									

**Transfers**

10-105-7005 TRANSFERS OUT	\$184,635	\$1,723,814	\$1,037,590	\$488,324	\$237,749	\$488,324	\$589,074	\$589,211	\$588,311	20.63%
<b>Totals for Department(s) 105 - Municipal Operating:</b>	<b>\$184,635</b>	<b>\$1,723,814</b>	<b>\$1,037,590</b>	<b>\$488,324</b>	<b>\$237,749</b>	<b>\$488,324</b>	<b>\$589,074</b>	<b>\$589,211</b>	<b>\$588,311</b>	<b>20.63%</b>

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# Proposition P

**PROP P**  
**ACCOUNT DESCRIPTIONS**

**PERSONNEL SERVICES:**

**Salaries & Wages Full-time/Employee Benefits (Police):** This line item provides funds for four (4) full-time employees (Major Community Services, Law Enforcement Analyst and two police officers) in the Police Department (\$328,095).

**Salaries & Wages Full-time/Employee Benefits (Fire):** This line item provides funds for one (1) full-time employee in (Fire Marshal) the Fire Department (\$82,325).

**Miscellaneous Contractual (Police):** This line item provides funds for the CALEA Accreditation Manager and Evidence Custodian (\$65,000).

Prop P Revenues/Expenditures/Transfers from General Fund									
Budgeted Revenues	Projected 20223		Proposed 2024		Projected 2025		Projected 2026		
	Police	Fire	Police	Fire	Police	Fire	Police	Fire	
<b>Budgeted Expenditures</b>									
<b>GENERAL FUND</b>									
*Salary in GENERAL FUND - Major, Law Enforcement Analyst, two officers & Fire Marshal	\$312,471	\$79,928	\$328,095	\$82,325	\$344,500	\$86,441	\$361,725	\$90,763	
*Miscellaneous Contractual-CALEA Mgr, Evidence Custodian	\$62,000	\$0	\$65,000	\$0	\$66,950	\$0	\$68,959	\$0	
<b>CAPITAL FUND</b>									
*Computers/Related IT Projects	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
*Miscellaneous Contractual-Annual service/maintenance contracts	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
*Miscellaneous Contractual-Accreditation Mgr, Role Player-Police Training, CALEA membership	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
*Capital (Fire: Ambulance Chair Stair, Technical Rescue Equipment,)		\$0		\$0		\$0		\$0	
*Funding to cover Police & Fire Retro Pay Rate increase									
Additional General Fund Expenditure to fund shortfall from Prop P funding									
<b>Total Budgeted Expenditures</b>	<b>\$374,471</b>	<b>\$79,928</b>	<b>\$393,095</b>	<b>\$82,325</b>	<b>\$411,450</b>	<b>\$86,441</b>	<b>\$430,683</b>	<b>\$90,763</b>	
<b>SUMMARY</b>									
Total Revenues	\$477,314		\$482,087		\$486,908		\$491,777		
Less: General Fund	\$392,399		\$475,420		\$497,891		\$521,447		
Less: Capital Budget-(Amount to transfer from GF) includes CALEA Mgr, Evidence Custodian	\$0		\$0		\$0		\$0		
Balance of Prop P Money	<b>\$84,915</b>		<b>\$6,667</b>		<b>-\$10,983</b>		<b>-\$29,670</b>		

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# Fire Department

## **FIRE DEPARTMENT**

### **Mission Statement**

Providing excellence through service.

### **Vision Statement**

The vision of the Brentwood Fire Department is to be THE leader in public safety through excellence in delivery and responsiveness for everyone.

### **Goals and Objectives**

1. Continue improving health and wellness of fire department employees with the continuation of physical fitness policy, enhance cancer screening and prevention, providing mental health awareness and support, and annual medical screenings from SSM Health.
2. Continue improving technical rescue capabilities for identified hazards within local response area through training personnel.
3. Secure funding for the fire department training facility as outlined in the lease agreement.
4. Enhance operational decision support through robust data analytics.
5. Improve ambulance fees revenue through improved documentation, administrative procedures, and implementation of a new EMS billing service agreement.
6. Continue participation in Missouri Fire Fighters Critical Illness Pool.
7. Continue professional development and training opportunities for staff, including state certifications for department fire marshal and credentialing of fire officers.
8. Create professional development opportunities/career path matrix for each position within the department.
9. Continue to update department web page and strengthen social media presence.
10. Replace aging self-contained breathing apparatus (SCBA) compressor and fill-station.
11. Continue training selected department personnel as remote pilot in command (RPIC), FAA Part 107 certified pilots.

## Accomplishments

1. Implemented strategic plan with mission specific goals and objectives.
2. Received an improved rating from Verisk ISO from a Class 3 to a Class 2.
3. Purchased additional technical rescue equipment to address identified and projected needs.
4. Purchased Polaris Ranger Utility vehicle through cost sharing grant from MO APRA funds, 50/50 match.
5. Expanded response capabilities through professional development of employees attending National Fire Academy, regional technical rescue training, and National Incident Command courses.
6. Continued to enhance operational decision support through robust data analytics.
7. Formed a Fire Training Commission with the intent to construct a fire training facility for use with the Central Core Training Division.
8. Replaced aging furniture in fire station living quarters.
9. Full implementation of a small Unmanned Aircraft System (sUAS) drone program, including Standard Operating Guidelines for deployment model, records retention, and reporting requirements.

**Performance Measures**

Sworn Fire and EMS	2022 (Actual)	2023 (Estimate)	2024 (Proposed)
Salary & benefits without overtime pay	\$2,331,428	\$2,485,989	\$2,456,157
Personnel expenditures - overtime	\$76,766	\$76,000	\$90,000
Total expenditures	\$2,408,194	\$2,561,989	\$2,546,157

Other Operating Expenditures	2022 (Actual)	2023 (Estimate)	2024 (Proposed)
Total – other operating expenditures	\$254,437	\$345,680	\$312,980

**Fire Suppression Benchmark:**

For 90 percent of all fire suppression incidents located within the City of Brentwood, the total response time for the arrival of the first due unit, staffed with 3 firefighters, shall be 6 minutes and 0 seconds. The first-due unit shall be capable of providing 600 gallons of water and 1,500 gallons per minute (gpm) pumping capacity; initiating command and requesting additional resources; establishing and advancing an attack line flowing a minimum of 150 gpm; establishing an uninterrupted water supply; containing the fire; rescuing at-risk victims; and performing salvage operations. These operations shall be done in accordance with department standard operating guidelines while providing for the safety of responders and the public.

For 90 percent of all fire suppression incidents, the total response time for the arrival of the effective response force (ERF), staffed with 24 firefighters and officers, shall be 8 minutes and 14 seconds. The ERF shall be capable of continuing initial arrival goals and advancing an attack line and a backup line for fire control; complying with the Occupational Safety and Health Administration (OSHA) requirements of two in-two out; completing forcible entry; searching and rescuing at-risk victims; ventilating the structure; controlling utilities; and performing salvage and overhaul. The ERF shall also be capable of placing elevated streams into service from aerial ladders. These operations shall be done in accordance with department standard operating guidelines while providing for the safety of responders and the public.

**Emergency Medical Services Benchmark:**

For 90 percent of all EMS responses located within the City of Brentwood, the total response time for the arrival of the first-due unit, staffed with 2 firefighter/paramedics shall be 6 minutes and 0 seconds. The first-due unit shall be capable of assessing scene safety and establishing command; sizing-up the situation; conducting an initial patient assessment; obtaining vitals and patient’s medical history; initiating mitigation efforts within one minute of arrival; providing first responder medical aid including automatic external defibrillation (AED); and assisting with or packaging the patient.

For 90 percent of all EMS response incidents, the total response time for the arrival of the effective response force (ERF), staffed with 5 firefighters (at least 2 of whom are paramedics), shall be 6 minutes and 20 seconds. The ERF shall be capable of providing incident command and producing related documentation; appointing a site safety officer; completing patient assessment; providing appropriate treatment; performing cardiac defibrillation; initiating cardiopulmonary resuscitation (CPR); and providing intravenous (IV) access-medication administration.

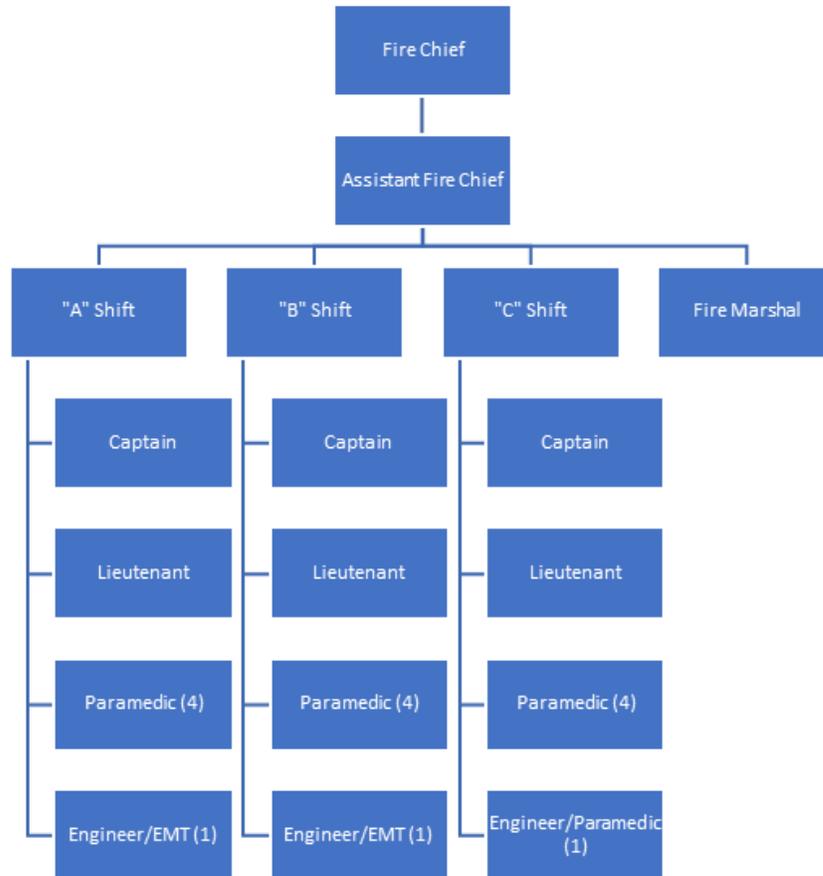
**FIRE DEPARTMENT**

**BUDGETED POSITIONS**

<b>Position</b>	<b>2023</b>	<b>2024</b>
<b>Fire Chief</b>	1	1
<b>Assistant Fire Chief</b>	1	1
<b>Fire Marshal</b>	1	1
<b>Captain</b>	3	3
<b>Lieutenant</b>	3	3
<b>Engineer</b>	3	3
<b>Firefighter/Paramedic</b>	12	12
<b>TOTAL</b>	24	24

**FIRE DEPARTMENT**

**ORGANIZATIONAL STRUCTURE**



<b>FIRE DEPARTMENT</b> <b>ACCOUNT DESCRIPTIONS</b>
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**PERSONNEL SERVICES:**

**Salaries and Wages Full Time 6000:** This account includes salaries for 24 full time employees (\$2,146,402).

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

**Holiday Expense 6030:** This line item provides funds for working holidays (\$69,832).

**Employee Benefits 6065:** The City continues to offer this shared coverage as an important employee benefit to attract and retain 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) (\$239,923).

**Clothing Allowance 6390:** This line item provides a uniform allowance to purchase and maintain uniforms for all fire personnel (\$17,280).

**MATERIAL & SUPPLIES:**

**Supplies & Materials 6420:** Included in this line item are the costs of EMS supplies, office supplies, daily operational materials and supplies to operate our facility and equipment, building and janitorial supplies, Community Relations, Fire Prevention materials and miscellaneous building supplies (\$41,500).

**CONTRACTUAL SERVICES:**

**Educational Benefits 6070:** This line item provides funding to support 2 personnel pursuing master's degrees, 1 pursuing bachelor's degree, and 2 completing their Associates degrees (\$9,000).

**Advertising 6160:** This line item includes funding for the cost of advertising for creating a hiring list and placing RFPs in local news publications (\$1,000).

**Travel & Meetings 6185:** This line item includes the cost of hotels and meals for professional development and department-related travel (\$9,000).

**Petro Products 6195:** This line item includes an estimated usage of 3,000 gallons of diesel fuel for the fire trucks and ambulance and an estimated usage of 2,000 gallons of regular fuel for the department's staff vehicles (\$22,000).

**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, Fire Service Health and Wellness Program for 23 employees, Ambulance Billing fees for EMS Management Consultants (EMS/MC) and Public Consulting Group (PCG), Self-Contained Breathing Apparatus testing, ladder testing, fire extinguisher service, Turn Out Gear maintenance, mobile and portable radio extended warranty, Preventative maintenance for overhead doors, Preventative maintenance for building generator, calibration and inspection of all carbon monoxide detection equipment, Fire alarm monitoring system, Heating Ventilation Air Conditioning Preventative Maintenance Contract, Annual kitchen range hood cleaning and maintenance, Maintenance contract for heart monitors, city-wide AEDs, and ambulance stretcher, Miscellaneous - Medical Waste, Air sampling of SCBA Fill Station, IT Contractual Services and subscriptions, ECDC and REJIS connection fees for Computer Aided Dispatch (\$109,200).

**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, Peer fitness trainer continuing education, Indiana River Rescue School, Blue Card Command recertification for department, Fire Department Instructors' Conference, Shared Training Officer - Brentwood, Clayton, Maplewood and Richmond Heights Fire Departments (\$80,000).

**Dues & Subscriptions 6365:** Included in this line item are funds for dues to several professional organizations including St. Louis County Fire Chiefs' Association, St. Louis County Special Operations membership, National Fire Protection Association memberships, EMS Officers, Central Core Training Officers, 2 BackStoppers memberships, Fire Department Safety Officer Association, International Association of Fire Chiefs, Missouri EMS Association, Missouri Fire Chief Association, Professional Designation of Chief Fire Officer, Arson investigator dues (\$5,500).

**Printing 6375:** This line item provides funds for business cards and letterhead and envelopes (\$500).

**Uniform Purchase 6400:** This line item includes funds to issue personal protective equipment for new employees, for replacement and repair of departmental uniforms and structural firefighting gear due to operational damage (\$16,500).

**Copier Lease & Copy Overages 6460:** Lease agreement with Wells Fargo for maintenance agreement and overage charges for Ricoh copier/printer/scanner/fax equipment (\$1,500).

#### **CAPITAL:**

**Fire Department Computers 6331:** This line item provides funds for desktop computers and printers for the Fire Department staff based on the IT Desktop and Printer Replacement Plan (\$5,000).

**Fire Department Capital Expense 6500:** This line item provides capital funds for the following project (\$50,000):

- SCBA Compressor Replacement (\$50,000).

Expenses	Prior Year		Prior Year		Prior Year		Adopted Budget		Current Year		Proposed		Projected		2023-2024	
	01/01/2020 12/31/2020	01/01/2021 12/31/2021	01/01/2022 12/31/2022	01/01/2023 12/31/2023	01/01/2023 07/31/2023	Estimated 2023	2024	2025	2026	Projected 2025	Projected 2026	Budget	% Change			
10-210-6000 SALARIES FULL TIME	\$1,813,103	\$1,971,956	\$1,980,153	\$2,121,249	\$1,201,130	\$2,121,249	\$2,146,402	\$2,232,258	\$2,321,548	\$2,232,258	\$2,321,548	\$90,000	1.19%			
10-210-6005 FULL TIME OVERTIME	\$83,574	\$82,940	\$76,766	\$90,000	\$33,699	\$76,000	\$90,000	\$90,000	\$90,000	\$90,000	\$90,000	\$0	0.00%			
10-210-6030 HOLIDAY EXPENSE	\$68,767	\$68,675	\$63,324	\$68,500	\$42,201	\$68,500	\$69,832	\$71,927	\$74,085	\$71,927	\$74,085	\$2,158	1.94%			
10-210-6065 EMPLOYEE BENEFITS	\$295,681	\$275,808	\$287,952	\$296,240	\$189,819	\$296,240	\$239,923	\$249,520	\$259,501	\$249,520	\$259,501	\$10,000	-19.01%			
10-210-6070 EDUCATIONAL BENEFITS	\$3,000	\$3,000	\$3,090	\$9,000	\$3,220	\$9,000	\$9,000	\$12,000	\$9,000	\$12,000	\$9,000	\$0	0.00%			
10-210-6160 ADVERTISING	\$300	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,200	\$1,250	\$1,200	\$1,250	\$50	0.00%			
10-210-6185 TRAVEL/MEETINGS	\$2,241	\$5,093	\$10,096	\$8,000	\$5,301	\$8,000	\$9,000	\$10,000	\$11,000	\$10,000	\$11,000	\$1,000	12.50%			
10-210-6195 PETRO PRODUCTS	\$14,277	\$16,036	\$27,960	\$22,000	\$12,831	\$21,000	\$22,000	\$22,500	\$23,500	\$22,500	\$23,500	\$1,000	0.00%			
10-210-6210 MISCELLANEOUS CONTRACTUAL EXP	\$51,515	\$69,636	\$74,710	\$110,000	\$37,064	\$85,000	\$109,200	\$111,000	\$113,000	\$111,000	\$113,000	\$2,000	-0.73%			
10-210-6240 TRAINING	\$72,798	\$67,569	\$70,661	\$83,000	\$38,455	\$110,000	\$80,000	\$83,000	\$86,000	\$83,000	\$86,000	\$3,000	-3.61%			
10-210-6365 DUES & SUBSCRIPTIONS	\$3,314	\$3,469	\$4,399	\$5,500	\$2,900	\$5,000	\$5,500	\$6,000	\$7,000	\$6,000	\$7,000	\$1,000	0.00%			
10-210-6375 PRINTING	\$3,291	\$2,519	\$547	\$500	\$330	\$500	\$500	\$500	\$1,000	\$1,000	\$1,000	\$0	0.00%			
10-210-6390 CLOTHING ALLOWANCE	\$16,200	\$15,840	\$15,480	\$16,560	\$7,560	\$17,280	\$17,280	\$17,280	\$17,280	\$17,280	\$17,280	\$0	4.35%			
10-210-6400 UNIFORM PURCHASE	\$13,163	\$6,576	\$12,177	\$14,500	\$11,833	\$18,000	\$16,500	\$17,000	\$18,000	\$17,000	\$18,000	\$1,000	13.79%			
10-210-6420 SUPPLIES & MATERIALS	\$41,825	\$34,368	\$33,213	\$69,500	\$44,323	\$69,500	\$41,500	\$43,575	\$45,755	\$43,575	\$45,755	\$2,180	-40.29%			
10-210-6440 POSTAGE	\$0	\$5	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%			
10-210-6460 COPIER LEASE & COPY COVERAGES	\$0	\$0	\$2,083	\$2,400	\$449	\$1,400	\$1,500	\$2,000	\$2,000	\$2,000	\$2,000	\$0	-37.50%			
<b>Totals for Department(s) 210 - Fire:</b>	<b>\$2,483,049</b>	<b>\$2,623,490</b>	<b>\$2,662,630</b>	<b>\$2,917,949</b>	<b>\$1,631,115</b>	<b>\$2,907,669</b>	<b>\$2,859,137</b>	<b>\$2,970,260</b>	<b>\$3,079,919</b>	<b>\$2,970,260</b>	<b>\$3,079,919</b>	<b>\$109,659</b>	<b>-2.02%</b>			
40-210-6331 FIRE COMPUTER	\$0	\$120	\$3,613	\$13,500	\$8,141	\$13,667	\$5,000	\$8,200	\$13,400	\$8,200	\$13,400	\$5,200	-62.96%			
40-210-6500 FIRE CAPITAL IMPROVEMENT	\$283,628	\$128,807	\$76,758	\$70,000	\$12,404	\$95,000	\$50,000	\$35,000	\$189,500	\$35,000	\$189,500	\$154,500	-28.57%			
40-210-6600 FIRE TRUCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000	\$0	\$1,200,000	\$0	\$0	0.00%			
40-210-6601 FIRE TRAINING FACILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%			
<b>Totals for Department(s) 210 - Fire:</b>	<b>\$283,628</b>	<b>\$128,927</b>	<b>\$80,371</b>	<b>\$83,500</b>	<b>\$20,545</b>	<b>\$108,667</b>	<b>\$55,000</b>	<b>\$1,243,200</b>	<b>\$202,900</b>	<b>\$1,243,200</b>	<b>\$202,900</b>	<b>\$140,300</b>	<b>-31.57%</b>			
40-601-6542 AMBULANCE LEASE 3 YEARS	\$58,420	\$115,880	\$115,880	\$58,420	\$57,940	\$58,420	\$0	\$0	\$0	\$0	\$0	\$0	-100.00%			
40-601-6545 POLICE & FIRE RADIO REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$700,000	\$0	\$700,000	\$0	\$0	0.00%			
<b>Totals for Department(s) 601 - Capital:</b>	<b>\$58,418</b>	<b>\$115,879</b>	<b>\$115,880</b>	<b>\$58,420</b>	<b>\$57,940</b>	<b>\$58,420</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$700,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100.00%</b>			

# Fire Department Self-Contained Breathing Air Compressor Replacement \$50,000



The proposed capital improvement project includes the replacement of the fire station self-contained breathing air compressor. This station mounted equipment provides the department with the capability of filling air cylinders following use of breathing air. This includes fire responses, hazardous materials responses, and training exercises (monthly), to name a few. Additionally, we fill cylinders from neighboring departments on occasion. The life span for this unit is 12-15 years.

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# Judicial Department

## **JUDICIAL DEPARTMENT**

### **Mission Statement**

The Brentwood Municipal Division Court and Violations Bureau 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. Preserve a professional and courteous environment.
2. Provide responsive, timely, and pertinent information to all stakeholders.
3. 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 met all state mandated reporting and deadlines as follows:
  - Yearly
    - Judicial Finance Commission Report to the State of Missouri Office of the Court Administrator.
    - Certification of Substantial Compliance Form to the State of Missouri Auditor.
    - Minimum Operating Standards Compliance Form and Continuing Education Form from the elected municipal judge, and appointed provisional judge (if applicable), to the Presiding Judge of St. Louis County, Circuit 21.
  - Bi-Annual
    - Alcohol/Drug Related Traffic by Disposition Report to the State of Missouri Office of the Court Administrator.
  - Monthly
    - Municipal Monthly Summary Report to the Brentwood City Administrator and Board of Aldermen and State of Missouri Office of the Court Administrator.
    - Municipal Monthly Summary, reconciled bank statement, supporting documentation, and revenue check to the City of Brentwood Finance Director.
    - Municipal Monthly Summary Report surcharge disbursements to the Missouri Department of Revenue for Court Automation Fee, Missouri Crime Victims, and Peace Officers Standard & Training (POST).
2. Brentwood Municipal Court in 2022 held 21 court sessions with 346 defendants coming in front of the judge. Court personnel processed 1,495 new citations and managed 3,404 cases (pending, disposed, probation, warrants). In addition, court staff answered 38 Sunshine record requests within the required three days of receipt, notarized documents for 86 citizens, and served as back-up city hall customer service reps for phone/lobby. Court personnel averaged 45 hours of continuing education through the Missouri State University Office of Access and Outreach.
3. The Municipal Division Court provides links via the City of Brentwood Judicial Department webpage to Case.net and Muncicourt.net for court cases as well as up-to-date information, forms, and contacts. These websites are for citizen use and transparency. The Municipal Division Court also provides an online access terminal to Case.net at the Violations Bureau for citizens to use for reference and payment.
4. Maintained certification in the Criminal Justice Information Systems (CJIS) through the Regional Justice Information System (REJIS) and Missouri State Highway Patrol (MSHP).
5. Completed a successful audit of the court's criminal justice information system through the Missouri State Highway Patrol (MSHP) and the Federal Bureau of Investigation (FBI).
6. The Municipal Division Court will complete the migration of records from the REJIS IMDSPlus docketing system 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 by the end of the year.
7. Court Administrator maintained her Missouri Association of Court Administration Advanced Court Administrator certification (MACA) and Advance Court Administrator (ACCA) certification by achieving the necessary training hours as dictated by the Missouri Association for Court Administration through the Missouri State University Office of Access and Outreach.
8. Deputy Court Administrator completed the training requirements and achieved the designation of a Advanced Court Administrator (ACCA) and maintained her Missouri Association for Court Administration (MACA) certification through the Missouri State University Office of Access and Outreach.
9. Court Administrator re-elected to another two-year term on the executive board of the Metropolitan St. Louis Association for Court Administration (MSLACA) as Treasurer.

10. Deputy Court Administrator elected to a two-year term on the executive board of the Metropolitan St. Louis Association for Court Administration (MSLACA) as Community Outreach Director. She is also serving a two-year term on the executive board of the Missouri Association for Court Administration (MACA) on the Education Committee.

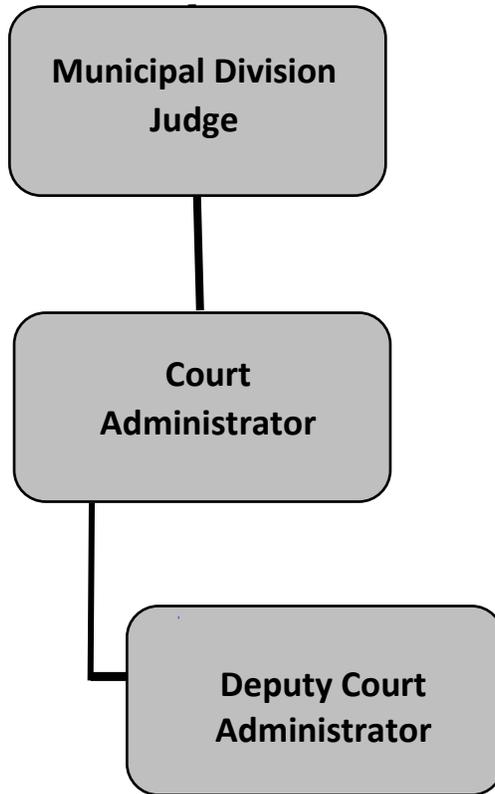
**JUDICIAL DEPARTMENT**

**BUDGETED POSITIONS**

<b>Position</b>	<b>2023</b>	<b>2024</b>
<b>Court Administrator</b>	1	1
<b>Deputy Court Administrator</b>	1	1
<b>Total</b>	2	2

JUDICIAL DEPARTMENT

ORGANIZATIONAL STRUCTURE



**JUDICIAL DEPARTMENT**

**ACCOUNT DESCRIPTIONS**

**PERSONNEL SERVICES:**

**Salaries & Wages Full-time 6000:** This line item provides funds for the positions in the judicial department including the Judge (\$153,139).

