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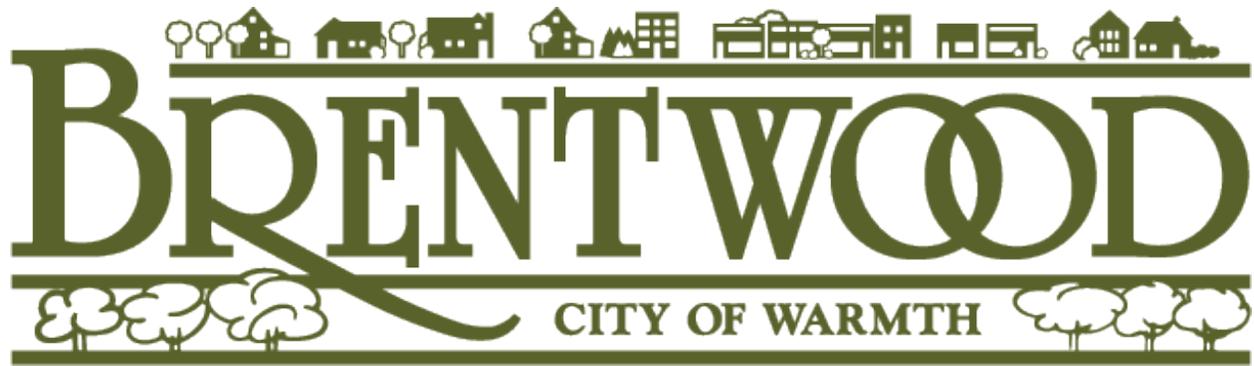
BRENTWOOD

CITY OF WARMTH

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Fiscal Year 2025 ANNUAL BUDGET



City of Brentwood, Missouri 2025 Adopted Budget

Prepared by:

Bola Akande, City Administrator

Contact:

Brentwood City Hall
2348 S. Brentwood Boulevard
Brentwood, Missouri 63144

Phone: 314-962-4800

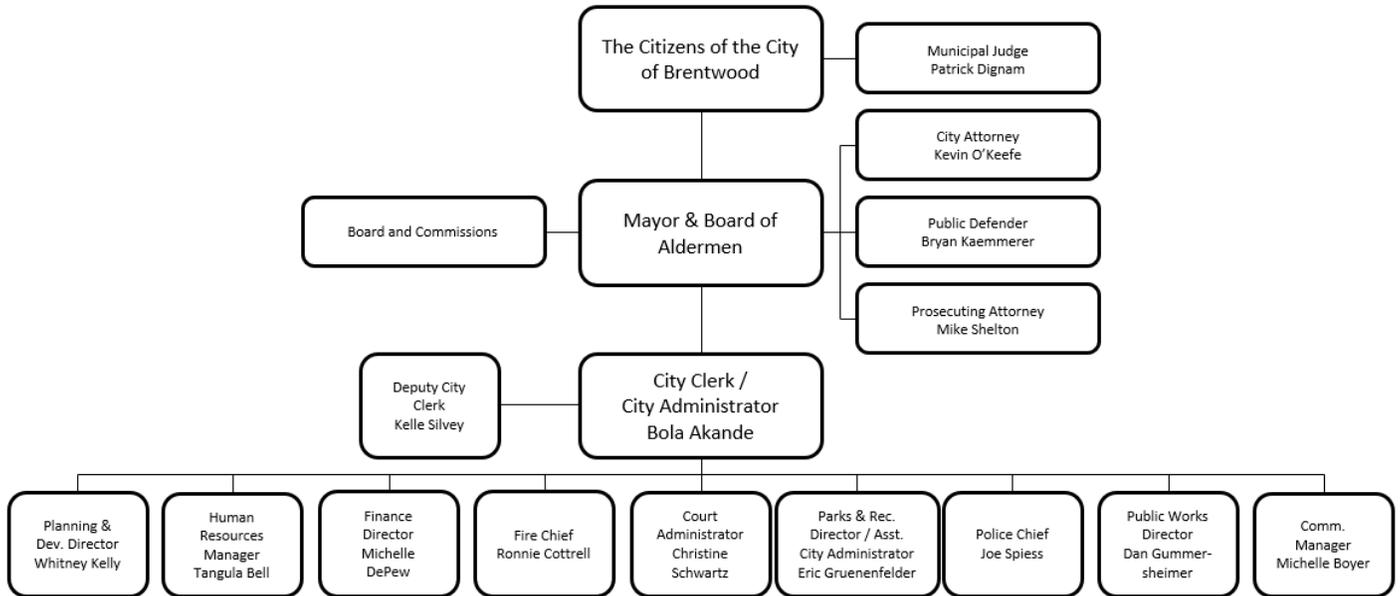
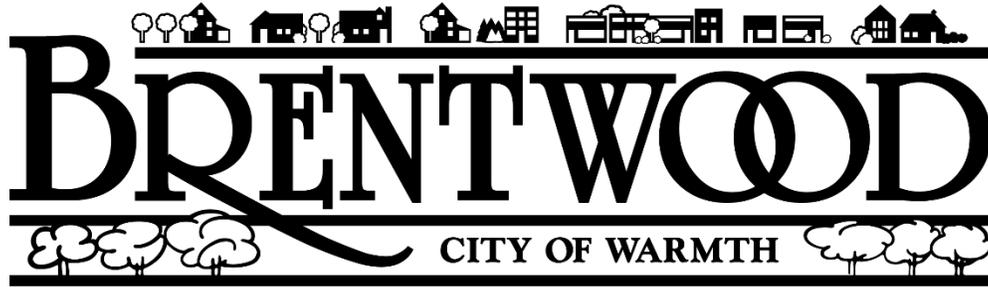
Fax: 314-962-0819

Website: www.brentwoodmo.org

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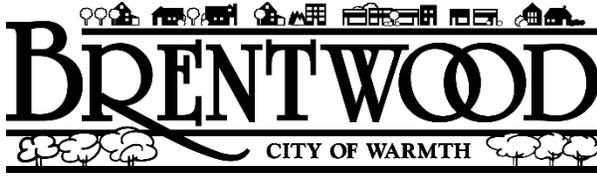
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City of Brentwood Organizational Chart



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INTRODUCTION



Office of the City Administrator
2348 S. Brentwood Blvd.
Brentwood, MO 63144
314-962-4800
Fax: 314-962-0819
www.brentwoodmo.org

October 16, 2024

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

In accordance with the requirements of the City Code, I am presenting the FY 2025 Recommended Budget which represents our proposed revenue and spending plan for FY 2025. This budget covers the period January 1 through December 31, 2025, with Total Revenues and Expenditures of \$31,885,333 and \$31,452,255, respectively. This document encompasses the organizational and community strengths, values, and assets that make Brentwood the city where you want to be; a resilient and desirable community for all stages of life, active community participation, that enable our residents, corporate residents, businesses, visitors, and friends to celebrate our community as a great place to live, work, and play. *The City of Warmth!*

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 development of the budget has been a collaborative process with input from every department and the Brentwood Management Team. The City is a complex and functionally diverse organization. I believe this budget addresses some, but certainly not all, of the City's most pressing operational needs.

We understand that higher living costs, particularly related to housing, utilities, and goods, have impacted our residents. In response, Brentwood is committed to enhancing community services, supporting local businesses, and investing in programs that improve our resilience in these uncertain times. We remain focused on our strategic priorities, which include maintaining fiscal responsibility, promoting sustainable growth, and ensuring Brentwood remains a vibrant and inclusive community.

The City of Brentwood is also wrapping up the completion of the Brentwood Bound initiative, which is aimed at flood mitigation, new green spaces, and roadway enhancements to improve quality of life. These projects not only support our residents but also attract additional investments by making Brentwood an attractive place to live, work, and visit. While rising costs have posed challenges to these projects, we are proactively managing our budgets to minimize disruptions.

In FY 2025, we can say and continue to marvel at the success of the Brentwood Bound Plan. A comprehensive solution to overcome flooding and public safety challenges presented by the Deer Creek Channel and to improve the Manchester Road corridor

within the City of Brentwood. A project that was completed in all its phases in the fall of 2024. The Deer Creek Flood Mitigation Project is complete. This project has been tested multiple times with the many different rainfalls we have experienced in the project area, and it has done what it is supposed to do too. Contain the water within the project boundaries. The Missouri Department of Transportation has completed the resurfacing of Manchester Road between Lindbergh and Big Bend Boulevard. They made significant improvements to sidewalks along as much of the corridor as possible, replacement near Hanley Road of the Manchester Road bridge, traffic signal upgrades, pedestrian tunnel at the intersection of Manchester Road and Mary Avenue, decorative street signage, decorative lightning, trailheads at pedestrian destinations, accessible 6" curbs and 5' sidewalks on the north side and accessible 6" curbs and 10' shared use path on the south side of Manchester Road, including ensuring the sidewalks meet Americans with Disabilities Act (ADA) requirements. The Brentwood Park Destination Playground is complete and open with two additional temporary parking lots on both the north and south side of Manchester Road at Dorothy Avenue with a new permanent parking lot scheduled for construction at Brentwood Boulevard and Brazeau Avenue in 2025. Just recently, the city was made aware of data that confirms the number of visitors to the Brentwood Park and where they are visiting from. According to the data from Placer.ai, Brentwood Park received 998,000 visits from 619,000 unique visitors over the past 12 months, averaging approximately 5,000 visitors per week. This is just the start of a linchpin to the overall redevelopment project along the Manchester Road corridor. The Deer Creek Greenway Connector is also scheduled for completion at the end of 2024.

The City is entering another phase in its redevelopment and development life cycle, one where we can say that there will be the final payoff of the remaining debt of the Hanley Road Transportation Development District. A joint project between the City of Brentwood, the City of Maplewood and St. Louis County to (a) finance, refinance or reimburse the costs of the Transportation Project; (b) fund a debt service reserve for the Bonds; (c) fund capitalized interest; and (d) pay the costs of issuance of the Bonds. Also, at the end of 2023, there were no more outstanding Tax Increment Financing and Transportation Development Districts remaining in the City of Brentwood. The payoff of the two Tax Increment Finance Districts – The Meridian and Hanley Station now yield additional revenues to the City of Brentwood and other taxing entities. There are two Community Improvement Districts (CID) remaining. Namely, 2750 Manchester Road and South Hanley CID.

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 2025 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

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.

The Recommended Budget presents information by department, with goals and objectives, 2024 accomplishments, a list of all positions and an organizational chart. In 2025, 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.

LOCAL ECONOMY

As we navigate an evolving economic landscape, I want to share an update on how these broader shifts are affecting the City of Brentwood. It is crucial for all of us to understand the challenges and opportunities ahead, as well as the steps we are taking to ensure Brentwood remains a thriving community for our residents and businesses.

The national economy has faced several significant challenges over the past year. We have seen increased interest rates because of inflationary pressures, ongoing

adjustments in the labor market, and significant changes in consumer behavior. The Federal Reserve's efforts to curb inflation have led to higher borrowing costs, which in turn have influenced business investment, home buying, and household spending. Despite these challenges, the national economy continues to demonstrate resilience, with cautious optimism in key sectors.

At the state level, Missouri has also experienced both growth and similar economic pressures. Unemployment rates remain low, indicating a robust labor market, though employers are facing challenges in filling certain roles, a reflection of the workforce changes that emerged during the pandemic. Locally, Brentwood has felt the effects of these economic trends, but we continue to move forward and have successfully completed several community-focused projects – Brentwood Bound, capital improvement and equipment purchase of items that were deferred with monies received from the Federal Emergency Management Agency. Monies provided to the city because of the 2022 declared disaster.

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, 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. Our municipal revenues have remained steady due to the careful management of resources and continued investments in economic development sectors of our city. We have seen revitalization and growth in one commercial district where several new businesses are slated to open, demonstrating confidence in our community's potential. More importantly, the City must recognize and continue to adapt to where a greater percentage of the commercial retail district is a mature environment where resource growth is reduced by slowed commercial growth, increased residential valuations, and resulting taxes, and a senior property tax freeze law passed by the Missouri Legislature. The current law allows local governments to pass ordinances that would freeze property taxes for seniors. St. Louis County passed their own ordinance, and we await its implementation. The way it is structured, only seniors who receive Social Security (62 years of age) would be eligible for a property tax freeze. This is the second year, the city continues to monitor and retained the services of lobbyists to not only monitor the introduction of legislation and possible kill legislation that would eliminate sales tax on food (“the lifeblood of many Missouri local governments, including the City of Brentwood - \$4 Million.) 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. 2025 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.

Also, in the second quarter of Fiscal Year 2026, the Brentwood Public Library will call another location close to the Brentwood City Hall home. As such, the Board of Aldermen have begun strategic planning to identify the appropriate use for the 7,000 square feet of space that currently houses the Brentwood Public Library. The Board of Aldermen also look to the future when more debt will have been paid off, so the city can embark on a new City Center that now houses the Brentwood Police department. Lastly, it is the intent of the city to move the Public Works Parks facility to a recently purchased building in Hanley Industrial Court once the redevelopment project proceeds.

The robust demand in the Brentwood residential housing market continued in 2024. The Brentwood housing market is highly competitive. There are desirable single family residential neighborhoods that are in high demand. Most of the neighborhoods were developed in the 1940s and 1950s, with an increase in infill housing in Wards 1, 2, and 3.

Data confirms that in Fall 2024, the median sale price per square foot in Brentwood is \$247. A 2.1% increase compared to the previous year! Another perspective from Zillow is that the average home value in Brentwood is currently \$307,000, showing a 9.5% increase over the past year. On average, homes in Brentwood are selling after 27 days on the market, however, most sell within five (5) days. Of course, this average varies based on specific neighborhoods and property types. According to Realtor.com, homes in Brentwood sold for approximately the asking price on average in June 2024, with an average time on the market of 32 days. Home prices have skyrocketed throughout the city on new single-family homes.

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. Infill construction homes have been developed in the area for several years, and values range from \$500,000 to \$1,000,000. "These properties often offer modern amenities, thoughtful design and the convenience of being in established neighborhoods."

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 and beyond. "For the last few years, the mansions and multi-million-dollar condominiums

have not been selling like they used too. What has taken place, is that the value of lower prices homes are skyrocketing.

BRENTWOOD BOUND

As the City of Brentwood continues into its second century, we have completed the Brentwood Bound Plan! The City celebrated completion of the flood mitigation project and the opening of our new 32-acre Brentwood Park in June 2023, and the opening of the Brentwood Park Destination Playground in April 2024. We look forward to the completion of the GRG Part B project in the Fall of 2024. Brentwood residents and Citizens from the region and across the country 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 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 Capital Improvements Fund, Economic Development Sales Tax 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. Even though the COPs indentures states the debt service payment may be paid from sales tax from General Fund, Capital Improvements Fund, and the Storm Water and Park Improvements Fund, in 2024, the Board of Aldermen approved using the Economic Development Sales Tax to fund one million dollars (\$1 million) the portion of the debt service that previously was allocated from the General Fund. This was approved to free up general operating revenue to fund ongoing city operational costs. Namely the 2024 approved Compensation Plan. The city's City Attorney and Bond Counsel confirmed state statute that this is permitted. The City will make the fourth debt service payment on the 2018 Series Certificates of Participation (COPs) for the Brentwood Bound project in November 2024.

Namely (Anticipated Sources of Payment – pages 171 - 195):

- Capital Improvements Sales Tax - percentage from this fund to service the 2018 COPs payment – 49%
- Economic Development Sales Tax - percentage from this fund to service the 2018 COPs payment – 42%
- Storm Water and Park Improvements Sales Tax - percentage from this fund to service the 2018 COPs payment – 8%
- 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 was projected to generate approximately \$3,200,000 annually, which will be used to service the additional debt of \$40,400,000. In FY 2025, the Recommended Budget is \$3.7M. Total debt issuance, including the 2018 and 2019 Certificates of Participation, is now \$79,625,000.

MANCHESTER ROAD CORRIDOR DEVELOPMENT AREA

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. Unfortunately, out of the dozens of parcels of property slated to benefit from Brentwood’s redevelopment program along Manchester Road, three tenants and one property owner filed a lawsuit challenging the City’s economic development and flood management effort. While that litigation is pending, the City simply cannot do or say anything that might give those litigants a chance to jeopardize these critical community improvements. These civic issues were fully debated and decided in public meetings spanning over two years. We appreciate your time and understanding. Information on the full scope of the project, as well as the expected outcome and anticipated impact on the community, can be found on the city’s website at (<https://brentwoodmo.org/2527/Green-Street-Master-Planned-Development>).

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
- Police Officers (two)
- 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

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. In FY 2024, expenditures allocated to Prop R were slightly greater than revenue (-0.95%); in the FY 2025 Proposed Budget, expenditures are slightly less than revenue (3.15%); in the FY 2026 Projected Budget, expenditures are slightly higher than revenue (-0.09%) and lastly, in the FY 2027 Projected Budget, expenditures are significantly higher than revenue, as such, the General Fund will cover the differential. Refer to page 97 for the Prop P Revenues/Expenditures/Transfers from General 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 2024 that is equal to 66% 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 expenditures relating to the 2024 adopted compensation plan, 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. Expenditures vs. Fund Balance Policy to Actual in Fiscal Year 2025.

General Fund FY 2025
Revenue: \$16,418,423
Expenditures: \$16,133,220
Difference: \$285,203
Operating Capital Reserve % of Budgeted Expenditures: 58%
Fund Balance Policy: 50%
Capital Improvements Fund FY 2025
Revenue: \$3,713,398
Expenditures: \$3,638,904
Capital Equipment Reserve: \$547,000
Difference: \$74,494
Source of monies for additional capital expenses are from Equipment Replacement Reserve
Capital Reserve % of Capital Assets (Excluding Equipment): 5%
Fund Balance Policy: 5%
Storm Water and Park Improvements Fund FY 2025
Revenue: \$7,862,783
Expenditures: \$7,430,481
Difference: \$432,302
Operating Reserve % of the Budgeted Expenditures: 15%
Fund Balance Policy: 15%
Capital Reserve % of Capital Assets (excluding Equipment) 2%
Sewer Lateral Improvements Fund FY 2025
Revenue: \$144,387
Expenditures: \$128,000
Difference: \$16,387
Operating Reserve % of Budgeted Expenditures: 195%
Fund Balance Policy: 15%
Capital Reserve % of Capital Assets (Excluding Expenditures): 27%
Fund Balance Policy: 5%
Economic Development Sales Tax Fund FY 2025
Revenue: \$3,746,364
Expenditures: \$3,574,650
Difference: \$171,714
Fund Balance: \$2,674,824

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 2025. 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 FY 2025.

1. Revenue

Sales Tax:

The FY 2025 General Fund sales tax proceeds are expected to increase 8% (\$677,383) over the 2024 Adopted Budget. Most of this increase is attributed to additional tax revenue earned from the maturity of the Hanley Station and Meridian tax increment financing districts. One should note that the specific sales tax line-items include the following: Sales Tax, County Public safety Sales Tax, and Municipal Fire Sales. Inflation continues to increase the cost of supplies and materials. Despite this, the buying public continues to make purchases from the Brentwood retail corridor. Staff continue to monitor this revenue source and engage both the Missouri Department of Revenue and the Saint Louis County Treasurer on these revenue sources. The FY 2025 Capital Improvement Fund sales tax proceeds are also expected to increase 6% over the 2024 Adopted Budget. The Storm Water and Parks Improvement Fund sales tax proceeds are also expected to increase 10% over the 2024 Adopted Budget. The Economic Development Sales Tax Fund sales tax proceeds is expected to increase 5% over the 2024 Adopted Budget. As you well know, 74% of the City's entire revenue budget is derived from sales tax, and sales tax growth has been modest over the past several years. Staff continue to monitor Jefferson City and the debate over removing sales tax on groceries.

Use Tax:

Use Tax collection continues to exceed expectations. The city is estimating earning over \$1.6 Million Dollars. These earnings continue to assist the City with funding defined service priorities. The Use Tax represents 10% of the total sales tax earned by the City.

Real Estate and Personal Property Tax:

"Assessed values increased overall from 2024. One significant change occurred because the Tax Increment Finance properties that were previously excluded from these values are now included since the City of Brentwood no longer has any active TIF Districts. Residential Assessed Valuation increased by 3%. Commercial Assessed Valuation increased by 15%. Personal Property Assessed Valuation increased by 1.01%. An overall increase of 6.89%. The proceeds received by the city have increased over prior year. For the General Fund, Library and the Pension Fund, tax revenues are \$408,196, \$2,001,249 and \$1,387,508 respectively and will be budgeted accordingly for 2025. These increase in tax revenue is in line with estimates made because of the termination of the two remaining TIF Districts."

Planning & Development Revenue Sources – Licenses/Permits:

The Planning and Development Department continues to be conservative in its revenue growth projections for 2025. Occupational/Business Licenses are expected to increase to 4.35% 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 rebuilding 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, 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. As part of the city's strategic planning, the Mayor and Board of Aldermen determined that retaining a new human resources consultant was essential to reviewing and updating the City's pay plan and benefits program. In previous years, Brentwood adopted a compensation philosophy aimed at positioning employee pay at the 75th percentile among comparator cities. In 2021, the Board adjusted this philosophy, raising compensation for Public Safety (uniformed) employees to the 95th percentile while maintaining the 75th percentile for non-uniformed employees. However, in January 2024, the Board revised its philosophy, aligning compensation for all employees at the 95th percentile, using data from the 2022 compensation survey. The Board also introduced a Retention Incentive Program, offering a 3% incentive to all current full-time employees who maintained employment throughout the compensation review process.

To lead this effort, the Board of Aldermen engaged the services of Paypoint HR, LLC to evaluate the current employee compensation package and conduct a comprehensive analysis of total compensation across a new set of comparator cities. Paypoint HR, LLC is a highly experienced human resources firm with a strong understanding of the need to align employee compensation with the current challenges facing local governments. After evaluating the City's current compensation system and new 24 comparator data, Paypoint HR recommended a new pay classification system that aligns Brentwood's compensation structure with market rates in 24 peer communities. On September 3, 2024, The Board of Aldermen approved Ordinance No. 5153, an ordinance repealing Ordinance No. 5108 and adopting these recommendations, effectively implementing a new pay classification system for City employees.