**Full Time Overtime 6005:** This line item provides funds for full-time non-exempt employees utilized for court night (\$250).

**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 (\$1,070).

**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) (\$35,729).

**MATERIALS & SUPPLIES:**

**Supplies 6420:** This line item provides funds for office supplies and replacement of industrial cross-cut shredder when the current one no longer works (\$3,000).

**CONTRACTUAL SERVICES:**

**REJIS Commission 6140:** This line item provides funds for software maintenance, firewall maintenance, Charter service, server license, line fee (\$3,000).

**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 such as shredding services for destruction of documents; assisted services for individuals in the court room as needed, and compensation for the municipal provisional judge if the elected judge is unable to preside over court (\$2,000).

**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 (\$1,275).

**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 (\$1,000).

**Copier Lease & Copy Overages 6460:** This line item provides funds for the leased photocopier monthly fee, paper overages and repairs (\$1,750).

**CAPITAL:**

**Judicial Computers 6331:** This line item provides funds for desktop computers and printers for the Court staff based on the IT Desktop and Printer Replacement Plan (\$0).

Expenses	Prior Year				Adopted Budget				Current Year				2023-2024			
	01/01/2020		12/31/2021		01/01/2022		12/31/2022		01/01/2023		07/31/2023		Estimated		Projected	
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022	01/01/2023	12/31/2023	01/01/2023	07/31/2023	2023	2024	2025	2026	Budget	% Change
10-301-6000 SALARIES FULL TIME	\$130,647	\$136,700	\$140,273	\$147,304	\$74,632	\$149,115	\$153,139	\$157,733	\$162,465							3.96%
10-301-6005 FULL TIME OVERTIME	\$37	\$0	\$0	\$250	\$11,515	\$11,515	\$250	\$250	\$250							0.00%
10-301-6010 SALARIES PART TIME	\$154	\$247	\$845	\$800	\$493	\$850	\$1,070	\$1,102	\$1,135							33.75%
10-301-6065 EMPLOYEE BENEFITS	\$35,924	\$35,769	\$36,726	\$39,375	\$22,969	\$35,769	\$35,729	\$37,515	\$39,391							-9.26%
10-301-6070 EDUCATIONAL BENEFITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							0.00%
10-301-6140 REGIS COMMUNICATION	\$4,438	\$4,848	\$4,992	\$5,500	\$2,920	\$3,000	\$3,000	\$3,000	\$3,000							-45.45%
10-301-6160 ADVERTISING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							0.00%
10-301-6185 TRAVEL/MEETINGS	\$53	\$3,072	\$3,281	\$5,750	\$2,268	\$5,750	\$5,750	\$5,750	\$5,750							0.00%
10-301-6210 MISCELLANEOUS CONTRACTUAL EXP	\$2,027	\$1,963	\$382	\$1,000	\$60	\$2,000	\$2,000	\$2,000	\$2,000							100.00%
10-301-6240 TRAINING	\$300	\$1,050	\$1,090	\$1,250	\$800	\$1,275	\$1,275	\$1,275	\$1,275							2.00%
10-301-6365 DUES & SUBSCRIPTIONS	\$335	\$335	\$355	\$575	\$0	\$575	\$575	\$575	\$575							0.00%
10-301-6375 PRINTING	\$929	\$967	\$124	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000							0.00%
10-301-6420 SUPPLIES & MATERIALS	\$1,512	\$935	\$588	\$3,000	\$443	\$3,000	\$3,000	\$3,000	\$3,000							0.00%
10-301-6460 COPIER LEASE & COPY COVERAGES	\$0	\$0	\$1,596	\$2,300	\$78	\$1,750	\$1,750	\$2,000	\$2,000							-23.91%
<b>Totals for Department(s) 301 - Courts:</b>	<b>\$176,356</b>	<b>\$185,886</b>	<b>\$190,252</b>	<b>\$208,104</b>	<b>\$116,179</b>	<b>\$215,599</b>	<b>\$208,538</b>	<b>\$215,201</b>	<b>\$221,842</b>							<b>0.21%</b>
40-301-6331 JUDICIAL COMPUTER	\$0	\$0	\$0	\$2,400	\$0	\$2,400	\$0	\$11,000	\$0							-100.00%
40-301-6500 CAPITAL IMPROVEMENT JUDICIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0							0.00%
<b>Totals for Department(s) 301 - Courts:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$2,400</b>	<b>\$0</b>	<b>\$2,400</b>	<b>\$0</b>	<b>\$11,000</b>	<b>\$0</b>							<b>-100.00%</b>

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# Legislative Department

## LEGISLATIVE DEPARTMENT

### **Mission Statement**

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

### **Goals and Objectives**

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

## Accomplishments

1. Regular meetings of the Board of Aldermen - 26
2. Special meetings of the Board of Aldermen - 8
3. Regular meetings of the Ways and Means Committee - 10
4. Regular meetings of the Public Works Committee - 12
5. Regular meetings of the Public Safety Committee - 10
6. Regular meetings of the Sustainability Commission - 7
7. Regular meetings of the Redevelopment Corporation Board – 2
8. Regular meeting of the Economic Development Sales Tax Board – 1
9. Regular meetings of the Police and Firefighters Pension Board - 5
10. Reviewed and adopted 29 ordinances and 43 resolutions thus far in 2023
11. **Policy Initiatives Authorized by the Board of Aldermen:**
  - Bill No. 6439 - Proposition M - An Ordinance Levying An Additional Sales Tax On Sales Of Adult Use Marijuana And Calling An Election For Voter Approval Of Such Tax.
  - Bill No. 6442- Intergovernmental Agreement for the City of Clayton to Provide the City of Brentwood Technology Services.
  - Resolution No. 1427 - A Resolution Approving a Contract with SWT Design to Prepare the City of Brentwood Parks and Recreation Master Plan.
  - Resolution No. 1431- A Resolution Approving the Construction Services Agreement for the Lee Wynn Trail Repairs Project.
  - Bill No. 6453 An Ordinance Adopting new processing, permitting, inspection and similar fees for development and construction activities in the City of Brentwood, Missouri.
  - An Ordinance Amending Section 400.1880 Of The Brentwood City Code Regarding Outdoor Lighting To Limit The Corrected Color Temperature (CCT) To 3000K CCT LED.
  - Resolution No. 1441 - A Resolution Approving a Memorandum of Understanding with the Missouri Botanical Garden for the Design, Installation and Signage for the Brentwood Wetland Arboretum Project.
  - Bill No. 6461- An Ordinance Approving An Agreement With Missouri Highways And Transportation Commission For Brentwood Boulevard Railroad Crossing. First and Second Reading.
  - Bill No. 6464 - An Ordinance Terminating Tax Increment Financing Within the Hanley/Eager Redevelopment Area; Dissolving the Special Allocation Fund Related Thereto; And Authorizing Certain Actions Relating Thereto. First and Second Reading.
  - Resolution No. 1459 - A Resolution Approving A Contract With H3 Studio To Prepare The City Of Brentwood Architectural Design Guidelines.
  - Bill No. 6465 - An Ordinance Approving the City of Brentwood Sustainability Plan.
  - Bill No. 6468.1 - Development Plan and Redevelopment Agreement - An Ordinance Designating A Certain Tract Of Land In The City Of Brentwood, Missouri As A “Blighted Area” Pursuant To Chapter 353, Revised Statutes Of Missouri; Approving The Manchester Road Corridor Redevelopment Area Development Plan; Approving A Development Agreement In Connection Therewith; Authorizing Certain Actions In Connection Therewith; And Containing A Severability Clause. Second Reading.

**LEGISLATIVE DEPARTMENT**  
**ACCOUNT DESCRIPTIONS**

**PERSONNEL SERVICES**

**Salaries & Wages Mayor & Board of Aldermen 6020:** This line item provides funds for the compensation of the Mayor and Board of Aldermen (\$75,000).

**Salaries & Wages of the Planning & Zoning Commission 6055:** This line item provides funds for the compensation of the Planning & Zoning Commission members (\$8,000).

**Salaries & Wages of the Board of Adjustment/ Architectural Review Board 6060:** This line item provides funds for the compensation of the members of the Board of Adjustment and Architectural Review Board (\$4,100).

**Employees Benefits 6065:** Social Security, Medicare and LAGERS benefits for the Legislative Department (\$8,240).

**MATERIALS & SUPPLIES:**

**Supplies & Materials 6420:** This line item provides funds for supplies for the Board of Aldermen, including funds for sustainability projects (\$21,500).

**CONTRACTUAL SERVICES:**

**Travel & Expenses 6185:** This line item provides funds for costs related to travel and accompanying expenses: Missouri Municipal League (MML), International Council of Shopping Centers (ICSC), National League of Cities (NLC), Urban Land Institute (ULI) and Saint Louis County Municipal League (STML) (\$3,000).

**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 (\$500).

**Election Expense 6280:** This line item provides funds for expenses for the elections (\$5,000).

**Dues & Subscriptions 6365:** This line item provides funding for membership fees: Missouri Municipal League (MML); Brentwood Chamber of Commerce; Route 66 Association of Missouri; Mayor of Small Cities; Municipal League of Metro St. Louis; International Council of Shopping Centers (ICSC); Suburban Mayors of Saint Louis County; International Council for Local Environmental Initiatives (ICLEI), Credit Card Annual Renewal Fee, and Urban Land Institute (ULI) (\$4,500).

**Printing 6375:** This line item provides funds for envelopes and letterhead (\$200).

**CAPITAL:**

**Legislative Computers 6331:** This line item provides funds for desktop computers and printers for the Court staff based on the IT Desktop and Printer Replacement Plan (\$8,400).

Expenses	Prior Year		Prior Year		Prior Year		Adopted Budget		Current Year		Proposed		Projected		2023-2024	
	01/01/2020		01/01/2021		01/01/2022		01/01/2023		01/01/2023		2024		2025		Budget	
	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2023	07/31/2023	2023	2024	2025	2026	2023-2024	Budget	% Change			
10-103-6020 SALARIES ELECTED OFFICIALS	\$72,334	\$72,378	\$72,001	\$75,000	\$41,539	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	0.00%	
10-103-6055 SALARIES P&Z BOARD	\$5,800	\$6,208	\$8,000	\$6,000	\$3,100	\$8,000	\$6,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	\$8,000	33.33%	
10-103-6060 SALARIES BOARD OF ADJUSTMENT	\$2,412	\$3,670	\$4,100	\$3,250	\$2,200	\$4,100	\$3,250	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	26.15%	
10-103-6065 EMPLOYEE BENEFITS	\$6,866	\$6,572	\$8,584	\$8,240	\$4,014	\$8,584	\$8,000	\$8,240	\$8,240	\$8,240	\$8,240	\$8,240	\$8,240	\$8,240	0.00%	
10-103-6185 TRAVEL/MEETINGS	\$329	\$0	\$2,005	\$3,000	\$413	\$3,000	\$2,580	\$3,000	\$3,090	\$3,183	\$3,183	\$3,183	\$3,183	\$3,183	0.00%	
10-103-6210 MISC CONTRACTUAL EXP	\$134	\$356	\$269	\$1,100	\$220	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	\$1,100	0.00%	
10-103-6240 TRAINING	\$21	\$70	\$0	\$500	\$165	\$500	\$450	\$500	\$500	\$500	\$500	\$500	\$500	\$500	0.00%	
10-103-6280 ELECTION EXPENSE	\$13,451	\$2,026	\$3,089	\$4,500	\$3,858	\$4,500	\$4,500	\$5,000	\$5,500	\$6,000	\$6,000	\$6,000	\$6,000	\$6,000	11.11%	
10-103-6365 DUES & SUBSCRIPTIONS	\$4,848	\$4,047	\$6,306	\$4,000	\$0	\$4,000	\$4,000	\$4,500	\$4,500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	12.50%	
10-103-6375 PRINTING	\$207	\$0	\$0	\$200	\$0	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	\$200	0.00%	
10-103-6420 SUPPLIES & MATERIALS	\$252	\$1,422	\$472	\$20,800	\$1,649	\$19,500	\$19,500	\$21,500	\$21,930	\$22,369	\$22,369	\$22,369	\$22,369	\$22,369	3.37%	
<b>Totals for Department(s) 103 - Legislative:</b>	<b>\$106,651</b>	<b>\$96,748</b>	<b>\$104,827</b>	<b>\$126,590</b>	<b>\$57,158</b>	<b>\$124,580</b>	<b>\$131,140</b>	<b>\$132,160</b>	<b>\$133,692</b>	<b>\$133,692</b>	<b>\$133,692</b>	<b>\$133,692</b>	<b>\$133,692</b>	<b>\$133,692</b>	<b>3.59%</b>	
40-103-6331 LEGISLATIVE COMPUTER	\$3,521	\$0	\$0	\$0	\$0	\$0	\$0	\$8,400	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Totals for Department(s) 103 - Legislative:</b>	<b>\$3,521</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	

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# **Planning and Development Department**

## **PLANNING AND DEVELOPMENT DEPARTMENT**

### **Mission Statement**

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

### **Goals and Objectives**

1. Provide superior development application processing and permitting and inspection services.
  - a. Enhance the MyGov permit tracking and reporting system to continue to improve customer service by allowing direct online access to permit and code enforcement updates.
  - b. Manage building permit, architectural review, development applications and site plan review services in an open and transparent platform.
  - c. Develop Architectural Design Guidelines for the City.
  - d. Continue to identify opportunities for all permits issued by the department to be reviewed and issued online.
2. Improve the quality of department information provided to the public.
  - a. Continue to provide an initial response to all Building Permits received through MyGov Permits & Inspections module within 7-10 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 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 BoardDocs to facilitate Planning and Zoning Commission, Architectural Review Board, and Board of Adjustment meetings.
3. Operate in a fiscally responsible manner.
  - a. Continue reviewing application, permit, and inspection fees, comparing with other area municipalities, and present recommendations to the Board of Aldermen for consideration.
  - b. Identify needs and seek grants for community development and capital improvement projects.
4. Attract and protect private investment in Brentwood.
  - a. Propose revisions to the Brentwood Zoning Ordinance in support of high quality, sustainable development.
  - b. Encourage the use of green technology and best management practices (BMPs) in development areas.
  - c. Propose revisions to the Brentwood Zoning Ordinance to include the applicability of Residential Design Guidelines for the architectural review process.

- d. Continue making progress and gaining support for the City's long-term floodplain management/redevelopment goals for the Manchester Road Corridor.
  - e. Continue strict enforcement of the City's floodplain regulations and maintain present, or continue to improve, the City's CRS and ISO ratings.
  - f. Continue to facilitate the City's participation in the CDBG Home Improvement Program administered by St. Louis County.
  - g. 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 the City's commercial districts and redevelopment opportunities.
  - 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.
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. Advised and conducted 3,274 inspections from January 1, 2023 to September 15, 2023 on the completion of residential and commercial projects, including a new building for the Brentwood Park Pavilion, new Destination Playground, Kitchen Conservatory, 241 Hanley Industrial Court, Veterinary Emergency Group, and Mark Twain Elementary School. This represents a 60% increase over the same time period in 2022.
2. Provided plan review services and issued 982 building permits from January 1, 2023 to September 15, 2023, including construction, electrical, plumbing, mechanical and fire permits.
3. Provided 1,387 housing inspection services and issued 573 residential occupancy permits from January 1, 2023 to September 15, 2023.
4. Provided 658 Code Enforcement inspections for a total of 256 Code Enforcement Cases from January 1, 2023 to September 15, 2023. This represents a 47% increase over the same time period in 2022.
5. Issued RFQ for the Development of the Design Guidelines and entered into a contract with H3 Studio. Planning activities will be in the fall and timeframe for the process will be one year, thus carry over to FY24.
6. Reviewed 6 Conditional Use Permits (3 withdrew) and 5 text amendments, including revisions to the Parking Code at the Planning and Zoning Commission, Sustainability Commission, Public Works Committee and Board of Aldermen Meetings from January 2023 to August 2023. Board of Aldermen reviewed and authorized the continuation of two projects that were extended from 2022.
7. Reviewed 26 Residential Projects at the Architectural Review Board from January 2023 to September 2023.
8. Reviewed 3 projects at the Board of Adjustment for Variance Requests from January 2023 to August 2023.
9. Processed 10 Food Truck Permits January 2023 to August 2023, and worked to Streamline Mobile Vendor Process with the Parks Department.
10. Promoted the Manchester Road Redevelopment Plan and reviewed the Green Street proposed response to the Manchester Corridor Request for Proposal and approval at the Board of Aldermen.
11. Reviewed request for tax abatement requests with the Board of Aldermen.
12. Proposed new Building Permit fees that started on July 1, 2023.
13. Upgraded MyGOV to Version 5 and Provided Step-by-Step Guides to assist in submitting for permits with the City's MyGov online permitting program and updated the City's website for Building Permits and Business Licenses.
14. Updated forms for Architecture Review Board, Planning and Zoning Commission and Board of Adjustment on the City's website.
15. Annual review and recertification of the Use of CDBG funds with St. Louis County Home Improvement Program.
16. Reviewed 912 annual businesses for compliance, with 609 active Business Licenses, and 303 archived/expired licenses.
17. Brought on IBTS to assist in inspection and permit review, while recruiting for New Building Official, Building Inspector and Code Enforcement Officer.
18. Serve as the main contact for customer service, phone calls, and walk in traffic into City Hall and with MyGOV.
19. Provided Notary Services for over 30 documents for Residents.

**Performance Measures**

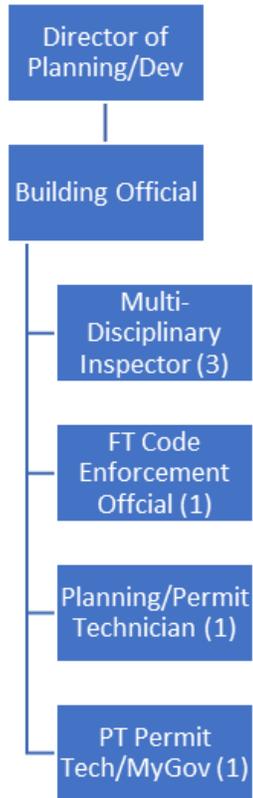
<i>Planning and Development</i>	2022 (Actual)	2023 (Estimate)	2024 (Projected)
# of days from complaint to investigation	1.5	1.5	1.5
Value of residential renovation and new construction projects	\$13,372,804	\$13,000,000	\$10,000,000
Value of commercial renovation and new construction projects	\$22,394,719	\$25,000,000	\$15,000,000
Percent of CDBG funds expended	100%	100%	100%

**PLANNING AND DEVELOPMENT DEPARTMENT**  
**BUDGETED POSITIONS**

<b><u>Position</u></b>	<b><u>2023</u></b>	<b><u>2024</u></b>
<b>Director of Planning and Development</b>	1	1
<b>Building Official</b>	1	1
<b>Multi-Disciplinary Inspector</b>	3	3
<b>Planning/Permit Technician</b>	1	1
<b>Code Enforcement Officer</b>	1	1
<b>TOTAL</b>	<b>6</b>	<b>7</b>

**PLANNING AND DEVELOPMENT DEPARTMENT**

**ORGANIZATIONAL STRUCTURE**



**PLANNING AND DEVELOPMENT DEPARTMENT**

**ACCOUNT DESCRIPTIONS**

**PERSONNEL SERVICES:**

**Salaries Full Time 6000:** Funding for seven (7) full-time Planning and Development Department staff for administration of the City's planning, community development, building, code enforcement and floodplain management programs (\$480,969).

**Full-time Overtime 6005:** Funds for full-time non-exempt employees, attendance at evening meetings and weekend/evening code enforcement (\$5,000).

**Salaries and Wages Part-time 6010:** This line item provides funds for one (1) part-time Permit Clerk (\$28,800).

**Employee Benefits 6065:** This line item provides funds for Employee benefits (health care, dental, vision and life insurance, LAGERS) Long-term and Short-term disability Insurance and employee assistance service (\$121,084).

**CONTRACTUAL SERVICES:**

**Engineering 6155:** Funding for general engineering services related to surveying, plan review, and assistance in permit review on the implementing stormwater infill development permit process, floodplain management, and permit review to aid in the turnaround of permits (\$36,000).

**Advertising 6160:** Funding for public hearing notices for Planning and Zoning Commission and Board of Adjustment items, bid notices in St. Louis Countian and job ads (\$2,000).

**Legal 6170:** Funding for special counsel for zoning, land use, code enforcement and administrative hearing assistance, and Board of Adjustment and Planning and Zoning Commission matters, and board and commission training and attendance at meetings when needed (\$12,000).

**Travel/Meetings 6185:** Funding 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:** Funding for fuel for 3 department vehicles used by the Building Official and the Inspectors (\$3,000).

**Miscellaneous Contractual Expenses 6210:** Funding 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 regarding sub-area planning graphics, signage and banners for Hanley Industrial Court branding and the development of new Architectural Design Guidelines for the City (\$125,000).

**Training 6240:** Funding 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 (\$3,500).

**Subscriptions & Memberships 6370:** Funding for staff to have access to additional information and education for job revitalization to keep 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 (\$2,000).

**Printing 6375:** Funding for printing permit application forms, information brochures and meeting flyers, and printing of business cards for department staff (\$1,500).

**Uniform Purchase 6400:** Funding for uniforms/clothing to identify Planning and Development staff (\$1,500).

**Supplies & Materials 6420:** Funding for office supplies and pdf downloads of 2018 ICC Codes and Commentary Collection (\$3,500).

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

**Copier Lease & Copy Overages 6460:** This line item funds the Wells Fargo Copier lease contract and Ricoh contract. The Wells Fargo lease covers the department's copy machine including maintenance and supplies. The Ricoh contract covers copy charges and copy overages based upon metered readings (\$3,000).

#### **CAPITAL:**

**Planning & Development Computers 6331:** This line item provides funds for desktop computers and printers for the Planning & Development Department staff based on the IT Desktop and Printer Replacement Plan (\$4,400).

Expenses	Prior Year		Prior Year		Prior Year		Current Year		2023-2024		
	01/01/2020		01/01/2021		01/01/2022		01/01/2023		Budget		
	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2023	12/31/2023	12/31/2023	2024	2025	2026	% Change
10-501-6000 SALARIES FULL TIME	\$324,359	\$281,195	\$333,541	\$421,258	\$196,238	\$370,049	\$480,969	\$495,398	\$510,260	\$510,260	14.17%
10-501-6005 FULL TIME OVERTIME	\$0	\$2,320	\$121	\$5,000	\$743	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	0.00%
10-501-6010 SALARIES PART TIME	\$991	\$31,077	\$24,845	\$28,467	\$10,671	\$13,500	\$28,800	\$29,664	\$30,554	\$30,554	1.17%
10-501-6015 SALARIES PART TIME OVERTIME	\$0	\$635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-501-6065 EMPLOYEE BENEFITS	\$85,898	\$67,286	\$77,706	\$95,015	\$49,055	\$92,504	\$121,084	\$127,138	\$133,495	\$133,495	27.44%
10-501-6155 ENGINEERING	\$3,316	\$5,743	\$10,453	\$36,000	\$9,898	\$36,000	\$36,000	\$36,000	\$37,000	\$37,000	0.00%
10-501-6160 ADVERTISING	\$930	\$306	\$1,246	\$2,000	\$759	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
10-501-6170 LEGAL	\$3,701	\$4,724	\$27,751	\$10,000	\$6,707	\$10,000	\$12,000	\$12,000	\$12,000	\$12,000	20.00%
10-501-6185 TRAVEL/MEETINGS	\$1,298	\$0	\$5,494	\$7,000	\$167	\$7,000	\$7,000	\$7,000	\$7,000	\$7,000	0.00%
10-501-6195 PETRO PRODUCTS	\$1,166	\$1,662	\$2,875	\$3,000	\$1,081	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
10-501-6210 MISC CONTRACTUAL EXPENSES	\$31,210	\$68,474	\$14,405	\$155,000	\$5,754	\$155,000	\$125,000	\$75,000	\$50,000	\$50,000	-19.35%
10-501-6240 TRAINING	\$1,709	\$1,593	\$806	\$3,500	\$400	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	0.00%
10-501-6370 SUBSCRIPTIONS & MEMBERSHIPS	\$290	\$1,719	\$1,063	\$1,500	\$1,242	\$1,500	\$2,000	\$2,000	\$2,000	\$2,000	33.33%
10-501-6375 PRINTING	\$368	\$1,151	\$628	\$1,500	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	0.00%
10-501-6400 UNIFORM PURCHASE	\$995	\$1,281	\$841	\$1,200	\$0	\$1,200	\$1,500	\$1,500	\$1,500	\$1,500	25.00%
10-501-6420 SUPPLIES & MATERIALS	\$2,327	\$955	\$1,723	\$3,500	\$1,045	\$3,500	\$3,500	\$3,500	\$3,500	\$3,500	0.00%
10-501-6440 POSTAGE	\$53	\$0	\$0	\$75	\$0	\$75	\$100	\$100	\$100	\$100	0.00%
10-501-6460 COPIER LEASE & COPY OVERAGES	\$0	\$0	\$2,476	\$3,000	\$375	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
<b>Totals for Department(s) 501 - Planning/Dev:</b>	<b>\$458,611</b>	<b>\$470,121</b>	<b>\$505,975</b>	<b>\$777,015</b>	<b>\$284,135</b>	<b>\$708,328</b>	<b>\$835,953</b>	<b>\$807,300</b>	<b>\$805,409</b>	<b>\$805,409</b>	<b>7.59%</b>
40-501-6331 PLANNING & DEV COMPUTER	\$5,627	\$986	\$4,081	\$5,000	\$2,253	\$4,052	\$4,400	\$17,700	\$10,400	\$10,400	-12.00%
40-501-6500 CAPITAL IMPROVEMENT P & D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 501 - Planning/Dev:</b>	<b>\$5,627</b>	<b>\$986</b>	<b>\$4,081</b>	<b>\$5,000</b>	<b>\$2,253</b>	<b>\$4,052</b>	<b>\$4,400</b>	<b>\$17,700</b>	<b>\$10,400</b>	<b>\$10,400</b>	<b>7.81%</b>

# 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. Operational Goals
  - a. Implement updated policies and upload into PowerDMS
  - b. Identify new emergency vehicle outfitter
  - c. Research cost and logistics for booking area reboot
  - d. Continue agency succession planning.
2. Implement New Equipment and Systems
  - a. Five (5) patrol bicycles
  - b. Weapon sighting systems
  - c. PowerTime
  - d. PowerFTO
3. Additional Training
  - a. Tactical pursuit training
  - b. Tire deflation device training
  - c. Red dot sight training
4. Building Maintenance
  - a. Replace shower in men's locker room
  - b. Replace countertop in kitchen area
5. Community Relations
  - a. Continue business checks, neighborhood bike patrols, school checks
  - b. Boost social media presence on Twitter, Facebook, Instagram, TikTok with new Communications Director

## **Accomplishments**

1. Began intensive review of all department policies.
2. Purchased entry rams.
3. Developed and delivered supervisory and leadership training.
4. Promoted one sergeant to lieutenant.
5. Identified canine handler and established Canine Unit.
6. Hired three additional officers for Brentwood Park.
7. Established Park Unit.
8. Implemented business checks, school checks, and neighborhood bike patrols.
9. Promoted three patrol officers to corporal.

## Performance Measures

Police Personnel Salary and Benefit Expenditures	2022 (Actual)	2023 (Estimated)	2024 (Projected)
Sworn police officers	\$2,884,278	\$3,119,786	\$3,118,023
Civilian	\$78,325	\$80,675	\$85,515
Total	\$2,962,603	\$3,200,551	\$3,220,545

NIBRS Group A Violent Crimes	2022 (Actual)	2023 (Estimated)	2024 (Projected)
# reported	64	60	62
# of unfounded reports	1	1	1
# assigned to investigators	64	60	62
# cleared	40	38	42

NIBRS Group A Property Crimes	2022 (Actual)	2023 (Estimated)	2024 (Projected)
# reported	603	600	601
# of unfounded reports	7	5	6
# assigned to investigators	594	590	601
# cleared	185	182	192

Dispatched Police Calls	2022 (Actual)	2023 (Estimated)	2024 (Projected)
Police calls for service resulting in a police unit being dispatched	5,167	5,100	5,139
Police initiated actions in the field resulting in a police unit making a contact, including all traffic, person or pedestrian stops	4,220	4,200	4,350
Police initiated actions in the field resulting in a police unit making only a traffic stop (a subset of the response immediately above)	1,126	1,000	1,010
Number of dispatched police calls that are top priority	887	850	867

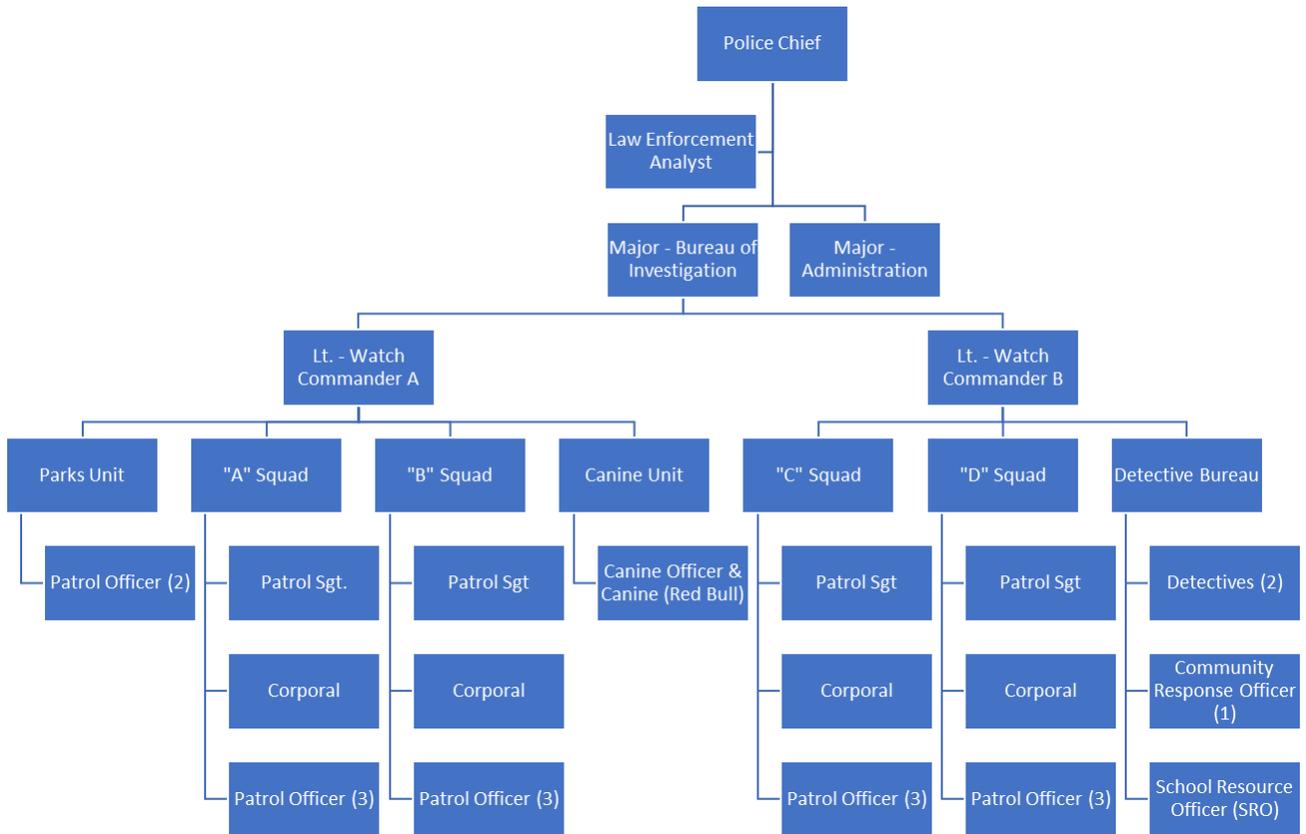
**POLICE DEPARTMENT**

**BUDGETED POSITIONS**

<b>Position</b>	<b>2023</b>	<b>2024</b>
<b>Chief</b>	1	1
<b>Major</b>	2	2
<b>Lieutenant</b>	2	2
<b>Sergeant</b>	4	4
<b>Corporal</b>	4	4
<b>Patrolman</b>	16	16
<b>Detective</b>	3	3
<b>Law Enforcement Analyst</b>	1	1
<b>TOTAL</b>	<b>33</b>	<b>33</b>

**POLICE DEPARTMENT**

**ORGANIZATIONAL STRUCTURE**



**POLICE DEPARTMENT**

**ACCOUNT DESCRIPTIONS**

**PERSONNEL SERVICES:**

**Salaries and Wages Full Time 6000:** This line item includes salaries for 33 full-time employees (\$2,894,656).

**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 (\$99,000).

**Salaries Part Time 6010:** This line item provides funds for crossing guards, compensatory time off, illness, training and FMLA absences (\$12,000).

**Holiday Expense 6030:** This line item provides funds for the Public Safety personnel who receive compensation for working holidays (\$89,863).

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

**Employee Benefits 6065:** The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees. 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 (\$325,889).

**Clothing Allowance 6390:** This line item provides funds for uniform allowance to buy and maintain uniforms for all sworn personnel (\$23,760).

**MATERIALS AND SUPPLIES:**

**Supplies and Materials 6420:** This line item provides funds for building supplies, equipment supplies, office supplies, Officer Safety Role Play training supplies, firearms training and qualifications supplies and ammunition, and miscellaneous supplies. This item has increased to account for the purchase of ammunition (\$30,000).

**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 the reimbursement for full-time staff to attend work-related college classes (\$3,000).

**REJIS 6140:** This line item provides funds for the communication software contract and includes an additional \$4,500 for costs associated with court administration (\$61,000).

**Community Relations 6145:** This line item provides funds for department promotional items and National Night Out (\$2,500).

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

**Travel and Meetings 6185:** This line item provides funds for the CALEA conference for Accreditation Manager and Command Staff, IACP Conference for Chief, Officer Safety conferences for four officers, as well as professional and civic meetings (\$15,000).

**Petro Products 6195:** This line item provides funds for fuel for 15 police vehicles (\$80,000).

**Miscellaneous Contractual Expenses 6210:** This line item provides funds for contract expenses such as the CALEA Accreditation Manager, Property Customer Manager, ECDC contract, the building operation maintenance, police investigative systems, janitorial services, car wash service, evidence tracking, license plate recognition, training, investigations (LeadsOnline), Motorola portable radios, and GPS tracking (\$450,000).

**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.), Street Survival Officer Safety training for four officers, Webster Groves Police Department indoor firearms range for new hire officers, and Arnold Rifle and Pistol Club for annual departmental firearms qualification. (\$15,000).

**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. This item increased with the addition of a subscription to I.A.C.P. (\$2,500).

**Printing 6375:** This line item provides funds for business cards, holiday cards, legal documents, sunshine requests, envelopes and police department letterhead (\$850).

**Uniform Purchase 6400:** This line item provides funds for purchasing ballistic vests, as well as uniforms and equipment for new hire employees and defective/destroyed items (\$9,000).

**Copier Lease & Copy Overages 6460:** This line item funds the Wells Fargo Copier lease contract and Ricoh contract. The Wells Fargo lease covers the department's copy machine including maintenance and supplies. The Ricoh contract covers copy charges and copy overages based upon metered readings (\$2,300).

**Jail 6475:** This line item provides funds related to the housing of prisoners at the Richmond Heights Police Department and the St. Louis County Justice Center, including prisoner van maintenance (\$10,000).

**ASSET FORFIETURE SEIZURE:**

**Travel Meetings 6185:** This line item provides funds for the CALEA conference, IACP Conference, FBI National Academy conference, Officer Safety conferences for officers (\$15,000).

**Miscellaneous Contractual 6210:** This line item provides funds for contract expenses (\$10,000).

**Training 6240:** This line item provides funds for additional training for officers (\$15,000).

**Supplies and Materials 6420:** This line item provides funds for building, equipment and office supplies (\$10,000).

**Capital Expense 6485:** This line item provides funds for additional capital expenditures for the department (\$35,000).

**CAPITAL:**

**Police Computers 6331:** This line item provides funds for desktop computers and printers for the Police Department staff based on the IT Desktop and Printer Replacement Plan (\$45,000).

**Police Capital Expense 6500:** This line item provides capital funds for the following projects (\$165,000):

- Patrol Vehicle – three vehicles (\$165,000).

Expenses	Prior Year		Prior Year		Prior Year		Current Year		Proposed		Projected		2023-2024	
	12/31/2020		12/31/2021		12/31/2022		07/31/2023		2024		2025		Budget	
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022	01/01/2023	07/31/2023	Estimated	Proposed	Projected	Projected	2026	% Change
10-220-6000 SALARIES FULL TIME	\$2,307,088	\$2,462,871	\$2,584,195	\$2,962,964	\$1,764,316	\$2,800,000	\$2,894,656	\$3,010,442	\$3,130,860	\$2,894,656	\$3,010,442	\$3,130,860	\$3,130,860	-2.31%
10-220-6005 FULL TIME OVERTIME	\$71,773	\$103,675	\$122,875	\$90,000	\$52,968	\$90,000	\$99,000	\$99,000	\$99,000	\$99,000	\$99,000	\$99,000	\$99,000	10.00%
10-220-6010 SALARIES PART TIME	\$3,378	\$6,288	\$6,726	\$5,500	\$4,383	\$5,500	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	118.18%
10-220-6015 PART TIME OVERTIME	\$85	\$397	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-220-6030 HOLIDAY EXPENSE	\$89,551	\$80,866	\$82,038	\$78,925	\$54,935	\$78,925	\$89,863	\$92,559	\$95,336	\$89,863	\$92,559	\$95,336	\$95,336	13.86%
10-220-6040 SHIFT OFFICER PAY	\$10,098	\$9,401	\$1,004	\$7,650	\$0	\$1,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	-34.64%
10-220-6065 EMPLOYEE BENEFITS	\$354,353	\$359,668	\$378,408	\$400,551	\$259,179	\$400,551	\$325,889	\$342,183	\$359,293	\$325,889	\$342,183	\$359,293	\$359,293	-18.64%
10-220-6070 EDUCATIONAL BENEFITS	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
10-220-6140 REGIS COMMUNICATION	\$55,244	\$48,471	\$58,792	\$61,000	\$23,143	\$61,000	\$61,000	\$62,000	\$62,000	\$61,000	\$62,000	\$62,000	\$62,000	0.00%
10-220-6145 COMMUNITY RELATIONS	\$499	\$907	\$1,308	\$2,500	\$584	\$2,500	\$2,500	\$3,000	\$3,000	\$2,500	\$3,000	\$3,000	\$3,000	0.00%
10-220-6160 ADVERTISING	\$498	\$0	\$0	\$500	\$0	\$500	\$500	\$500	\$500	\$500	\$500	\$500	\$500	0.00%
10-220-6185 TRAVEL/MEETINGS	\$2,904	\$10,706	\$12,025	\$15,000	\$13,084	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
10-220-6195 PETRO PRODUCTS	\$52,063	\$70,754	\$101,360	\$75,000	\$50,315	\$80,000	\$80,000	\$82,000	\$85,000	\$80,000	\$82,000	\$85,000	\$85,000	6.67%
10-220-6210 MISCELLANEOUS CONTRACTUAL EXP	\$431,939	\$332,702	\$345,269	\$425,000	\$263,762	\$425,000	\$450,000	\$450,000	\$455,000	\$450,000	\$450,000	\$455,000	\$455,000	5.88%
10-220-6240 TRAINING	\$13,689	\$23,749	\$21,073	\$15,000	\$7,822	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
10-220-6365 DUES & SUBSCRIPTIONS	\$1,415	\$2,378	\$2,374	\$1,200	\$1,460	\$1,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	108.33%
10-220-6375 PRINTING	\$987	\$974	\$478	\$850	\$787	\$850	\$850	\$850	\$850	\$850	\$850	\$850	\$850	0.00%
10-220-6390 CLOTHING ALLOWANCE	\$19,080	\$19,800	\$20,880	\$20,160	\$9,720	\$20,160	\$23,760	\$24,760	\$25,760	\$23,760	\$24,760	\$25,760	\$25,760	17.86%
10-220-6400 UNIFORM PURCHASE	\$7,970	\$11,034	\$6,977	\$8,000	\$13,698	\$12,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	12.50%
10-220-6420 SUPPLIES & MATERIALS	\$30,427	\$18,816	\$28,330	\$26,000	\$13,953	\$26,000	\$30,000	\$30,600	\$31,212	\$30,000	\$30,600	\$31,212	\$31,212	15.38%
10-220-6445 MISCELLANEOUS EXPENSE	\$1,994	\$1,698	\$1,322	\$1,500	\$20,921	\$1,500	\$1,500	\$1,500	\$2,000	\$1,500	\$1,750	\$2,000	\$2,000	0.00%
10-220-6460 COPIER LEASE & COPY COVERAGES	\$0	\$0	\$1,801	\$2,300	\$212	\$500	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	0.00%
10-220-6475 JAIL	\$3,823	\$5,095	\$9,079	\$10,000	\$6,158	\$7,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
<b>Totals for Department(s) 220 - Police:</b>	<b>\$3,464,860</b>	<b>\$3,570,249</b>	<b>\$3,786,314</b>	<b>\$4,212,600</b>	<b>\$2,561,399</b>	<b>\$4,047,486</b>	<b>\$4,133,318</b>	<b>\$4,273,445</b>	<b>\$4,423,610</b>	<b>\$4,133,318</b>	<b>\$4,273,445</b>	<b>\$4,423,610</b>	<b>\$4,423,610</b>	<b>-1.88%</b>
10-221-6185 Travel Meetings	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	200.00%
10-221-6210 MISCELLANEOUS CONTRACTUAL EXP	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	100.00%
10-221-6240 TRAINING	\$5	\$2,030	\$4,750	\$5,000	\$4,259	\$5,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	200.00%
10-221-6420 SUPPLIES & MATERIALS	\$0	\$0	\$6,060	\$5,000	\$5,105	\$6,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	100.00%
10-221-6485 CAPITAL EXPENSE	\$0	\$0	\$4,557	\$4,337	\$1,276	\$35,000	\$35,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	707.01%
<b>Totals for Department(s) 221 - Police Seizure:</b>	<b>\$5</b>	<b>\$2,030</b>	<b>\$15,367</b>	<b>\$24,337</b>	<b>\$10,640</b>	<b>\$56,000</b>	<b>\$85,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$85,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>\$75,000</b>	<b>249.26%</b>
40-220-6331 POLICE COMPUTER	\$0	\$0	\$21,264	\$14,900	-\$1,473	\$13,080	\$45,000	\$41,400	\$16,600	\$45,000	\$41,400	\$16,600	\$16,600	202.01%
40-220-6500 CAPITAL IMPROVEMENT POLICE	\$198,432	\$190,498	\$204,305	\$95,000	\$115,763	\$95,000	\$165,000	\$55,000	\$110,000	\$165,000	\$55,000	\$110,000	\$110,000	73.68%
40-220-6510 CAPITAL IMPROVEMENT POLICE	\$0	\$0	\$1,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 220 - Police:</b>	<b>\$198,432</b>	<b>\$190,498</b>	<b>\$227,171</b>	<b>\$109,900</b>	<b>\$114,290</b>	<b>\$108,080</b>	<b>\$210,000</b>	<b>\$96,400</b>	<b>\$126,600</b>	<b>\$210,000</b>	<b>\$96,400</b>	<b>\$126,600</b>	<b>\$126,600</b>	<b>91.08%</b>

# Police Department Patrol Vehicles \$165,000



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

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# **Public Works Department**

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

## **PUBLIC WORKS DEPARTMENT**

### **Mission Statement**

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

### **Goals & Objectives**

1. Utilize new street and sidewalk inventories.
  - a. Determine, access, and prioritize street repair needs.
  - b. Develop action plan for asphalt preservation/sealant applications of mill and overlay streets as needed.
  - c. Identify and prioritize street projects.
  - d. Develop action plan for sidewalk corrective action using both in-house and outside staff.
  - e. Purchase or rent street sweeper to continue with in-house cleaning services.
2. Improve sanitation services throughout the city.
  - a. Reject unacceptable materials placed for recycling, refuse, and yard waste and provide “Oops” stickers to residents to inform of any problematic conditions.
  - b. Encourage non-recyclers to join the city’s efforts through notifications and provide custom receptacles based on space limitations and recycled quantities generated per resident.
  - c. Coordinate special citywide recycling events such as electronics and paper.
  - d. Investigate and encourage sustainability projects citywide.
  - e. Work with the Communications Manager to educate Brentwood constituents on sustainability.
  - f. Coordinate compost tumbler and kitchen pail program delivery for compost project.
  - g. Purchase a new sanitation truck to provide a more effective vehicle to improve sanitation services.
3. Revise the sewer lateral program to provide improved balance between revenues and expenses.
  - a. Monitor and report the financial conditions of the annual program; seek to reduce existing sewer lateral program debt.
  - b. Maintain sewer repair spreadsheet and associated costs per address.
4. Zero preventable accidents and injuries.
  - a. Continue employee safety training on all equipment and procedures.
  - b. All Public Works employees attend periodic safety meetings.
  - c. Use outside vendors to assist with training topics and help reduce injuries through educational information.

## Accomplishments

1. Completed more than 800 LF of sidewalk replacements citywide using conventional methods of removal and replacement. Utilized concrete planer to reduce slight vertical defects with sidewalk slabs to reduce the downtime associated with full slab sidewalk replacements.
2. Completed city hall improvements which included replacement of the HVAC systems for the Finance Department and one unit for the library as well as the roof overhang and stairs on the north façade.
3. Completed multiple concrete slab replacements on Hanley Industrial Court north of Strassner Drive as well as other locations in Hanley Industrial Court.
4. Completed the Evans Howard monument on Rose Avenue and assisted with the dedication event.
5. Monitored the Sewer Lateral Policy to ensure that expenses were minimized. About 20 sewer laterals were repaired in 2023. The sewer lateral fund surplus generated was used to transfer funds back to the general fund and reduce the sewer lateral loan value.
6. Provided approximately 16 compost tumbler deliveries to continue with the sustainability requests from residents for composting equipment.
7. Worked with Ameren to coordinate the installation of new decorative lights along Brazeau Avenue from the Brentwood Park entrance on Brentwood Boulevard to the pavilion entrance.
8. As part of the traffic calming program, staff purchased and installed a speed cushion on Pine Avenue between High School Drive and St. Clair Avenue. Staff utilized the data collectors on several other streets including White Avenue to investigate traffic calming requests.
9. Approved the design phase of the first bid package for the stormwater master plan. Submitted reimbursement applications to the sewer authority for the design phase expenses and for the future construction bid package. Staff will coordinate to receive OMCI funds for this first project phase.
10. Coordinated with the sewer utility company on the future CSO Mary Avenue project which will include land acquisitions and design comments for this large sewer separation project that spans 2023 through 2029 from design through final construction.
11. Completed dumpster enclosure improvements at city hall and procured new dumpsters for the Brentwood Park Pavilion.
12. Completed land acquisition reimbursement work for the Russell Avenue pedestrian improvements STP project (from Brentwood Blvd. to Bremerton Road) which was \$68,000 from Missouri DOT LPA program. Assisted with the cost share agreements between Brentwood, St. Louis County DOT, Missouri DOT, and Union Pacific Railroad to finalize the agreements needed to advance the construction bid packages. Construction work should commence in 2023 and extend into 2024.
13. Coordinated with the IT Department, Missouri DOT, and others to add CCTV and electrical power to the Manchester Road pedestrian tunnel to add security improvements.
14. Worked with an outside vendor to add lighting and more visibility to the midblock pedestrian crossing on Strassner Drive between Memorial Park and the YMCA.
15. Purchased a replacement sanitation truck to replace an obsolete truck and provide more reliable fleet for sanitation collections.
16. Coordinated with Hoffmann Brothers to install a midblock pedestrian crossing in Hanley Industrial Court.
17. Coordinated two streetlight replacements with an electrician to replace damaged decorative streetlights on Strassner Drive.
18. Coordinated with outside vendor to apply protective sealants and extend asphalt street life cycle.

**Performance Measures**

<i>Streets</i>	2022 (Actual)	2023 (Estimate)	2024 (Projected)
Total road reconstruction expenditures	\$581,489	\$175,500	\$255,945
Contracted amount of road reconstruction Expenditures	\$398,500	\$110,000	\$230,945
% of lane miles assessed as being in satisfactory or better condition	99%	99%	99%

**PUBLIC WORKS DEPARTMENT**

**BUDGETED POSITIONS**

**STREETS**

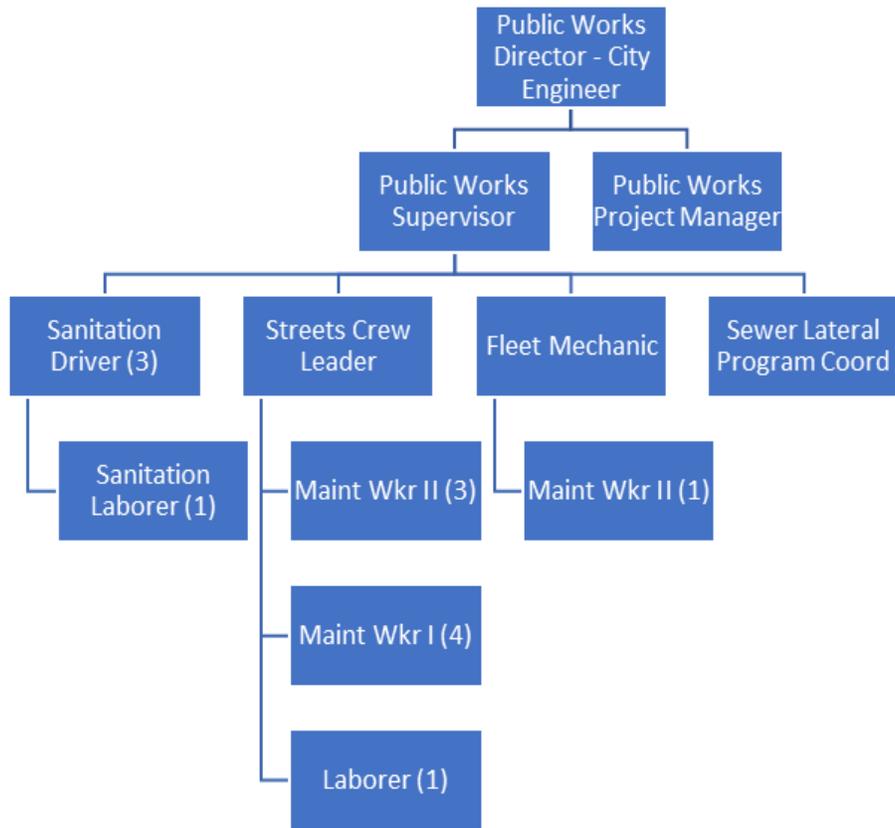
<b>Position</b>	<b>2023</b>	<b>2024</b>
<b>Director/City Engineer</b>	1	1
<b>Supervisor</b>	1	1
<b>Project Manager</b>	1	1
<b>Mechanic</b>	1	1
<b>Crew Leader</b>	1	1
<b>Sewer Lateral Program Coordinator</b>	1	1
<b>Maintenance III</b>	3	3
<b>Maintenance II</b>	3	3
<b>Maintenance I</b>	3	3
<b>TOTAL</b>	<b>15</b>	<b>15</b>

**PUBLIC WORKS DEPARTMENT**  
**BUDGETED POSITIONS**

**SANITATION**

<b>Position</b>	<b>2023</b>	<b>2024</b>
<b>Route Driver</b>	3	3
<b>Laborer</b>	1	1
<hr/>		
<b>TOTAL</b>	<b>4</b>	<b>4</b>

**PUBLIC WORKS DEPARTMENT**  
**ORGANIZATIONAL STRUCTURE**



**PUBLIC WORKS DEPARTMENT- STREETS**  
**ACCOUNT DESCRIPTIONS**

**PERSONNEL SERVICES:**

**Salaries Full-time 6000:** This line item provides funds for the full-time positions in streets and fleet maintenance (\$885,376).

**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 (\$7,000).

**Employee Benefits 6065:** The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees. 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 (\$241,404).

**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 and nails; Cintas Corporation for first aid supplies, fire extinguishers, miscellaneous tools, traffic calming devices, street signs, etc.; supplies/materials for specialized equipment/rentals such as man-lifts, 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. Cost decreased due to declining salt cost and purchasing power of salt consortium (\$31,000).