As a result of the implementation of the new pay classification system, every employee received a pay increase averaging at 12%, retroactive to January 1, 2024, with the total cost of implementation for 2024 at approximately \$1.44M. The Board of Aldermen will also decide annually whether to adjust the newly adopted pay plan by using a three- or

five-year Consumer Price Index (CPI) average to keep salaries competitive and to maintain the longevity of the pay classification system.

3. New Positions

There are no new positions included in the Recommended Budget. However, there are three reclassifications.

4. Reclassification

There are three reclassifications in the Police and Planning and Development departments.

Planning and Development Department.

Senior Multi-Disciplinary Inspector to Multi-Disciplinary Inspector. In FY2022, a second Senior Multi-Disciplinary Inspector position was added to the Planning and Development Department. This position has been vacant for the past two years, due to the lack of qualified candidates. Therefore, in a continued effort to create promotional opportunities and growth within the Department and allow for a larger pool of possible external applicants, the Senior Multi-Disciplinary Inspector position is being reclassified to Multi-Disciplinary Inspector position.

Police Department.

Retail Liaison Officer/Community Response Officer to Retail Detective.

School Resource Officer to School Resource Officer Juvenile Detective.

Historically, while there has been no distinction in pay or benefits between Officer and Detective, there has been a clear difference in job descriptions and duties. This distinction is documented through the job descriptions reviewed and signed by each employee during the annual employee review process. Upon review it has been determined that the current Police department staff list and 2024 organizational chart shows two discrepancies: There is a position listed as a Retail Liaison Officer, not Community Response Officer as shown in the Adopted Budget book. Instead of there being two Detectives, only one Detective is identified. To resolve this matter, there will be a reclassification of the two positions above, an amended and more thorough job description that reflects the duties, and job responsibilities of the individuals in the positions. With these changes, once approved, the Police department will conduct a promotion process to fill the two reclassified positions.

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 (Economic Development Sales Tax Fund, Capital Improvement Fund and Storm Water and Park Improvements Fund), 2019 COPs (Economic Development Sales Tax Fund). Notwithstanding, this is the first year since the beginning of the Brentwood Bound project, the City can fully maintain City assets at a high level and provide repairs when needed. This is due in part to having an Equipment Replacement Reserves account created in Fiscal Year 2013. It has been 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. As outlined in the Capital Improvement Budget section of this document, and in each department section, you will see a list, description(s) and photos of items to be purchased.

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 2025 Recommended Budget include:

- Funding to continue projects identified in the Stormwater Master Plan.
- Funding to complete the Planning and Development Department's Design Guidelines.
- Funding to complete the Communications Plan – General Communications, social media, Branding/Marketing, Logo and Style Guide.

DEPARTMENT OVERVIEWS

Fire

Mission sustainability and professional development of staff remain the focus of the 2025 budget requests. The department's goal for FY25 remains consistent with the 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 a decrease in educational benefits due to one employee completing their master's degree during FY24. The fire department successfully completed the replacement of the self-contained breathing apparatus compressor and fill-station. Additionally, the fire department received an ARPA grant from the Department of Public Safety for the replacement of all radio communication equipment. Increases to line items include inflation and chain supply issues, as well as a new agreement for Medical Direction services with Washington University School of Medicine.

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

Cash funding is included in the budget for the replacement of a command vehicle, thermal imaging cameras, and loose equipment for the new rescue fire engine which will be delivered in FY26. IT is replacing multiple devices used for mobile data terminals within department apparatus. Finally, the City continues to partner with neighboring cities to construct the Central Core Fire Training Facility.

The fire department will present information to enter a purchasing agreement for the replacement of an ambulance during the first quarter of 2025. This request is in anticipation of delivery being during FY27 due to continued supply chain concerns. A

new ambulance will replace a unit which will be fifteen (15) years old in 2027 and complies with the vehicle replacement policy.

Parks and Recreation

The Brentwood Parks and Recreation Department remains committed to its mission: "to provide exceptional spaces and opportunities for a sustainable future that best serves the evolving needs of our community." As part of our annual budgeting process, staff conducted a comprehensive review of all departmental fees, comparing our rental fees with those of other municipal and private recreation facilities. Our pricing recommendations reflect a strategy to align fees with the true cost of services.

While recent efforts have focused primarily on Brentwood Park, 2025 will mark a broader initiative that considers the future of the entire parks system. Following the completion of the Master Plan in 2024, the department has a clear, long-term vision spanning the next decade. To support this vision, staff will update the department's Capital Improvement Plan to prioritize projects outlined in the Master Plan, while beginning implementation of the Master Plan, starting with the construction of a new pavilion in Hanley Park and the design phase for new amenities at Mt. Calvary Park. The department will also launch a monthly social media series to highlight the unique features of each park within the Brentwood system. Additionally, staff will continue collaborating with the Deer Creek Watershed Alliance to complete Phase I of the Brentwood Wetland Arboretum Project, which will serve as a rare example of a functional urban wetland. Addressing community concerns, the department will also construct an auxiliary parking lot on Brazeau Avenue for Brentwood Park and allocate \$250,000 to the newly established Brentwood Park Maintenance & Improvement Liquidity Fund.

The department's commitment to sustainability remains strong. Staff will support the city's Sustainability Plan by leading the development of a "Family Toolkit" to promote sustainability awareness and by completing a comprehensive scorecard with contributions from other city departments. Additionally, staff will update the department's fleet replacement plan using insights from the Ameren UE Electric Vehicle Report.

For 2025, funds have been allocated to the following capital projects:

- Brentwood Park Parking Lot Project
- Brentwood Recreation Complex – Parking Lot Crack Sealing, Striping & Coating
- Brentwood Westland Arboretum Project
- Hanley Park Comfort Station Project
- Ice Resurfacers
- Mt. Calvary Park Design and Bid Documents
- Park Maintenance Truck

Police

In FY 2025, 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). In the FY 2025 Recommended Budget, overtime is funded at \$100,000. 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. The supplies and materials line item includes costs related to purchase of ammunition for the transition to a new weapon system.

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, the department has funded Asset Seizure line items for Training, Travel and Meetings, Miscellaneous, Supplies and Materials, and Capital expenditures to streamline the purchasing process in anticipation of department needs realized mid-year.

Capital Improvements Five-Year Budget includes the following items:

In the FY 2025 Recommended Budget, a new body worn camera system is funded through IT, and six replacement handheld radios as well as installation costs for the department breakroom are funded through Capital Improvements.

Public Works

In FY 2024, Public Works completed several capital projects. Some examples of these projects include the mill and overlay work for McKnight Road from Litzinger Road to York Drive, the replacement of the generator fuel tank at the Police Department, a new tire balancer for fleet maintenance, new HVAC unit for the council chambers at city hall, and replacement of a dump truck. Additionally, staff completed numerous projects associated with the FEMA capital projects. Those projects included purchase of two dump trucks, a crack sealer machine, a backhoe, a sanitation truck, and the new street sweeper. The final FEMA projects nearing completion in fall 2024 are the replacement roof for city hall and the final grading work at 2818 Breckenridge Industrial Court, formerly Bauser Haus.

Some other significant projects for FY 2024 included installation of decorative streetlights along Brazeau, the sidewalk improvements along Russell Avenue and Brentwood Boulevard, and the collaborative effort with Union Pacific Railroad and St. Louis County DOT to signalize the intersection of Brazeau Avenue/Russell Avenue/Brentwood Boulevard at Brentwood Park. Lastly, the Board of Aldermen approved the purchase of 288 Hanley Industrial Court which will serve as the future

campus for Parks and Public Works so that the current location at 8330 Manchester Road can be incorporated into the Brentwood Bound Redevelopment Project.

During FY 2024, staff completed over 600 feet of sidewalk improvements, coordinated over 34 sewer lateral repairs, and completed concrete slab replacement work in Hanley Industrial Court and asphalt repairs on Eager Road west of Brentwood Boulevard. Staff continues to work on Bid Package 1 bid advertisement for six stormwater projects which are part of the stormwater master plan and have OMCI funds associated with the construction phase. Construction reimbursement would occur in FY 2025.

For FY 2025, staff will coordinate the replacement of the obsolete concrete bridge deck on Rose Avenue Bridge, a retaining wall on Manderley Drive, repairs to the trail in Hanley Park near the creek, and typical sidewalk and street repairs. Also in FY 2025, staff will continue to monitor the rebuilding of the sewer lateral fund balance since the program's loan was repaid in FY 2023 and the fund continues to grow. If possible, there may be consideration to increase the reimbursement cost ceiling above the current \$3,500 per year amount.

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 FY 24, these projects include:

- Replacing the current In-car Dash and Body Camera system used in Police.
- Replacing the Video Surveillance Server at the Public Works facility.
- Replacing the Uninterruptible Power Supply (UPS) in the Public Works Facility network closet.
- Replacing the City's 10+ year old Phone System.
- Replacing the In-row Cooling Units in the City Data Center.
- Replacing the City Fortigate Firewalls
- Replacing all City owned Cell Phones that are over 3 years old.
- Adding Badge Access to the remaining 3 doors at City Hall.

Planning and Development

The primary focus of this department is to ensure high quality building construction and code enforcement to protect the residents and visitors to the City of Brentwood; maintain an exceptional quality of life for residents and protect private investment within the City. In FY 2024, the department saw a record number of permits and inspections.

In FY25, the department will continue the Architectural Design Guidelines project that will help in the review of residential and commercial developments at the Planning and Zoning Commission and Architecture Review Board. Once complete, this document will serve as a guide and resource that conserves and restores a sense of place that is specific to the City of Brentwood's inherited architecture. Lastly, the department will embark upon an update of the Building Codes to the 2024 IBC.

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 City of Brentwood is a member of the Mid-City Sustainability Commission where multiple municipalities share and discuss sustainable projects and priorities. The Sustainability Commission primary highlight in 2024 was the creation and adoption of the City of Brentwood Sustainability Plan. In FY 2024, the Commission commenced working on the implementation of the plan.

Accomplishments in 2024:

- The City of Brentwood joined the Mid-City Sustainability Commission where multiple municipalities share and discuss sustainable projects/priorities.
- The Sustainability Commission offered Architectural Guidelines principles and resources. Namely: drought resistant plants for use – native plantings
- Eliminated barriers for use of solar panels
- Allowed for permeable pavement
- Allowed a percentage for commercial lots to be permeable
- Instituted Low Mow April in Spring 2024. A program where residents are encouraged to suspend grass height requirement for month of April.
- Instituted Leave the Leaves in Fall 2024. A program where residents are encouraged to not pick up leaves.
- Created a Sustainability Page on the city's website
- Completed an energy audit on all city facilities
- Joined SolSmart and working toward a SolSmart Silver designation - Sol Smart Program is a framework for cities to streamline the process of adopting solar energy, making it easier for community-scaled projects to take shape. It is Funded by the Department of Energy and the city is presently working toward a silver designation.
- Participated in the Green Cities Challenge and continue to work toward another award in 2024.
- The Public Works Committee and the Planning and Zoning Commission will review the Ripple Glass Recycling – a glass recycling container program.
- Supported the replacement of the fireworks show with a Drone show during Brentwood Days, to reduce air and noise pollution.

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 is an annual process. In October and November 2024, 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 2025, 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 – Budget transmittal letter presents the City Administrator's message on the 2025 Budget and the 2025-2027 Capital Improvement Plan to the Mayor and the Board of Aldermen, residents, and other stakeholders. The City Administrator's transmittal letter highlights priorities and issues for both operating and Capital Improvement Plan.
- 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, 2023, total annual debt service as of December 31, 2023
- 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 is devising the payment schedule to ensure the funding of the 2018 Certificates of Participation Debt. The annual debt will be funded by the Capital Fund (49% of annual debt), Economic Development Sales Tax (42% of annual debt) and Storm Water and Parks Improvement Fund (8% of annual debt). The City continues to be financially sound and prudent in our mission to serve our citizens and we have earned the reputation of being a good steward of our community's tax dollars. Focusing on the values and priorities that have made Brentwood successful, with a commitment to continue adapting, when necessary, the FY 2025 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 2025 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. As we move forward, we will continue to monitor economic conditions closely and adjust our plans as needed to ensure we are serving our community effectively. Your engagement is crucial during these times, and I encourage you to reach out with any questions or thoughts on how we can continue to improve Brentwood together. 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.

Thank you for your continued partnership and support.

Respectfully submitted,

Bola Akande
City Administrator

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Financial Summary

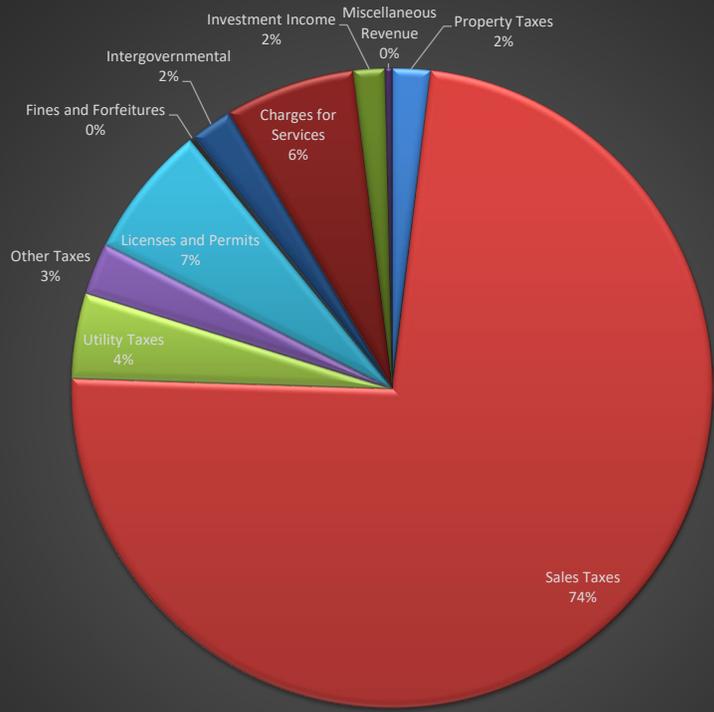
- **Budget at a Glance**

BUDGET SUMMARY ALL FUNDS										
	Actual 2021	Actual 2022	Actual 2023	Budget 2024	Estimated 2024	Proposed 2025	Projected 2026	Projected 2027	Budget % Change	
GENERAL FUND										
Beginning Fund Balance	\$5,289,808	\$5,527,035	\$8,410,231	\$10,583,695	\$10,583,695	\$9,502,238	\$9,787,442	\$10,085,430	-10.22%	
Revenue	\$13,623,363	\$16,478,837	\$16,348,279	\$14,875,525	\$15,955,531	\$16,418,423	\$16,587,311	\$16,682,586	10.37%	
Expenditures	(\$13,386,135)	(\$13,595,641)	(\$14,174,815)	(\$14,479,869)	(\$17,036,988)	(\$16,133,219)	(\$16,289,323)	(\$16,617,450)	-11.42%	
Ending Fund Balance	\$5,527,035	\$8,410,231	\$10,583,695	\$10,979,351	\$9,502,238	\$9,787,442	\$10,085,430	\$10,150,567	-10.86%	
Restricted Fund Balance (Seizure Funds)	\$122,406	\$107,039	\$660,818	\$141,039	\$676,216	\$402,216	\$372,216	\$342,216	185.18%	
Fund Balance Unassigned (Operating Reserve)	\$5,404,629	\$8,303,192	\$9,922,877	\$10,838,312	\$8,826,022	\$9,385,226	\$9,713,214	\$9,808,351	-13.41%	
Operating Reserve % of Budgeted Operating Expenditures	40%	61%	70%	75%	52%	58%	60%	59%		
CAPITAL IMPROVEMENTS FUND										
Beginning Fund Balance	\$4,740,479	\$4,633,447	\$5,238,430	\$4,478,288	\$4,478,288	\$3,790,765	\$3,318,258	\$1,585,972	-15.35%	
Revenue	\$3,923,394	\$4,363,158	\$3,228,837	\$3,496,681	\$9,105,484	\$3,713,398	\$3,682,217	\$4,217,365	6.20%	
Expenditures	(\$4,030,426)	(\$3,758,175)	(\$3,988,980)	(\$3,491,872)	(\$9,594,257)	(\$3,638,904)	(\$3,224,003)	(\$3,676,209)	4.21%	
Use of Equipment Replacement Reserves	\$0	\$0	\$0	\$0	(\$198,750)	(\$547,000)	(\$2,190,500)	(\$770,000)		
Ending Fund Balance	\$4,633,447	\$5,238,430	\$4,478,288	\$4,483,097	\$3,790,765	\$3,318,258	\$1,585,972	\$1,357,128	-25.98%	
Assigned Fund Balance (Equipment Replacement Reserve)	\$4,401,775	\$4,976,510	\$4,278,839	\$4,308,503	\$3,311,052	\$3,136,313	\$1,424,772	\$1,173,318	-27.21%	
Assigned Fund Balance (Capital Reserve)	\$231,672	\$261,922	\$199,449	\$174,594	\$479,713	\$181,945	\$161,200	\$183,810	4.21%	
Capital Reserve % of Capital Assets (Excluding Equipment)	5%	5%	5%	5%	5%	5%	5%	5%		
ECONOMIC DEVELOPMENT SALES TAX FUND										
Beginning Fund Balance	\$1,766,661	\$2,899,115	\$4,143,338	\$5,334,711	\$5,334,711	\$2,503,110	\$2,674,824	\$2,882,852	-53.08%	
Revenue	\$3,709,478	\$3,821,535	\$3,762,709	\$3,496,795	\$3,591,658	\$3,746,364	\$3,782,878	\$3,819,756	7.14%	
Expenditures	(\$2,577,025)	(\$2,577,312)	(\$2,571,337)	(\$2,572,450)	(\$6,423,259)	(\$3,574,850)	(\$3,574,850)	(\$3,573,050)	38.96%	
Ending Fund Balance	\$2,899,115	\$4,143,338	\$5,334,711	\$6,259,056	\$2,503,110	\$2,674,824	\$2,882,852	\$3,129,558	-57.26%	
STORM WATER & PARK IMPROVEMENTS FUND										
Beginning Fund Balance	\$44,182,791	\$28,705,625	\$11,156,291	\$3,179,214	\$3,179,214	\$1,530,467	\$1,962,769	\$2,275,306	-51.86%	
Revenue	\$10,297,273	\$10,803,265	\$12,606,152	\$10,156,191	\$11,100,895	\$7,862,783	\$8,266,424	\$7,935,475	-22.58%	
Expenditures	(\$25,774,438)	(\$28,352,599)	(\$20,583,229)	(\$12,571,255)	(\$12,749,842)	(\$7,430,481)	(\$7,953,887)	(\$7,620,964)	-40.89%	
Ending Fund Balance	\$28,705,625	\$11,156,291	\$3,179,214	\$764,150	\$1,530,467	\$1,962,769	\$2,275,306	\$2,589,817	136.86%	
Assigned Fund Balance (Operating Reserve)	\$432,212	\$395,024	\$445,043	\$507,784	\$387,975	\$556,856	\$605,166	\$641,415	9.66%	
Operating Reserve % of Budgeted Operating Expenditures	15%	15%	15%	15%	15%	15%	15%	15%		
Assigned Fund Balance (Equipment Replacement Reserve)	\$250,392	\$284,874	\$284,874	\$309,356	\$309,356	\$309,356	\$309,356	\$309,356	0.00%	
Assigned Fund Balance (Capital Reserve)	\$27,873,021	\$10,326,393	\$2,299,297	(\$202,991)	\$683,136	\$696,557	\$710,784	\$739,045	-443.15%	
Assigned Fund Balance (Storm Water Capital Reserve)	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	\$150,000	0.00%	
Assigned Fund Balance (BW Parks Maint & Improvement Liquity Fund)	\$0	\$0	\$0	\$0	\$0	\$250,000	\$500,000	\$750,000	0.00%	
Capital Reserve % of Capital Assets (Excluding Equipment)	62%	23%	5%	0%	2%	2%	3%	4%		
SEWER IMPROVEMENTS FUND										
Beginning Fund Balance	\$80,319	\$161,554	\$174,186	\$217,289	\$217,289	\$233,089	\$249,476	\$267,306	7.27%	
Revenue	\$184,269	\$143,846	\$142,907	\$148,000	\$148,000	\$144,387	\$145,830	\$147,288	-2.44%	
Expenditures	(\$83,033)	(\$131,214)	(\$99,804)	(\$28,200)	(\$128,200)	(\$128,000)	(\$128,000)	(\$128,000)	-0.16%	
Ending Fund Balance	\$161,554	\$174,186	\$217,289	\$237,089	\$233,089	\$249,476	\$267,306	\$266,594	5.22%	
Assigned Fund Balance (Operating Reserve)	\$161,554	\$174,186	\$217,289	\$237,089	\$233,089	\$249,476	\$267,306	\$286,594	5.22%	
Operating Reserve % of Budgeted Operating Expenditures	195%	133%	218%	185%	182%	195%	209%	224%		

TRANSFER SUMMARY ALL FUNDS												
	Actual	Actual	Actual	Actual	Budget	Estimated	Proposed	Projected	Projected	Projected	Budget	
	2021	2022	2023	2024	2024	2024	2025	2026	2027	2027	% Change	
GENERAL FUND												
Transfers In	\$0	\$18,300	(\$18,300)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Transfers Out*	(\$1,723,814)	(\$1,037,590)	(\$488,324)	(\$569,074)		\$0	\$0	\$0	\$0	\$0	-100.00%	
CAPITAL IMPROVEMENTS FUND												
Transfers In	\$728,814	\$1,037,590	\$0	\$0	\$0	\$2,850,809	\$0	\$0	\$0	\$0	0.00%	
Transfers Out*	(\$1,525,000)	(\$1,485,485)	(\$961,348)	(\$1,162,848)		(\$1,162,848)	(\$1,163,123)	(\$1,161,323)	(\$1,161,423)	(\$1,161,423)	0.02%	
ECONOMIC DEVELOPMENT SALES TAX FUND												
Transfers In	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Transfers Out*	\$0	\$0	\$0	\$0	\$0	(\$3,850,809)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	(\$1,000,000)	0.00%	
STORM WATER & PARK IMPROVEMENTS FUND												
Transfers In	\$2,500,000	\$1,465,485	\$1,449,672	\$1,751,922		\$2,162,848	\$2,163,123	\$2,161,323	\$2,161,423	\$2,161,423	23.47%	
Transfers Out*	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
SEWER IMPROVEMENTS FUND												
Transfers In	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Transfers Out	\$0	(\$18,300)	\$18,300	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
TOTALS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	