**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 (\$3,000).

**Petro Products 6195:** This line item provides funds for diesel fuel and gasoline and is anticipated to continue to trend at historical rates (\$25,000).

**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 (\$23,000).

**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 (\$3,000).

**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 (\$4,000).

**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 in FY 2019 (\$2,000).

**Copier Lease & Copy Overages 6460:** This line item funds the Wells Fargo Copier lease contract and Ricoh contract. The Wells Fargo lease covers the department’s copy machine including maintenance and supplies. The Ricoh contract covers copy charges and copy overages based upon metered readings (\$2,300).

**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 (\$214,480).

**CAPITAL:**

**Repairs and Maintenance 6215:** This line item provides funds to repair all City vehicles and equipment: Parks & Recreation, Public Works, Police, Fire, Administration and Planning & Development (\$113,000).

**Public Works Computers 6331:** This line item provides funds for desktop computers and printers for the Public Works Department staff based on the IT Desktop and Printer Replacement Plan (\$2,000).

**Capital Improvements Building Maintenance 6505:** This line item provides funds to cover miscellaneous repairs to all City buildings (\$15,000).

**Capital Improvements 6530:** This line item provides funds for capital projects at City Hall, streetlights, as well as funds for surveying, design, and other tasks (\$414,989).

City Hall – Roof Replacement	\$260,000
PD – Generator Fuel Tank Replacement	\$16,000
City Hall – Council Chambers HVAC	\$30,000
Tire Balancer Equipment	\$13,989
Public Works / Parks Maintenance Garage Design	\$75,000
Other Capital Improvements	\$20,000
<b>Total</b>	<b>\$414,989</b>

**Streets & Sidewalks 6535:** This line item includes funds for sidewalk work, street engineering studies, street assessment condition rating reports and application of asphalt preservation products such as microsurfacing. Funds are budgeted for proposed street/traffic engineering studies as needed such as STP applications (\$180,945).

**Public Works Vehicles 6550:** This line item provides funds for the replacement of Truck #75, a F-550 Dump Truck (\$75,000).

Expenses	Prior Year		Prior Year		Prior Year		Current Year		Proposed		Projected		2023-2024	
	01/01/2020 12/31/2020	01/01/2021 12/31/2021	01/01/2022 12/31/2022	01/01/2023 12/31/2023	01/01/2023 07/31/2023	Estimated 2023	Proposed 2024	Projected 2025	Projected 2026	Budget	% Change			
10-401-6000 SALARIES FULL TIME	\$757,987	\$737,857	\$800,438	\$870,231	\$439,967	\$775,000	\$885,376	\$911,937	\$939,295	\$939,295	1.74%			
10-401-6005 FULL TIME OVERTIME	\$563	\$1,481	\$10,522	\$6,000	\$2,648	\$5,000	\$7,000	\$7,000	\$7,500	\$7,500	16.67%			
10-401-6010 SALARIES PART TIME	\$0	\$765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%			
10-401-6015 SALARIES PART TIME OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%			
10-401-6065 EMPLOYEE BENEFITS	\$231,407	\$221,849	\$219,515	\$247,303	\$128,643	\$237,277	\$241,404	\$253,474	\$266,148	\$266,148	-2.39%			
10-401-6160 ADVERTISING	\$3,279	\$2,284	\$2,048	\$1,500	\$0	\$900	\$1,500	\$1,500	\$2,000	\$2,000	0.00%			
10-401-6185 TRAVEL/MEETINGS	\$2,256	\$905	\$3,001	\$2,500	\$1,408	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	20.00%			
10-401-6195 PETRO PRODUCTS	\$16,033	\$21,751	\$36,139	\$25,000	\$10,859	\$20,000	\$25,000	\$25,000	\$25,000	\$25,000	0.00%			
10-401-6210 MISCELLANEOUS CONTRACTUAL EXP	\$30,389	\$19,701	\$22,299	\$23,000	\$10,817	\$18,400	\$23,000	\$23,000	\$23,000	\$23,000	0.00%			
10-401-6230 REPAIRS & MAINTENANCE BLDG	\$23,444	\$18,216	\$25,728	\$25,000	\$19,458	\$26,000	\$25,000	\$26,000	\$26,000	\$26,000	0.00%			
10-401-6240 TRAINING	\$1,788	\$98	\$1,030	\$3,000	\$0	\$1,000	\$3,000	\$3,000	\$3,000	\$3,000	0.00%			
10-401-6290 SOLID WASTE DISPOSAL	\$14,357	\$6,798	\$21,310	\$7,500	\$7,336	\$11,000	\$8,000	\$8,000	\$8,000	\$8,000	6.67%			
10-401-6365 DUES & SUBSCRIPTIONS	\$76	\$97	\$83	\$300	\$0	\$200	\$300	\$300	\$300	\$300	0.00%			
10-401-6375 PRINTING	\$0	\$590	\$50	\$150	\$0	\$100	\$150	\$150	\$150	\$150	0.00%			
10-401-6395 UNIFORM RENTAL	\$2,724	\$2,619	\$3,851	\$4,000	\$1,993	\$3,500	\$4,000	\$4,000	\$4,000	\$4,000	0.00%			
10-401-6400 UNIFORM PURCHASE	\$7,107	\$5,441	\$6,992	\$6,500	\$3,193	\$6,000	\$6,500	\$6,500	\$6,500	\$6,500	0.00%			
10-401-6420 SUPPLIES & MATERIALS	\$27,935	\$30,269	\$30,156	\$30,000	\$20,737	\$34,000	\$30,000	\$30,000	\$31,000	\$31,000	0.00%			
10-401-6425 SUPPLIES & MAINT STREETS	\$14,921	\$7,182	\$10,118	\$10,000	\$8,201	\$12,000	\$10,000	\$10,000	\$10,000	\$10,000	0.00%			
10-401-6430 SUPPLIES & MAINT SNOW	\$23,190	\$31,194	\$52,672	\$30,000	\$25,472	\$46,500	\$31,000	\$31,000	\$32,000	\$32,000	3.33%			
10-401-6435 MOSQUITO CONTROL	\$1,203	\$1,447	\$1,158	\$2,000	\$1,395	\$1,395	\$2,000	\$2,000	\$2,000	\$2,000	0.00%			
10-401-6460 COPIER LEASE & COPY COVERAGES	\$0	\$0	\$2,048	\$2,300	\$424	\$730	\$2,300	\$2,300	\$2,300	\$2,300	0.00%			
10-401-6470 FORESTRY	\$237,966	\$211,762	\$242,431	\$167,400	\$114,508	\$167,400	\$214,480	\$123,040	\$209,320	\$209,320	28.12%			
<b>Totals for Department(s) 401 - Streets:</b>	<b>\$1,396,625</b>	<b>\$1,322,306</b>	<b>\$1,491,589</b>	<b>\$1,463,684</b>	<b>\$797,059</b>	<b>\$1,369,402</b>	<b>\$1,523,010</b>	<b>\$1,471,202</b>	<b>\$1,600,512</b>	<b>\$1,600,512</b>	<b>4.05%</b>			
40-401-6331 PUB WKS COMPUTER	\$2,139	\$3,048	\$849	\$3,900	\$30	\$3,379	\$2,000	\$13,700	\$1,400	\$1,400	-48.72%			
40-401-6530 CAPITAL IMPROVEMENT P.W.	\$612,845	\$356,577	\$168,756	\$50,000	\$9,180	\$65,000	\$414,989	\$63,000	\$0	\$0	729.98%			
40-401-6535 STREETS & SIDEWALKS	\$172,706	\$283,386	\$581,489	\$249,074	\$64,475	\$249,074	\$180,945	\$196,878	\$289,875	\$289,875	-27.35%			
40-401-6540 CREEK & TRAIL MAINTENANCE	\$0	\$0	\$0	\$0	\$335,723	\$617,996	\$0	\$0	\$0	\$0	0.00%			
40-401-6620 ROSALIE STP	\$3,051	\$211,119	\$22,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%			
40-401-6621 RUSSELL AVE STP	\$0	\$0	\$147,265	\$445,000	-\$50	\$445,000	\$0	\$0	\$0	\$0	-100.00%			
40-401-6650 PUBLIC WORKS VEHICLES	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	0.00%			
<b>Totals for Department(s) 401 - Streets:</b>	<b>\$790,741</b>	<b>\$854,130</b>	<b>\$921,245</b>	<b>\$747,974</b>	<b>\$409,358</b>	<b>\$1,380,449</b>	<b>\$672,934</b>	<b>\$273,578</b>	<b>\$291,275</b>	<b>\$291,275</b>	<b>-10.03%</b>			
40-601-6215 EQUIPMENT REPAIRS	\$115,323	\$131,745	\$160,872	\$123,000	\$118,483	\$123,000	\$113,000	\$115,000	\$120,000	\$120,000	-8.13%			
40-601-6505 CAPITAL IMPROVEMENT BLDG MNT	\$74,262	\$49,141	\$51,297	\$15,000	\$26,230	\$26,230	\$15,000	\$15,000	\$15,000	\$15,000	0.00%			
40-601-6540 LEASE SANITATION TRUCK 2	\$0	\$71,896	\$71,896	\$71,896	\$35,948	\$71,896	\$0	\$0	\$0	\$0	-100.00%			
40-601-6541 SANITATION TRUCK 1	\$0	\$0	\$0	\$250,000	\$0	\$250,000	\$0	\$0	\$0	\$0	0.00%			
<b>Totals for Department(s) 601 - Capital:</b>	<b>\$189,583</b>	<b>\$252,781</b>	<b>\$284,064</b>	<b>\$459,896</b>	<b>\$180,660</b>	<b>\$471,126</b>	<b>\$128,000</b>	<b>\$130,000</b>	<b>\$135,000</b>	<b>\$135,000</b>	<b>-72.17%</b>			

# Public Works Department City Hall – Roof Replacement: \$260,000



The flat roof sections and pitched roof sections are deteriorated and have been spot repaired for years. The roof overhang on the north and east building sides was replaced in FY 2023. Sealing the roof with new materials will mitigate water infiltration and extend the useful life of the building.

# Public Works Department Police Department Generator Fuel Tank: \$16,000



The emergency generator at the Police Department has a double-walled steel tank that helps support the generator engine and provides storage of fuel. The outer wall of the steel tank has corroded, and the inner wall is the only shell that contains the fuel. A replacement tank is needed to prevent further corrosion from causing a fuel leak since there is no containment wall around the perimeter of the generator.

# Public Works Department City Hall Council Chambers HVAC: \$30,000



Some of the rooftop HVAC units at city hall were installed between 1991 and 2008 which are nearing the end of the useful life cycle. Staff proposes replacement of the unit above the council chamber since loss of cooling function impacts the public meeting room. This replacement is a carryover from FY 2023 since the Finance Department and Library received new HVAC systems.

# Public Works Department Tire Balancer Equipment: \$13,989



The tire balancer has been operating for about 10 years and is near the end of its useful life cycle. Staff will utilize the new balancer for tire balancing up to 20-inch tires.

# Public Works Department F-550 Dump Truck #75 \$75,000



Truck #75 is a 2010 Ford F-550 dump truck that experienced engine issues associated with the V-10 engine that is no longer manufactured. A proposed replacement truck will be used as a dump and plow truck.

# Public Works Department Public Works & Parks Maintenance Facility Design \$75,000



This project is for design services associated with a proposed Parks/Public Works relocated facility to replace the current facility at 8330 Manchester Road which conflicts with the Green Street project improvements area. Design costs are shared with Parks to create a new departmental campus.

# Public Works Department McKnight Rd. Resurfacing \$140,000



McKnight Road (between Litzsinger Road and I-64) is a heavy volume road (> 4,200 vpd northbound) that is wearing out along the asphalt joints and other areas since it was last repaved around 2010. In 2022, the City of Ladue performed micro-surfacing improvements on the western half of the road. The eastern half of the road is the responsibility of the City of Brentwood.

# Public Works Department Litzsinger Rd. Sidewalk and Curbs: \$40,945



The replacement of failed sidewalk slabs and addition of vertical curb on north side of road west of High School Drive to direct runoff to storm sewers.

**PUBLIC WORKS DEPARTMENT-SANITATION**  
**ACCOUNT DESCRIPTIONS**

**PERSONNEL SERVICES:**

**Salaries & Wages Full-time 6000:** This line item provides funds for four full-time positions (224,642).

**Full-time Overtime 6005:** This line item provides funds for overtime costs including sanitation collection on holidays for full-time employees (\$11,000).

**Salaries Part-time 6010:** This line item provides funds for part-time positions as sanitation laborers to assist during heavy collections periods (\$15,000).

**Employee Benefits 6065:** The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees. 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 (\$66,835).

**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 (\$1,700).

**CONTRACTUAL SERVICES:**

**Advertising 6160:** This line item provides funds for recycling information and job ads in local newspapers (\$750).

**Petro Products 6195:** This line item provides funds for fuel for five sanitation trucks (\$42,000).

**Miscellaneous Contractual Expense 6210:** This line item provides funds for a rental sanitation truck in the event an existing sanitation truck is out of service for an extended time period, up to one month (\$4,000).

**Repairs & Maintenance 6215:** This line item provides funds for equipment maintenance (\$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 are up to \$115/ton with Republic Services per the recycling contract terms (\$230,000).

**Printing 6375:** This line item provides funds for printing recycling information brochures and educational stickers applied to receptacles containing unacceptable materials (\$1,200).

**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).

**CAPITAL:**

**Sanitation 6554:** This line item provides funds for recycle carts, recycle bins and trash dumpsters for new residents and replacement of old units (\$7,000).

Expenses	Prior Year		Adopted Budget		Current Year		Estimated	Proposed		Projected		2023-2024		
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022		01/01/2023	07/31/2023	2023	2024	2025	2026	Budget
10-402-6000 SALARIES FULL TIME	\$190,138		\$202,647	\$199,395	\$157,306	\$148,974	\$215,000	\$224,642	\$231,381	\$238,323	\$238,323			42.81%
10-402-6005 FULL TIME OVERTIME	\$10,125		\$7,450	\$12,425	\$11,000	\$8,435	\$12,000	\$11,000	\$12,000	\$12,000	\$12,000			0.00%
10-402-6010 SALARIES PART TIME	\$23,567		\$15,790	\$7,030	\$15,000	\$0	\$0	\$15,000	\$15,000	\$15,000	\$15,000			0.00%
10-402-6065 EMPLOYEE BENEFITS	\$56,703		\$53,447	\$47,469	\$53,102	\$36,749	\$55,000	\$66,835	\$70,177	\$73,686	\$73,686			25.86%
10-402-6160 ADVERTISING	\$0		\$0	\$23	\$750	\$0	\$0	\$750	\$750	\$750	\$750			0.00%
10-402-6195 PETRO PRODUCTS	\$30,328		\$34,653	\$53,662	\$40,000	\$26,522	\$45,000	\$42,000	\$43,000	\$44,000	\$44,000			5.00%
10-402-6210 Misc Contractual	\$100		\$100	\$463	\$4,000	\$0	\$3,500	\$4,000	\$4,000	\$5,000	\$5,000			0.00%
10-402-6215 EQUIPMENT MAINTENANCE	\$52,113		\$36,290	\$46,583	\$36,000	\$24,415	\$40,000	\$36,000	\$36,000	\$36,000	\$37,000			0.00%
10-402-6290 SOLID WASTE DISPOSAL	\$264,128		\$235,060	\$267,684	\$225,000	\$133,431	\$229,000	\$230,000	\$231,000	\$232,000	\$232,000			2.22%
10-402-6375 PRINTING	\$1,439		\$756	\$0	\$1,200	\$0	\$300	\$1,200	\$1,200	\$1,200	\$1,200			0.00%
10-402-6395 UNIFORM RENTAL	\$942		\$1,167	\$1,761	\$1,500	\$1,054	\$1,600	\$1,500	\$1,500	\$1,500	\$1,500			0.00%
10-402-6400 UNIFORM PURCHASE	\$2,500		\$1,602	\$2,898	\$2,500	\$1,841	\$3,100	\$2,500	\$2,500	\$2,500	\$2,600			0.00%
10-402-6420 SUPPLIES & MATERIALS	\$1,199		\$590	\$258	\$1,800	\$184	\$750	\$1,700	\$1,700	\$1,700	\$1,700			-5.56%
10-402-6445 MISCELLANEOUS EXPENSE	\$0		\$0	\$181	\$0	\$0	\$0	\$0	\$0	\$0	\$0			0.00%
<b>Totals for Department(s) 402 - Sanitation:</b>	<b>\$633,281</b>		<b>\$589,552</b>	<b>\$639,832</b>	<b>\$549,158</b>	<b>\$381,605</b>	<b>\$605,250</b>	<b>\$637,127</b>	<b>\$650,208</b>	<b>\$664,759</b>	<b>\$664,759</b>			<b>16.02%</b>
40-402-6554 SANITATION	\$6,130		\$229,999	\$10,887	\$7,000	\$4,034	\$7,000	\$7,000	\$7,000	\$7,500	\$7,500			0.00%
<b>Totals for Department(s) 402 - Sanitation:</b>	<b>\$6,130</b>		<b>\$229,999</b>	<b>\$10,887</b>	<b>\$7,000</b>	<b>\$4,034</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,500</b>	<b>\$7,500</b>			<b>-35.71%</b>

# Public Works Department Sanitation Capital- Recycle Carts/Bins/etc.: \$7,000



*Above: Typical composter assembled*

Capital funds are used to purchase recycle carts for single-family homes and Brentwood Forest Condos as well as city-owned dumpsters, recycle bins, and special purchases such as the composters and compost pails which were completed through grant programs in FY 2021 and FY 2022.

**PUBLIC WORKS DEPARTMENT-SEWER LATERAL**  
**ACCOUNT DESCRIPTIONS**

**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 (\$126,000).

**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 Public Works staff to purchase materials for sidewalk and street replacement impacted by sewer lateral repairs (\$1,000).

	Prior Year 01/01/2020 12/31/2020	Prior Year 01/01/2021 12/31/2021	Prior Year 01/01/2022 12/31/2022	Adopted Budget 01/01/2023 12/31/2023	Current Year 01/01/2023 07/31/2023	Estimated 2023	Proposed 2024	Projected 2025	Projected 2026	2023-2024 Budget % Change
<b>60 - Sewer Improvements Fund</b>										
<b>Revenues</b>										
60-100-4510 SALE OF CITY PROPERTY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
60-100-4525 INTEREST INCOME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
60-100-4585 ASSESSMENTS	\$143,278	\$144,269	\$143,846	\$148,000	\$43,353	\$148,000	\$148,000	\$148,000	\$148,000	0.00%
60-100-4625 TRANSFER IN	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 100 - General:</b>	\$143,278	\$164,269	\$143,846	\$148,000	\$43,353	\$148,000	\$148,000	\$148,000	\$148,000	0.00%
<b>Total Revenues</b>	<b>\$143,278</b>	<b>\$164,269</b>	<b>\$143,846</b>	<b>\$148,000</b>	<b>\$43,353</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>\$148,000</b>	<b>0.00%</b>
<b>Expenses</b>										
60-403-6000 SALARIES FULL TIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
60-403-6005 FULL TIME OVERTIME	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
60-403-6025 LONGEVITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
60-403-6065 EMPLOYEE BENEFITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
60-403-6160 ADVERTISING	\$0	\$0	\$0	\$200	\$0	\$0	\$200	\$200	\$200	0.00%
60-403-6210 MISC CONTRACTUAL EXPENSES	\$132,178	\$83,376	\$112,914	\$126,000	\$68,230	\$110,000	\$126,000	\$126,000	\$126,000	0.00%
60-403-6420 SUPPLIES & MATERIALS	\$0	-\$343	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
60-403-6445 MISCELLANEOUS EXPENSES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
60-403-6488 CAPITAL EQUIPMENT	\$0	\$0	\$0	\$1,000	\$0	\$0	\$1,000	\$1,000	\$1,000	0.00%
60-403-6535 STREETS & SIDEWALKS	\$0	\$0	\$0	\$1,000	\$0	\$2,000	\$1,000	\$1,000	\$1,000	0.00%
60-403-6555 DEBT SERV TO GENERAL FUND	\$20,000	\$0	\$18,300	\$18,300	\$156,700	\$156,700	\$0	\$0	\$0	-100.00%
<b>Totals for Department(s) 403 - Sewer:</b>	<b>\$152,178</b>	<b>\$83,033</b>	<b>\$131,214</b>	<b>\$146,500</b>	<b>\$224,930</b>	<b>\$268,700</b>	<b>\$128,200</b>	<b>\$128,200</b>	<b>\$128,200</b>	<b>-12.49%</b>
<b>Total Expenses</b>	<b>\$152,178</b>	<b>\$83,033</b>	<b>\$131,214</b>	<b>\$146,500</b>	<b>\$224,930</b>	<b>\$268,700</b>	<b>\$128,200</b>	<b>\$128,200</b>	<b>\$128,200</b>	<b>-12.49%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$89,220</b>	<b>\$80,320</b>	<b>\$161,554</b>	<b>\$174,186</b>	<b>\$174,186</b>	<b>\$174,186</b>	<b>\$53,486</b>	<b>\$73,286</b>	<b>\$93,086</b>	<b>-69.29%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>-\$8,900</b>	<b>\$81,236</b>	<b>\$12,632</b>	<b>\$1,500</b>	<b>-\$181,577</b>	<b>-\$120,700</b>	<b>\$19,800</b>	<b>\$19,800</b>	<b>\$19,800</b>	<b>1220.00%</b>
<b>ENDING FUND BALANCE</b>	<b>\$80,320</b>	<b>\$161,554</b>	<b>\$174,186</b>	<b>\$175,686</b>	<b>-\$7,391</b>	<b>\$53,486</b>	<b>\$73,286</b>	<b>\$93,086</b>	<b>\$112,886</b>	<b>-58.29%</b>

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# Capital Improvements Fund

**CAPITAL IMPROVEMENTS FUND**

**ACCOUNT DESCRIPTIONS**

**Administration Department Computers 40-101-6331:** This line item provides funds for desktop computers and printers for the Administration Department staff based on the IT Desktop and Printer Replacement Plan (\$17,600).

**Legislative Department Computers 40-103-6331:** This line item provides funds for desktop computers and printers for the Legislative Department staff based on the IT Desktop and Printer Replacement Plan (\$8,400).

**Fire Department Computers 40-210-6331:** This line item provides funds for desktop computers and printers for the Fire Department staff based on the IT Desktop and Printer Replacement Plan (\$5,000).

**Fire Department Capital Expense 40-210-6500:** This line item provides capital funds for the following projects (\$50,000):

- SCBA Compressor Replacement (\$50,000).

**Police Department Computers 40-220-6331:** This line item provides funds for desktop computers and printers for the Police Department staff based on the IT Desktop and Printer Replacement Plan (\$45,000).

**Police Capital Expense 40-220-6500:** This line item provides capital funds for the following projects (\$165,000):

- Patrol Vehicles and related equipment – three vehicles (\$165,000).

**Public Works Computers 40-401-6331:** This line item provides funds for desktop computers and printers for the Public Works Department staff based on the IT Desktop and Printer Replacement Plan (\$2,000).

**Capital Improvements 40-401-6530:** This line item provides funds for capital projects at City Hall, streetlights, as well as funds for surveying, design, and other tasks (\$414,989).

City Hall – Roof Replacement	\$260,000
PD – Generator Fuel Tank Replacement	\$16,000
City Hall – Council Chambers HVAC	\$30,000
Tire Balancer Equipment	\$13,989
Public Works / Parks Maintenance Garage Design	\$75,000
Other Capital Improvements	\$20,000
<b>Total</b>	<b>\$414,989</b>

**Streets & Sidewalks 40-401-6535:** This line item includes funds for sidewalk work, street engineering studies, street assessment condition rating reports and application of asphalt preservation products such as microsurfacing. Funds are budgeted for proposed street/traffic engineering studies as needed such as STP applications (\$180,945).

**Public Works Vehicles 6550:** This line item provides funds for the replacement of Truck #75, a F-550 Dump Truck (\$75,000).

**Sanitation 40-402-6554:** This line item provides funds for recycle carts, recycle bins and trash dumpsters for new residents and replacement of old units (\$7,000).

**Planning & Development Computers 40-501-6331:** This line item provides funds for desktop computers and printers for the Planning & Development Department staff based on the IT Desktop and Printer Replacement Plan (\$4,400).

**Miscellaneous Contractual Expenses 40-601-6210:** This line item includes funds for maintenance, support, and subscription contracts on all IT related systems through all departments in the City (\$357,325).

- **Administration** – Time Tracking and Financial Systems, Social Media Management and Archiving Systems, Email Marketing system, Adobe Subscriptions for the Communications Manager and Administrative Assistant, the subscription for the City Website, Employee Fraud Monitoring, Microsoft Visio for the Human Resources Manager, a subscription to Survey Monkey, and the BoardDocs agenda management system.
- **Fire Department:** All Fire and EMS systems, CAD Interfaces, Training software, Emergency Notification display, and the Code Red Alert and Notification system.
- **Police Department:** Systems related to Evidence Tracking, License Plate Recognition, Training, Investigations (LeadsOnline), GPS Tracking, Radios, and Body Worn Camera Auditing software.
- **Planning and Development** – MyGov modules for Code Enforcement, Business Licensing, Request Tracking, Permits, Inspections, and Contractor Registration.
- **Public Works** – Microsoft Visio for Public Works Director, Traffic Sensors, Radar Signs, Fleet and Facility maintenance system, , Message Boards, and the Public Works Digital Dashboard Display (Reach).
- **Information Technology** - All infrastructure systems used to support all departments city wide. This includes VoIP / Phone, Servers, Storage, Networking, Security, Data Center power and cooling, Backups / Disaster Recovery, Desktops, Printers, Microsoft licensing, SSL Certificates, Domain Names, Surveillance, and Badge Access Systems.

**Repairs and Maintenance 40-601-6215:** This line item provides funds to repair all city vehicles and equipment: Parks and Recreation, Streets, IT, Fire, Police, Administration, and Planning and Development (\$113,000).

**Data Systems 40-601-6330:** This line item provides funds for city-wide IT system upgrades and project implementations (\$41,952).

- Administration Department – Add Badge Access at door leading to Finance from Hallway.
- Police Department – Installation of three new flock cameras and other miscellaneous projects.
- Information Technology – Annual network security audit; upgrades to Microsoft Office and Adobe Acrobat due to unsupported versions; upgrades to Windows Server and SQL Server due to unsupported versions; migration to iClass badges for all employees to resolve a security issue and to allow us to retire the old access management system; replacement of 2 network switches, 1 power distribution unit, and the KVM console in the data center due to them being past their useful life.