REVENUE SUMMARY BY FUND												
	Actual	Actual	Actual	Budgeted	Current Year	Estimated	Proposed	Projected	Projected	Projected	2024-2025	
	2021	2022	2023	2024	8/31/2024	2024	2024	2025	2026	2027	Budget	% Change
GENERAL FUND	\$13,623,363	\$16,478,837	\$16,348,279	\$14,875,525	\$11,690,539	\$15,955,531	\$16,418,423	\$16,587,311	\$16,682,586	\$16,682,586	10.37%	
CAPITAL IMPROVEMENTS FUND	\$3,923,394	\$4,363,158	\$3,228,837	\$3,496,681	\$5,247,670	\$9,105,484	\$3,713,398	\$3,682,217	\$4,217,365	\$4,217,365	6.20%	
ECONOMIC DEVELOPMENT TAX FUND	\$3,709,478	\$3,821,535	\$3,762,709	\$3,496,795	\$2,610,943	\$3,591,658	\$3,782,878	\$3,782,878	\$3,819,756	\$3,819,756	7.14%	
PARKS & REC-STORM WATER & PARK IMPRV	\$7,062,297	\$7,491,944	\$8,013,299	\$7,023,588	\$4,163,101	\$7,968,345	\$7,862,783	\$8,266,424	\$7,895,475	\$7,895,475	11.95%	
PUBLIC WORKS-SEWER IMPROVEMENTS	\$164,269	\$143,846	\$142,907	\$148,000	\$36,951	\$144,000	\$144,367	\$145,830	\$147,288	\$147,288	-2.44%	
TOTAL REVENUES	\$28,482,801	\$32,299,320	\$31,496,032	\$29,040,589	\$23,749,204	\$36,765,018	\$31,885,355	\$32,464,660	\$32,802,470	\$32,802,470	8.92%	

2025 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

FY 2025 Sales Tax Rates	
Local Sales Tax – General Fund	1.00 % (share 35%, Keep 65%)
Capital Improvement Sales Tax	.50% (Keep 100%)
Four Local Option Sales Tax:	
Local Option Sales Tax – General Fund	.25% (Share 14.3%, Keep 85.7%)
Capital Improvement 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>
TOTAL ALL SALES TAX	<u>3.00% Sales Tax Rate</u>
	<u>USE TAX:</u>
Local Use Tax – General Fund	2.00% (Keep 100%)
Economic Development Sales Tax (EDST)	.50% (Keep 100%)

Authorized Manpower				
Department	2023 Budget	2024 Budget	2025 Budget	Change PY
Administration	11	11	11	0
Fire	24	24	24	0
Judicial	2	2	2	0
Parks & Rec	25	26	26	0
Planning & Dev	7	7	7	0
Police	33	33	33	0
Sanitation	4	4	4	0
Streets	15	15	15	0
Sewer	0	0	0	0
TOTAL	121	122	122	0

2025 Non-Uniformed Paygrid

2025 Non-Uniformed Paygrid w/ 3.94% CPI														
Grade	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	N	\$32,429.28	\$33,534.69	\$34,640.31	\$35,745.71	\$36,851.34	\$37,956.96	\$39,062.36	\$40,167.99	\$41,273.61	\$42,379.02	\$43,484.64	\$44,590.26
2	N/A	N	\$34,050.74	\$35,211.50	\$36,372.25	\$37,533.00	\$38,693.97	\$39,854.72	\$41,015.47	\$42,176.44	\$43,337.19	\$44,497.94	\$45,658.91	\$46,819.66
3	N/A	N	\$35,753.28	\$36,971.97	\$38,191.00	\$39,409.79	\$40,628.70	\$41,847.39	\$43,066.30	\$44,285.21	\$45,504.12	\$46,723.03	\$47,941.72	\$49,160.63
4	N/A	N	\$37,540.13	\$38,820.66	\$40,100.53	\$41,380.19	\$42,660.07	\$43,939.94	\$45,219.60	\$46,499.48	\$47,779.36	\$49,059.01	\$50,338.89	\$51,618.77
5	N/A	N	\$39,417.79	\$40,761.66	\$42,105.53	\$43,449.18	\$44,793.05	\$46,136.92	\$47,480.57	\$48,824.44	\$50,168.31	\$51,511.97	\$52,855.83	\$54,199.70
6	N/A	N	\$41,388.84	\$42,799.73	\$44,210.84	\$45,621.73	\$47,032.62	\$48,443.72	\$49,854.61	\$51,265.72	\$52,676.61	\$54,087.72	\$55,498.61	\$56,909.71
7	Laborer	N												
	Customer Service Clerk	N	\$43,458.26	\$44,939.85	\$46,421.22	\$47,902.80	\$49,384.39	\$50,865.97	\$52,347.34	\$53,828.93	\$55,310.52	\$56,792.10	\$58,273.47	\$59,755.06
8	N/A	N	\$45,631.24	\$47,186.76	\$48,742.29	\$50,298.03	\$51,853.55	\$53,409.29	\$54,964.82	\$56,520.34	\$58,076.08	\$59,631.61	\$61,187.35	\$62,742.87
9	Parks Maint. Worker I	N												
	Maint. Worker I	N	\$47,912.75	\$49,546.10	\$51,179.46	\$52,812.81	\$54,446.17	\$56,079.74	\$57,713.09	\$59,346.45	\$60,979.80	\$62,613.16	\$64,246.73	\$65,880.08
	Parks Maint. Worker II	N												
	Maint. Worker II	N	\$50,308.41	\$52,023.48	\$53,738.56	\$55,453.64	\$57,168.50	\$58,883.57	\$60,598.65	\$62,313.73	\$64,028.80	\$65,743.88	\$67,458.96	\$69,174.03
	Accounting Clerk	N												
11	Court Clerk	N												
	Administrative Assistant	N	\$52,823.84	\$54,624.53	\$56,425.43	\$58,226.12	\$60,027.03	\$61,827.94	\$63,628.63	\$65,429.53	\$67,230.22	\$69,031.13	\$70,831.82	\$72,632.72
	Sanitation Driver	N												
12	Planning & Dev. Technician	N	\$55,464.88	\$57,355.72	\$59,246.78	\$61,137.62	\$63,028.47	\$64,919.31	\$66,810.15	\$68,701.00	\$70,591.84	\$72,482.68	\$74,373.53	\$76,264.37
	Code Enforcement Officer	N												
	Recreation Specialist	E												
13	Parks Maint. Worker III	N												
	Maint. Worker III	N	\$58,238.23	\$60,223.55	\$62,209.09	\$64,194.41	\$66,179.73	\$68,165.27	\$70,150.59	\$72,135.91	\$74,121.49	\$76,106.76	\$78,092.30	\$80,077.62
	Horticulturalist	N												
	Urban Forester	N												
	Recreation Supervisor	E												
14	Mechanic	N												
	Deputy City Clerk	N	\$61,150.24	\$63,234.72	\$65,319.49	\$67,404.04	\$69,488.81	\$71,573.37	\$73,658.14	\$75,742.91	\$77,827.46	\$79,912.23	\$81,996.79	\$84,081.56
	Crew Leader	N												
	Accountant/AP Clerk	N												
15	Parks Crew Leader	N												
	Multi-Disc. Building Inspector	N	\$64,207.60	\$66,396.57	\$68,585.55	\$70,774.31	\$72,963.29	\$75,152.05	\$77,341.02	\$79,530.00	\$81,718.76	\$83,907.74	\$86,096.71	\$88,285.47
16	Parks Supervisor	N												
	Law Enforcement Analyst	N	\$67,418.09	\$69,716.47	\$72,014.62	\$74,312.99	\$76,610.93	\$78,909.73	\$81,208.11	\$83,506.48	\$85,804.85	\$88,103.22	\$90,401.59	\$92,699.75
17	Sr. Multi-Disc. Building Inspector	N	\$70,789.01	\$73,202.18	\$75,615.57	\$78,028.74	\$80,441.91	\$82,855.30	\$85,268.47	\$87,681.85	\$90,095.03	\$92,508.41	\$94,921.58	\$97,334.75
18	Management Analyst	E												
	Court Administrator	E	\$74,328.34	\$76,862.37	\$79,396.17	\$81,930.20	\$84,464.01	\$86,998.03	\$89,532.05	\$92,065.86	\$94,599.89	\$97,133.69	\$99,667.72	\$102,201.52
19	Public Works Supervisor	E												
	Project Manager	E	\$78,044.74	\$80,705.45	\$83,366.17	\$86,026.66	\$88,687.38	\$91,347.88	\$94,008.59	\$96,669.09	\$99,329.80	\$101,990.52	\$104,651.02	\$107,311.73
	Communications Manager	E												
20	Parks Superintendent	E												
	Operations Superintendent	E	\$81,947.06	\$84,740.74	\$87,534.41	\$90,328.08	\$93,121.76	\$95,915.43	\$98,708.89	\$101,502.57	\$104,296.24	\$107,089.91	\$109,883.59	\$112,677.26
21	Fire Marshall	E	\$86,044.39	\$88,977.73	\$91,911.07	\$94,844.40	\$97,777.74	\$100,711.07	\$103,644.41	\$106,577.75	\$109,511.08	\$112,444.42	\$115,377.76	\$118,311.09
22	Human Resources Manager	E												
	Building Official	E	\$90,346.68	\$93,426.59	\$96,506.73	\$99,586.64	\$102,666.56	\$105,746.69	\$108,826.61	\$111,906.74	\$114,986.66	\$118,066.58	\$121,146.71	\$124,226.63
23	N/A		\$94,864.08	\$98,097.92	\$101,331.99	\$104,566.05	\$107,799.90	\$111,033.96	\$114,268.03	\$117,502.09	\$120,735.94	\$123,970.00	\$127,204.07	\$130,438.13
24	Planning & Dev. Manager	E	\$99,607.18	\$103,003.00	\$106,398.52	\$109,794.30	\$113,190.08	\$116,585.64	\$119,981.42	\$123,377.20	\$126,772.76	\$130,168.54	\$133,564.31	\$136,959.88
25	Asst. Fire Chief	E	\$104,587.45	\$108,152.95	\$111,718.44	\$115,283.93	\$118,849.42	\$122,414.91	\$125,980.40	\$129,545.89	\$133,111.38	\$136,676.88	\$140,242.37	\$143,807.86
26	Major - Administration	E												
	Major - Community Policing	E	\$109,817.00	\$113,560.64	\$117,304.49	\$121,048.34	\$124,791.98	\$128,535.83	\$132,279.47	\$136,023.32	\$139,766.95	\$143,510.81	\$147,254.66	\$150,998.29
27	Dir. Public Works	E												
	Dir. Parks & Recreation	E	\$115,307.71	\$119,238.79	\$123,169.65	\$127,100.73	\$131,031.59	\$134,962.45	\$138,893.53	\$142,824.39	\$146,755.46	\$150,686.32	\$154,617.40	\$158,548.26
	Dir. Finance	E												
	Dir. Planning & Development	E												
28	Asst. City Administrator	E	\$121,073.20	\$125,200.59	\$129,328.18	\$133,455.78	\$137,583.17	\$141,710.76	\$145,838.15	\$149,965.75	\$154,093.13	\$158,220.73	\$162,348.11	\$166,475.71
29	Police Chief	E												
	Fire Chief	E	\$127,126.89	\$131,460.73	\$135,794.58	\$140,128.43	\$144,462.28	\$148,796.13	\$153,130.20	\$157,464.04	\$161,797.89	\$166,131.74	\$170,465.59	\$174,799.44
30	N/A		\$133,483.24	\$138,033.72	\$142,584.41	\$147,134.89	\$151,685.58	\$156,236.06	\$160,786.53	\$165,337.22	\$169,887.70	\$174,438.39	\$178,988.87	\$183,539.35
31	N/A		\$140,157.40	\$144,935.53	\$149,713.66	\$154,491.58	\$159,269.71	\$164,047.84	\$168,825.97	\$173,604.10	\$178,382.23	\$183,160.14	\$187,938.27	\$192,716.40
32	N/A		\$147,165.15	\$152,182.18	\$157,199.21	\$162,216.23	\$167,233.26	\$172,250.28	\$177,267.31	\$182,284.33	\$187,301.14	\$192,318.17	\$197,335.20	\$202,352.22
33	N/A		\$154,523.57	\$159,791.39	\$165,059.20	\$170,327.01	\$175,594.82	\$180,862.65	\$186,130.66	\$191,398.48	\$196,666.29	\$201,934.10	\$207,201.91	\$212,469.94

City of Brentwood
Long Term Debt

Outstanding Principal as of December 31

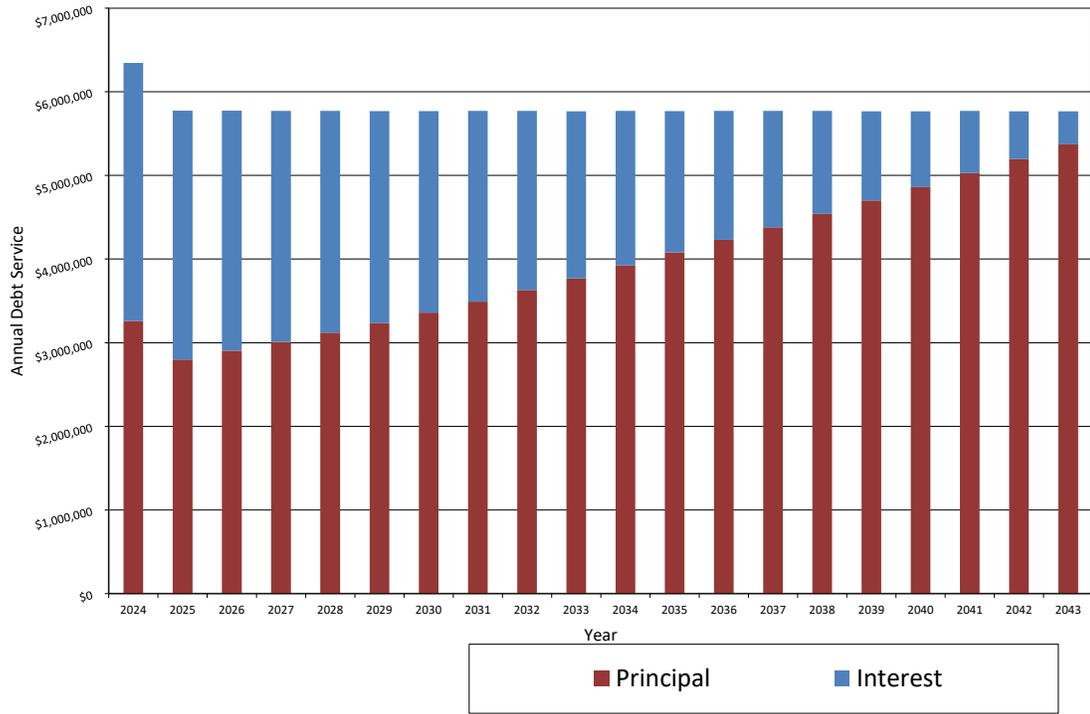
Year	2017 Ref. Certificates of Participation Capital Imp Fund	2018 Certificates of Participation Storm Water/Parks	2019 Certificates of Participation Storm Water/Parks	2020 Capital Lease Ambulance Capital Imp Fund	2021 Capital Lease Sanitation Truck Capital Imp Fund	2017, 2018 & 2019 Reserve Dollars	Totals by Year
2024	680,000	815,000	1,195,000	-	-		3,260,000
2025	715,000	840,000	1,245,000	-	-		2,800,000
2026	740,000	870,000	1,295,000	-	-		2,905,000
2027	760,000	905,000	1,345,000	-	-		3,010,000
2028	780,000	940,000	1,400,000	-	-		3,120,000
2029	800,000	980,000	1,455,000	-	-		3,235,000
2030	495,000	1,355,000	1,510,000	-	-		3,360,000
2031	-	1,915,000	1,575,000	-	-		3,490,000
2032	-	1,995,000	1,635,000	-	-		3,630,000
2033	-	2,070,000	1,700,000	-	-		3,770,000
2034	-	2,155,000	1,770,000	-	-		3,925,000
2035	-	2,240,000	1,840,000	-	-		4,080,000
2036	-	2,315,000	1,915,000	-	-		4,230,000
2037	-	2,390,000	1,990,000	-	-		4,380,000
2038	-	2,470,000	2,070,000	-	-		4,540,000
2039	-	2,550,000	2,150,000	-	-		4,700,000
2040	-	2,645,000	2,215,000	-	-		4,860,000
2041	-	2,745,000	2,285,000	-	-		5,030,000
2042	-	2,845,000	2,350,000	-	-		5,195,000
2043	-	6,660,000	4,995,000	-	-	(6,284,995)	5,370,005
Totals	\$ 4,970,000	\$ 41,700,000	\$ 37,935,000	\$ -	\$ -		\$ 78,890,005

City of Brentwood
Long Term Debt

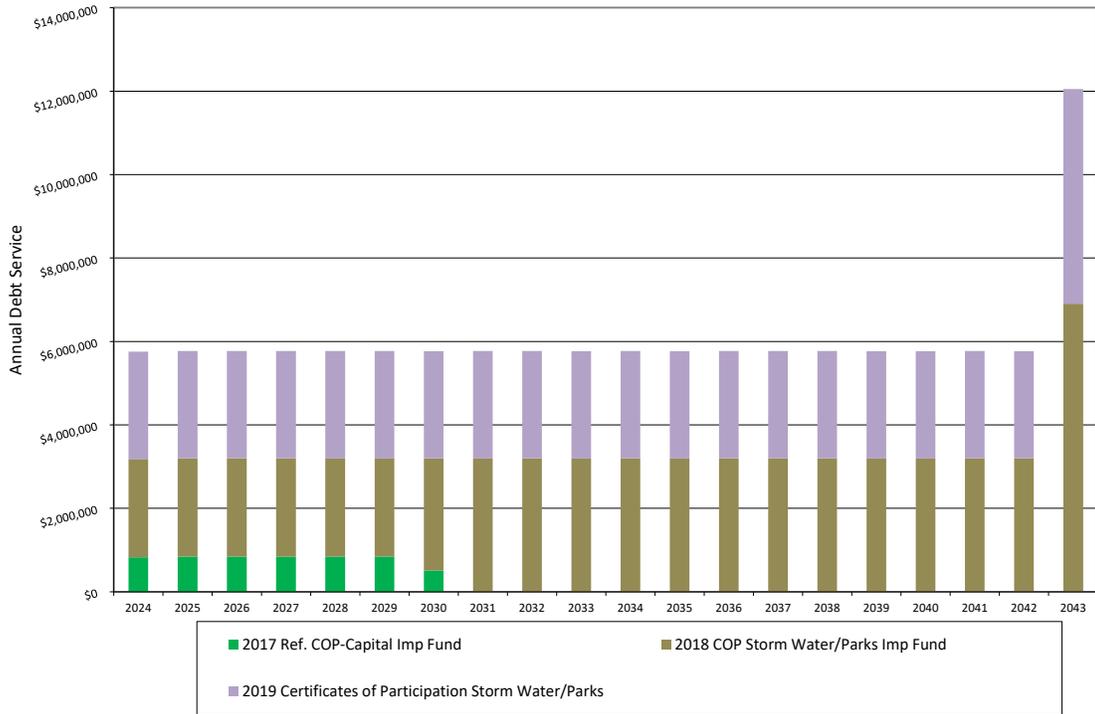
Total Annual Debt Service as of December 31

Year	2017 Ref. Certificates of Participation Capital Imp Fund	2018 Certificates of Participation Storm Water/Parks	2019 Certificates of Participation Storm Water/Parks	2020 Capital Lease Ambulance Capital Imp Fund	2021 Capital Lease Sanitation Truck Capital Imp Fund	2017, 2018 & 2019 Reserve Dollars	Totals by Year
2024	826,413	2,356,295	2,572,450	-	-		6,345,107.50
2025	841,013	2,356,845	2,574,650	-	-		5,772,507.50
2026	844,563	2,353,245	2,574,850	-	-		5,772,657.50
2027	844,463	2,353,445	2,573,050	-	-		5,770,957.50
2028	843,613	2,352,245	2,574,250	-	-		5,770,107.50
2029	841,613	2,354,645	2,573,250	-	-		5,769,507.50
2030	508,613	2,690,445	2,570,050	-	-		5,769,107.50
2031	-	3,196,245	2,574,650	-	-		5,770,895.00
2032	-	3,199,645	2,571,650	-	-		5,771,295.00
2033	-	3,194,845	2,571,250	-	-		5,766,095.00
2034	-	3,197,045	2,573,250	-	-		5,770,295.00
2035	-	3,195,845	2,572,450	-	-		5,768,295.00
2036	-	3,198,045	2,573,850	-	-		5,771,895.00
2037	-	3,197,808	2,572,250	-	-		5,770,057.50
2038	-	3,198,938	2,572,650	-	-		5,771,587.50
2039	-	3,195,575	2,569,850	-	-		5,765,425.00
2040	-	3,196,225	2,570,350	-	-		5,766,575.00
2041	-	3,198,350	2,573,900	-	-		5,772,250.00
2042	-	3,196,775	2,570,350	-	-		5,767,125.00
2043	-	6,906,475	5,144,850	-	-	(6,284,995)	5,766,330.00
Totals	\$ 5,550,288	\$ 62,088,980	\$ 54,023,850	\$ -	\$ -		\$ 115,968,073

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

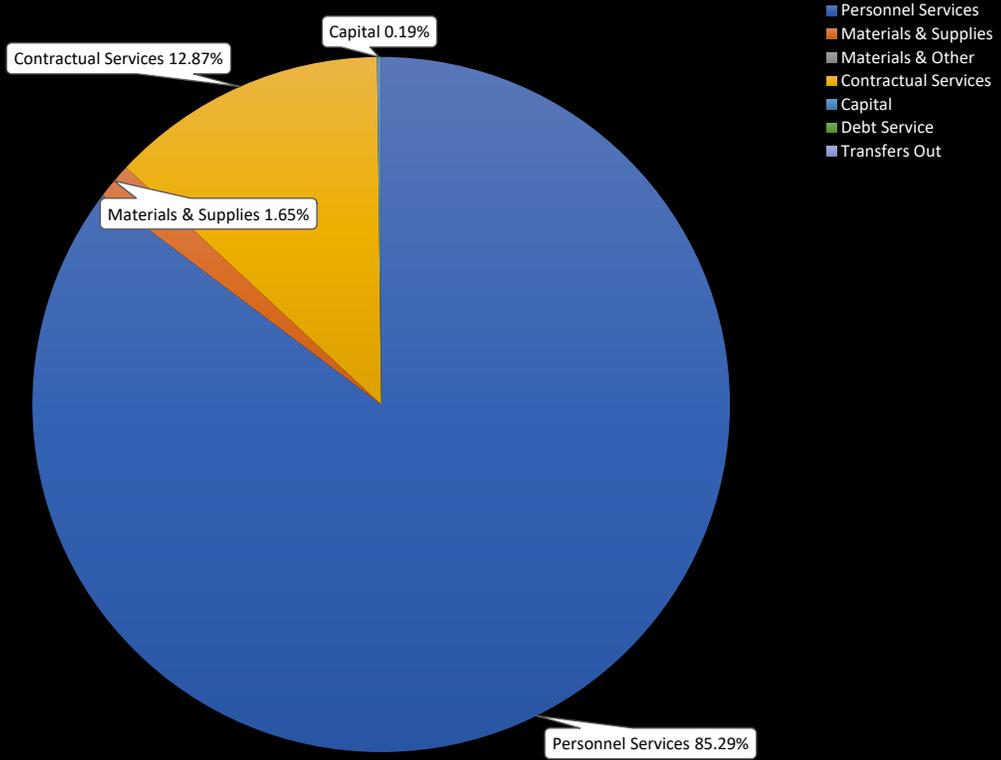


City of Brentwood
 Long Term Debt
 Total Annual Debt Service by Issue and Fund
 As of December 31

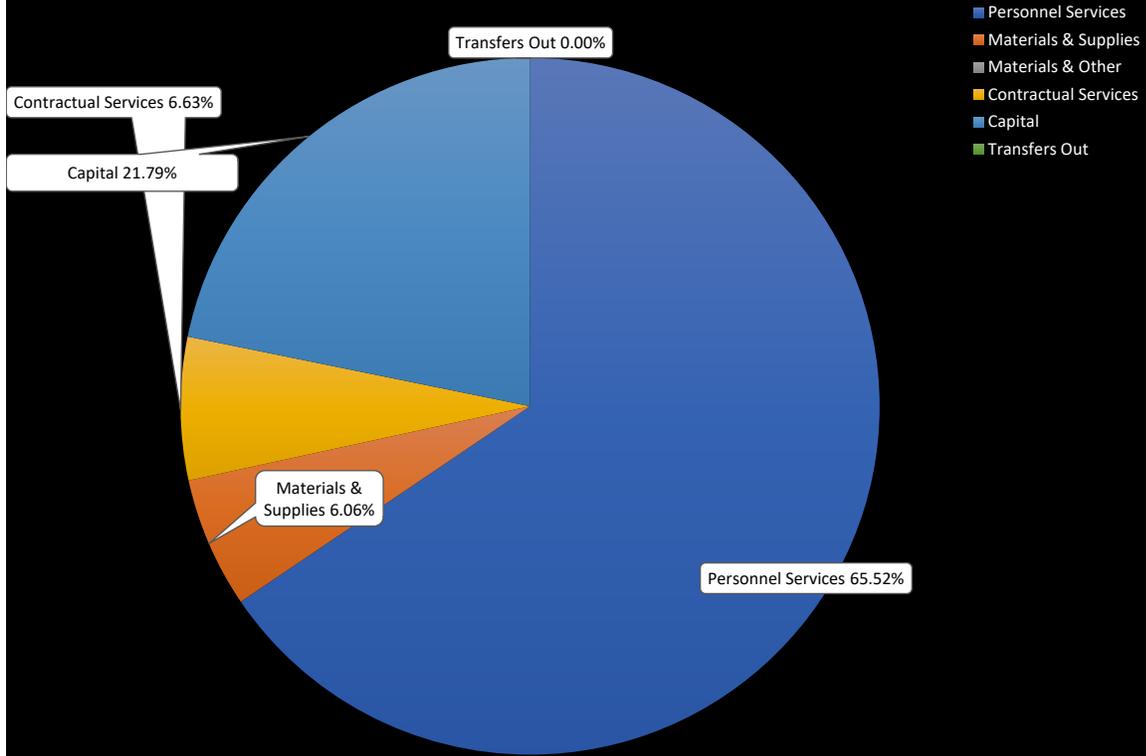


EXPENDITURE SUMMARY BY DEPARTMENT	Actual		2021		Actual		2022		Actual		2023		Budgeted		Current Year 2024		Estimated		Proposed		Projected		2024-2025			
															8/31/2024		2024		2025		2025		Budget			
																									% Change	
GENERAL FUND																										
ADMINISTRATION DEPARTMENT	\$1,012,382	\$1,018,198	\$1,049,997	\$1,221,650	\$845,204	\$1,242,816	\$1,267,649	\$1,355,004	\$1,435,123																	3.77%
LEGISLATIVE DEPARTMENT	\$96,748	\$104,827	\$108,882	\$131,140	\$79,925	\$129,279	\$192,100	\$134,354	\$134,654																	1.57%
COMMUNITY SERVICES	\$90,026	\$173,762	\$158,539	\$213,157	\$57,214	\$230,408	\$256,600	\$234,600	\$240,000																	20.38%
MUNICIPAL OPERATING EXPENSES	\$1,699,532	\$1,942,448	\$1,969,588	\$2,042,765	\$2,039,074	\$3,986,404	\$2,237,744	\$2,250,250	\$2,137,250																	9.54%
FIRE DEPARTMENT	\$2,623,490	\$2,662,630	\$2,857,935	\$2,859,137	\$2,078,184	\$3,143,970	\$3,419,668	\$3,540,714	\$3,645,709																	17.16%
POLICE DEPARTMENT	\$3,570,249	\$3,813,172	\$4,334,430	\$4,133,318	\$2,983,338	\$4,548,432	\$4,798,958	\$4,929,789	\$5,016,642																	14.29%
POLICE SEIZURE FUNDS	\$2,030	\$15,367	\$42,211	\$85,000	\$38,619	\$85,000	\$74,000	\$30,000	\$30,000																	11.76%
JUDICIAL DEPARTMENT	\$185,686	\$190,252	\$194,575	\$208,538	\$140,938	\$237,429	\$245,569	\$263,522	\$276,180																	17.76%
PUBLIC WORKS - STREETS	\$1,322,306	\$1,491,589	\$1,448,754	\$1,523,010	\$971,951	\$1,858,996	\$1,757,287	\$1,801,992	\$1,801,992																	19.47%
PUBLIC WORKS - SANITATION	\$589,552	\$639,832	\$721,623	\$637,127	\$528,087	\$726,778	\$768,501	\$798,454	\$833,415																	20.62%
PLANNING & DEVELOPMENT DEPARTMENT	\$470,120	\$505,975	\$562,209	\$835,953	\$433,693	\$847,476	\$952,819	\$995,348	\$1,066,278																	13.98%
TRANSFERS OUT	\$1,723,814	\$1,037,590	\$726,073	\$589,074	\$0	\$0	\$0	\$0	\$0																	-100.00%
TOTAL	\$13,386,135	\$13,595,640	\$14,174,816	\$14,479,869	\$10,206,227	\$17,036,988	\$16,133,220	\$16,289,322	\$16,617,448																	9.46%
CAPITAL IMPROVEMENTS FUND	\$4,030,426	\$3,758,175	\$3,988,980	\$3,491,872	\$5,354,830	\$9,793,007	\$4,185,904	\$5,414,503	\$4,446,209																	21.99%
ECONOMIC DEVELOPMENT TAX FUND	\$2,577,023	\$2,577,312	\$2,571,337	\$2,572,450	\$3,518,096	\$6,423,259	\$3,574,650	\$3,574,850	\$3,573,050																	38.96%
PARKS & REC-STORMWATER & PARK IMPRV	\$25,774,438	\$28,352,598	\$20,583,229	\$12,571,275	\$5,901,883	\$12,749,642	\$7,430,481	\$7,953,887	\$7,620,964																	-40.89%
PUBLIC WORKS-SEWER IMPROVEMENTS	\$83,033	\$131,214	\$99,804	\$128,200	\$81,536	\$128,200	\$128,200	\$128,000	\$128,000																	-0.16%
TOTAL EXPENDITURES	\$45,851,055	\$48,414,940	\$41,418,166	\$33,243,666	\$25,062,572	\$46,131,096	\$31,452,255	\$33,360,562	\$32,385,671																	-6.02%

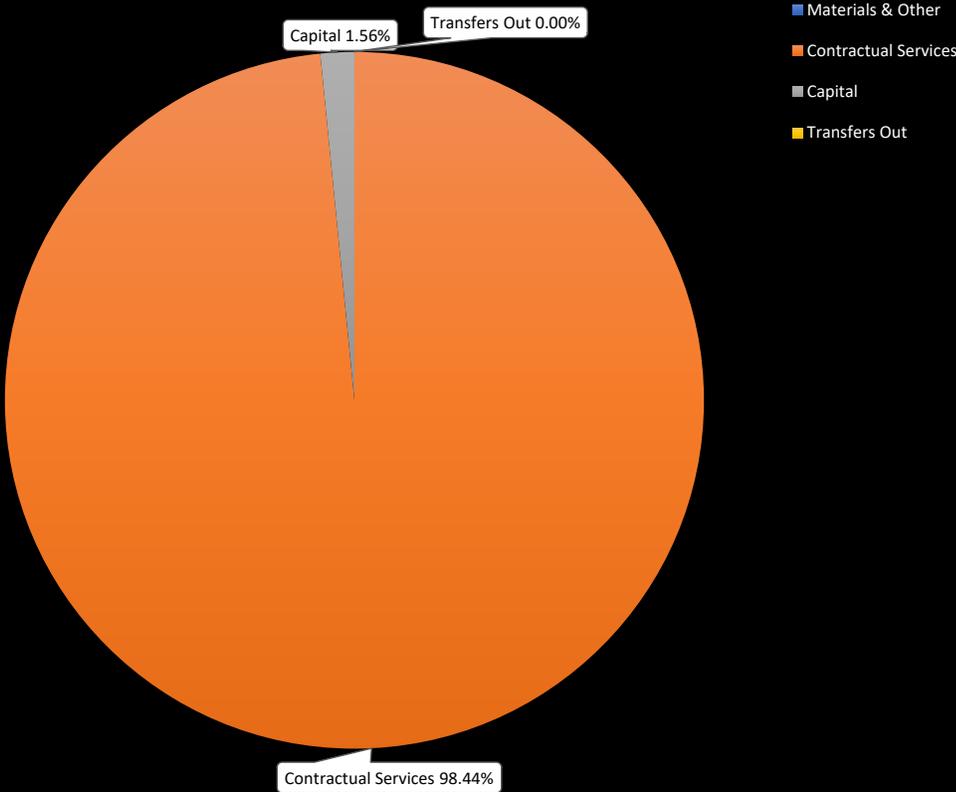
2025 EXPENDITURES BY TYPE-GENERAL FUND



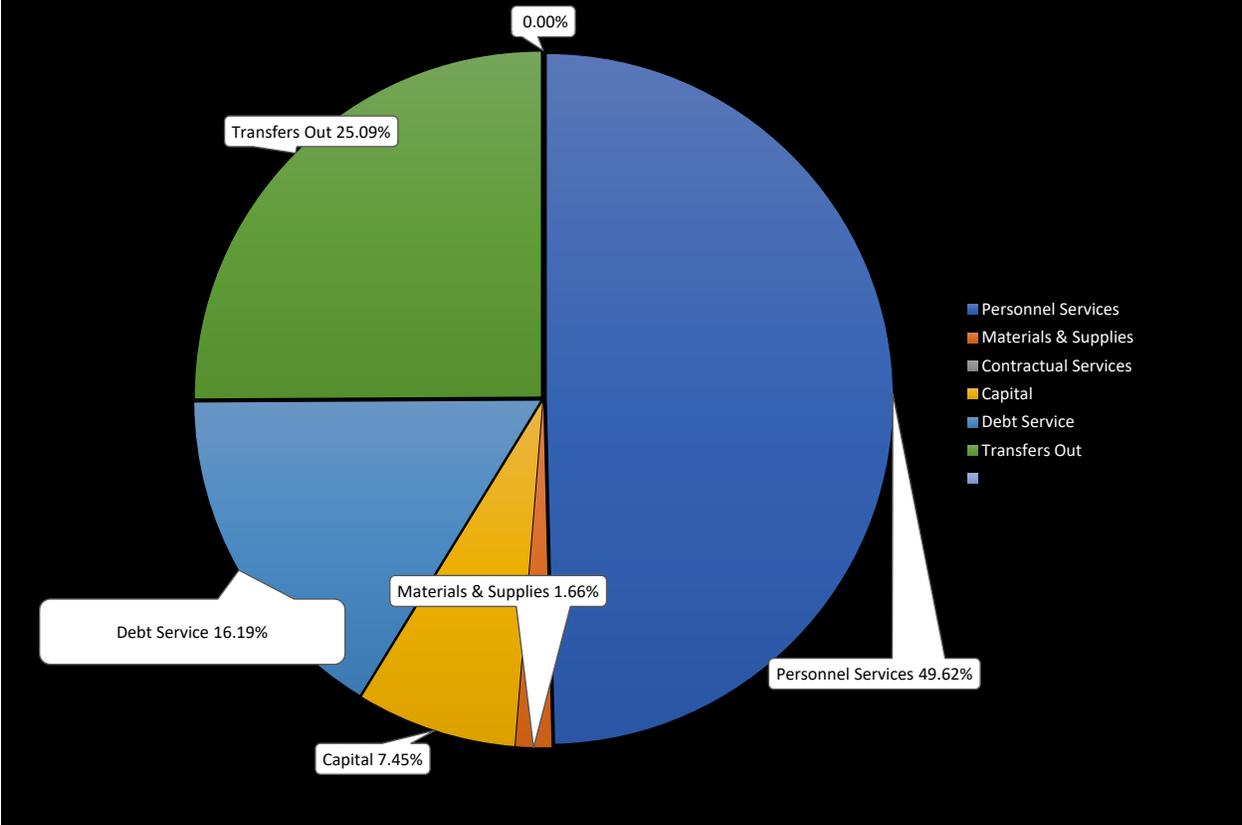
2023 EXPENDITURES BY TYPE-STORMWATER & PARKS FUND



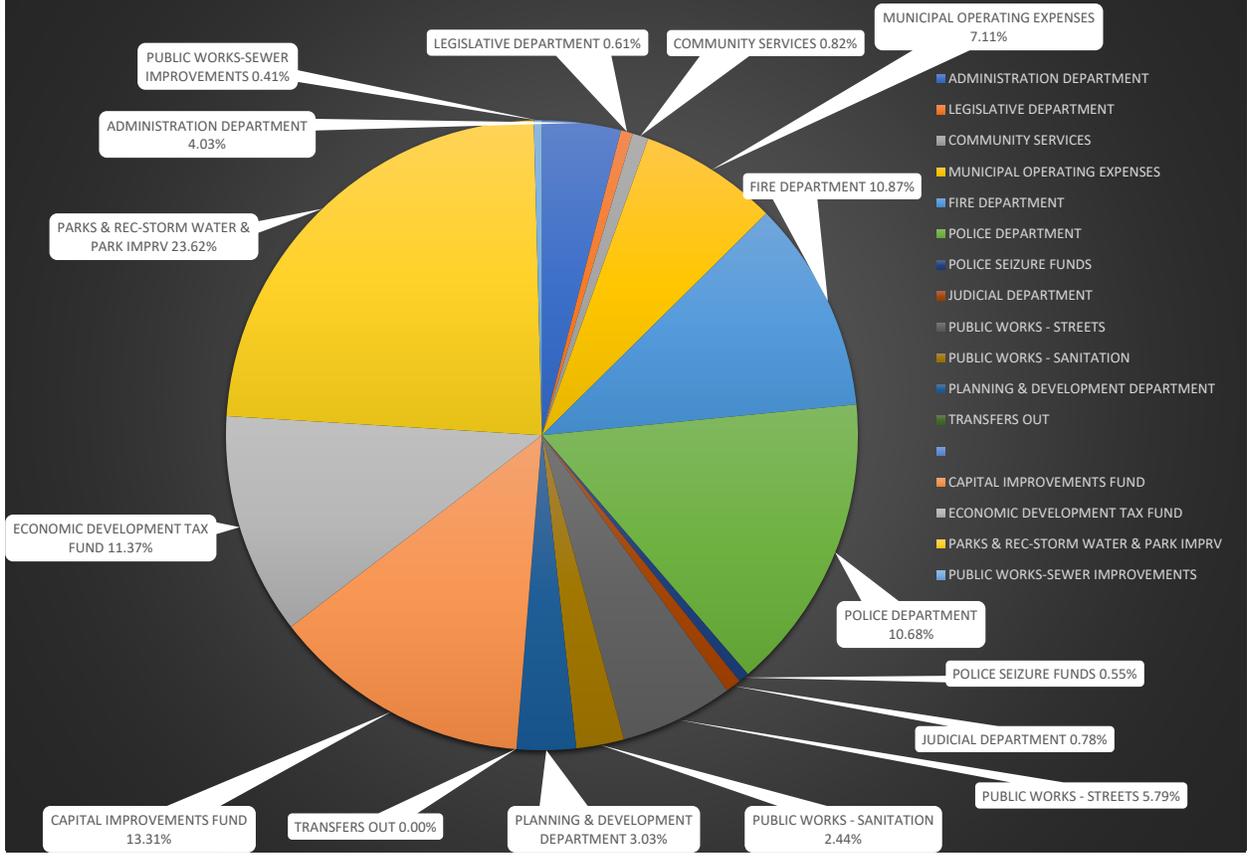
2025 EXPENDITURES BY TYPE-SEWER IMPROVEMENTS FUND



2025 EXPENDITURES BY TYPE-ALL FUNDS



2025 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.

2025 Budget by Fund

Fund	2025 Revenue
General	\$16,418,423
Capital Improvements	\$3,713,398
Economic Development Sales Tax	\$3,746,364
Storm Water and Park Improvements	\$7,862,783
Sewer Improvements	\$144,387
Total	\$31,885,355

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.

2025 Projected Revenue

The city government projects an increase of 10.37% from FY2024 to FY2025. Overall, as of December 31, 2023, the city anticipates the level of reserves in the General Fund to be at 66% of Operating Reserves as a percentage of Budgeted Operating Expenditures.

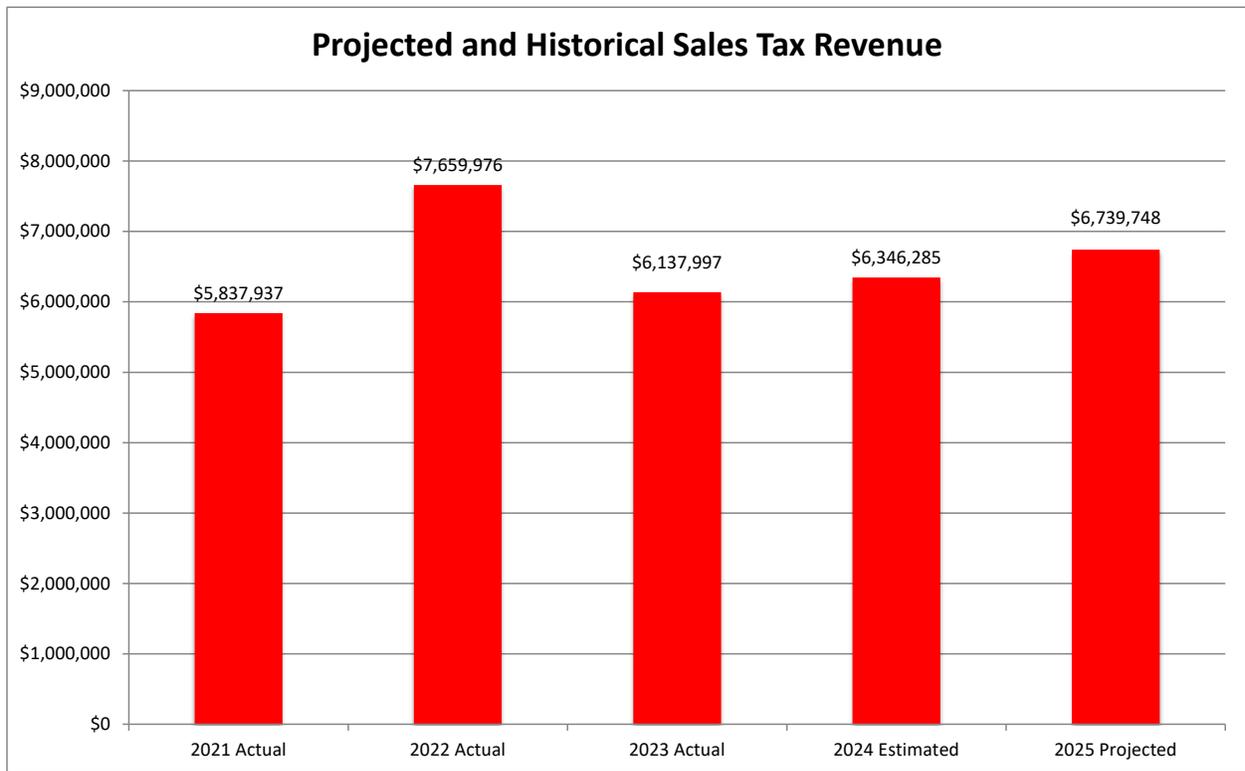
2025 Projected Revenue Sources

Source	2025 Revenue
General Sales Tax	\$6,739,748
Use Tax	\$1,605,000
Municipal Fire Sales Tax	\$2,110,781
Licenses	\$1,700,834
Utility Contracts	\$1,273,439
Public Safety Sales Tax	\$532,614
Motor Fuel Tax	\$459,392
Ad Valorem	\$568,810
Other Sources	\$441,877
Road and Bridge Tax	\$229,738
Ambulance Fees	\$376,671
Permits	\$307,567
Fines	\$71,952
Total	\$16,418,423