**Capital Improvements Building Maintenance 40-601-6505:** This line items provides funds to cover miscellaneous repairs to all City buildings (\$15,000).

**Debt Service – Series 2017 Refunding 2017 COP 40-601-6547:** 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 (\$680,000).

**Debt Service – Interest and Fiscal Charges 40-601-6556:** This line items funds interest and fiscal charges for related debt services for lease/purchases (\$146,413).

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

		Estimated	Proposed	Projected	Projected	Projected	Projected
	REVENUES	2023	2024	2025	2026	2027	2028
4025	Sales Tax	\$2,981,834	\$3,105,840	\$3,136,898	\$3,168,267	\$3,199,950	\$3,231,949
4026	Recycle Grant	\$7,000	\$7,000	\$7,500	\$7,500	\$7,500	\$7,500
4510	Sale of City Property	\$23,019	\$80,000	\$30,000	\$30,000	\$30,000	\$30,000
4525	Interest Income	\$52,019	\$3,841	\$3,880	\$3,919	\$3,958	\$3,998
4445	Inergovernmental Revenue FEMA	\$9,356	\$0	\$0	\$0	\$0	\$0
4625	Transfers In	\$0	\$0	\$0	\$0	\$0	\$0
4900	ARPA Grant Funding	\$60,000	\$300,000	\$0	\$0	\$0	\$0
4950	Intergovernmental Revenue	\$35,000	\$0	\$0	\$0	\$0	\$0
	<b>TOTAL REVENUES</b>	<b>\$3,168,228</b>	<b>\$3,496,681</b>	<b>\$3,178,278</b>	<b>\$3,209,686</b>	<b>\$3,241,408</b>	<b>\$3,273,447</b>
40-101-6331	CAPITAL IMPROVEMENT COMPUTER-ADMINISTRATION	Estimated	Proposed	Projected	Projected	Projected	Projected
	COMPUTERS	2023	2024	2025	2026	2027	2028
ADMIN	FDOFFMGR	\$1,200					
ADMIN	CH-CONF01	\$1,200					
ADMIN	AD-CATV	\$1,200					
ADMIN	AD-DEPCLERKNB	\$1,800					
ADMIN	COUNCILCHAMBER	\$1,200					
ADMIN	FIN-CLERK		\$1,200				
ADMIN	FIN-APCLERK		\$1,200				
ADMIN	FIN-ARCLERK		\$1,200				
ADMIN	ADCOMMMGR-S19		\$1,800				
ADMIN	CH-CONF02			\$1,200			
ADMIN	AD-CITYMGR01-S			\$1,900			
ADMIN	BW-COUNCIL01			\$1,800			
ADMIN	BW-HR-01S				\$1,900		
ADMIN	FIN-DIR-S				\$1,900		
ADMIN	FIN-CLERK-S					\$1,800	
ADMIN	AD-DEPCLERK-L						\$1,800

PRINTERS							
ADMIN	HP LaserJet M402dn	\$600					
ADMIN	Color LaserJet M477 fdw	\$600					
ADMIN	HP LaserJet M402dn	\$600					
ADMIN	HP LaserJet Professional P1606dn		\$600				
ADMIN	HP LaserJet M402n		\$600				
ADMIN	RICOH MP C4504ex		\$11,000				
ADMIN	RICOH MP C4504ex				\$11,000		
ADMIN	HP LaserJet Pro M454dw					\$600	
ADMIN	HP LaserJet Pro MFP M428fdn					\$600	
ADMIN	HP Color LaserJet M404n					\$600	
40-101-6331	TOTAL - CAPITAL IMPROVEMENT COMPUTER - ADMINISTRATIO	\$8,400	\$17,600	\$4,900	\$14,800	\$3,600	\$1,800
40-103-6331	CAPITAL IMPROVEMENT COMPUTER - LEGISLATIVE	Estimated	Proposed	Projected	Projected	Projected	Projected
	COMPUTERS	2023	2024	2025	2026	2027	2028
LEG	CH-MAYOR		\$1,200				
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				
40-103-6331	TOTAL - CAPITAL IMPROVEMENT COMPUTER - LEGISLATIVE	\$0	\$8,400	\$0	\$0	\$0	\$0

40-210-6331	CAPITAL IMPROVEMENT - FIRE COMPUTER	Estimated	Proposed	Projected	Projected	Projected	Projected
	COMPUTERS	2023	2024	2025	2026	2027	2028
FD	AD-ADMINASSTTB	\$1,900					
FD	FD-ASSTCHIEFTB	\$2,136					
FD	FD-CHIEF-S	\$1,831					
FD	FD-TRAININGRM	\$1,200					
FD	FD-TRAININGTV	\$1,200					
FD	FD-OFFICER01	\$1,200					
FD	FD-OFFICER02	\$1,200					
FD	FD-OFFICER03	\$1,200					
FD	FD-JOKER	\$1,200					
FD	BFD Ambulance		\$1,900				
FD	FDMEDOFF		\$1,900				
FD	FD-EOCCONF		\$1,200				
FD	Brentwood 2514			\$1,500			
FD	Brentwood 2517			\$1,500			
FD	Chief's iPad			\$1,500			
FD	Asst Chief's iPad			\$1,500			
FD	FIRE MARSHALL			\$800			
FD	BRENTWOOD FD			\$800			
FD	FDCAP1				\$1,200		
FD	FDCAP2				\$1,200		
FD	FD-FIREMRSHL-S					\$1,900	
FD	FD-CHIEF-S						\$1,900
FD	FD-ASSTCHIEF-S						\$1,900
FD	FD-OFFICER-23						\$1,200
	<b>PRINTERS</b>						
FD	HP LASERJET PROFESSIONAL P1606dn	\$600					
FD	HPLASERJET M402de			\$600			
FD	richo mp C3004ex				\$11,000		
40-210-6331	<b>TOTAL - CAPITAL IMPROVEMENT - FIRE COMPUTER</b>	<b>\$13,667</b>	<b>\$5,000</b>	<b>\$8,200</b>	<b>\$13,400</b>	<b>\$1,900</b>	<b>\$5,000</b>

40-210-6500	CAPITAL IMPROVEMENT - FIRE	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
FD	UTV	\$40,000					
FD	Technical Rescue Equipment	\$55,000					
FD	SCBA Compressor		\$50,000				
FD	Thermal Imaging Cameras			\$35,000			
FD	Ballistic Helmets				\$14,000		
FD	Ballistic Vests				\$25,500		
FD	PPE Replacement Turnout gear				\$150,000		
FD	Tahoe - 2501					\$68,750	
FD	Building Gear Storage					\$350,000	
FD	Ambulance Replacement 2012 Ford					\$500,000	
FD	Tahoe - 2500						\$68,750
FD	New Parking Lot						\$350,000
FD	SCBA Compressor FY28						\$190,000
FD	PPE Replacement Turnout gear					\$150,000	
40-210-6500	<b>TOTAL - CAPITAL IMPROVEMENT FIRE</b>	<b>\$95,000</b>	<b>\$50,000</b>	<b>\$35,000</b>	<b>\$189,500</b>	<b>\$1,068,750</b>	<b>\$608,750</b>
40-210-6600	FIRE TRUCK	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
FD	Fire Enging / Equipment			\$1,200,000			
40-210-6600	<b>TOTAL - FIRE TRUCK</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,200,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
40-210-6601	FIRE TRAINING FACILITY	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
FD	Fire Training Facility					\$250,000	\$250,000
40-210-6601	<b>TOTAL - FIRE TRAINING FACILITY</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$250,000</b>	<b>\$250,000</b>

40-220-6331	CAPITAL IMPROVEMENT - POLICE COMPUTER	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
PD	PANASONIC FZ55	\$3,853					
PD	PD-DETDISP	\$1,200					
PD	PD-EVIDENCE	\$1,200					
PD	PD-ANALYST	\$1,427					
PD	PD-EVIDTECH	\$1,200					
PD	PD-ROLLCALL01	\$1,200					
PD	PD-ROLLCALL02	\$1,200					
PD	PD-ROLLCALL03	\$1,200					
PD	BrentwoodPD10		\$3,500				
PD	PD-WATCHCOM04		\$1,200				
PD	PD-CONFERENCE01		\$1,200				
PD	BW-PD01-19		\$7,700				
PD	BW-PD02-19		\$7,700				
PD	BRTPD-30-18		\$7,700				
PD	BRTPD-31-19		\$7,700				
PD	BRTPD-35-19		\$7,700				
PD	BW-PD07-19			\$7,700			
PD	BRTPD-33-19			\$7,700			
PD	BRTPD-44-19			\$7,700			
PD	Brentwood PD 34			\$7,700			
PD	PD-JUVENILE			\$1,600			
PD	PD-WATCHCOM01			\$1,200			
PD	PD-WATCHCOM02			\$1,200			
PD	PD-WATCHCOM03			\$1,200			
PD	PD-AVIGILON01			\$1,200			
PD	PD-ANALYST-L			\$1,800			
PD	PD-TRAILER-L			\$1,800			
PD	PD-MAJOR02				\$1,900		
PD	PD-PROFSTD-S				\$1,900		
PD	PD-DET03-S					\$2,000	

PD	PD-DETSRGT-S					\$1,900	
PD	PD-MAJOR01					\$1,900	
PD	PD-TRAINING-S					\$1,900	
PD	PD-ACCRMGR-S					\$1,900	
PD	PD-DET01-S					\$1,900	
PD	PD-DET02-S					\$1,900	
PD	PD-CHIEF-S					\$1,900	
PD	PD-REDACT-20					\$2,000	
PD	PD-ANALYST						\$1,500
<b>PRINTERS</b>							
PD	ZEBRA GK420T	\$600					
PD	SCANSNAP ix500		\$600				
PD	HP LASERJET M402n			\$600			
PD	RICOH MP C4015R				\$11,000		
PD	HP LaserJet Pro M281				\$600		
PD	Fujitsu ScanSnap ix1500				\$600		
PD	Fujitsu ScanSnap ix1500				\$600		
PD	HP Color LaserJet M454dn					\$600	
PD	HP Color LaserJet M454dn					\$600	
PD	HP OfficeJet Pro 9025e						\$600
40-220-6331	<b>TOTAL - CAPITAL IMPROVEMENT POLICE COMPUTER</b>	<b>\$13,080</b>	<b>\$45,000</b>	<b>\$41,400</b>	<b>\$16,600</b>	<b>\$18,500</b>	<b>\$2,100</b>
<b>CAPITAL IMPROVEMENT POLICE</b>		<b>Estimated</b>	<b>Proposed</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
		<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
PD	Police Cruiser	\$95,000	\$165,000	\$55,000	\$110,000	\$220,000	\$220,000
40-220-6500	<b>TOTAL - CAPITAL IMPROVEMENT POLICE</b>	<b>\$95,000</b>	<b>\$165,000</b>	<b>\$55,000</b>	<b>\$110,000</b>	<b>\$220,000</b>	<b>\$220,000</b>

40-301-6331	CAPITAL IMPROVEMENT COMPUTER JUDICIAL	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
	COMPUTERS						
JUD	CT-ADMIN	\$1,200					
JUD	CT-DEPCLERK	\$1,200					
	PRINTERS						
JUD	COURTSCOPIER			\$11,000			
40-301-6331	TOTAL COMPUTERS-JUDICIAL	\$2,400	\$0	\$11,000	\$0	\$0	\$0
40-401-6331	COMPUTERS-PUBLIC WORKS	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
	COMPUTERS						
PW	PW-SUPERVISOR	\$1,802					
PW	PW-Director-S18	\$1,577					
PW	Public Works iPad3		\$800				
PW	PW-Lunchroom		\$1,200				
PW	PW-PROJECTMAN-T			\$1,900			
PW	Public Works iPad2			\$800			
PW	Public Works iPad1				\$800		
PW	MECHANIC					\$1,200	
PW	PWKIOSK					\$1,200	
PW	PW-SUPERVISOR-S						\$1,900
PW	PW-DIR-S						\$1,900
	PRINTERS						
PW	Aficio SP 5210SR			\$11,000			
PW	PWDIRPRN				\$600		
40-401-6331	TOTAL COMPUTERS-PUBLIC WORKS	\$3,379	\$2,000	\$13,700	\$1,400	\$2,400	\$3,800

40-401-6530	CAPITAL IMPROVEMENT - PUBLIC WORKS	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
PW	City Hall - HVAC	\$65,000					
PW	Tire Balancer		\$13,989				
PW	Police Department - Generator Fuel Tank Replacement		\$16,000				
PW	City Hall - Roof Replacement		\$260,000				
PW	City Hall - Council Chambers HVAC		\$50,000				
PW	Public Works / Parks Maintenance Garage Design		\$75,000				
PW	DuraPatcher P1- Pot Hole Patch/Crack Sealer Trailer			\$63,000			
PW	Pavement Roller					\$22,000	
PW	Mobile Boom Platform					\$32,000	
PW	Backhoe					\$75,000	
PW	City Hall Parking Lot Resurfacing						\$100,000
PW	Bobcat Mini Excavator						\$65,000
PW	Tire Changer						\$13,000
40-401-6530	TOTAL CAPITAL IMPROVEMENT- PUBLIC WORKS	\$65,000	\$414,989	\$63,000	\$0	\$129,000	\$178,000
40-401-6535	TOTAL CAPITAL IMPROVEMENT- STREETS & SIDEWALKS	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
PW	Sidewalk Work	\$75,000	\$50,000	\$40,000	\$40,000	\$80,000	\$80,000
PW	Street Projects		\$130,945	\$156,878	\$249,875	\$399,237	\$483,840
PW	Surface Sealant Projects	\$174,074				\$499,386	\$634,962
40-401-6505	TOTAL CAPITAL IMPROVEMENT- STREETS & SIDEWALKS	\$249,074	\$180,945	\$196,878	\$289,875	\$978,623	\$1,198,802
40-401-6540	CREEK & TRAIL MAINTENANCE	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
PW	Lee Wynn Trail Trail and Steambank Restoration	\$617,996					
40-401-6620	TOTAL CAPITAL IMPROVEMENT-CREEK & TRAIL MAINTENANCE	\$617,996	\$0	\$0	\$0	\$0	\$0
40-401-6621	RUSSELL AVE STP CAPITAL IMPROVEMENT	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
PW		\$445,000					
40-401-6620	TOTAL CAPITAL IMPROVEMENT- RUSSELL AVENUE STP	\$445,000	\$0	\$0	\$0	\$0	\$0

40-402-6554	PUBLIC WORKS VEHICLES	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
PW	F-550 Dump Truck #75		\$75,000				
PW	Street Sweeper					\$250,000	
PW	F-550 Dump Truck #55					\$80,000	
PW	F-550 Dump Truck #56					\$80,000	
PW	F-250 Truck #47					\$50,000	
PW	F-250 Truck #54						\$55,000
PW	Sanitation Truck #3						\$70,000
PW	Sanitation Truck #4						\$260,000
40-401-6620	<b>TOTAL CAPITAL IMPROVEMENT- PUBLIC WORKS VEHICLES</b>	<b>\$0</b>	<b>\$75,000</b>	<b>\$0</b>	<b>\$0</b>	<b>\$460,000</b>	<b>\$385,000</b>
40-402-6554	SANITATION CAPITAL IMPROVEMENT	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
	Recycle Carts, Bins, Trash Dumpsters	\$7,000	\$7,000	\$7,000	\$7,500	\$7,500	\$7,500
40-401-6620	<b>TOTAL CAPITAL IMPROVEMENT- SANITATION</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,000</b>	<b>\$7,500</b>	<b>\$7,500</b>	<b>\$7,500</b>
40-501-6331	CAPITAL IMPROVEMENT COMPUTER-PLANNING/DEV	Estimated	Proposed	Projected	Projected	Projected	Projected
	COMPUTERS	2023	2024	2025	2026	2027	2028
P/D	PL-PLANSREVIEW	\$1,200					
P/D	PL-CLERK	\$1,126					
P/D	PL-CUSTSERV	\$1,126					
P/D	New Position in FY24		\$2,000				
P/D	PL-INSPECTOR1-S			\$1,900			
P/D	PL-INSPECTOR2			\$1,200			
P/D	PL-INSPECTOR3			\$1,200			
P/D	PL-DIRECTOR-L				\$1,800		
P/D	PL-PERMITTECH-L				\$1,800		
P/D	PL-FRONTDESK					\$1,200	
P/D	New iPad with Cellular		\$800				
P/D	Corey Reed's iPad		\$800				
P/D	Scott Wagner's iPad		\$800				
P/D	Planning Director iPad			\$800			
P/D	ARB01			\$800			
P/D	ARB02			\$800			
P/D	Mike Powell's iPad				\$800		

PRINTERS							
P/D	HP LaserJet 1200	\$600					
P/D	RICOH MP C2504ex			\$11,000			
P/D	HP DesignJet T830 MFP				\$6,000		
P/D	HP Color LaserJet Pro MFP M479fdn					\$600	
40-501-6331	<b>TOTAL - CAPITAL IMPROVEMENT COMPUTER-PLANNING/DEV</b>	<b>\$4,052</b>	<b>\$4,400</b>	<b>\$17,700</b>	<b>\$10,400</b>	<b>\$1,800</b>	<b>\$0</b>
CAPITAL IMPROVEMENT		Estimated	Proposed	Projected	Projected	Projected	Projected
40-601-6210	MISCELLANEOUS CONTRACTUAL	2023	2024	2025	2026	2027	2028
ADMIN	Administration IT Contractual Expenditures	\$154,432	\$139,517	\$143,769	\$148,151	\$152,668	\$152,324
FD	Fire Department IT Contractual Expenditures	\$21,773	\$25,695	\$26,466	\$27,260	\$28,078	\$28,920
COURT	Courts IT Contractual Expenditures	\$130	\$134	\$138	\$142	\$146	\$151
PD	Police Department IT Contractual Expenditures	\$45,268	\$50,660	\$59,837	\$61,633	\$63,482	\$65,386
PL	Planning Department IT Contractual Expenditures	\$26,772	\$26,908	\$27,715	\$28,547	\$29,043	\$30,285
PW	Public Works IT Contractual Expenditures	\$11,986	\$6,673	\$6,873	\$7,080	\$7,292	\$7,511
IT	IT Contractual Expenditures	\$106,463	\$107,738	\$109,218	\$112,514	\$139,471	\$143,548
40-401-6210	<b>TOTAL - MISCELLANEOUS CONTRACTUAL</b>	<b>\$366,824</b>	<b>\$357,325</b>	<b>\$374,016</b>	<b>\$385,327</b>	<b>\$420,180</b>	<b>\$428,125</b>
		Estimated	Proposed	Projected	Projected	Projected	Projected
40-601-6215	CAPITAL IMPROVEMENT - EQUIPMENT REPAIRS	2023	2024	2025	2026	2027	2028
PW	Equipment Repairs	\$123,000	\$113,000	\$115,000	\$120,000	\$120,000	\$120,000
<b>TOTAL - CAPITAL IMPROVEMENT EQUIPMENT REPAIRS</b>		<b>\$123,000</b>	<b>\$113,000</b>	<b>\$115,000</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$120,000</b>
CAPITAL IMPROVEMENT - DATA SYSTEMS		Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
ADMIN	Administration CIP Projects	\$0	\$4,500				
Court	Court CIP Projects						
FD	Fire Department CIP Projects	\$3,000			\$1,450		
PD	Police Department CIP Projects	\$49,520	\$16,100				
PW	Public Works CIP Projects	\$0		\$3,950	\$0		
IT	IT CIP Projects	\$76,231	\$21,352	\$207,954	\$24,438	\$45,812	\$205,996
40-601-6330	<b>TOTAL - CAPITAL IMPROVEMENT - DATA SYSTEMS</b>	<b>\$128,751</b>	<b>\$41,952</b>	<b>\$211,904</b>	<b>\$25,888</b>	<b>\$45,812</b>	<b>\$205,996</b>

40-601-6505	CAPITAL IMPROVEMENT BUILDING MAINTENANCE	Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
PW		\$26,230	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000
40-601-6505	<b>TOTAL - CAPITAL IMPROVEMENT BUILDING MAINTENANCE</b>	<b>\$26,230</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>DEBT SERVICE</b>							
		Estimated	Proposed	Projected	Projected	Projected	Projected
		2023	2024	2025	2026	2027	2028
40-601-6540	LEASE SANITATION TRUCK 2	\$71,896					
40-601-6541	SANITATION TRUCK 1	\$250,000					
40-601-6542	AMBULANCE LEASE 3 YEARS	\$58,420					
40-601-6545	PUBLIC SAFETY RADIO REPLACEMENT			\$700,000			
40-601-6547	SERIES 2017 REF COPS	\$15,000	\$680,000	\$715,000	\$740,000	\$760,000	\$780,000
40-601-6553	SERIES 2003 COP	\$85,000					
40-601-6556	INTEREST & FISCAL CHGS	\$148,743	\$146,413	\$126,013	\$104,563	\$84,463	\$63,613
	<b>TOTAL - CAPITAL IMPROVEMENT - DEBT SERVICE</b>	<b>\$629,059</b>	<b>\$826,413</b>	<b>\$1,541,013</b>	<b>\$844,563</b>	<b>\$844,463</b>	<b>\$843,613</b>

	Prior Year		Adopted Budget		Current Year		Proposed		Projected		2023-2024							
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022	01/01/2023	07/31/2023	Estimated	2023	Proposed	2024	Projected	2025	Projected	2026	Budget	% Change
<b>40 - Capital Improvements Fund</b>																		
<b>Revenues</b>																		
40-100-4002 AD VALOREM TAXES	\$0	\$0	\$0	\$30	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4025 SALES TAX	\$2,508,967	\$2,894,644	\$3,092,965	\$3,092,965	\$2,942,508	\$1,682,155	\$1,682,155	\$2,981,834	\$2,981,834	\$3,105,840	\$3,105,840	\$3,136,898	\$3,168,267	\$3,168,267	\$7,500	\$7,500	\$3,168,267	5.55%
40-100-4026 RECYCLE GRANT	\$12,300	\$0	\$5,000	\$5,000	\$7,000	\$0	\$0	\$7,000	\$7,000	\$7,000	\$7,000	\$7,500	\$7,500	\$7,500	\$0	\$0	\$7,500	0.00%
40-100-4029 ROSALIE AVENUE STP	\$0	\$15,527	\$156,979	\$156,979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4030 LITZINGER ROAD STP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4032 HIC PEDESTRIAN STP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4205 GRANTS	\$0	-\$2,333	\$7,000	\$7,000	\$0	\$8,775	\$8,775	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4445 INTERGOVERNMENT REV FEMA	\$0	\$0	\$0	\$0	\$0	\$0	\$9,356	\$9,356	\$9,356	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4510 SALE OF CITY PROPERTY	\$8,225	\$33,715	\$522	\$522	\$15,965	\$23,019	\$23,019	\$23,019	\$23,019	\$80,000	\$80,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	\$30,000	401.10%
40-100-4525 INTEREST INCOME	\$7,793	\$3,806	\$4,551	\$4,551	\$3,803	\$52,019	\$52,019	\$52,019	\$52,019	\$3,841	\$3,841	\$3,880	\$3,919	\$3,919	\$0	\$0	\$3,919	1.00%
40-100-4535 INSURANCE/OTHER SETTLEMENTS	\$0	\$0	\$17,692	\$17,692	\$0	\$7,812	\$7,812	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4560 DONATIONS MISCELLANEOUS	\$0	\$0	\$5,400	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4599 DEBT PROCEEDS	\$0	\$212,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4625 TRANSFER IN	\$184,635	\$728,814	\$1,037,590	\$1,037,590	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4900 ARPA Funding	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$60,000	\$60,000	\$300,000	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4950 INTERGOVERNMENTAL REVENUE	\$0	\$37,221	\$35,430	\$35,430	\$35,000	\$0	\$0	\$35,000	\$35,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 100 - General:</b>	\$2,721,920	\$3,923,394	\$4,363,158	\$4,363,158	\$3,004,276	\$1,783,137	\$1,783,137	\$3,168,228	\$3,168,228	\$3,496,681	\$3,496,681	\$3,178,278	\$3,209,686	\$3,209,686	\$3,178,278	\$3,209,686	\$3,209,686	16.39%
<b>Total Revenues</b>	\$2,721,920	\$3,923,394	\$4,363,158	\$4,363,158	\$3,004,276	\$1,783,137	\$1,783,137	\$3,168,228	\$3,168,228	\$3,496,681	\$3,496,681	\$3,178,278	\$3,209,686	\$3,209,686	\$3,178,278	\$3,209,686	\$3,209,686	16.39%

	Prior Year		Prior Year		Adopted Budget		Current Year		Proposed		Projected		2023-2024	
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022	01/01/2023	07/31/2023	2024	2025	2026	Budget	% Change	
<b>Expenses</b>														
40-101-6331 ADMINISTRATION COMPUTER	\$2,772	\$663	\$2,505	\$10,100	\$7,029	\$8,400	\$17,600	\$4,900	\$14,800					74.26%
40-101-6500 CAPITAL IMPROVEMENT ADMIN	\$0	\$2,067	\$3,842	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 101 - Administration:</b>	\$2,772	\$2,730	\$6,347	\$10,100	\$7,029	\$8,400	\$17,600	\$4,900	\$14,800					74.26%
40-103-6331 LEGISLATIVE COMPUTER	\$3,521	\$0	\$0	\$0	\$0	\$0	\$8,400	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 103 - Legislative:</b>	\$3,521	\$0	\$0	\$0	\$0	\$0	\$8,400	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-210-6331 FIRE COMPUTER	\$0	\$120	\$3,613	\$13,500	\$8,141	\$13,667	\$5,000	\$8,200	\$13,400					-62.96%
40-210-6500 FIRE CAPITAL IMPROVEMENT	\$283,628	\$128,807	\$76,758	\$70,000	\$12,404	\$95,000	\$50,000	\$35,000	\$189,500					-28.57%
40-210-6600 FIRE TRUCK	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$1,200,000	\$0	\$0	\$0	\$0	\$0	0.00%
40-210-6601 FIRE TRAINING FACILITY	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 210 - Fire:</b>	\$283,628	\$128,927	\$80,371	\$83,500	\$20,545	\$108,667	\$55,000	\$1,243,200	\$202,900					-31.57%
40-212-6210 Prop P Fire Misc Cont	\$17,047	\$16,695	\$6,021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-212-6331 COMP/EQUIP PROP P FIRE	0	\$55,100	\$8,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-212-6520 County Tax Prop P	15,888	11,281	19,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 212 - PROP P Fire:</b>	\$32,935	\$83,076	\$34,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-220-6331 POLICE COMPUTER	\$0	\$0	\$21,264	\$14,900	-\$1,473	\$13,080	\$45,000	\$41,400	\$16,600					202.01%
40-220-6500 CAPITAL IMPROVEMENT POLICE	\$198,432	\$190,498	\$204,305	\$95,000	\$115,763	\$95,000	\$165,000	\$55,000	\$110,000					73.68%
40-220-6510 CAPITAL IMPROVEMENT POLICE	\$0	\$0	\$1,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 220 - Police:</b>	\$198,432	\$190,498	\$227,171	\$109,900	\$114,290	\$108,080	\$210,000	\$96,400	\$126,600					91.08%
40-221-6331 POLICE SEIZURE COMPUTER	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 221 - Police Seizure:</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-222-6210 PROP P POLICE MISC CONT.	\$42,074	\$63,140	\$49,938	\$0	\$23,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-222-6331 COMP/EQUIP POLICE PROP P	\$105,440	\$28,376	\$3,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-222-6521 Prop Police Capital	\$5,859	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 222 - PROP P Police:</b>	\$153,374	\$91,516	\$53,260	\$0	\$23,680	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-301-6331 JUDICIAL COMPUTER	\$0	\$0	\$0	\$2,400	\$0	\$2,400	\$0	\$11,000	\$0	\$0	\$0	\$0	\$0	-100.00%
40-301-6500 CAPITAL IMPROVEMENT JUDICIAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 301 - Courts:</b>	\$0	\$0	\$0	\$2,400	\$0	\$2,400	\$0	\$11,000	\$0	\$0	\$0	\$0	\$0	-100.00%