The General Fund

2025 Sales Tax: \$6,739,748

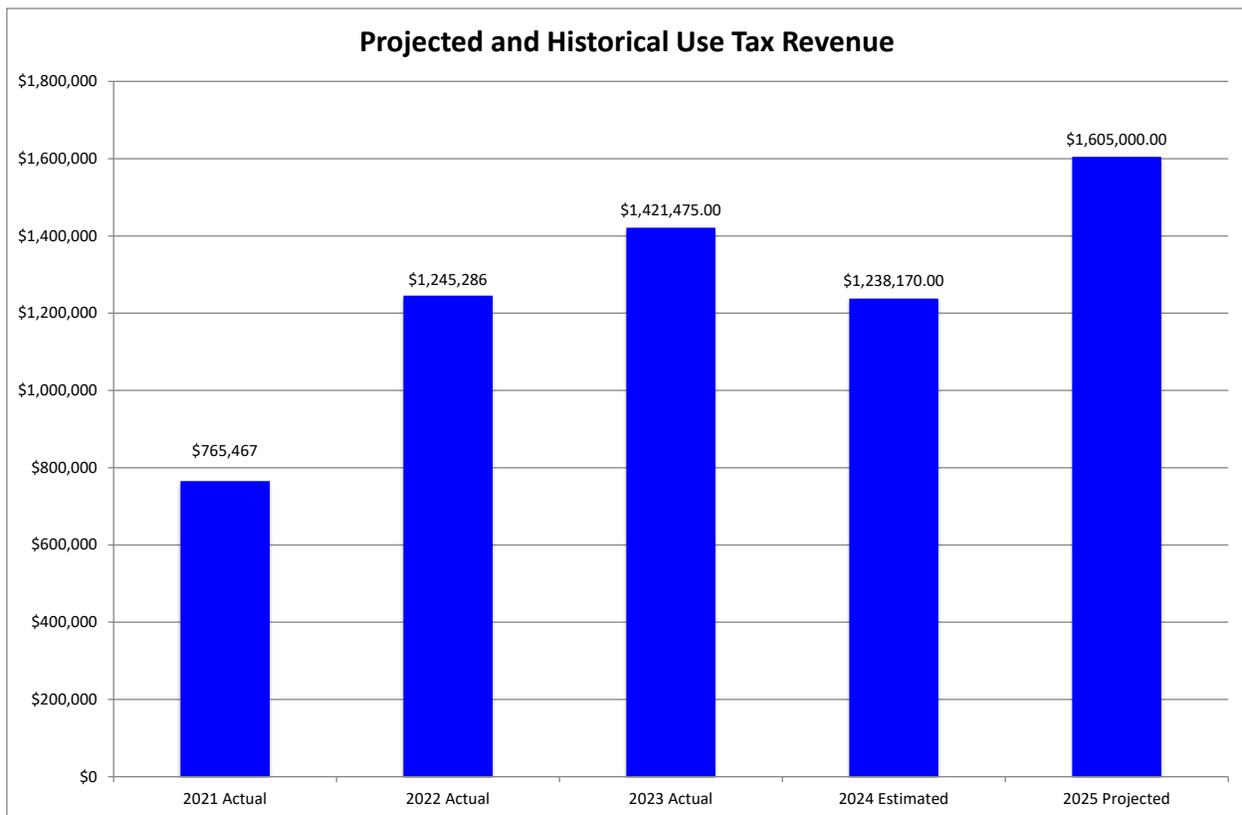
Brentwood collects a one percent (1%) County-wide Sales Tax and a quarter (0.25%) Local Option Sales Tax. The authority to collect this tax comes from RSMO 66.600 – 66.635, which gives cities the authority to collect local sales tax and RSMO 94.85-94.857, which gives “A” cities a chance to recoup some, 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

2025 Use Tax: \$1,605,000

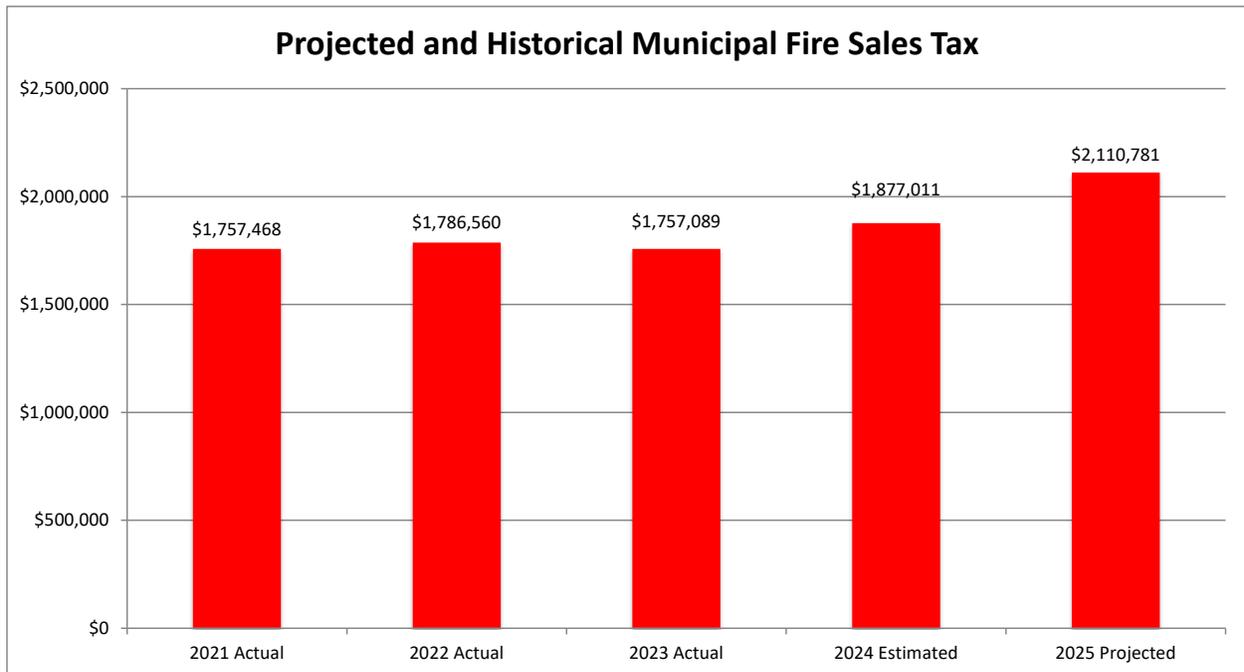
The City's Board of Aldermen unanimously voted to place Proposition 1, a use tax proposal, on the November 3, 2020 ballot, which the voters passed. The use tax will provide revenue for city services without increasing local sales or property taxes. It is estimated that the use tax will generate between \$1,300,000 and \$1,700,000 annually for the City of Brentwood.



The General Fund

2025 Municipal Fire Sales: \$2,110,781

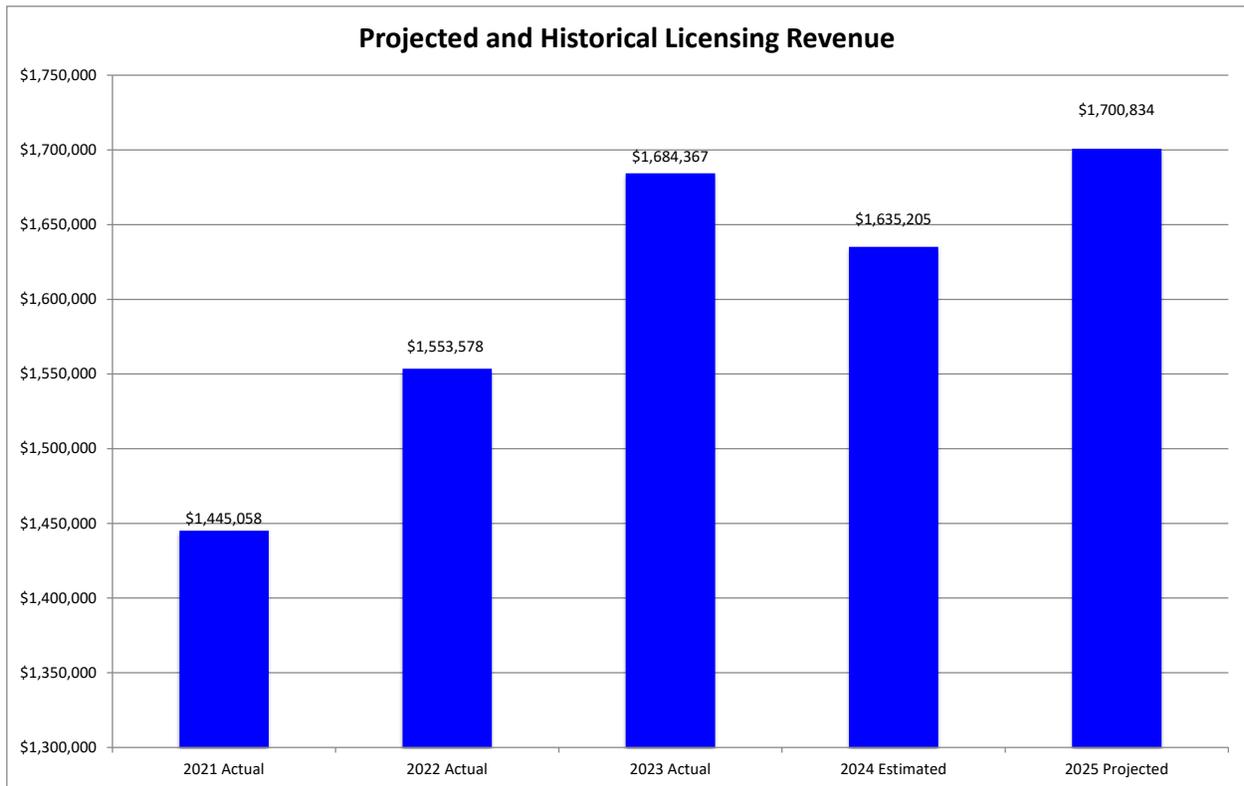
Under RSMo 321.242, cities may levy a tax of up to one-fourth of a percent of all sales to be used solely for the operation of a municipal fire department. This tax is not subject to any revenue pooling; cities keep the tax that is collected within their borders. Brentwood approved this tax in 2002.



The General Fund

2025 Licenses: \$1,700,834

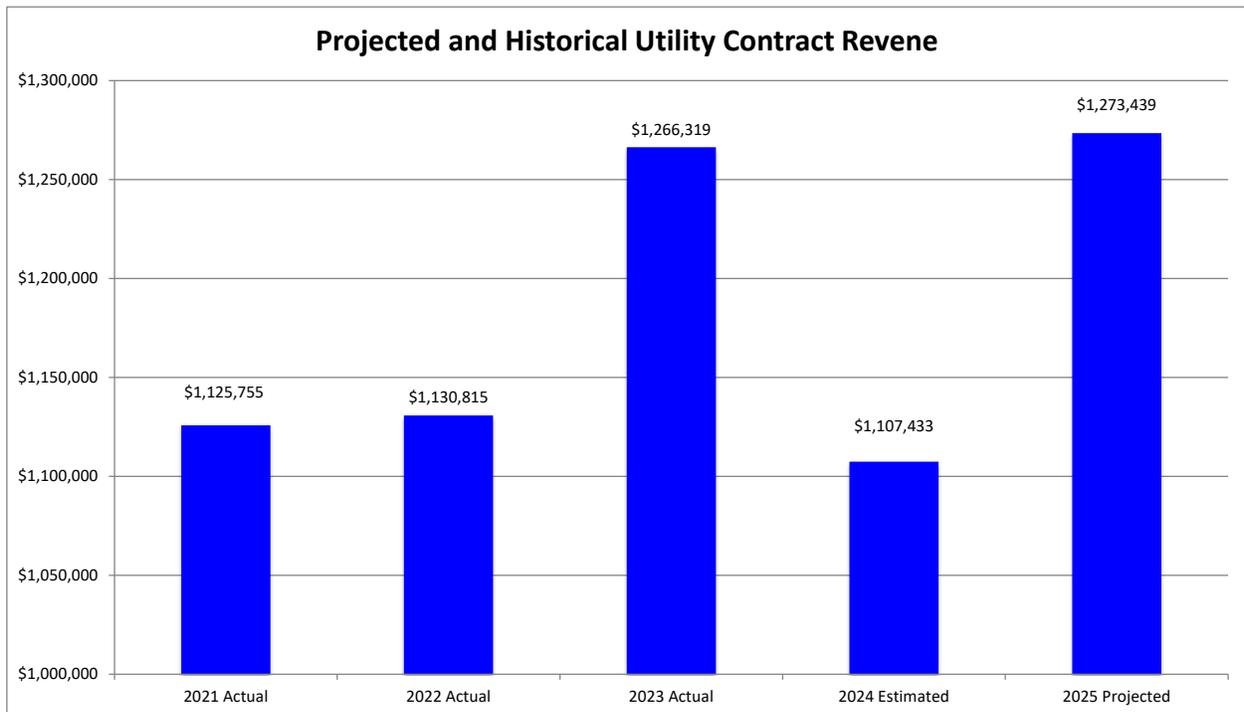
The City of Brentwood issues three types of regulatory licenses: occupational licenses, liquor licenses, and automobile licenses. Its authority to issue these licenses comes respectively from Sections 605.130, 600.050, and 605.1510 of the City of Brentwood Municipal Code. The St. Louis County Department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



The General Fund

2025 Utility Provider Contracts: \$1,273,439

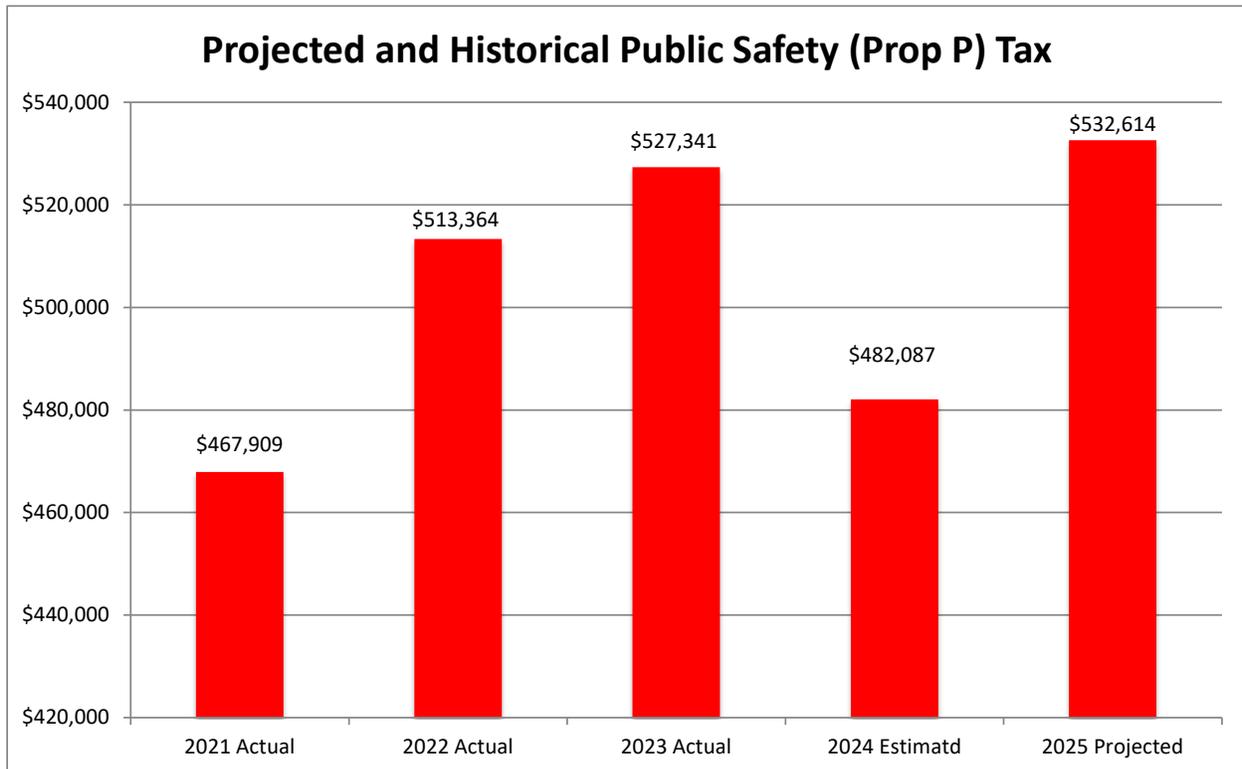
The City of Brentwood allows certain utility companies to operate within the city: Spire, Ameren Missouri, Missouri American Water Company, various landline providers, and various cable providers. Each of these companies pays a fee to operate within Brentwood city limits. The city government's authority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



The General Fund

2025 Public Safety Tax (Prop P): \$532,614

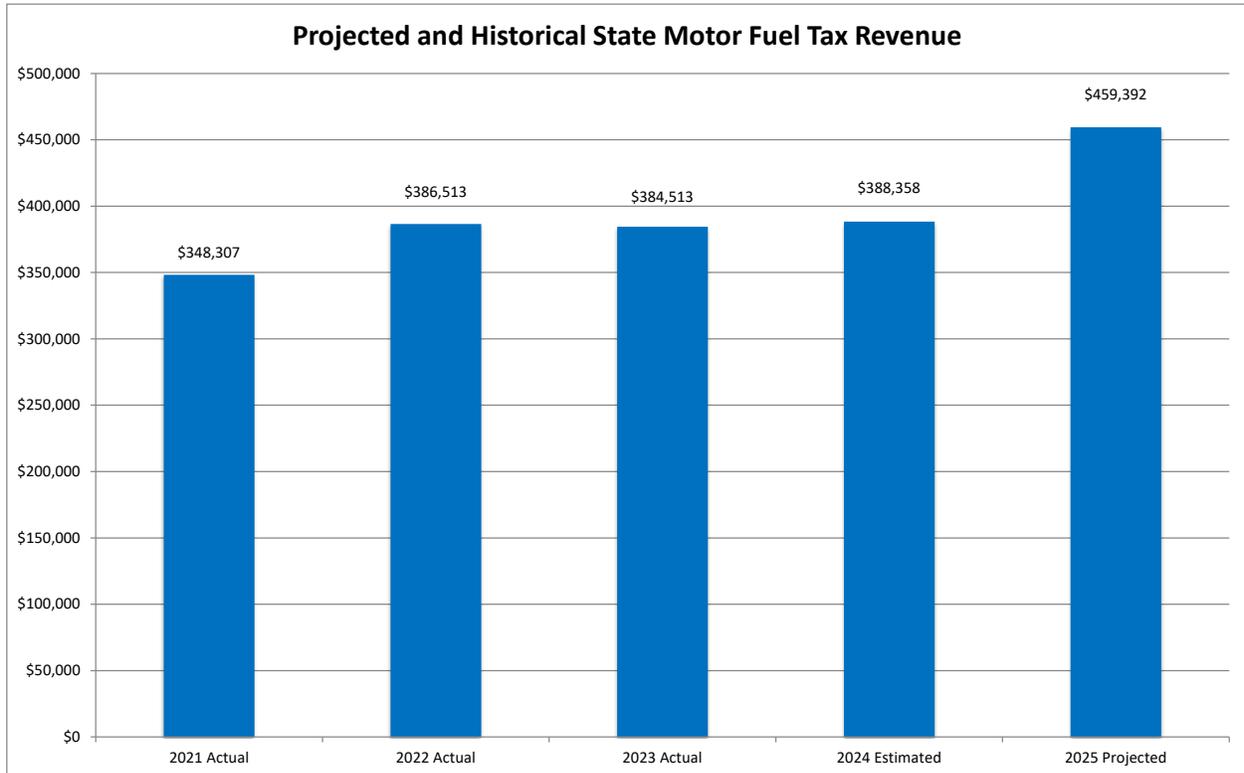
In 2017, St. Louis County voters approved a county-wide sales tax of one-half of a percent to fund public safety. Revenue from this tax is to be given to the County government and split among the municipal governments based upon their percentage of the county's population.



The General Fund

2025 State Motor Fuel Tax: \$459,392

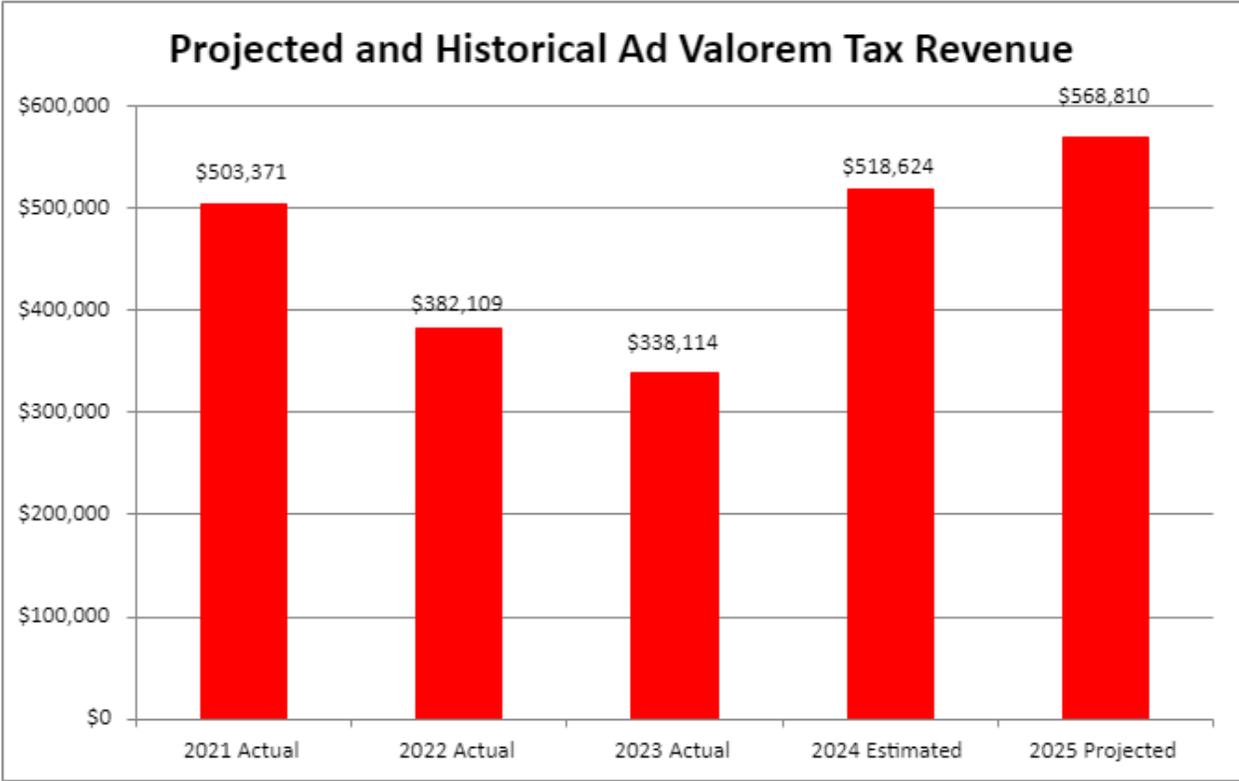
The Missouri State government levies a per-gallon gasoline tax that it distributes to cities each month based upon their population. The state gasoline tax is \$0.195 per gallon.