	Prior Year		Adopted Budget		Current Year		Proposed		Projected		2023-2024	
	01/01/2020	12/31/2021	01/01/2022	12/31/2023	01/01/2023	07/31/2023	2023	2024	2025	2026	Budget	% Change
40-401-6331 PUB WKS COMPUTER	\$2,139	\$3,048	\$849	\$3,900	\$30	\$30	\$3,379	\$2,000	\$13,700	\$1,400	\$1,400	-48.72%
40-401-6530 CAPITAL IMPROVEMENT P.W.	\$612,845	\$356,577	\$168,756	\$50,000	\$9,180	\$9,180	\$65,000	\$414,989	\$63,000	\$0	\$0	729.98%
40-401-6535 STREETS & SIDEWALKS	\$172,706	\$283,386	\$581,489	\$249,074	\$64,475	\$64,475	\$249,074	\$180,945	\$196,878	\$289,875	\$289,875	-27.35%
40-401-6540 CREEK & TRAIL MAINTENANCE	\$0	\$0	\$0	\$0	\$335,723	\$335,723	\$617,996	\$0	\$0	\$0	\$0	0.00%
40-401-6620 ROSALIE STP	\$3,051	\$2,119	\$22,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-401-6621 RUSSELL AVE STP	\$0	\$0	\$147,265	\$445,000	-\$50	-\$50	\$445,000	\$0	\$0	\$0	\$0	-100.00%
40-401-6650 PUBLIC WORKS VEHICLES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$75,000	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 401 - Streets:</b>	\$790,741	\$854,130	\$921,245	\$747,974	\$409,358	\$409,358	\$1,380,449	\$672,934	\$273,578	\$291,275	\$291,275	-10.03%
40-402-6554 SANITATION	\$6,130	\$229,999	\$10,887	\$7,000	\$4,034	\$4,034	\$7,000	\$7,000	\$7,000	\$7,500	\$7,500	0.00%
<b>Totals for Department(s) 402 - Sanitation:</b>	\$6,130	\$229,999	\$10,887	\$7,000	\$4,034	\$4,034	\$7,000	\$7,000	\$7,000	\$7,500	\$7,500	-35.71%
40-501-6331 PLANNING & DEV COMPUTER	\$5,627	\$986	\$4,081	\$5,000	\$2,253	\$2,253	\$4,052	\$4,400	\$17,700	\$10,400	\$10,400	-12.00%
40-501-6500 CAPITAL IMPROVEMENT P & D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 501 - Planning/Dev:</b>	\$5,627	\$986	\$4,081	\$5,000	\$2,253	\$2,253	\$4,052	\$4,400	\$17,700	\$10,400	\$10,400	7.81%
40-601-6210 MISC CONTRACTUAL EXPENSES	\$154,171	\$157,707	\$200,241	\$375,621	\$146,050	\$146,050	\$366,824	\$357,325	\$374,016	\$385,327	\$385,327	-4.87%
40-601-6215 EQUIPMENT REPAIRS	\$115,323	\$131,745	\$160,872	\$123,000	\$118,483	\$118,483	\$123,000	\$113,000	\$115,000	\$120,000	\$120,000	-8.13%
40-601-6330 DATA SYSTEMS	\$55,026	\$196,429	\$101,271	\$163,534	\$119,238	\$119,238	\$128,751	\$41,952	\$211,904	\$25,888	\$25,888	-74.35%
40-601-6505 CAPITAL IMPROVEMENT BLDG MNT	\$74,262	\$49,141	\$51,297	\$15,000	\$26,230	\$26,230	\$26,230	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
40-601-6540 LEASE SANITATION TRUCK 2	\$0	\$71,896	\$71,896	\$71,896	\$35,948	\$35,948	\$71,896	\$0	\$0	\$0	\$0	-100.00%
40-601-6541 SANITATION TRUCK 1	\$0	\$0	\$0	\$250,000	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0	0.00%
40-601-6542 AMBULANCE LEASE 3 YEARS	\$58,420	\$115,880	\$115,880	\$58,420	\$57,940	\$57,940	\$58,420	\$0	\$0	\$0	\$0	-100.00%
40-601-6543 FIRE TRUCK LEASE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-601-6544 LEASE STREET SWEEPER TRUCK 72	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-601-6545 POLICE & FIRE RADIO REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-601-6547 Series 2017 Ref COPS	\$0	\$0	\$0	\$15,000	\$0	\$0	\$15,000	\$680,000	\$715,000	\$740,000	\$740,000	4433.33%
40-601-6551 DEBT SVC 2013 LEASE/PURCH	\$82,039	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-601-6553 SERIES 2003 COP	\$0	\$0	\$80,000	\$85,000	\$0	\$0	\$85,000	\$0	\$0	\$0	\$0	-100.00%
40-601-6556 INTEREST & FISCAL CHGS	\$2,076	-\$4,880	-\$73,597	\$148,743	\$74,186	\$74,186	\$148,743	\$146,413	\$126,013	\$104,563	\$104,563	-1.57%
40-601-6610 PROPERTY ACQUISITION	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 601 - Capital:</b>	\$541,315	\$717,917	\$707,859	\$1,306,214	\$578,075	\$578,075	\$1,273,864	\$1,353,690	\$2,256,933	\$1,390,778	\$1,390,778	3.63%
<b>Total Expenses</b>	<b>\$2,018,476</b>	<b>\$2,299,779</b>	<b>\$2,045,456</b>	<b>\$2,272,088</b>	<b>\$1,159,264</b>	<b>\$1,159,264</b>	<b>\$2,892,912</b>	<b>\$2,329,024</b>	<b>\$3,910,711</b>	<b>\$2,044,253</b>	<b>\$2,044,253</b>	<b>2.51%</b>

# **Economic Development Fund**

**ECONOMIC DEVELOPMENT FUND**

**ACCOUNT DESCRIPTIONS**

**Debt Service Series 2019 COPs Principal:** This line item accounts for the debt service payments to be made for the Series 2019 COPs that will be used to fund the Brentwood Bound Plan (\$1,195,000).

**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 (\$1,377,450).

41 - Economic Development										
Revenues										
Prior Year	Prior Year	Prior Year	Prior Year	Adopted Budget	Current Year	Estimated	Proposed	Projected	Projected	2023-2024
01/01/2020	01/01/2021	01/01/2022	01/01/2023	01/01/2023	01/01/2023	2023	2024	2025	2026	Budget
12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2023	07/31/2023	2023	2024	2025	2026	% Change
\$2,966,080	\$3,709,045	\$3,834,098	\$3,462,038	\$3,462,038	\$2,046,858	\$3,462,038	\$3,496,658	\$3,531,625	\$3,566,941	1.00%
\$30	\$433	(\$12,562)	\$133	\$133	\$45,241	\$45,241	\$137	\$141	\$142	3.01%
\$2,966,110	\$3,709,478	\$3,821,535	\$3,462,171	\$3,462,171	\$2,092,099	\$3,507,279	\$3,496,795	\$3,531,766	\$3,567,083	1.00%
<b>\$2,966,110</b>	<b>\$3,709,478</b>	<b>\$3,821,535</b>	<b>\$3,462,171</b>	<b>\$3,462,171</b>	<b>\$2,092,099</b>	<b>\$3,507,279</b>	<b>\$3,496,795</b>	<b>\$3,531,766</b>	<b>\$3,567,083</b>	<b>1.00%</b>
Expenses										
Prior Year	Prior Year	Prior Year	Prior Year	Adopted Budget	Current Year	Estimated	Proposed	Projected	Projected	2023-2024
01/01/2020	01/01/2021	01/01/2022	01/01/2023	01/01/2023	01/01/2023	2023	2024	2025	2026	Budget
12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2023	07/31/2023	2023	2024	2025	2026	% Change
\$0	\$0	\$0	\$1,160,000	\$1,160,000	\$0	\$1,160,000	\$1,195,000	\$1,245,000	\$1,295,000	3.02%
\$0	\$3,178	\$6,360	\$1,412,250	\$1,412,250	\$703,662	\$1,412,250	\$1,377,450	\$1,329,650	\$1,279,850	-2.46%
\$0	\$3,178	\$6,360	\$2,572,250	\$2,572,250	\$703,662	\$2,572,250	\$2,572,450	\$2,574,650	\$2,574,850	0.01%
<b>\$0</b>	<b>\$3,178</b>	<b>\$6,360</b>	<b>\$2,572,250</b>	<b>\$2,572,250</b>	<b>\$703,662</b>	<b>\$2,572,250</b>	<b>\$2,572,450</b>	<b>\$2,574,650</b>	<b>\$2,574,850</b>	<b>0.01%</b>
Transfers										
\$1,199,449	\$2,573,845	\$2,570,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>\$1,199,449</b>	<b>\$2,573,845</b>	<b>\$2,570,952</b>	<b>\$0</b>	<b>0.00%</b>						
\$1,199,449	\$2,573,845	\$2,570,952	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
\$1,199,449	\$2,577,023	\$2,577,312	\$2,572,250	\$2,572,250	\$703,662	\$2,572,250	\$2,572,450	\$2,574,650	\$2,574,850	0.00%
<b>\$0</b>	<b>\$1,766,661</b>	<b>\$2,899,115</b>	<b>\$4,143,339</b>	<b>\$4,143,339</b>	<b>\$4,143,339</b>	<b>\$4,143,339</b>	<b>\$5,078,368</b>	<b>\$6,002,712</b>	<b>\$6,959,829</b>	<b>22.57%</b>
<b>\$1,766,661</b>	<b>\$1,132,453</b>	<b>\$1,244,223</b>	<b>\$889,921</b>	<b>\$889,921</b>	<b>\$1,388,437</b>	<b>\$935,029</b>	<b>\$924,345</b>	<b>\$957,116</b>	<b>\$992,233</b>	<b>3.87%</b>
<b>\$1,766,661</b>	<b>\$2,899,115</b>	<b>\$4,143,339</b>	<b>\$5,033,260</b>	<b>\$5,033,260</b>	<b>\$5,531,776</b>	<b>\$5,078,368</b>	<b>\$6,002,712</b>	<b>\$6,959,829</b>	<b>\$7,952,062</b>	<b>19.26%</b>

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# **Parks and Recreation Department**

## **PARKS AND RECREATION DEPARTMENT**

### **Mission Statement**

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

### **Goals and Objectives**

1. Celebrate the opening of Brentwood Park Destination Playground.
  - a. Plan Brentwood Park Destination Playground Ribbon Cutting when the playground is complete.
  - b. Plan Brentwood Park Destination Playground grand opening celebration for early Spring.
  - c. Highlight playground amenities and grand opening events through social media and other marketing avenues throughout the region.
2. Activate Brentwood Park, creating a regional destination, while being an economic driver for the City of Brentwood.
  - a. Continue to host popular events at Brentwood Park, while creating new events for youth, adults and families.
  - b. Research and implement a schedule of pop-up programming throughout the park season, to encourage patronage of Brentwood Park.
  - c. Partner with local businesses to create synergy between Brentwood Park and their business.
  - d. Create and implement a department sponsorship program.
3. Enhance Department Marketing efforts.
  - a. Move to a social media presence that is a 50/50 split of advertising programs and events versus informative or value-adding content.
  - b. Build connections with local partners in the social media space for the benefit of the department and community.
  - c. Post short-form videos at least twice monthly.
  - d. Generate content that informs the community about sustainability and conservation efforts of the City.
  - e. Develop a growing connection with the Brentwood School District that brings value to the department.
4. Investigate and implement sustainable practices to benefit both the department and the Brentwood community.
  - a. Complete energy audit for all City facilities.
  - b. Celebrate Brentwood Park's sustainable features.
  - c. Develop equipment replacement plan for the Parks & Recreation Department, that includes replacing old gas equipment with electric equipment.

## Accomplishments

1. Celebrated the grand opening of Brentwood Park with three separate events, culminating in the Brentwood Park Grand Opening Celebration attended by over 1,500 people.
2. Began the Master Plan process, involving significant public engagement and a statistically valid survey, which will be completed in early 2024.
3. The Parks & Recreation department was featured on a number of newscasts about the grand opening of Brentwood Park, updates on the Destination Playground construction and ice rink special events.
4. The Brentwood Park Destination Playground was named as the #7 item to do in St. Louis Magazine's 23 brand-new things to do across the metro area in 2023.
5. Completed construction Brentwood Park, including the Brentwood Park Destination Playground.
6. Assisted with the creation of the City of Brentwood Sustainability Plan that was adopted by the Board of Aldermen.
7. Secured over \$500,000 in grants to assist with the funding of park amenities in Brentwood Park and the Brentwood Wetland Arboretum project.
8. Reimagined the City Holiday Party to utilize Brentwood Park and encourage more community attendance.
9. Sold multiple ice rink dasher board advertisements creating a new source of revenue for the Parks & Recreation Department.
10. Hosted a Volunteer Service Project with McGrath Elementary School to plant over 60 new trees along Black Creek in Oak Tree Park.
11. Unified the department's marketing efforts through the creation of a brand guide.
12. Refreshed the Brentwood Event Guide with fresh design and more sustainable printing choices.
13. Processed almost \$300,000 in revenue through the department's online registration platform.
14. Earned over \$10,000 in revenue from rentals associated with the Brentwood Park Pavilion since its opening in June.
15. Installed "Feathers" in Brentwood Park. These sculptures by artist Kirk Seese will be on loan to the City of Brentwood until 2025 as part of the Sculpture on the Move program, at which time the City can choose to purchase the sculpture from the artist.
16. Installed permanent black lights in the Brentwood Ice Rink to enhance the department's Galactic Glow Skate.
17. Increased General Programming revenue 37% over 2022.
18. Increased room rental revenue 9% over 2022.
19. Increased Facebook followers over 30% and Instagram followers over 210% over 2022.

**Performance Measures**

<i>Parks and Recreation</i>	2022 (Actual)	2023 (Estimate)	2024 (Projected)
Percentage of parks properly maintained per park inspection index	79.27%	80.17.%	82.00%
Cost of park maintenance per acre maintained	\$12,273.00	\$14,913.00	\$19,459.00
Operating revenue per capita	\$140.33	\$150.21	\$161.70
Operating expenditures per capita	\$310.98	\$349.70	\$411.15
Percentage of cost recovery for the Brentwood Recreation Complex	67.30%	70.92%	72.96%
Percentage of cost recovery for all programs	103.82%	105.91%	105.99%

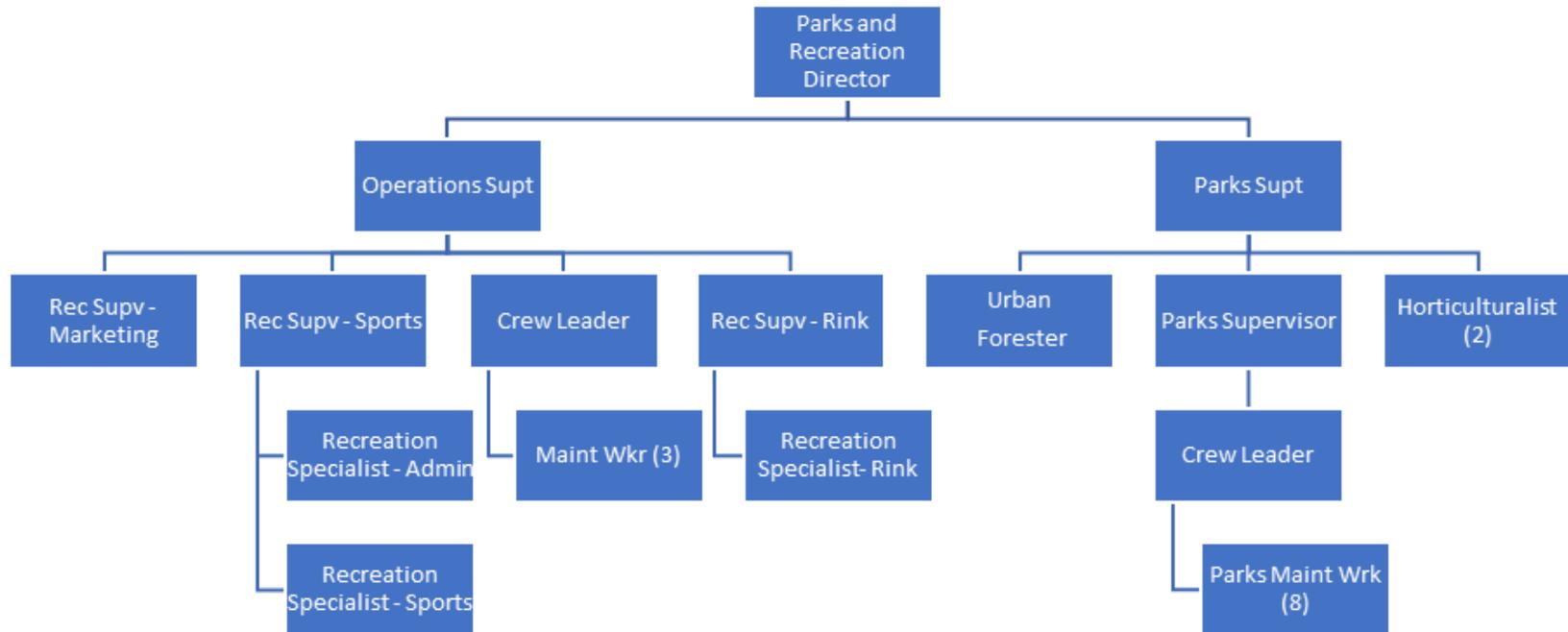
**PARKS AND RECREATION DEPARTMENT**

**BUDGETED POSITIONS**

<b>Position</b>	<b>2023</b>	<b>2024</b>
<b>Parks and Recreation Director</b>	1	1
<b>Superintendent</b>	2	2
<b>Recreation Supervisor</b>	3	3
<b>Recreation Specialist</b>	2	3
<b>Parks Supervisor</b>	1	1
<b>Urban Forester</b>	1	1
<b>Horticulturalist</b>	2	2
<b>Crew Leader</b>	1	2
<b>Maintenance III</b>	1	0
<b>Maintenance II</b>	8	8
<b>Maintenance I</b>	3	3
<b>Total</b>	25	26

**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 (\$688,040).

**Full-time Overtime 6005:** This line item provides funds for Brentwood Recreation Complex maintenance staff who work overtime and holidays (\$10,000).

**Salaries Part-time Parks 6009:** This line item provides funds for part-time and seasonal park employees (\$29,400).

**Salaries Part-time Administration 6010:** This line item provides funds for part-time employees: Building Managers working at the Community Center and Interns (\$47,630).

**Salaries Part-time Ice Rink 6011:** This line item provides funds for the part-time employees: Skate Guards and Learn to Skate Assistants (\$47,632).

**Salaries Part-time Rink Programming 6012:** This line item provides funds for the part-time employees: Hockey Scorekeepers and Skating Instructors (\$32,052).

**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 (\$25,675).

**Part-time Overtime Administration 6015:** This line item provides funds for part-time employees (Building Managers working at the Community Center) working on holidays (\$4,742).

**Part-time Overtime Ice Rink 6016:** This line item provides funds for part-time rink employees (Building Managers working at the Ice Rink and Skate Guards) working on holidays (\$5,454).

**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 (\$2,310).

**Salaries Part-time Magic Bus Drivers 6018:** This line item provides funds for part-time Magic Bus Drivers (\$22,664).

**Part-time Rink Administration 6019:** This line item provides funds for the part-time employees: Building Manager working at the Ice Rink (\$81,889).

**Salaries & Wages Full-time Parks 6020:** This line item provides funds for the full-time park maintenance positions in the Parks and Recreation Department (\$755,910).

**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 (\$11,060).

**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 (\$13,000).

**Part-time Overtime Parks 6024:** This line item provides funds for part-time and seasonal park employees working overtime and working on Holidays (\$500).

**Employee Benefits 6065:** The City continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees. 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) (\$415,926).

**Educational Benefits 6070:** This line item provides funds for the reimbursement for full-time staff to attend work-related college classes (\$0).

**Insurance Workers Compensation 6150:** This line item provides funds to cover worker's compensation insurance for employees (\$184,100).

**MATERIALS & SUPPLIES:**

**Supplies & Materials 6420:** This line item provides funds for supplies for the Community Center including custodial supplies, office equipment and miscellaneous expenditures (\$32,900).

**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 (\$155,00).

**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 (\$35,000).

**Supplies & Materials Fitness 6423:** This line item provides funds for supplies for fitness programs (\$75).

**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 (\$14,579).

**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 (\$5,000).

**Supplies & Materials Sports 6426:** This line item provides funds for supplies for the Adult Softball Leagues, Volleyball Leagues, as well as other youth and adult sports programs (\$6,440).

**Supplies & Materials Senior Programming 6427:** This line item provides funds for supplies for the Adult Softball Leagues, Volleyball Leagues, as well as other youth and adult sports programs (\$3,747).

**Miscellaneous Expense 6445:** This line item provides funds for miscellaneous expenses within the Parks and Recreation Department (\$750).

**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 (\$168,000).

**Utilities Parks 6116:** This line item includes the yearly bill amounts for Water, Sewer, Electric and Natural Gas usage in the parks (\$85,000).

**Recreation Program Sports 6122:** This line item provides funds for contractual program expenses related to instructing youth soccer, T-Ball and sports camps (\$22,742).

**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 (\$54,938).

**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 (\$12,321).

**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 (\$21,580).

**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 (\$12,200).

**Recreation Program Senior Programming 6127:** This line item provides funds for contractual expenses related to the Senior Programming (\$4,356).

**Memorial Tree & Bench Program 6130:** This line item provides funds for expenses related to the Memorial Tree & Bench Program (\$245).

**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 (\$8,281).

**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 (\$5,500).

**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 (\$5,680).

**Petro Products - Parks 6196:** This line item provides funds for fuel for park maintenance vehicles (\$15,000).

**Miscellaneous Contractual Expenses Administration 6210:** This line item provides funds for contractual services for the Community Center including security system, fire alarm, Cintas Cleaning services, monthly pest control, floor mat cleaning, fire extinguisher/hood inspections, document destruction, Philibert Security System and the railroad lease (\$46,372).

**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 (\$75,680).

**Miscellaneous Contractual Expenses Parks 6213:** This line item provides funds for contractual services for Park Maintenance (\$115,000).

**Training 6240:** This line item provides funds for employees to attend the National Conference, State Conference, Local Seminars and specific training on the department's recreation software system (\$4,350).

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

**Birthday Party Expense 6280:** This line item provides funds for pizza, beverage supplies, and paper products (\$1,750).

**Administration Expense 6300:** This line item provides funds for office supplies (\$3,000).

**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 (\$30,000).

**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 (\$7,124).

**Printing 6375:** This line item provides funds for business cards, letterhead, maps, forms, signs and brochures (\$12,100).

**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 (\$4,570).

**Uniform Purchase Parks 6401:** This line item provides funds for staff shirts and outerwear for park maintenance staff (\$6,550).

**Postage 6440:** This line item includes funds for postage (\$3,750).

**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 (\$4,084).

**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 (\$20,000). 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 stormwater-related projects (\$179,180).

**Brentwood Bound:** This line item provides funds for expenditures related to Brentwood Bound (\$5,638,964). (Pages 209 - 215)

2024 Budget will include:

- Construction Costs - \$4,367,750
- Soft Costs - \$564,182
- Property Acquisitions - \$0
- Contingency - \$706,762

**Park Capital Expense 6500:** This line item provides capital funds for the following projects (\$887,336):

- IT Equipment and Contractual Expenditures (\$61,817)
- Brentwood Wetland Arboretum Project (\$100,000)
- Hanley Park Comfort Station & Parking Lot Project (\$260,000)
- Ice Resurfacer Deposit (\$43,219)
- Memorial Park Bridge Replacement (\$200,000)
- Park Maintenance – Wing Deck Lawn Mower (\$40,000)
- Park Maintenance – Tractor (\$40,000)
- Park Maintenance – Truck (35,000)
- Parks & Recreation Master Plan – Year II (32,300)
- Public Works / Parks Maintenance Design (\$75,000)

**Debt Service Principal – Series 2018 COP 6555:** This line item includes funds for the annual debt service principal payment on the series 2018 COP issue of \$43,390,000 used for Brentwood Bound (\$815,000).

**Interest and Fiscal Charges 6556:** This line item provides funds for the interest payment on the debt related to Brentwood Bound (\$1,541,295).

**Mt. Calvary Park Loan 6559:** This line item includes funds for the loan payment for the purchase of Mt. Calvary Park (\$124,522).

	Prior Year		Prior Year	Adopted Budget	Current Year	Estimated	Proposed		Projected	Projected	2023-2024
	01/01/2020	01/01/2021					01/01/2022	01/01/2023			
<b>50 - Storm Water &amp; Parks Improvements Fund</b>											
<b>Revenues</b>											
50-100-4002 AD VALOREM	\$0	\$0	\$34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4025 SALES TAX	\$2,967,522	\$3,484,162	\$3,611,395	\$3,400,000	\$1,981,028	\$3,495,250	\$3,600,921	\$3,636,930	\$3,673,300	\$3,673,300	59.1%
50-100-4200 MEMORIAL TREE & BENCH PROGRAM	\$250	\$1,000	\$506	\$250	\$3,531	\$3,531	\$500	\$500	\$500	\$500	100.00%
50-100-4300 RECREATION FEES SPORTS	\$24,692	\$66,436	\$77,502	\$80,378	\$72,321	\$85,000	\$91,514	\$94,259	\$97,087	\$97,087	13.85%
50-100-4301 RECREATION FEES FITNESS	\$167	\$1,970	\$12,870	\$15,072	\$16,277	\$25,000	\$30,828	\$31,753	\$32,705	\$32,705	104.54%
50-100-4302 RECREATION FEES GENERAL PROG	\$10,446	\$6,188	\$38,754	\$48,025	\$30,501	\$32,950	\$71,163	\$73,297	\$75,496	\$75,496	48.18%
50-100-4303 RECREATION FEES SPECIAL EVNT	\$783	\$1,144	\$590	\$7,632	\$580	\$1,250	\$1,500	\$1,545	\$1,591	\$1,591	31.12%
50-100-4304 RECREATION FEES SENIOR PROG	\$0	\$6,321	\$6,140	\$13,340	\$2,095	\$7,500	\$12,141	\$13,505	\$15,410	\$15,410	-8.99%
50-100-4305 PARK PERMITS	\$15,459	\$51,703	\$49,309	\$45,570	\$30,949	\$50,000	\$61,781	\$63,634	\$65,543	\$65,543	35.57%
50-100-4310 ROOM RENTALS	\$22,538	\$70,333	\$125,146	\$117,000	\$80,571	\$128,000	\$158,004	\$162,744	\$167,626	\$167,626	35.05%
50-100-4321 BW BOUND RENTAL INCOME	\$3,194	\$45,200	\$45,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4326 RINK FEES	\$91,324	\$231,764	\$272,909	\$282,690	\$169,781	\$295,000	\$291,382	\$300,123	\$309,127	\$309,127	3.07%
50-100-4335 ICE RINK ADMISSIONS	\$68,295	\$102,305	\$141,237	\$134,330	\$90,202	\$132,000	\$155,830	\$160,505	\$165,320	\$165,320	16.01%
50-100-4340 ICE RINK RENTALS	\$287,061	\$348,984	\$391,776	\$415,160	\$200,313	\$405,000	\$420,153	\$432,758	\$445,740	\$445,740	1.20%
50-100-4341 BIRTHDAY PARTY FEES	\$2,091	\$4,505	\$9,905	\$10,325	\$7,485	\$12,000	\$13,000	\$13,390	\$13,792	\$13,792	25.91%
50-100-4342 DOG PARK MEMBERSHIP	\$5,344	\$5,215	\$3,053	\$5,250	\$2,690	\$4,000	\$4,150	\$4,275	\$4,403	\$4,403	-20.95%
50-100-4350 SKATE RENTALS	\$7,590	\$10,295	\$17,127	\$13,200	\$9,463	\$16,000	\$16,500	\$16,995	\$17,500	\$17,500	25.00%
50-100-4365 VENDING	\$1,864	\$1,673	\$1,956	\$1,800	\$1,808	\$3,000	\$3,300	\$3,399	\$3,501	\$3,501	83.33%
50-100-4445 INTERGOVERNMENTAL REVENUE FEMA	\$0	\$0	\$0	\$0	\$27,936	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4510 SALE OF CITY PROPERTY	\$11,574	\$40,385	\$66	\$500	\$11,917	\$11,917	\$500	\$500	\$500	\$500	0.00%
50-100-4525 INTEREST INCOME	\$3,212	\$1,453	\$29,487	\$3,000	\$25,760	\$25,760	\$3,500	\$3,500	\$3,500	\$3,500	16.67%
50-100-4535 INSURANCE/OTHER SETTLEMENTS	\$0	\$0	\$517,120	\$0	\$12,655	\$12,655	\$0	\$0	\$0	\$0	0.00%
50-100-4545 FESTIVAL REVENUE	\$0	\$2,750	\$16,000	\$0	\$715	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4555 MISCELLANEOUS INCOME	\$7,000	\$6,765	\$2,000	\$15,000	\$0	\$2,000	\$20,000	\$20,600	\$21,218	\$21,218	33.33%
50-100-4570 SPONSORSHIPS/DONATIONS	\$9,633	\$20,431	\$0	\$12,000	\$0	\$0	\$215,000	\$0	\$0	\$0	-100.00%
50-100-4575 OCMI / STORMWATER REVENUE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4585 SLAIT PREMIUM RETURN	\$0	\$0	\$0	\$0	\$11,500,000	\$11,500,000	\$0	\$0	\$0	\$0	0.00%
50-100-4590 UNREALIZED GAIN/LOSS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4599 DEBT PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4600 DEBT PREMIUM	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4625 TRANSFER IN	\$0	\$2,500,000	\$1,465,485	\$1,449,671	\$0	\$1,449,671	\$1,751,921	\$1,752,334	\$1,749,634	\$1,749,634	20.85%
50-100-4626 TRANSFER IN ECON DEV	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4650 TRANSFERS IN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4950 INTERGOVERNMENTAL REVENUE	(\$11,400)	\$50,000	\$608,703	\$630,000	\$0	\$0	\$100,000	\$410,000	\$0	\$0	-84.13%
<b>Totals for Department(s) 100</b>	<b>\$3,528,641</b>	<b>\$7,062,297</b>	<b>\$7,491,944</b>	<b>\$6,693,705</b>	<b>\$4,279,832</b>	<b>\$7,766,676</b>	<b>\$7,023,588</b>	<b>\$7,196,546</b>	<b>\$6,863,498</b>	<b>\$6,863,498</b>	<b>4.93%</b>
50-711-4527 SRS 2018 PROJ FUND INVESTMENT INC	\$644,624	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-711-4555 BW BOUND - OTHER INCOME	\$0	\$0	\$407,363	\$0	\$0	\$1,727	\$0	\$0	\$0	\$0	0.00%
50-711-4570 BWBOUND Great Rivers Habitat Contribution	\$20,000	\$168,906	\$1,774,059	\$1,149,804	\$8,525	\$8,525	\$0	\$0	\$0	\$0	0.00%
50-711-4950 MSD BWBOUND INTERGOV'T REV	\$1,196,896	\$3,012,070	\$1,129,900	\$5,063,388	\$1,547,335	\$4,390,944	\$3,132,603	\$0	\$0	\$0	-38.13%
50-711-4955 MO DOT INTERGOV'T REV	\$0	\$54,000	\$0	\$0	\$0	\$68,000	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 711 - Brentwood Bound SRS 2018:</b>	<b>\$1,861,520</b>	<b>\$3,234,976</b>	<b>\$3,311,322</b>	<b>\$6,213,192</b>	<b>\$1,555,860</b>	<b>\$4,469,196</b>	<b>\$3,132,603</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-49.58%</b>
50-712-4528 SRS 2109 PROJ FUND INTEREST INC	\$104,041	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-712-4599 SRS 2019 DEBT PROCEEDS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-712-4650 TRANSFER IN	\$7,934	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 712 - Brentwood Bound SRS 2019:</b>	<b>\$111,975</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
50-713-6482 BWBOUND OTHER FUNDING	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 712 - Brentwood Bound SRS 2019:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Revenues</b>	<b>\$5,502,136</b>	<b>\$10,297,273</b>	<b>\$10,803,265</b>	<b>\$12,906,897</b>	<b>\$5,835,692</b>	<b>\$12,235,872</b>	<b>\$10,156,191</b>	<b>\$7,196,546</b>	<b>\$6,863,498</b>	<b>\$6,863,498</b>	<b>-21.31%</b>

	Prior Year		Prior Year		Prior Year		Adopted Budget		Current Year		Proposed		Projected		2023-2024	
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022	01/01/2023	12/31/2023	01/01/2023	07/31/2023	Estimated	2024	2025	2026	Budget	% Change
<b>Expenses</b>																
50-701-6000 SALARIES FULL TIME	\$501,815	\$538,812	\$517,672	\$622,793	\$331,017	\$584,602	\$688,040	\$708,681	\$729,942	10.48%						
50-701-6005 FULL TIME OVERTIME	\$5,863	\$2,306	\$10,571	\$4,950	\$11,231	\$15,000	\$10,200	\$10,404	\$10,404	102.02%						
50-701-6010 SALARIES PART TIME ADMIN	\$64,455	\$50,424	\$83,407	\$51,376	\$50,091	\$58,000	\$47,630	\$49,059	\$50,531	-7.29%						
50-701-6015 PART TIME OVERTIME ADMIN	\$1,142	\$415	\$1,179	\$4,326	\$671	\$2,600	\$4,742	\$4,884	\$4,989	9.62%						
50-701-6018 SALARIES PART TIME MAGIC BUS	\$12,738	\$17,825	\$22,393	\$19,473	\$14,543	\$25,000	\$23,343	\$24,044	\$24,044	16.39%						
50-701-6065 EMPLOYEE BENEFITS	\$308,493	\$313,499	\$332,957	\$329,600	\$209,014	\$329,600	\$415,926	\$436,722	\$458,558	26.19%						
50-701-6070 EDUCATIONAL BENEFITS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%						
50-701-6115 UTILITIES	\$93,901	\$148,102	\$158,581	\$147,000	\$94,389	\$160,000	\$168,000	\$176,400	\$185,220	14.29%						
50-701-6130 MEMORIAL TREE & BENCH PROGRAM	\$148	\$354	\$1,630	\$233	\$96	\$2,100	\$245	\$245	\$245	5.15%						
50-701-6150 INSURANCE	\$153,120	\$149,019	\$143,950	\$194,250	\$152,505	\$167,364	\$184,100	\$193,305	\$202,970	-5.23%						
50-701-6160 ADVERTISING	\$3,491	\$4,687	\$13,014	\$8,803	\$6,486	\$8,800	\$8,281	\$8,447	\$8,616	-5.93%						
50-701-6185 TRAVEL/MEETINGS	\$1,707	\$3,494	\$4,638	\$5,400	\$793	\$4,500	\$5,500	\$5,610	\$5,722	1.85%						
50-701-6195 PETRO PRODUCTS	\$5,167	\$6,542	\$8,217	\$5,396	\$4,541	\$5,300	\$5,680	\$5,850	\$6,021	5.26%						
50-701-6210 MISC CONTRACTUAL EXP ADMIN	\$28,314	\$31,892	\$52,496	\$37,715	\$42,715	\$49,000	\$46,372	\$47,299	\$48,254	22.95%						
50-701-6220 FESTIVAL EXPENSE	\$0	\$0	\$0	\$0	\$4,425	\$0	\$0	\$0	\$0	0.00%						
50-701-6240 TRAINING	\$2,689	\$4,949	\$2,803	\$4,365	\$5,584	\$5,584	\$4,350	\$4,481	\$4,611	-0.34%						
50-701-6300 ADMINISTRATION EXP	\$1,989	\$1,828	\$3,077	\$2,700	\$1,810	\$2,500	\$3,000	\$3,090	\$3,180	11.11%						
50-701-6310 REC SERVICES COOPERATIVE AGRMT	\$35,702	\$23,404	\$41,747	\$45,000	\$13,852	\$20,223	\$30,000	\$31,500	\$33,075	-33.33%						
50-701-6365 DUES & SUBSCRIPTIONS	\$5,432	\$6,070	\$8,561	\$6,120	\$2,323	\$6,500	\$7,124	\$7,338	\$7,551	16.41%						
50-701-6375 PRINTING	\$7,593	\$6,309	\$12,259	\$8,550	\$4,015	\$11,000	\$12,100	\$12,342	\$12,589	41.52%						
50-701-6400 UNIFORM PURCHASE	\$1,228	\$3,763	\$3,902	\$4,113	\$2,005	\$4,000	\$4,570	\$4,661	\$4,755	11.11%						
50-701-6420 SUPPLIES & MATERIALS	\$22,915	\$18,463	\$49,012	\$31,860	\$8,855	\$29,000	\$32,900	\$33,558	\$34,229	3.26%						
50-701-6440 POSTAGE	\$1,911	\$2,766	\$2,225	\$3,563	\$2,508	\$3,500	\$3,750	\$3,825	\$3,902	5.25%						
50-701-6445 MISCELLANEOUS EXPENSE	\$963	\$410	\$629	\$500	\$907	\$1,000	\$750	\$750	\$750	50.00%						
50-701-6460 COPIER LEASE & COPY OVERAGES	\$5,354	\$3,729	\$5,187	\$4,750	\$1,217	\$3,500	\$4,084	\$4,166	\$4,249	-14.02%						
<b>Totals for Department(s) 701 - Administration (SW&amp;PI):</b>	<b>\$1,266,128</b>	<b>\$1,339,252</b>	<b>\$1,480,106</b>	<b>\$1,542,836</b>	<b>\$955,591</b>	<b>\$1,498,673</b>	<b>\$1,709,808</b>	<b>\$1,775,756</b>	<b>\$1,844,407</b>	<b>10.82%</b>						
50-702-6125 RECREATION PROG FITNESS	\$466	\$4,665	\$9,519	\$10,746	\$9,666	\$17,500	\$21,580	\$22,227	\$22,894	100.82%						
50-702-6423 SUPPLIES & MATERIALS FITNESS	\$0	\$0	\$16	\$150	\$0	\$50	\$75	\$75	\$75	-50.00%						
<b>Totals for Department(s) 702 - Fitness Programming:</b>	<b>\$466</b>	<b>\$4,665</b>	<b>\$9,535</b>	<b>\$10,896</b>	<b>\$9,666</b>	<b>\$17,550</b>	<b>\$21,655</b>	<b>\$22,302</b>	<b>\$22,969</b>	<b>98.74%</b>						

	Prior Year		Prior Year		Prior Year		Adopted Budget		Current Year		Proposed		Projected		2023-2024		
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022	01/01/2023	12/31/2023	01/01/2023	07/31/2023	Estimated	2024	2025	2026	Projected	Budget	% Change
50-703-6021 SALARIES PART TIME GENL PROG	\$54	\$0	\$0	\$3,615	\$16,013	\$2,891	\$8,000	\$11,060	\$11,281	\$11,507	\$11,060	\$11,281	\$11,507	\$11,281	\$11,507	\$11,507	-30.93%
50-703-6124 RECREATION PROG GENL PROG	\$4,577	\$2,256	\$14,214	\$5,849	\$5,849	\$5,136	\$7,500	\$12,321	\$12,568	\$12,819	\$12,321	\$12,568	\$12,819	\$12,568	\$12,819	\$12,819	110.65%
50-703-6424 SUPPLIES & MATERIALS GENL PROG	\$938	\$775	\$8,707	\$6,705	\$6,705	\$6,461	\$12,500	\$14,579	\$14,871	\$15,168	\$12,500	\$14,579	\$14,871	\$15,168	\$15,168	\$15,168	117.43%
<b>Totals for Department(s) 703 - General Programming:</b>	<b>\$5,570</b>	<b>\$3,031</b>	<b>\$26,537</b>	<b>\$28,567</b>	<b>\$14,488</b>	<b>\$28,000</b>	<b>\$37,960</b>	<b>\$38,720</b>	<b>\$39,494</b>	<b>\$39,494</b>	<b>\$38,720</b>	<b>\$39,494</b>	<b>\$39,494</b>	<b>\$39,494</b>	<b>\$39,494</b>	<b>\$39,494</b>	<b>32.88%</b>
50-704-6011 SALARIES PART TIME RINK	\$20,375	\$28,468	\$29,720	\$31,941	\$31,941	\$25,353	\$42,500	\$47,632	\$49,060	\$50,532	\$42,500	\$47,632	\$49,060	\$50,532	\$50,532	\$50,532	49.12%
50-704-6012 SALARIES PART TIME RINK PROGRAM	\$20,527	\$34,950	\$30,475	\$30,945	\$30,945	\$15,014	\$29,400	\$32,052	\$33,014	\$34,004	\$29,400	\$32,052	\$33,014	\$34,004	\$34,004	\$34,004	3.58%
50-704-6016 PART TIME OVERTIME RINK	\$4,320	\$3,552	\$4,572	\$4,423	\$4,423	\$3,289	\$4,400	\$5,454	\$5,618	\$5,786	\$4,400	\$5,454	\$5,618	\$5,786	\$5,786	\$5,786	23.31%
50-704-6017 PART TIME OT RINK PROGRAM	\$1,984	\$688	\$1,984	\$2,425	\$2,425	\$1,489	\$2,100	\$2,310	\$2,380	\$2,428	\$2,100	\$2,310	\$2,380	\$2,428	\$2,428	\$2,428	-4.74%
50-704-6019 SALARIES PART TIME RINKBLDGMGR	\$52,876	\$60,866	\$75,424	\$57,485	\$57,485	\$47,960	\$75,250	\$81,889	\$84,346	\$86,876	\$75,250	\$81,889	\$84,346	\$86,876	\$86,876	\$86,876	42.45%
50-704-6123 RINK PROGRAM	\$28,495	\$47,889	\$52,341	\$54,938	\$54,938	\$27,146	\$50,000	\$54,938	\$56,586	\$57,718	\$50,000	\$54,938	\$56,586	\$57,718	\$57,718	\$57,718	0.00%
50-704-6212 MISC CONTRACTUAL EXP ICE RINK	\$108,515	\$66,052	\$76,815	\$60,732	\$60,732	\$33,761	\$66,000	\$75,680	\$78,737	\$81,802	\$66,000	\$75,680	\$78,737	\$81,802	\$81,802	\$81,802	24.61%
50-704-6280 BIRTHDAY PARTY EXPENSE	\$230	\$257	\$1,776	\$1,273	\$1,273	\$1,178	\$1,500	\$1,750	\$1,802	\$1,838	\$1,500	\$1,750	\$1,802	\$1,838	\$1,838	\$1,838	37.47%
50-704-6285 CONCESSIONS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-704-6422 SUPPLIES & MATERIALS ICE RINK	\$37,708	\$28,538	\$32,092	\$31,500	\$31,500	\$35,113	\$40,000	\$35,000	\$36,414	\$36,414	\$40,000	\$35,000	\$36,414	\$36,414	\$36,414	\$36,414	11.11%
<b>Totals for Department(s) 704 - Ice Rink:</b>	<b>\$275,030</b>	<b>\$271,260</b>	<b>\$305,064</b>	<b>\$275,662</b>	<b>\$190,301</b>	<b>\$311,150</b>	<b>\$336,705</b>	<b>\$345,699</b>	<b>\$354,333</b>	<b>\$354,333</b>	<b>\$311,150</b>	<b>\$345,699</b>	<b>\$354,333</b>	<b>\$354,333</b>	<b>\$354,333</b>	<b>\$354,333</b>	<b>22.14%</b>
50-705-6009 SALARIES PART TIME PARKS	\$20,538	\$26,653	\$141	\$26,980	\$26,980	\$8,696	\$15,000	\$29,400	\$30,282	\$31,190	\$15,000	\$29,400	\$30,282	\$31,190	\$31,190	\$31,190	8.97%
50-705-6020 SALARIES FULL TIME PARKS	\$391,087	\$426,466	\$482,993	\$621,877	\$621,877	\$292,029	\$598,911	\$755,910	\$778,587	\$801,945	\$598,911	\$755,910	\$778,587	\$801,945	\$801,945	\$801,945	21.55%
50-705-6022 FULL TIME OVERTIME PARKS	\$1,013	\$2,227	\$11,864	\$8,000	\$8,000	\$7,581	\$11,750	\$13,000	\$13,260	\$13,520	\$11,750	\$13,000	\$13,260	\$13,520	\$13,520	\$13,520	62.50%
50-705-6024 PART TIME OVERTIME PARKS	\$0	\$797	\$0	\$1,800	\$1,800	\$169	\$500	\$500	\$510	\$520	\$500	\$500	\$510	\$520	\$520	\$520	-72.22%
50-705-6116 UTILITIES PARK	\$80,768	\$56,046	\$41,253	\$85,000	\$85,000	\$32,409	\$65,000	\$85,000	\$89,250	\$93,713	\$65,000	\$85,000	\$89,250	\$93,713	\$93,713	\$93,713	0.00%
50-705-6195 PETRO PARKS	\$0	\$0	\$0	\$18,498	\$0	\$5,714	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-705-6196 PETRO PRODUCTS PARK	\$6,680	\$12,692	\$99	\$14,250	\$14,250	\$3,125	\$14,250	\$15,000	\$15,300	\$15,606	\$14,250	\$15,000	\$15,300	\$15,606	\$15,606	\$15,606	5.26%
50-705-6213 MISC CONTRACTUAL EXP PARKS	\$29,207	\$25,097	\$68,951	\$76,000	\$76,000	\$36,202	\$74,000	\$115,000	\$117,300	\$119,646	\$74,000	\$115,000	\$117,300	\$119,646	\$119,646	\$119,646	51.32%
50-705-6216 EQUIPMENT REPAIRS PARK	\$0	\$0	\$475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-705-6241 TRAINING PARKS	\$353	\$1,716	\$1,507	\$2,340	\$2,340	\$1,717	\$2,200	\$3,600	\$3,672	\$3,745	\$2,200	\$3,600	\$3,672	\$3,745	\$3,745	\$3,745	53.85%
50-705-6401 UNIFORM PURCHASE MAINT	\$6,627	\$4,693	\$5,451	\$4,500	\$4,500	\$1,554	\$4,500	\$6,550	\$6,681	\$6,814	\$4,500	\$6,550	\$6,681	\$6,814	\$6,814	\$6,814	45.56%
50-705-6421 SUPPLIES & MATERIALS PARKS	\$66,513	\$68,197	\$103,518	\$123,750	\$123,750	\$7,318	\$110,000	\$155,000	\$158,100	\$161,262	\$110,000	\$155,000	\$158,100	\$161,262	\$161,262	\$161,262	25.25%
50-705-6470 FORESTRY	\$36,860	\$22,103	\$8,233	\$22,500	\$22,500	\$16,215	\$21,000	\$20,000	\$20,400	\$20,808	\$21,000	\$20,000	\$20,400	\$20,808	\$20,808	\$20,808	-11.11%
<b>Totals for Department(s) 705 - Park Maintenance:</b>	<b>\$639,646</b>	<b>\$646,687</b>	<b>\$742,983</b>	<b>\$986,997</b>	<b>\$462,730</b>	<b>\$917,111</b>	<b>\$1,198,960</b>	<b>\$1,233,342</b>	<b>\$1,268,774</b>	<b>\$1,268,774</b>	<b>\$917,111</b>	<b>\$1,198,960</b>	<b>\$1,233,342</b>	<b>\$1,268,774</b>	<b>\$1,268,774</b>	<b>\$1,268,774</b>	<b>21.48%</b>
50-706-6127 REC PROG SR PROG	\$0	\$36,000	\$17,500	\$190	\$190	\$625	\$1,500	\$4,356	\$4,487	\$4,621	\$1,500	\$4,356	\$4,487	\$4,621	\$4,621	\$4,621	0.00%
50-706-6427 SUPPLIES & MATERIALS SR PROG	\$0	\$2,247,000	\$3,296,336	\$4,862	\$4,862	\$2,823	\$3,750	\$3,747	\$3,822	\$3,898	\$3,750	\$3,747	\$3,822	\$3,898	\$3,898	\$3,898	-22.93%
<b>Totals for Department(s) 706 - Senior Programming:</b>	<b>\$0</b>	<b>\$2,283</b>	<b>\$3,471</b>	<b>\$5,052</b>	<b>\$3,448</b>	<b>\$5,250</b>	<b>\$8,103</b>	<b>\$8,509</b>	<b>\$8,519</b>	<b>\$8,519</b>	<b>\$5,250</b>	<b>\$8,103</b>	<b>\$8,509</b>	<b>\$8,519</b>	<b>\$8,519</b>	<b>\$8,519</b>	<b>60.39%</b>
50-707-6126 RECREATION PROG SPEC EVENT	\$5,753	\$4,420	\$3,274	\$5,895	\$5,895	\$17,743	\$20,500	\$12,200	\$12,444	\$12,693	\$20,500	\$12,200	\$12,444	\$12,693	\$12,693	\$12,693	106.96%
50-707-6425 SUPPLIES & MATERIALS SPEC EVNT	\$927	\$2,160	\$5,701	\$3,375	\$3,375	\$28,742	\$33,000	\$5,000	\$5,150	\$5,305	\$33,000	\$5,000	\$5,150	\$5,305	\$5,305	\$5,305	48.15%
<b>Totals for Department(s) 707 - Special Events:</b>	<b>\$6,679</b>	<b>\$6,580</b>	<b>\$8,976</b>	<b>\$9,270</b>	<b>\$46,485</b>	<b>\$53,500</b>	<b>\$17,200</b>	<b>\$17,200</b>	<b>\$17,594</b>	<b>\$17,998</b>	<b>\$53,500</b>	<b>\$17,200</b>	<b>\$17,594</b>	<b>\$17,998</b>	<b>\$17,998</b>	<b>\$17,998</b>	<b>85.54%</b>