The General Fund

2025 Ad Valorem Tax: \$568,810

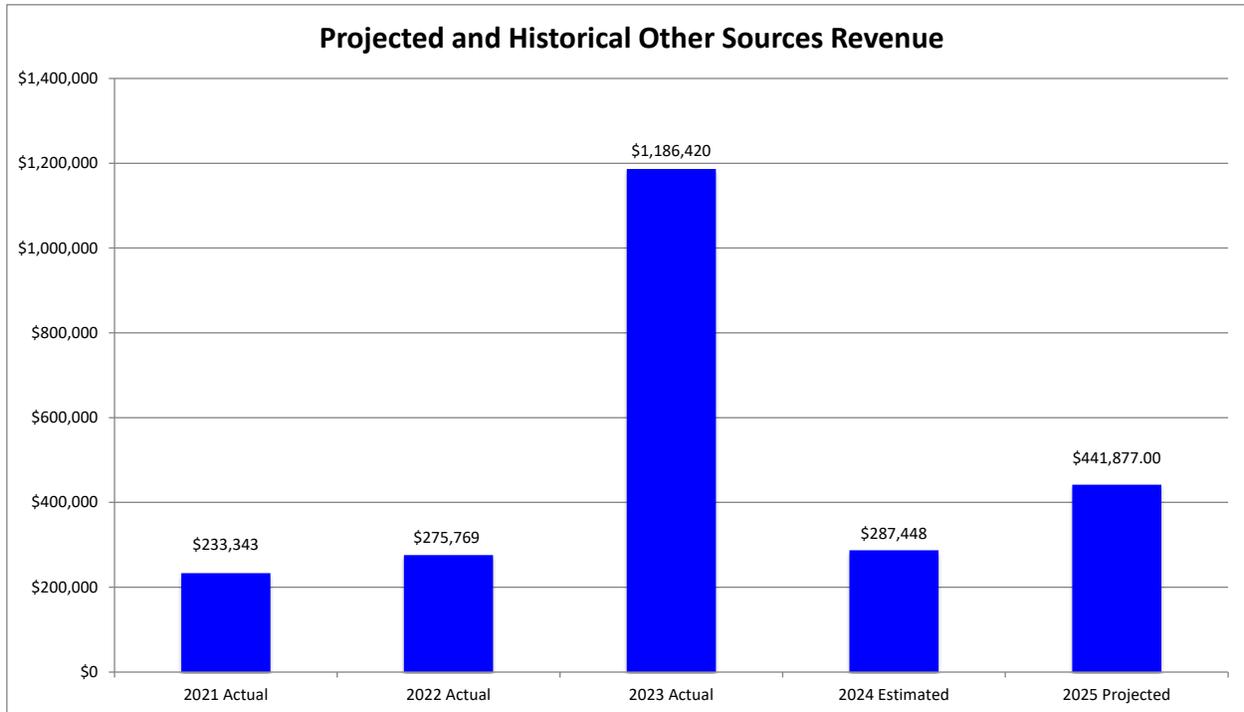
The City of Brentwood continues to be one of a few municipalities in the St. Louis region that does not assess general fund residential property taxes. The amount listed above comes from other property taxes that the City of Brentwood does levy upon its citizens, such as an automobile tax. Additionally,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

2025 Other Sources of Revenue: \$441,877

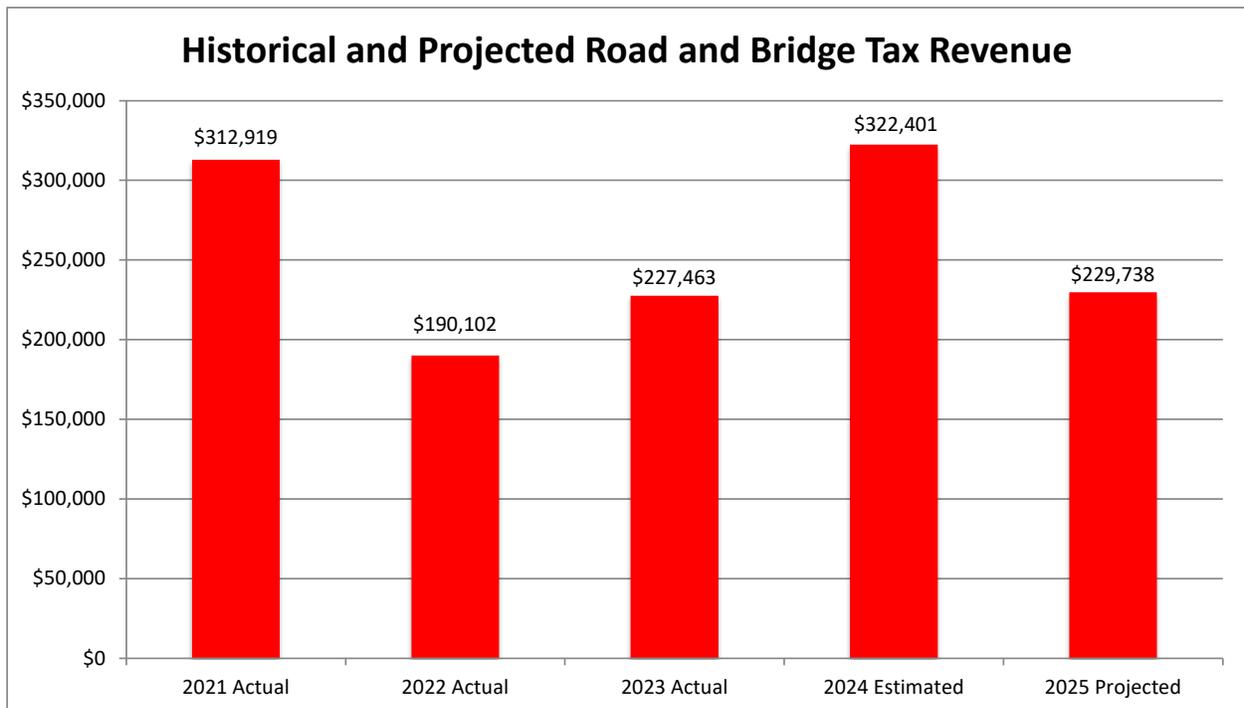
These twenty-five sources of revenue collectively make up slightly more than two percent of the total General Fund. Their legal basis comes from both local ordinance and state law. An example of the latter is the statewide cigarette tax, which is levied by the state government and then distributed to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



The General Fund

2025 Road and Bridge Tax: \$229,738

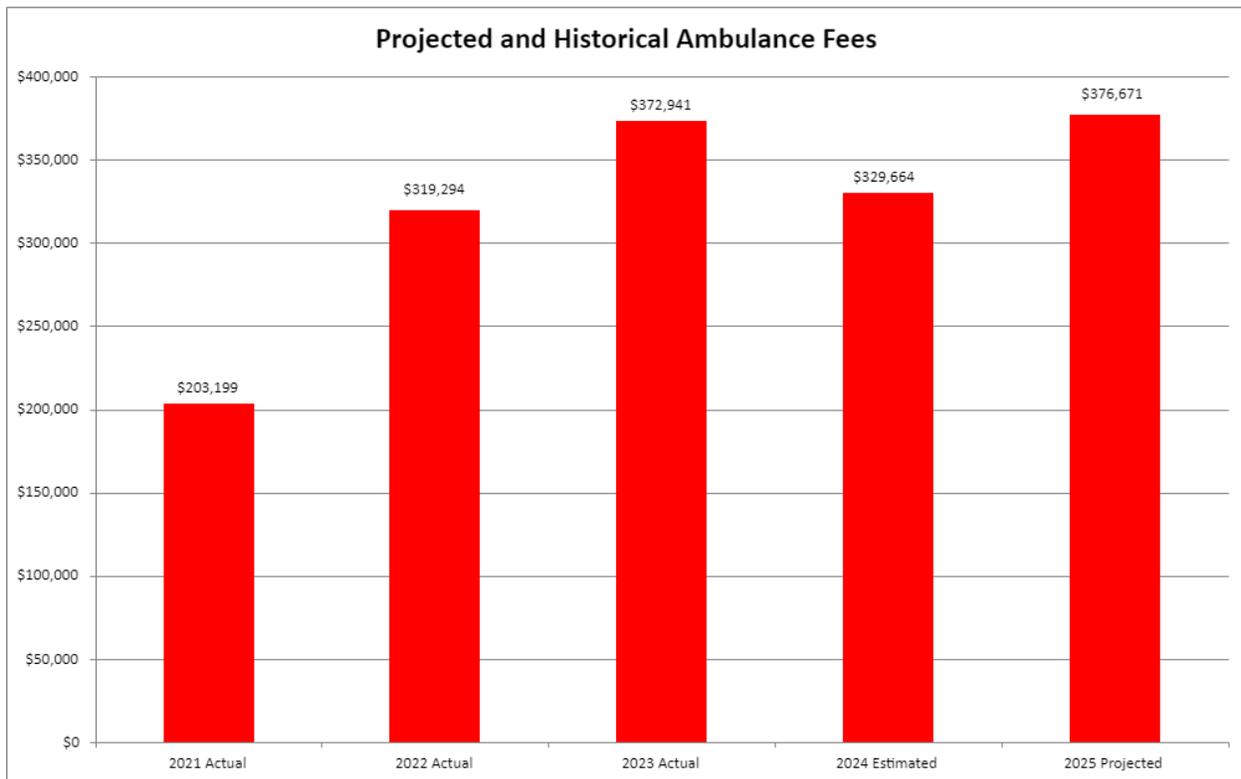
St. Louis County taxes its residents to fund maintenance and construction of certain roads and bridges within each municipality. The county government collects this tax and distributes it to the Brentwood city government at the end of each calendar year based on the city's valuation of its roads and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



The General Fund

2025 Ambulance Fees: \$376,671

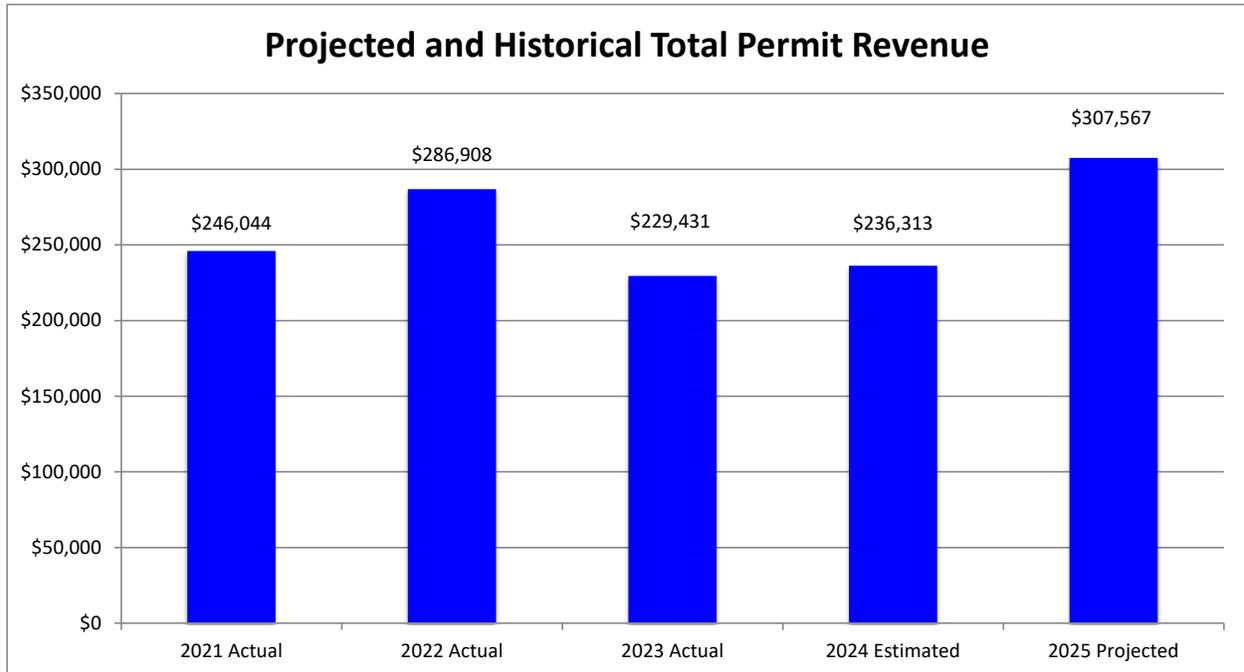
The Brentwood Fire Department does not directly bill Brentwood residents for ambulance services. The BFD will bill a resident's health insurance provider and, if the insurance does not completely cover the cost, then the BFD will not bill the individual. The opposite is true for non-residents. If a non-resident's 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 nonresidents' 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

2025 Permit Fees: \$307,567

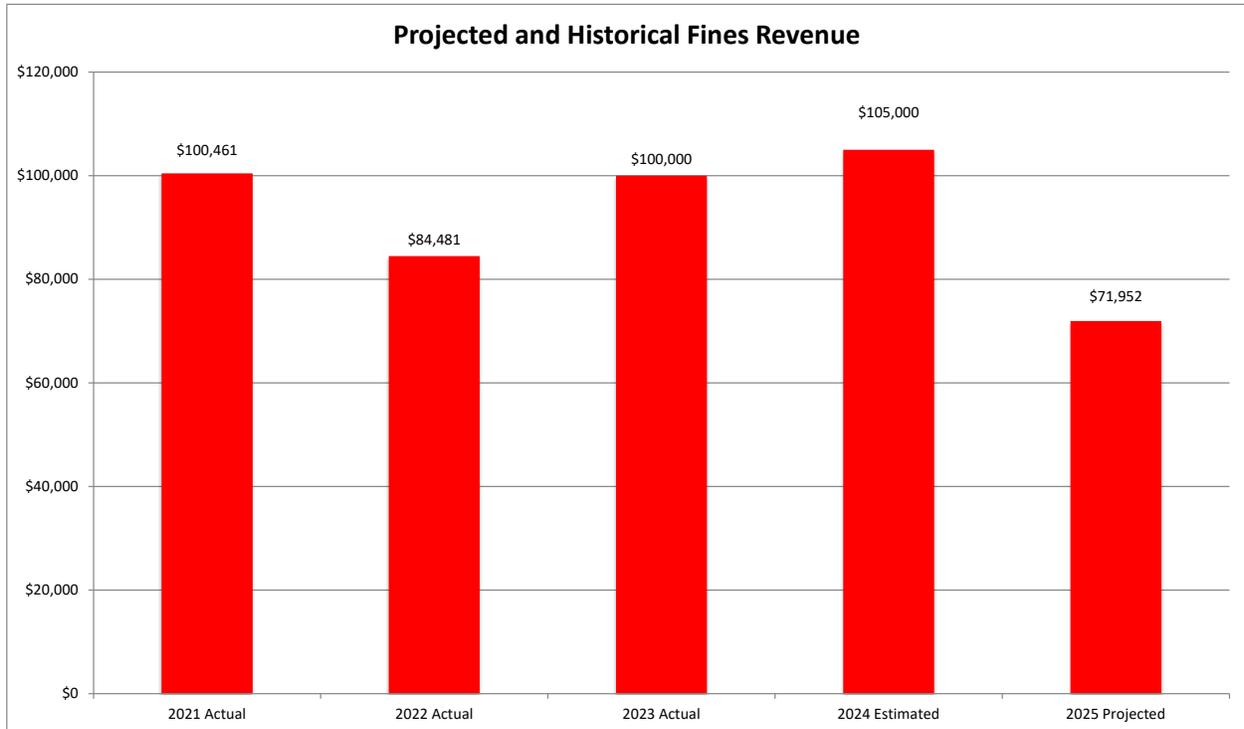
The City of Brentwood issues seven types of permits: building, electrical, grading and excavation, mechanical systems, occupancy, plumbing, and storage of explosives. The City's authority to charge fees for these permits comes from Chapter 500 of the Brentwood Municipal Code - Buildings and Building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



The General Fund

2025 Fines: \$71,952

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 11.65% 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.

2025 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 2025.

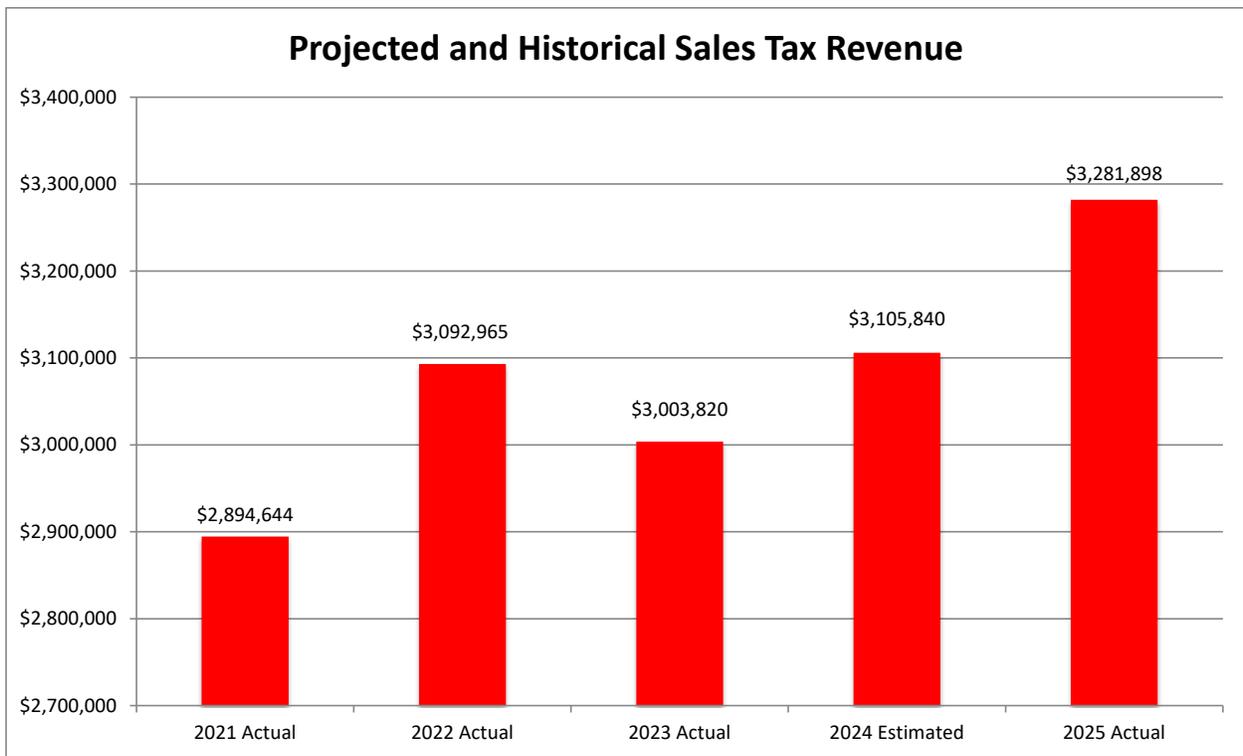
Source	2025 Revenue
Sales Tax	\$3,281,898
Grants	\$7,500
Sale of City Property	\$30,000
Interest Income	\$85,000
Intergovernmental Revenue	\$309,000
Total	\$3,713,398

The Capital Improvements Funds

2025 Sales Tax: \$3,281,898

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.

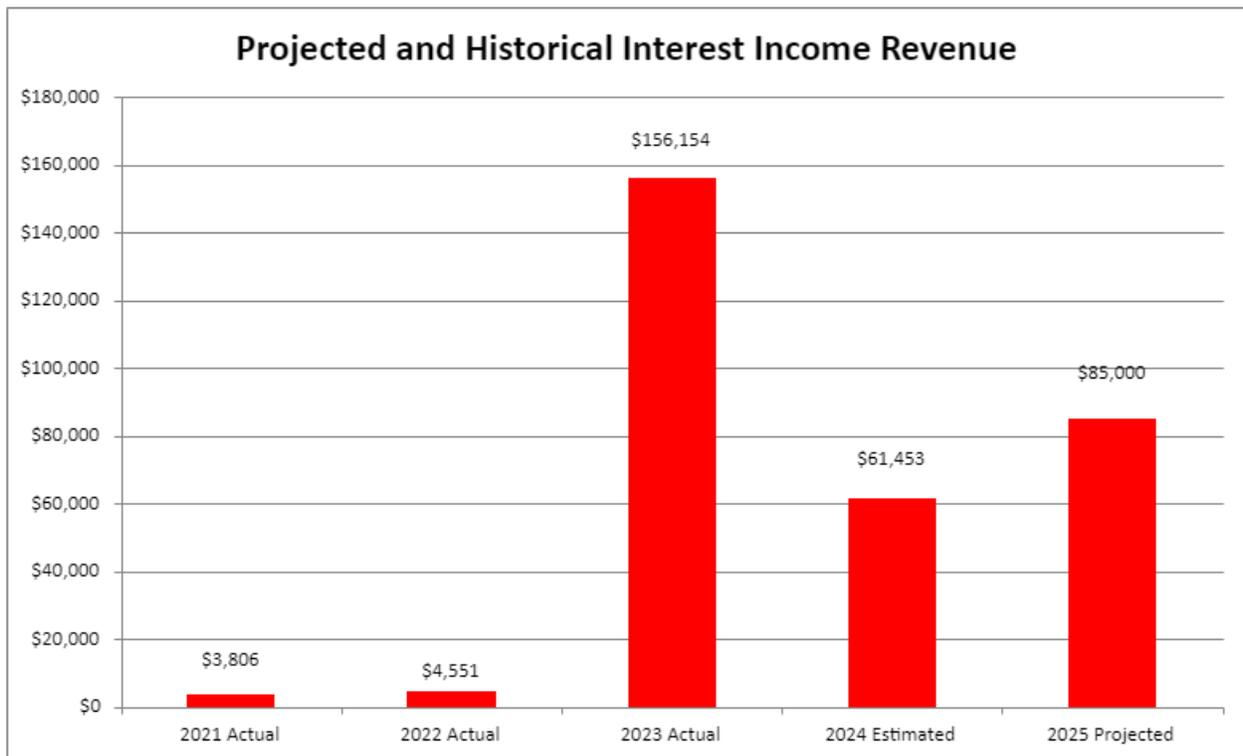
Brentwood falls into the first category (a so-called "A" city), which allows the city government to gain the maximum legal amount of revenue from its commercial areas.



The Capital Improvements Fund

2025 Interest Income: \$85,000

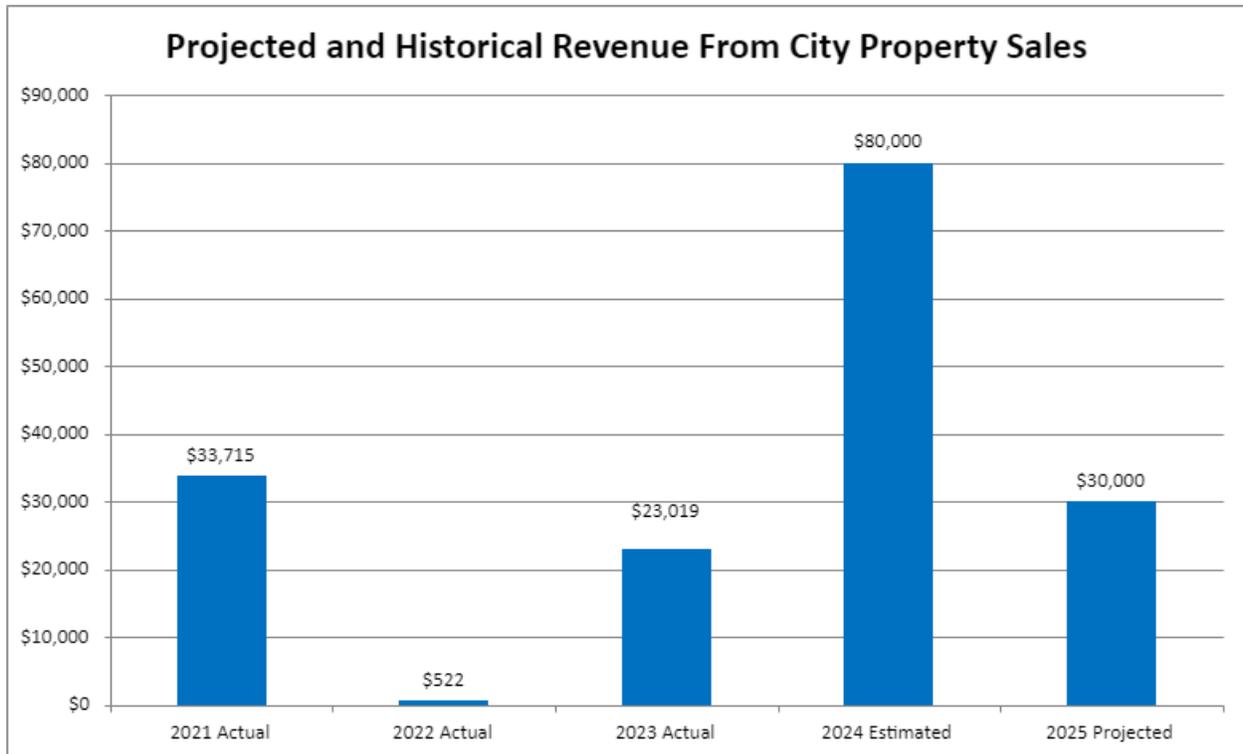
The City of Brentwood maintains low-risk investments that net annual returns. The returns from these investments are proportionately divided among three funds based on their fund balances at the end of the month. The City's legal authority to maintain such investments comes from Chapter 135 of the Brentwood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



The Capital Improvements Fund

2025 Sale of City Property: \$30,000

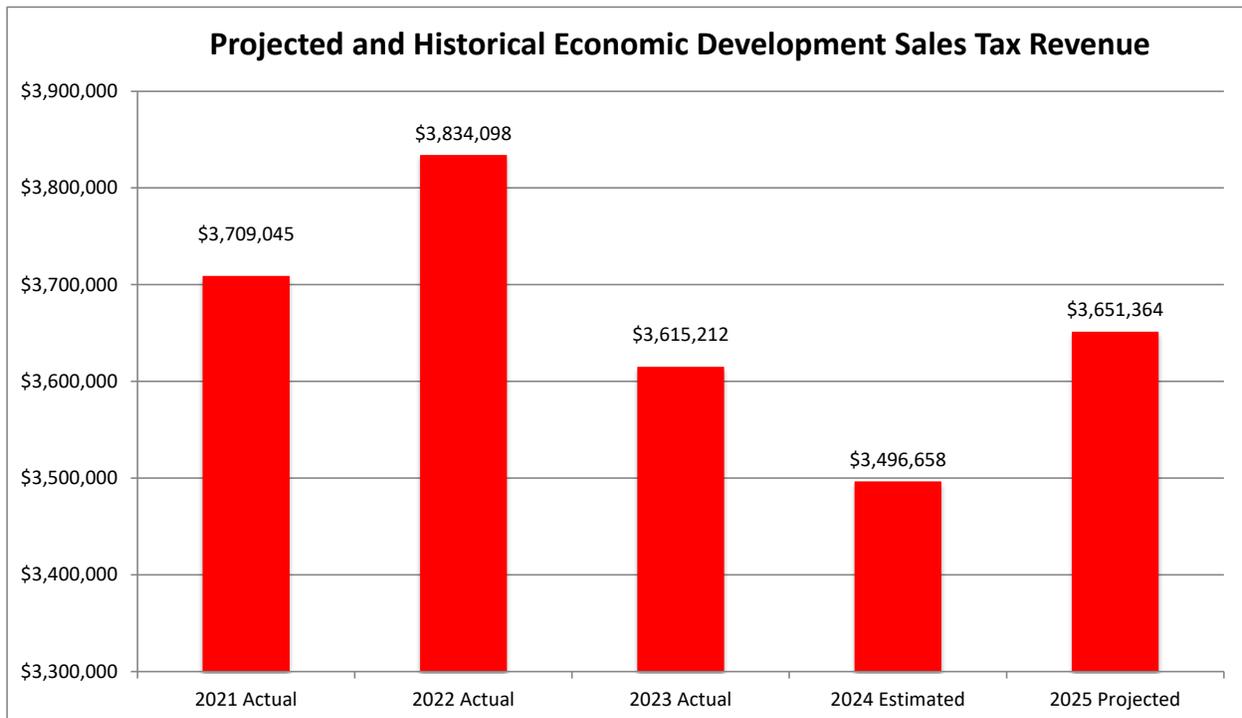
Another way the city government can raise funds is by selling property that it no longer has a use for (usually previous capital improvement projects). The funds raised from these sales vary from year to year depending on what property the City has available to sell. The City's authority to sell assets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



Economic Development Sales Tax

2025 Sales Tax: \$3,651,364

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 & Parks 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 24.65% 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.

2025 Projected Revenue

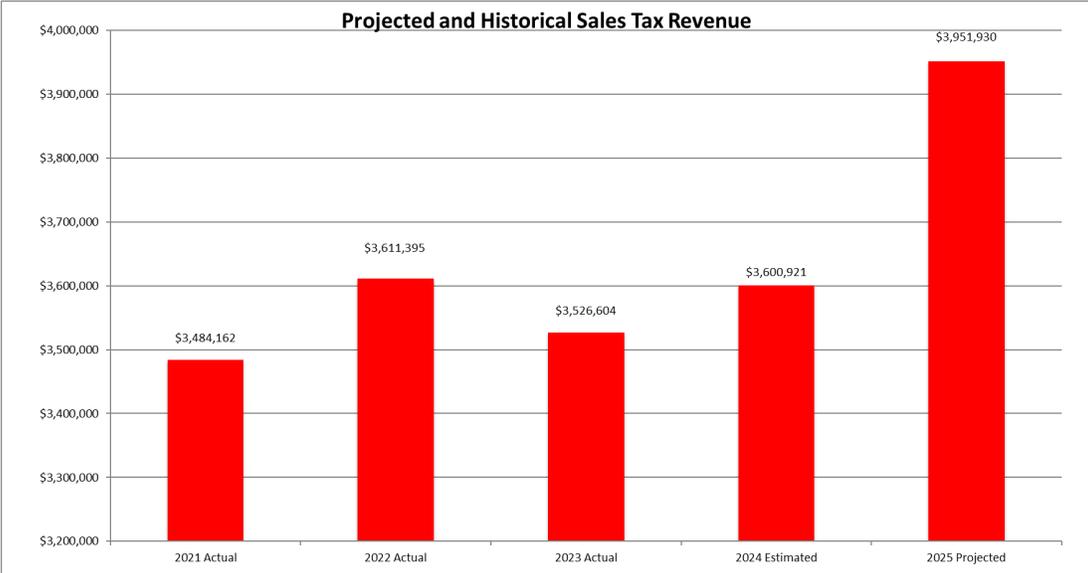
The primary source of revenue for the Storm Water and Park Improvements Fund is a one-half cent sales tax. The fund also raises money by charging for services that the Parks and Recreation Department provides.

Source	2025 Revenue
Sales Tax	\$3,951,930
Ice Rink Revenue	\$895,930
Intergovernmental / Grants / Transfers	\$2,394,908
Program Fees	\$227,285
Room Rentals	\$180,200
Park Permits	\$90,580
Other Sources of Revenue	\$121,950
Total	\$7,862,783

Storm Water & Park Improvements Fund

2025 Sales Tax: \$3,951,930

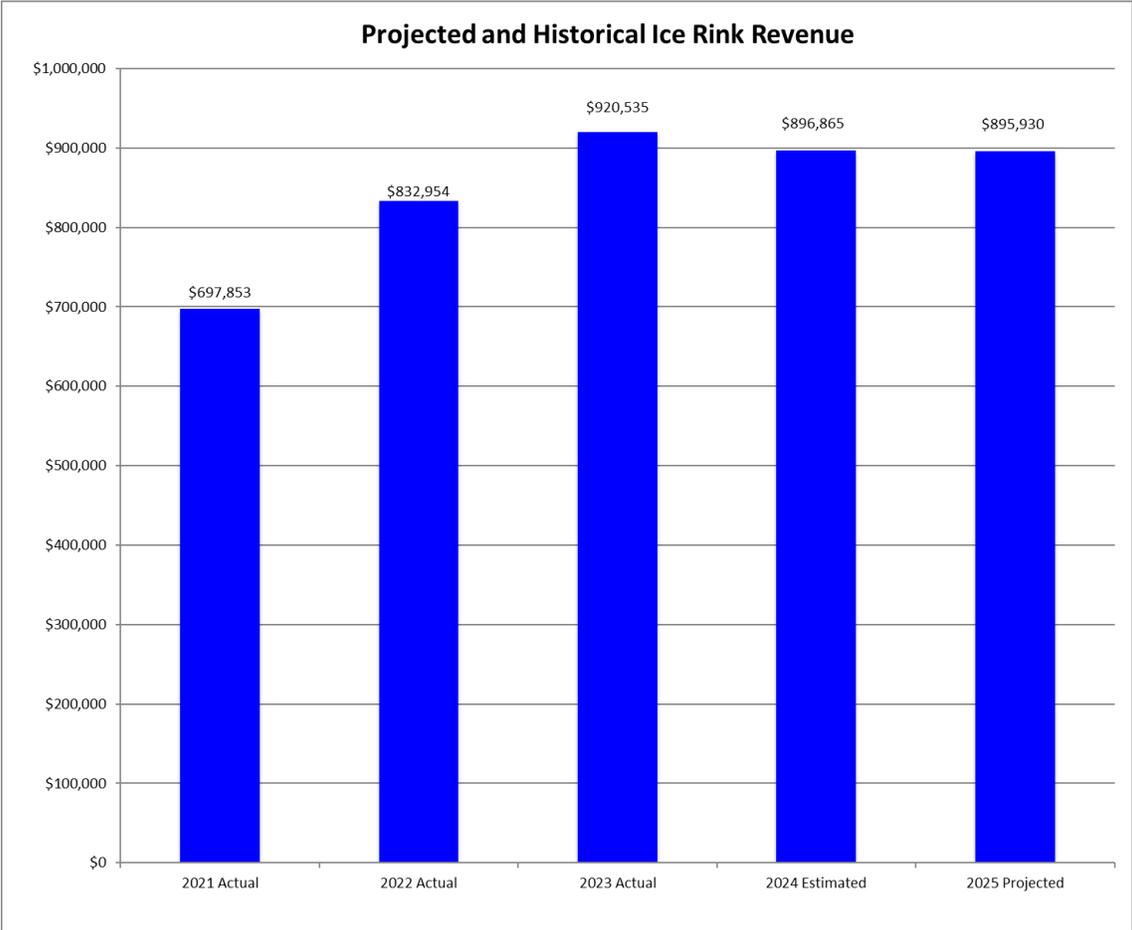
In 1995, the State Legislature authorized a sales tax of up to one-half percent for any Missouri municipality to be used for parks and/or storm water (644.032 RSMo). Cities do not pool what they earn from this revenue and keep all sales tax generated within their borders. Brentwood approved this sales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



Storm Water & Park Improvements Fund

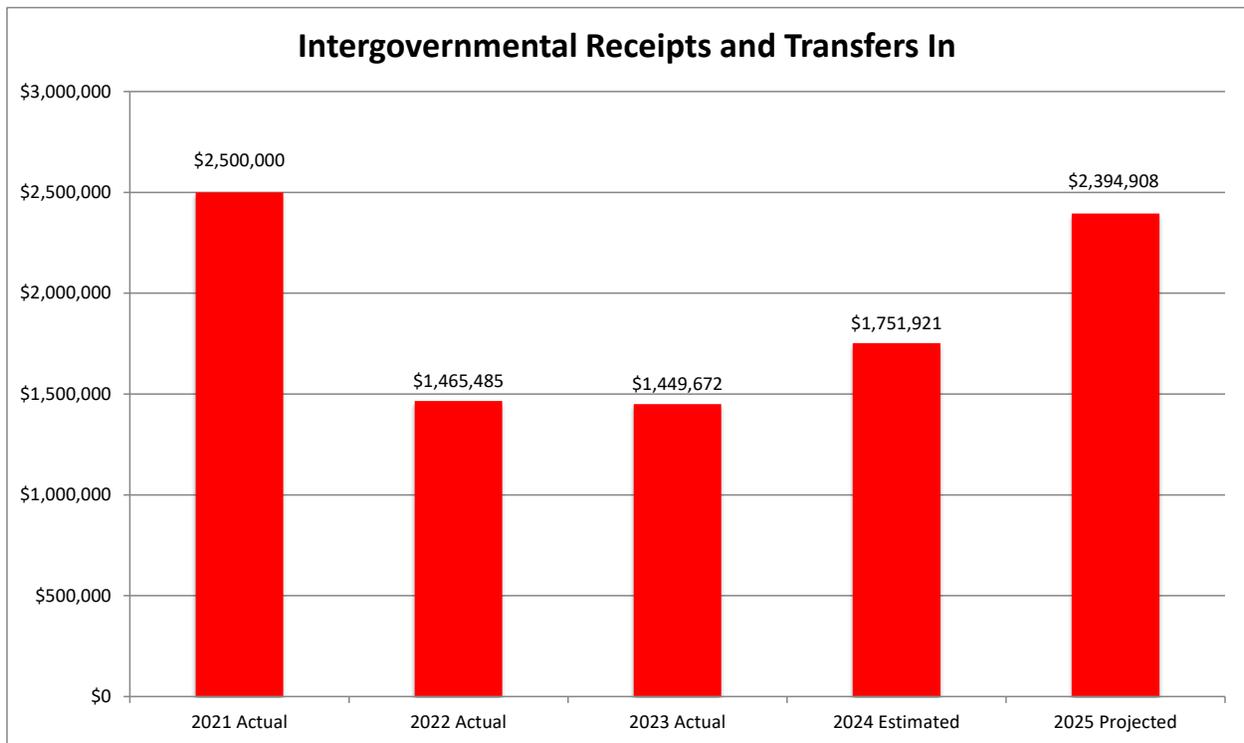
2025 Ice Rink Revenue: \$895,930

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 2025 Intergovernmental Receipts and Transfers In: \$2,394,908

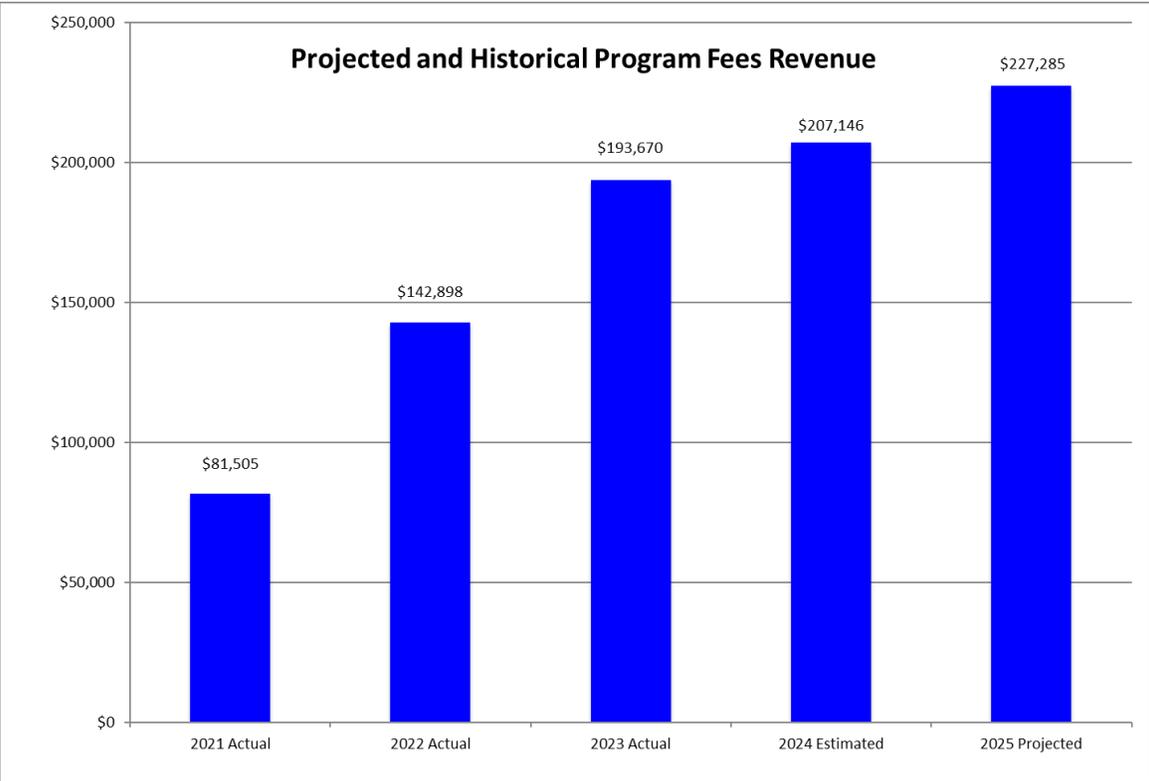
Intergovernmental Receipts are funds sourced from other governmental agencies. The City's legal authority to receive such grants comes from the federal or state law under which the grant is disbursed. The City of Brentwood transfers revenue between funds based upon financial need.



Storm Water & Park Improvements Fund

2025 Program Fees: \$227,285

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.

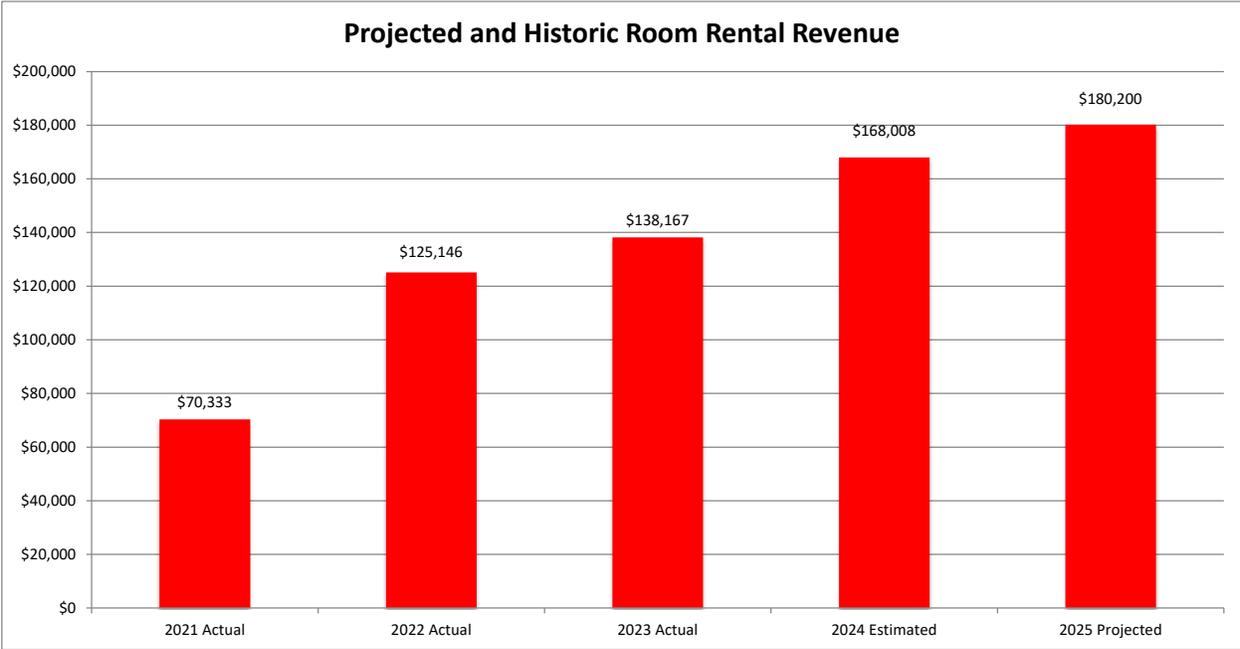


Storm Water & Park Improvements Fund

2025 Room Rentals: \$180,200

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.