	Prior Year		Prior Year		Prior Year		Current Year		Proposed		Projected		2023-2024	
	01/01/2020	12/31/2020	01/01/2021	12/31/2021	01/01/2022	12/31/2022	01/01/2023	07/31/2023	2023	2024	2025	2026	Budget	% Change
50-708-6013 SALARIES PART TIME SPORTS	\$11,475	\$42,721	\$36,840	\$35,792	\$12,922	\$19,700	\$25,675	\$26,446	\$27,239	\$27,239	\$27,239	\$27,239	\$27,239	-28.27%
50-708-6122 RECREATION PROG SPORTS	\$4,131	\$956	\$2,384	\$1,411	\$957	\$2,384	\$1,411	\$22,246	\$23,424	\$23,424	\$23,424	\$24,126	\$24,126	1511.76%
50-708-6426 SUPPLIES & MATERIALS SPORTS	\$167	\$4,013	\$4,567	\$4,630	\$6,172	\$8,000	\$6,440	\$6,569	\$6,700	\$6,569	\$6,700	\$6,700	\$6,700	39.09%
<b>Totals for Department(s) 708 - Sports Programming:</b>	<b>\$15,774</b>	<b>\$47,690</b>	<b>\$43,791</b>	<b>\$41,833</b>	<b>\$28,671</b>	<b>\$49,946</b>	<b>\$54,857</b>	<b>\$56,439</b>	<b>\$58,065</b>	<b>\$58,065</b>	<b>\$58,065</b>	<b>\$58,065</b>	<b>\$58,065</b>	<b>31.13%</b>
50-709-6500 PARK CAPITAL EXPENSE	\$395,446	\$527,763	\$1,113,830	\$484,225	\$2,118,992	\$2,595,447	\$887,336	\$1,121,755	\$628,627	\$840,000	\$870,000	\$870,000	\$870,000	83.25%
50-709-6555 DEBT SVC PRIN 2014/2018 COPS	\$0	\$0	\$0	\$960,000	\$0	\$960,000	\$815,000	\$840,000	\$840,000	\$840,000	\$840,000	\$840,000	\$840,000	-15.10%
50-709-6556 INTEREST COPS	\$3,180	\$41,035	\$946	\$1,586,125	\$793,705	\$1,586,125	\$1,541,295	\$1,516,845	\$1,483,245	\$1,516,845	\$1,483,245	\$1,483,245	\$1,483,245	-2.83%
50-709-6557 DEBT ISSUANCE COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-709-6559 LOAN MT. CALVARY PARK	\$0	\$0	\$0	\$105,934	\$0	\$114,145	\$124,522	\$124,522	\$124,522	\$124,522	\$124,522	\$124,522	\$124,522	0.00%
<b>Totals for Department(s) 709 - Capital (SW&amp;PI):</b>	<b>\$398,626</b>	<b>\$568,798</b>	<b>\$1,114,776</b>	<b>\$3,136,284</b>	<b>\$2,912,697</b>	<b>\$5,255,717</b>	<b>\$3,368,153</b>	<b>\$3,603,122</b>	<b>\$3,106,394</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$4,000</b>	<b>7.39%</b>
50-710-6480 STORM WATER EXPENSE	\$0	\$11,166	\$6,225	\$40,000	\$2,255	\$40,000	\$179,180	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	347.95%
<b>Totals for Department(s) 710 - Stormwater:</b>	<b>\$0</b>	<b>\$11,166</b>	<b>\$6,225</b>	<b>\$40,000</b>	<b>\$2,255</b>	<b>\$40,000</b>	<b>\$179,180</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>\$40,000</b>	<b>347.95%</b>
50-711-5900 SRS 2018 UNREALIZED GAIN/LOSS ON INVESTMENT	\$396,976	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-711-6447 SRS 2018 FINANCIAL FEES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-711-6482 BW BOUND PLAN SRS 2018 CAP EXP	\$16,220,187	\$9,479,662	\$213,951	\$0	\$0	\$6,330,234	\$6,730,234	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 711 - Brentwood Bound SRS 2018:</b>	<b>\$16,617,163</b>	<b>\$9,479,662</b>	<b>\$213,951</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,330,234</b>	<b>\$6,730,234</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
50-712-5900 SRS 2019 UNREALIZED GAIN/LOSS ON INVESTMENT	-\$2,593	\$0	-\$67,339	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-712-6482 BW BOUND PLAN SRS 2019 CAP EXP	\$0	\$8,157,175	\$18,270,801	\$0	\$6,330,234	\$6,730,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 712 - Brentwood Bound SRS 2019:</b>	<b>-\$2,593</b>	<b>\$8,157,175</b>	<b>\$18,203,463</b>	<b>\$0</b>	<b>\$6,330,234</b>	<b>\$6,730,234</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
50-713-6482 BRENTWOOD BOUND OTHER FUNDING	\$0	\$2,773,240	\$3,647,652	\$13,409,411	\$1,508,459	\$3,427,566	\$5,638,694	\$0	\$0	\$0	\$0	\$0	\$0	-57.95%
<b>Totals for Department(s) 713 - BW BOUND OTHER FUNDING:</b>	<b>\$0</b>	<b>\$2,773,240</b>	<b>\$3,647,652</b>	<b>\$13,409,411</b>	<b>\$1,508,459</b>	<b>\$3,427,566</b>	<b>\$5,638,694</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Expenses</b>	<b>\$19,222,488</b>	<b>\$23,311,489</b>	<b>\$25,806,530</b>	<b>\$19,486,808</b>	<b>\$12,465,025</b>	<b>\$18,334,697</b>	<b>\$12,571,275</b>	<b>\$7,141,283</b>	<b>\$6,760,953</b>	<b>\$7,141,283</b>	<b>\$6,760,953</b>	<b>\$6,760,953</b>	<b>\$6,760,953</b>	<b>-35.49%</b>
<b>Transfers</b>														
50-701-7005 TRANSFER OUT	\$2,438,319	\$2,462,950	\$2,533,042	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-701-7090 TRANSFERS OUT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 701 - Administration (SW&amp;PI):</b>	<b>\$2,438,319</b>	<b>\$2,462,950</b>	<b>\$2,533,042</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
50-709-7800 COI 2018 COP	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
<b>Totals for Department(s) 709 - Capital (SW&amp;PI):</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Total Transfers</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$21,660,807</b>	<b>\$25,774,439</b>	<b>\$28,339,571</b>	<b>\$19,486,808</b>	<b>\$12,465,025</b>	<b>\$18,334,697</b>	<b>\$12,571,275</b>	<b>\$7,141,283</b>	<b>\$6,760,953</b>	<b>\$7,141,283</b>	<b>\$6,760,953</b>	<b>\$6,760,953</b>	<b>\$6,760,953</b>	<b>-35.49%</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>\$60,341,466</b>	<b>\$44,182,791</b>	<b>\$28,705,627</b>	<b>\$11,169,321</b>	<b>\$11,169,321</b>	<b>\$11,169,321</b>	<b>\$5,070,497</b>	<b>\$2,655,413</b>	<b>\$2,710,676</b>	<b>\$2,655,413</b>	<b>\$2,710,676</b>	<b>\$2,710,676</b>	<b>\$2,710,676</b>	<b>-54.60%</b>
<b>ENDING FUND BALANCE</b>	<b>-\$16,158,672</b>	<b>-\$15,477,166</b>	<b>-\$17,536,306</b>	<b>-\$6,579,911</b>	<b>-\$6,629,333</b>	<b>-\$6,098,825</b>	<b>-\$2,415,084</b>	<b>\$55,263</b>	<b>\$102,545</b>	<b>\$55,263</b>	<b>\$102,545</b>	<b>\$102,545</b>	<b>\$102,545</b>	<b>-63.30%</b>
<b>ENDING FUND BALANCE</b>	<b>\$44,182,791</b>	<b>\$28,705,627</b>	<b>\$11,169,321</b>	<b>\$4,589,410</b>	<b>\$4,539,798</b>	<b>\$5,070,497</b>	<b>\$2,655,413</b>	<b>\$2,710,676</b>	<b>\$2,813,221</b>	<b>\$2,655,413</b>	<b>\$2,710,676</b>	<b>\$2,813,221</b>	<b>\$2,813,221</b>	<b>-42.14%</b>

# Brentwood Bound

## \$5,638,694



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. This project consists of two phases:

GRG Connector Part A – Brentwood Park which is completed.

GRG Connector Part B – A trail along Brentwood Boulevard that will be constructed in 2024 barring no Union Pacific delays.

### **Comfort Station Building/West Community Credit Union Event Lawn – Brentwood Park**

The comfort station building/West Community Credit Union Event Lawn involved the planning, design and construction of a new comfort station building, event lawn and food truck plaza in Brentwood Park.

### **Destination Playground and Water Play Area – Brentwood Park**

A Destination Playground and Water Play area involves the planning, design, and construction of multiple play areas for various ages, pavilions, waterplay area, overlook, water recycling system, and so much more in Brentwood Park.

# Brentwood Bound

## Funding Categories Definitions

### **Construction Costs**

*The estimated costs to build the Deer Creek Flood Mitigation, Manchester Road Improvements, Deer Creek Greenway Connector projects, plus the Event Lawn/Comfort Station and Destination Playground & Water Play Area..*

### **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.*

# Brentwood Bound 2024 Projected Budget

Previous Expenses & End of Year Projections		2023
Construction Costs		\$4,367,750
Soft Costs		\$ 564,182
Property Acquisitions		\$ 0
Contingency		\$ 706,762
<b>Total</b>	<b>\$93,196,748</b>	<b>\$5,638,694</b>
<b>GRAND TOTAL</b>		<b>\$98,835,442</b>

## Funding Sources Update:

This table presents the latest overall project costs, the funding sources, and which funding sources have been received as of 09-05-23. The “Additional Funding Sources” are currently not needed for the scope of the project but due to flooding or unforeseen conditions, it is likely that some of these funds will be needed to supplement contingency.

Categories of Funding	Funding Source	Amount	Funds Received
2018 and 2019 COPs Net Amount	Brentwood	\$ 79,625,000.00	\$ 79,625,000.00
Expanded Scope: MSD CSO Mary Avenue	MSD	\$ 1,722,050.10	\$ 1,722,050.10
Expanded Scope: MSD Horseshoe Sewer	MSD	\$ 2,650,000.00	\$ 2,650,000.00
Expanded Scope: MSD Hampton Creek - Ph 2	MSD	\$ 2,970,619.20	\$ 2,970,619.20
MSD Grant - Property Acquisition	MSD	\$ 800,000.00	\$ 800,000.00
GRG Reimbursement For GRG Connector Part A	GRG	\$ 2,425,000.00	\$ 2,425,000.00
Muny Grant - Comfort Station/ Event Lawn	MML	\$ 370,000.00	\$ 370,000.00
Great Rivers Habitat Alliance	Grant	\$ 20,000.00	\$ 20,000.00
MSD Grant	Grant	\$ 800,000.00	\$ 800,000.00
MSD Soccer Field	Grant	\$ 61,000.00	\$ 61,000.00
COP Investment Income to Date - 2018 COP's - Has to be spent on BB	Brentwood	\$ 1,559,040.16	\$ 1,559,040.16
Surco Parcels - Refund on Property Taxes	Surco	\$ 11,604.30	\$ 11,604.30
Property Rent Through April 2020	Property Owners	\$ 3,247.00	\$ 3,247.00
MoDOT Payment For Roger's Parkway Property Acquisition	MoDOT	\$ 36,400.00	\$ 36,400.00
Bauser Haus Rent	Bauser Haus	\$ 89,580.00	\$ 89,580.00
MAWC Frederic Roofing Parcel Easement	MAWC	\$ 2,800.00	\$ 2,800.00
MoDOT Payment For FR Easement	MoDOT	\$ 54,000.00	\$ 54,000.00
MSD Dorothy Avenue Playground Reimbursement	MSD	\$ 40,000.00	\$ 40,000.00
GRG Reimbursement - For GRG Connector Part B	GRG	\$ 575,000.00	
EWG Grant - Norm West Park to Brentwood Park Connection	EWG	\$ 1,000,000.00	\$ 68,000.00
Muny Grant - Playground	MML	\$ 370,000.00	
Commissioners Refund	Court	\$ 3,750.00	\$ 3,750.00
319 Grant - Water Quality Improvements to Phase 2	319	\$ 300,000.00	\$ 276,705.00
WCCU Contribution	WCCU	\$ 400,000.00	\$ 400,000.00
Storm Water & Parks Improvement Fund	Brentwood	\$ 1,168,295.00	\$ 1,168,295.00
Muny Grant - GRG Connector Part B	MML	\$ 410,000.00	
Solar Rebate	Ameren	\$ 7,362.50	\$ 7,362.50
COP Investment Income to Date - 2019 COP's - Can be spent on BB	Brentwood	\$ 168,386.95	\$ 168,386.95
MoDOT - Cost Share for GRG Connector Part B	MoDOT	\$ 1,192,307.61	
<b>Total</b>		<b>\$ 98,835,442.82</b>	<b>\$ 95,332,840.21</b>
<b>Additional Funding Sources</b>	<b>Funding Source</b>	<b>Amount</b>	<b>Funds Received</b>
Excess EDST Through 2021	Brentwood	\$ 2,899,115.00	\$ 2,899,115.00
Excess EDST in 2022 (audited)	Brentwood	\$ 1,144,857.00	\$ 1,144,857.00
Projected EDST in 2023	Brentwood	\$ 889,921.00	
<b>Total Additional Funding Sources</b>		<b>\$ 4,933,893.00</b>	<b>\$ 4,933,893.00</b>
<b>Total Funding</b>		<b>\$ 103,769,335.82</b>	<b>\$ 100,266,733.21</b>

# Brentwood Bound

## 2023 Key Activities

- Brentwood Bound
  - Green Street’s Master Developer contract was executed in July 2023.
  - Green Street has started reaching out to property owners to discuss acquisition.
- Flood Mitigation
  - Flood Mitigation Phase 1 – The project received substantial completion. The contractor continues to work on final completion and initial establishment scope of work.
  - Flood Mitigation Phase 2 – The project received substantial completion. The contractor continues to work on final completion and initial establishment scopes of work.
- Deer Creek Greenway Connector – Part A – Brentwood Park
  - The project received substantial and final completion.
- Manchester Road Improvements
  - The project received substantial and final completion.
- Deer Creek Greenway Connector – Part B – Russell Ave. / Brentwood Blvd.
  - The MoDOT, Union Pacific, and City of Brentwood Section 130 railroad agreement was executed.
  - The project went out to bid in September and it is anticipated the contractor was procured.
- Pavilion / West Community Credit Union Event Lawn
  - The project was completed and warranty items continued to be addressed.
- Brentwood Destination Playground / Water Play Area
  - Construction continued and it is anticipated that substantial completion will be granted by the end of 2023.

# Brentwood Bound

## 2024 Anticipated Key Activities

- Brentwood Bound
  - It is anticipated that Green Street will be working on design and property acquisitions.
- Deer Creek Flood Mitigation
  - Flood Mitigation Phase 1 – It is anticipated that the contractor will work on the establishment/maintenance portion of their contract.
  - Flood Mitigation Phase 2 – It is anticipated that the contractor will work on the establishment/maintenance portion of their contract.
- Deer Creek Greenway Connector – Part A – Brentwood Park
  - The contractor will work on the establishment/maintenance portion of their contract to meet their 1-year term. The City will take over establishment/maintenance responsibilities in Summer 2024.
- Deer Creek Greenway Connector – Part B – Russell Ave. / Brentwood Blvd.
  - It is anticipated that the project will start construction during the 4<sup>th</sup> quarter of 2023 due to Union Pacific delays. This project will have 2 phases:
    - Phase 1 will be constructed as it won't be part of the Brentwood Boulevard widening and Union Pacific ties in.
    - Phase 2 will consist of Union Pacific completing their scope of work. There is a chance that completion of Phase 2 may be delayed until 2025 if Union Pacific delays the project.
- Destination Playground
  - It is anticipated that this project will be substantially completed by the end of 2023. This means that there will be some landscaping and minor punch list items that may need to be addressed in early 2024.

# Brentwood Parks & Recreation Master Plan \$32,300



## MEMORIAL PARK MASTER PLAN



The Parks System Master Plan, approved in 2015, provides guidance to the City and staff in the continuing effort to meet the recreation needs for the citizens of Brentwood. The plan serves as the framework for staff to make both operational and capital decisions. With the opening of Brentwood Park and the addition of the Brentwood Wetland Arboretum and Mt. Calvary Park, the parks system priorities should be reassessed. The Master Plan, which began in 2023, will be completed in 2024.

# Community Center Ice Resurfacers \$43,219



The Parks & Recreation Department recommends the purchase of an Ice Resurfacers. The machine will be equipped with Level Ice technology, which automatically controls the cutting blade of the conditioner to achieve an accurate, level ice surface. This will not only improve the ice condition but will also reduce the amount of time needed for daily ice maintenance. This will increase staff productivity and allow them to focus their efforts on other aspects of the building. Production time is currently 16 months. Deposit will be paid in FY24, the remainder will be paid in FY25

# Brentwood Parks & Recreation Wetland Arboretum Project \$100,000



The City of Brentwood is partnering with the Deer Creek Watershed Alliance for the Wetland Arboretum Project. This project has been included into the Phase V of the Missouri Botanical Garden Deer Creek Watershed Alliance and has received a \$50,000 grant from the EPA through the Missouri Department of Natural Resources, under Section 319 of the Clean Water Act. The project will follow the recommendations from the Deer Creek Watershed Alliance Technical Advisory Group Wetland Restoration Design Charrette from April 2017.

# Hanley Park Comfort Station and Parking Lot Expansion Project \$260,000



Both of these projects are contained in the Parks System Master Plan. The condition of the bathrooms and lack of parking were two of the biggest complaints about Hanley Park during the Master Planning process and have become even more pronounced since the City completed the Hanley Park Sports Corridor project. The condition of the roofs, issues in the plumbing chase, and lack of ADA accessible restrooms make this the highest scoring project in the Parks & Recreation Department's Capital Improvement Plan. Combining the restroom and pavilion into one building allows for the expansion of parking. Construction will span two fiscal years to limit the disruption to park users.

# Memorial Park Bridge Replacement \$200,000



The Parks & Recreation Department is replacing both pedestrian bridges in Memorial Park. The project began in 2023 and will conclude in 2024.

# Park Maintenance Truck

## \$35,000



The Parks & Recreation Department recommends the purchase of a new truck for the Parks & Recreation Department. With the addition of three new staff members last year, this truck is needed for efficient parks maintenance operations.

# Park Maintenance Tractor

## \$40,000



The Parks & Recreation Department recommends the purchase of a 47hp multi-purpose compact tractor. The tractor comes with a loader bucket for loading light materials onto trucks/trailers and pallet forks for unloading deliveries. It is equipped with turf sensitive tires and has a Power Take Off that will be used with the department's pull-behind box tiller during turf renovations. It also has the ability to accommodate additional attachments in the future.

# Park Maintenance Wing Deck Lawn Mower \$40,000



The Parks & Recreation Department recommends the purchase of a 96" wing deck lawn mower. This mower can cut twice the width of our current Zero-Turn mowers and still be transported on a regular sized mowing trailer. A wing deck mower has the ability to cut twice the width of a conventional zero-turn mower. This will significantly decrease the time to mow large turf areas such as the Brentwood Sports Complex, Mt. Calvary Park and the Gateway Fountain, increasing staff productivity.

# Public Works & Parks Maintenance Facility Design \$75,000



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

# **CITY OF BRENTWOOD**

# **FINANCIAL POLICIES AND**

# **PROCEDURES MANUAL**

## **INTRODUCTION**

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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

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### 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**

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#### **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.

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#### **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

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### 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.

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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

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### Overview

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

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

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

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

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

1. Each department head shall prepare a departmental budget to be submitted to the city administrator in accordance with the established budget calendar.
2. All budgets shall be balanced and provide for sufficient revenues to cover expenditures.
3. Large equipment purchases should be budgeted annually with a five-year rolling period to ensure sufficient City resources are available to secure purchases.
4. Budgets shall initially be reviewed by the city administrator and financial director with feedback provided to department heads. The process shall be completed in accordance with the established budget calendar.

5. Revised budgets shall be submitted to the city administrator and financial director, approved and submitted to the Board of Aldermen no later than the first regularly scheduled meeting in December of the City's current fiscal year.
6. The Ways and Means Committee will review the proposed budget with department heads present to answer inquiries of the Board.
7. If budgetary revisions are required, the revisions will be submitted no later than the first regularly scheduled meeting in December of the City's current fiscal year.
8. All budgets shall be approved at said meeting.
9. All budgets shall be posted for public feedback and commentary no later than the first regularly scheduled meeting in December of the City's current fiscal year.
10. Public commentary will be discussed at the Board's first regularly scheduled meeting in December of the City's current fiscal year.
11. The budget shall be approved for the upcoming fiscal year no later than the first regularly scheduled meeting in December of the City's current fiscal year.
12. The Board will review budget to actual results on a monthly basis.
13. When necessary, the Board will amend the budget to reflect the City's current economic condition.

## Capital Asset Management Policy

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### 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

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### Overview

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

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

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

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### Policy Scope

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

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

## Policy Elements

The elements of the City's 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

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### Overview

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

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### General Policies

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

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

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

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

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

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

## **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**

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### **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

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### 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.

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#### 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

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### 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.

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### 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

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### 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.

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### 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

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### 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:

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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**

<b>Factor</b>	<b>Points</b>	<b>Description</b>
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
<b>Point Ranges</b>	<b>Condition</b>	<b>Description</b>
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**

<b>Factor</b>	<b>Points</b>	<b>Description</b>
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.
<b>Point Ranges</b>	<b>Condition</b>	<b>Description</b>
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+

## **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 Park Improvements Fund, Sewer Lateral Fund, and Economic Development Sales Tax 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 has a General Fund, Capital Improvements Fund, Storm Water and Park Improvements Fund, Sewer Lateral Fund and Economic Development Sales Tax Fund. The capital project fund is used to account for general capital improvements projects in the City that 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 shows the status of the City's finances on the basis of generally accepted accounting principles (GAAP). In the most cases, this conforms to the way the City prepares its budgets. The only exception is compensated absences that are expected to be liquidated with expendable available financial resources, which are accrued as earned by employees (GAAP) as opposed to being expended when paid (Budget). In addition, gains or losses on investments, depreciation and amortization are not considered budgetary accounts and are excluded from the budgeting system.

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## **Budget Process**

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

During the months of July and August 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 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 Directors 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 Directors submit budget 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 budget process. The Ways and Means Committee considers the Preliminary Tax Rate and makes a recommendation to the Board of Aldermen to set the tax rate.

The Mayor and Board of Aldermen hold public hearings on the tax rate. The Mayor and Board of Aldermen adopt the 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 may 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 Directors 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 2024 property tax rates that must be submitted to St. Louis County by October 1<sup>st</sup>. In October, the City Administrator and Finance Director will then meet with Department Directors 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 2023 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 2024 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](http://www.brentwoodmo.org) and give us your ideas for the 2024 Annual Budget. We welcome your suggestions and hope everyone will get involved in the process!

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# City of Brentwood 2024 Annual Budget Process

## **July 1 – September 1, 2023– PRELIMINARY BUDGET DISCUSSIONS**

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Update the Budget Calendar.

Citizen Budget Forum.

Develop budget parameters for the 2024 Budget.

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

Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities and goals for 2024 Budget.

Discussion on Operating Expenditures.

Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities and goals for 2024 Budget.

Discussion on Capital Expenditures.

Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities and goals for 2024 Budget.

Discussion on Preparation of the Budget Document.

2023 Preliminary Property Tax Rate.

Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities and goals for 2024 Budget.

Property Tax Summary Information - The info from the state auditor's office (directions/forms) does not get released until the very end of July.

## **August 1 – September 1, 2023 – DEPARTMENTAL AND CAPITAL BUDGET DEVELOPMENT**

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Budget worksheets distributed to department heads.

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

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

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

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

Department Heads work in coordination with the Finance Director to prepare department operating budget requests referred to as the "Current Service Level" (CSL). The Current Service Level Budget reflects the current year cost of providing the same level of service as provided in the prior year.

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

### **September 7, 2023 – WAYS AND MEANS COMMITTEE MEETING 5:30 P.M.**

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Citizen's Budget Forum.

Monthly Financial Report.

2024 Budget Calendar

Update on 2024 Budget Process.

Set Preliminary 2024 Property Tax Rate.

- General – Residential, Commercial and Personal Property
- Library – Residential, Commercial and Personal Property
- Pension – Residential, Commercial and Personal Property

### **Presentation of the 2024 Proposed Budget Revenue**

Presentation Schedule:

- All Funds Overview
  - General Operating Revenue Overview
  - Sewer Lateral Improvement Fund Overview
  - Capital Improvement Fund Overview
  - Stormwater and Parks Improvement Overview
  - Fund Balance - vs Fund Balance Policy

Presentation by City Clerk/Administrator, Finance Director & Department Directors

**September 18, 2023 – BOARD OF ALDERMEN MEETING 7:00 P.M.**

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Public hearing on setting the Preliminary 2024 Property Tax Rate.

Adopt 2024 Property Tax Rate – First Reading.

- General – Residential, Commercial and Personal Property
- Library – Residential, Commercial and Personal Property
- Pension – Residential, Commercial and Personal Property

**September 20 – October 2, 2023 - BUDGET MEETINGS WITH DEPARTMENT HEADS**

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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 for inclusion in the budget document.

**October 2, 2023 – BOARD OF ALDERMEN MEETING 7:00 P.M.**

---

Public hearing on setting the Preliminary 2024 Property Tax Rate.

Adopt 2024 Property Tax Rate – Second Reading.

- General – Residential, Commercial and Personal Property
- Library – Residential, Commercial and Personal Property
- Pension – Residential, Commercial and Personal Property

**October 3, 2023 – WAYS AND MEANS COMMITTEE MEETINGS 5:30 P.M.**

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Monthly Financial Report.

Work sessions to review the Proposed Fiscal Year Budget.

- Proposed Budget (Expenditure) Overview
  - Department Heads present their Proposed Budgets.
    - Police Department
    - Fire Department

Presentation by City Clerk/Administrator, Finance Director & Department Director

**October 2023 – WAYS AND MEANS COMMITTEE MEETINGS 5:30 P.M. SPECIAL MEETING**

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Monthly Financial Report.

Work sessions to review the Proposed Fiscal Year Budget.

- Proposed Budget (Expenditure) Overview
  - Department Heads present their Proposed Budgets.
  - Parks & Recreation Department
  - Planning & Development Department
  - Public Works Department

Presentation by City Clerk/Administrator, Finance Director & Department Directors

Following departmental budget work session, the Ways and Means Committee approves and moves forward a final recommended budget to the Board of Aldermen.

**November 2, 2023 – WAYS AND MEANS COMMITTEE MEETING 5:30 P.M.**

---

Monthly Financial Report.

Work sessions to review the Proposed Fiscal Year Budget.

- Proposed Budget (Expenditure) Overview
- Department Heads present their Proposed Budgets.

Presentation by City Clerk/Administrator, Finance Director & Department Directors

Following departmental budget work session, the Ways and Means Committee approves and moves forward a final recommended budget to the Board of Aldermen.

**November 20, 2023 – BOARD OF ALDERMEN MEETING 7:00 P.M.**

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Public Hearing on the Proposed Fiscal Year Budget.

Presentation of Proposed Fiscal Year Budget.

- Adoption of Fiscal Year Budget – First Reading.

**December 4, 2023 – BOARD OF ALDERMEN MEETING 7:00 P.M.**

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Presentation of Proposed Fiscal Year Budget - Continued.

- Adoption of the Fiscal Year Budget – Second Reading.