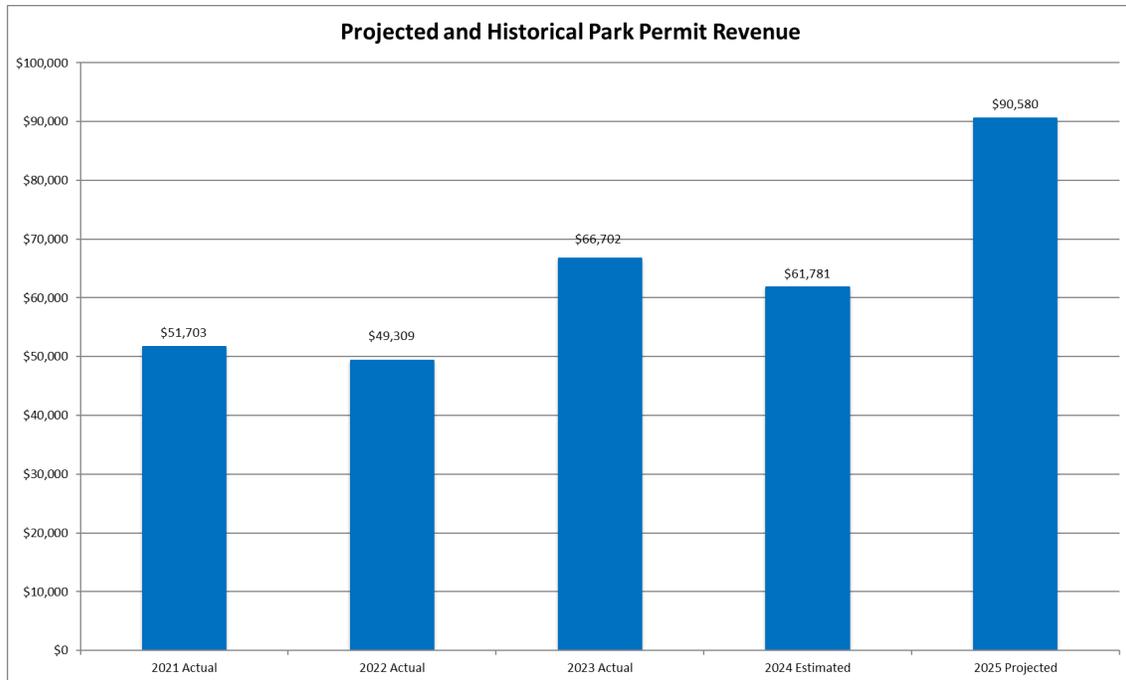
Rooms in the Recreation Complex can be used for a variety of events, such as parties, meetings, and other social gatherings.



Storm Water & Parks Improvements Fund

2025 Park Permits: \$90,580

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.

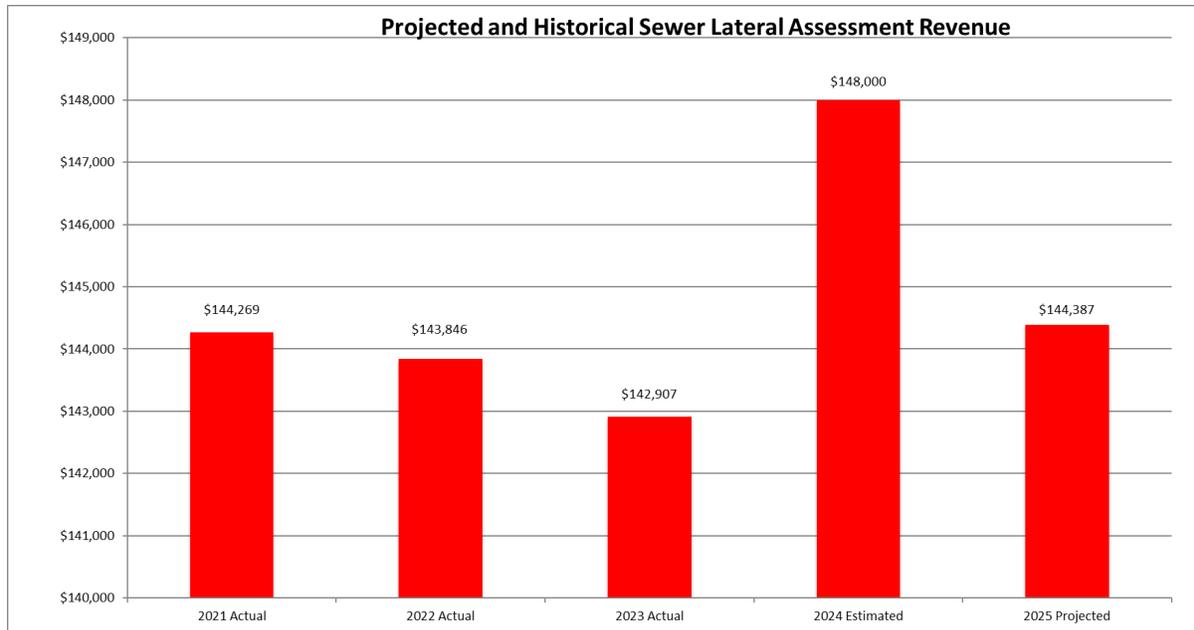
2025 Projected Revenue

There is a single source of revenue in FY 2025 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

2025 Assessments: \$144,387

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**

**City of Brentwood
Income Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
10 - General Fund										
Revenues										
10-100-4002	\$503,371	\$382,109	\$338,114	\$518,624	\$199,599	\$518,624	\$568,810	\$576,998	\$582,768	9.68%
10-100-4010	\$312,919	\$190,102	\$227,463	\$322,401	\$182,233	\$322,401	\$229,738	\$234,535	\$236,881	-28.74%
10-100-4015	\$43	\$34,864	\$50,469	\$35,565	\$107,225	\$107,224	\$50,974	\$51,484	\$51,999	43.33%
10-100-4025	\$5,837,937	\$7,659,976	\$6,137,997	\$6,346,285	\$4,408,349	\$6,346,285	\$6,739,748	\$6,807,145	\$6,875,217	6.20%
10-100-4026	\$467,909	\$513,364	\$527,341	\$482,087	\$364,340	\$482,087	\$532,614	\$542,940	\$548,370	10.48%
10-100-4027	\$1,757,468	\$1,786,560	\$1,757,089	\$1,877,011	\$1,256,453	\$1,877,011	\$2,110,781	\$2,131,889	\$2,102,152	12.45%
10-100-4028	\$765,467	\$1,245,286	\$1,421,475	\$1,238,170	\$1,162,215	\$1,238,170	\$1,605,000	\$1,621,050	\$1,637,261	29.63%
10-100-4030	\$348,307	\$386,513	\$454,844	\$388,358	\$285,202	\$388,358	\$459,392	\$463,986	\$468,626	18.29%
10-100-4035	\$38,198	\$38,197	\$38,232	\$39,356	\$25,708	\$39,356	\$39,750	\$40,147	\$40,549	1.00%
10-100-4040	\$110,813	\$161,013	\$173,401	\$142,038	\$139,804	\$142,038	\$175,135	\$176,886	\$178,655	23.30%
10-100-4045	\$573,211	\$603,478	\$682,452	\$603,525	\$442,937	\$603,525	\$689,277	\$696,169	\$703,131	14.21%
10-100-4050	\$276,993	\$174,003	\$163,028	\$177,820	\$126,232	\$177,820	\$179,598	\$181,394	\$183,208	1.00%
10-100-4055	\$80,669	\$88,736	\$111,397	\$91,117	\$69,393	\$91,117	\$92,028	\$92,948	\$93,878	1.00%
10-100-4060	\$84,069	\$103,585	\$136,040	\$92,933	\$100,613	\$101,613	\$137,401	\$138,775	\$140,162	47.85%
10-100-4100	\$1,400,613	\$1,505,516	\$1,642,592	\$1,589,786	\$1,641,588	\$1,638,403	\$1,659,018	\$1,675,608	\$1,692,364	4.35%
10-100-4110	\$9,453	\$10,213	\$10,553	\$10,179	\$10,150	\$10,179	\$10,281	\$10,383	\$10,487	1.00%
10-100-4115	\$34,992	\$37,849	\$31,223	\$36,766	\$19,740	\$36,766	\$31,535	\$31,850	\$32,169	-14.23%
10-100-4135	\$33,540	\$30,784	\$37,180	\$35,240	\$40,441	\$40,500	\$37,552	\$37,927	\$38,307	6.56%
10-100-4140	\$175,672	\$240,226	\$314,608	\$184,922	\$241,478	\$243,000	\$250,000	\$250,000	\$250,000	35.19%
10-100-4142	\$1,689	\$1,382	\$1,865	\$1,664	\$3,435	\$3,500	\$2,500	\$2,000	\$2,000	50.24%
10-100-4145	\$975	\$4,565	\$2,562	\$1,000	\$2,242	\$2,605	\$2,500	\$2,500	\$2,500	150.00%
10-100-4150	\$17,420	\$10,878	\$13,474	\$9,850	\$7,221	\$9,850	\$10,146	\$10,450	\$10,555	3.01%
10-100-4155	\$17,723	\$3,638	\$4,978	\$4,637	\$24,367	\$24,500	\$4,869	\$4,919	\$4,968	5.00%
10-100-4320	\$10,154	\$11,068	\$11,068	\$12,107	\$25,732	\$25,800	\$12,228	\$0	\$0	1.00%

**City of Brentwood
Income Statement- Budget Report**

10 - General Fund Revenues	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
10-100-4340				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4370				\$0	\$23,080	\$31,000	\$18,791	\$32,000	\$32,320	-39.38%
10-100-4375				\$31,000	\$26,671	\$329,664	\$376,671	\$378,070	\$381,851	14.26%
10-100-4385				\$329,664	\$40,716	\$40,090	\$10,878	\$10,986	\$11,096	1.00%
10-100-4400				\$9,700	\$2,826	\$3,000	\$3,000	\$3,000	\$3,030	0.00%
10-100-4405				\$3,000	\$126	\$200	\$200	\$200	\$202	0.00%
10-100-4410				\$243	\$126	\$200	\$200	\$200	\$202	0.00%
10-100-4414				\$68,073	\$105,000	\$68,000	\$68,752	\$69,443	\$70,136	-34.52%
10-100-4415				\$946	\$1,750	\$0	\$0	\$0	\$0	0.00%
10-100-4416				\$686	\$1,750	\$2,400	\$2,500	\$2,600	\$2,626	4.17%
10-100-4425				\$1,644	\$684	\$0	\$0	\$0	\$0	0.00%
10-100-4430				\$8,708	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4445				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4450				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4455				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4510				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4520				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4525				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4530				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4535				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4545				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4555				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4560				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4565				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4585				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-100-4627				\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Totals for Department(s) 100 - General:	\$13,623,363	\$16,478,837	\$16,348,279	\$14,875,525	\$11,690,539	\$15,429,250	\$16,418,423	\$16,587,311	\$16,682,586	10.37%
Total Revenues	\$13,623,363	\$16,478,837	\$16,348,279	\$14,875,525	\$11,690,539	\$15,429,250	\$16,418,423	\$16,587,311	\$16,682,586	10.37%

**City of Brentwood
Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % 01/01/2027 - Budget % change
40 - Capital Improvements Fund										
Revenues										
40-100-4002 AD VALOREM TAXES	\$0	\$30	(\$30)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4025 SALES TAX	\$2,894,644	\$3,092,965	\$3,003,820	\$3,105,840	\$2,128,792	\$3,105,840	\$3,281,898	\$3,314,717	\$3,347,865	5.67%
40-100-4026 RECYCLE GRANT	\$0	\$5,000	\$0	\$0	\$0	\$0	\$7,500	\$7,500	\$7,500	0.00%
40-100-4029 ROSALIE AVENUE STP	\$15,527	\$156,979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4205 GRANTS	(\$2,333)	\$7,000	\$8,775	\$7,000	\$0	\$7,000	\$0	\$0	\$0	-100.00%
40-100-4445 INTERGOVERNMENTAL REV FEMA/S	\$0	\$0	\$9,356	\$0	\$0	\$2,462,226	\$0	\$0	\$0	0.00%
40-100-4455 INTERGOVERNMENTAL REVENUE	\$0	\$0	\$19,930	\$300,000	\$20,000	\$300,000	\$0	\$0	\$0	-100.00%
40-100-4510 INTERGOVERNMENTAL REVENUE ARPA - radios	\$33,715	\$522	\$23,019	\$80,000	\$50,677	\$80,000	\$30,000	\$30,000	\$30,000	0.00%
40-100-4515 SALE OF CITY PROPERTY	\$3,806	\$4,551	\$156,154	\$3,841	\$107,783	\$85,000	\$85,000	\$85,000	\$85,000	2112.97%
40-100-4535 INTEREST INCOME	\$0	\$17,692	\$7,813	\$0	\$89,609	\$89,609	\$0	\$0	\$0	0.00%
40-100-4560 INSURANCE/OTHER SETTLEMENT	\$0	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4599 DONATIONS MISCELLANEOUS	\$212,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4625 DEBT PROCEEDS	\$728,814	\$1,037,590	\$0	\$0	\$2,850,809	\$2,850,809	\$0	\$0	\$0	0.00%
40-100-4950 TRANSFER IN	\$37,221	\$35,430	\$0	\$0	\$0	\$0	\$309,000	\$245,000	\$747,000	0.00%
Totals for Department(s) 100 - General:	\$3,923,394	\$4,363,158	\$3,228,837	\$3,496,681	\$5,247,670	\$9,105,484	\$3,713,398	\$3,682,217	\$4,217,365	6.20%
Total Revenues	\$3,923,394	\$4,363,158	\$3,228,837	\$3,496,681	\$5,247,670	\$9,105,484	\$3,713,398	\$3,682,217	\$4,217,365	6.20%

50 - Storm Water & Parks Improvements Fund		Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % Budget % change
	Revenues										
50-100-4002	AD VALOREM	\$0	\$34	(\$34)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4025	SALES TAX	\$3,484,162	\$3,611,395	\$3,526,604	\$3,600,921	\$2,490,579	\$3,675,000	\$3,951,930	\$3,991,450	\$4,031,364	9.75%
50-100-4200	MEMORIAL TREE & BENCH PROGRAM	\$1,000	\$506	\$3,781	\$500	\$250	\$250	\$500	\$500	\$500	0.00%
50-100-4300	RECREATION FEES SPORTS	\$66,436	\$77,502	\$95,105	\$91,514	\$67,296	\$84,100	\$90,020	\$92,721	\$95,502	-1.63%
50-100-4301	RECREATION FEES FITNESS	\$1,970	\$12,870	\$30,853	\$30,828	\$21,206	\$34,500	\$38,638	\$39,797	\$40,991	25.33%
50-100-4302	RECREATION FEES GENERAL PROG	\$6,188	\$38,754	\$58,373	\$71,163	\$51,077	\$72,000	\$84,165	\$86,690	\$89,290	18.27%
50-100-4303	RECREATION FEES SPECIAL EVNT	\$590	\$7,632	\$2,387	\$1,500	\$10	\$11,500	\$1,500	\$1,545	\$1,591	0.00%
50-100-4304	RECREATION FEES SENIOR PROG	\$6,321	\$6,140	\$6,952	\$12,141	\$7,422	\$11,700	\$12,962	\$13,351	\$13,751	6.76%
50-100-4305	PARK PERMITS	\$51,703	\$49,309	\$66,702	\$61,781	\$12,592	\$20,000	\$20,580	\$21,476	\$22,120	-6.69%
50-100-4306	PARK PAVILION	\$0	\$0	\$0	\$0	\$70,173	\$60,000	\$70,000	\$72,100	\$74,263	0.00%
50-100-4310	ROOM RENTALS	\$70,333	\$125,146	\$138,167	\$158,004	\$95,052	\$168,008	\$180,200	\$185,606	\$191,174	14.05%
50-100-4321	BW BOUND RENTAL INCOME	\$45,200	\$45,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4326	RINK FEES	\$231,764	\$272,909	\$340,014	\$291,382	\$141,244	\$210,000	\$276,610	\$284,908	\$293,456	-5.07%
50-100-4335	ICE RINK ADMISSIONS	\$102,305	\$141,237	\$164,182	\$155,830	\$110,438	\$178,600	\$160,740	\$165,562	\$170,529	3.15%
50-100-4340	ICE RINK RENTALS	\$348,984	\$391,776	\$379,806	\$420,153	\$254,181	\$400,000	\$425,530	\$438,296	\$451,445	1.28%
50-100-4341	BIRTHDAY PARTY FEES	\$4,505	\$9,905	\$16,561	\$13,000	\$9,064	\$15,600	\$14,050	\$14,472	\$14,906	8.08%
50-100-4342	DOG PARK MEMBERSHIP	\$5,215	\$3,053	\$3,425	\$4,150	\$1,758	\$3,500	\$3,750	\$3,863	\$3,978	-9.64%
50-100-4350	SKATE RENTALS	\$10,295	\$17,127	\$19,973	\$16,500	\$12,705	\$20,000	\$19,000	\$19,570	\$20,157	15.15%
50-100-4365	VENDING	\$1,673	\$1,956	\$2,896	\$3,300	\$2,398	\$3,550	\$2,200	\$2,266	\$2,334	-33.33%
50-100-4445	INTERGOVERNMENT REV FEMA/SEMA	\$0	\$0	\$27,936	\$0	\$260,853	\$454,694	\$0	\$0	\$0	0.00%
50-100-4510	SALE OF CITY PROPERTY	\$40,385	\$66	\$16,117	\$500	\$9,372	\$12,250	\$500	\$500	\$500	0.00%
50-100-4525	INTEREST INCOME	\$1,453	\$29,487	\$130,465	\$3,500	\$63,184	\$60,000	\$90,000	\$90,000	\$85,000	2471.43%
50-100-4535	INSURANCE/OTHER SETTLEMENTS	\$0	\$517,120	\$12,655	\$0	\$46,439	\$5,600	\$0	\$0	\$0	0.00%
50-100-4545	FESTIVAL REVENUE	\$2,750	\$16,000	\$318	\$0	\$5,327	\$0	\$0	\$0	\$0	0.00%
50-100-4555	MISCELLANEOUS INCOME	\$1,868	\$40,636	\$1,142	\$0	\$479	\$0	\$0	\$0	\$0	0.00%
50-100-4570	SPONSORSHIPS/DONATIONS	\$6,765	\$2,000	\$4,500	\$20,000	\$3,250	\$10,000	\$25,000	\$25,750	\$26,523	25.00%
50-100-4575	OCMI / Prop S Stormwater Revenue	\$0	\$0	\$0	\$215,000	\$0	\$215,000	\$144,678	\$144,678	\$144,678	-32.71%
50-100-4585	SLAIT PREMIUM RETURN	\$20,431	\$0	\$14,750	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4599	DEBT PROCEEDS	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4625	TRANSFER IN	\$2,500,000	\$1,465,485	\$1,449,672	\$1,751,921	\$0	\$1,162,848	\$1,163,123	\$1,161,323	\$1,161,423	-33.61%
50-100-4626	TRANSFER IN ECON DEV	\$0	\$0	\$0	\$0	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	0.00%
50-100-4950	INTERGOVERNMENTAL REVENUE	\$50,000	\$608,703	\$0	\$100,000	\$426,752	\$89,645	\$87,107	\$410,000	\$0	-12.89%
Totals for Department(s) 100 - General:		\$7,062,297	\$7,491,944	\$8,013,299	\$7,023,588	\$4,163,101	\$7,968,345	\$7,862,783	\$8,266,424	\$7,935,475	11.95%

**City of Brentwood
Income Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
41 - Economic Development Revenues										
41-100-4025 ECONOMIC DEV SALES TAX	\$ 3,709,045	\$ 3,834,098	\$ 3,615,212	\$ 3,496,658	\$ 2,511,866	\$ 3,496,658	\$ 3,651,364	\$ 3,687,878	\$ 3,724,756	4.42%
41-100-4525 INTEREST INCOME	\$433	(\$12,562)	\$147,497	\$137	\$99,077	\$95,000	\$95,000	\$95,000	\$95,000	69243.07%
Totals for Department(s) 100 - General:	\$ 3,709,478	\$ 3,821,535	\$ 3,762,709	\$ 3,496,795	\$ 2,610,943	\$ 3,591,658	\$ 3,746,364	\$ 3,782,878	\$ 3,819,756	7.14%
Total Revenues	\$ 3,709,478	\$ 3,821,535	\$ 3,762,709	\$ 3,496,795	\$ 2,610,943	\$ 3,591,658	\$ 3,746,364	\$ 3,782,878	\$ 3,819,756	7.14%

City of Brentwood Income Statement-Budget Report										
	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024 - 12/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % - Budget % change
60 - Sewer Improvements Fund										
Revenues										
60-100-4585 ASSESSMENTS	\$144,269	\$143,846	\$142,907	\$148,000	\$36,951	\$144,000	\$144,387	\$145,830	\$147,288	-2.44%
60-100-4625 TRANSFER IN	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	\$164,269	\$143,846	\$142,907	\$148,000	\$36,951	\$144,000	\$144,387	\$145,830	\$147,288	-2.44%
Total Revenues	\$164,269	\$143,846	\$142,907	\$148,000	\$36,951	\$144,000	\$144,387	\$145,830	\$147,288	-2.44%

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ADMINISTRATION DEPARTMENT

- **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 145 Freedom of Information Act requests.
3. Continue to oversee discussions with the developer on the Manchester Road Redevelopment Project.
4. Continue working with developers to ensure the commercial retail districts stay dynamic, and viable.
5. Continue working with the Mayor, Board of Aldermen, Citizens of Brentwood and the Commercial Citizens to keep the City of Warmth a place to Live, Work, and Play.

Finance:

1. Prepared the Fiscal Year 2025 Annual Budget.
2. Completed the Annual Financial Report for 2023 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 Tax Increment Financing (TIF) Annual Reports per RSMo § 99.865.
7. Absorbed payroll process functions.
8. Absorbed business license functions.

Human Resources:

1. **2024 Compensation Project Overview:**
 - a. Advanced non-uniformed employees to the 95th percentile using historical data.
 - b. Led the Request for Proposal (RFP) process for selecting a new compensation firm.
 - c. Coordinated virtual and in-person meetings with the out-of-state firm, including necessary travel.
 - d. Scheduled multiple departmental meetings, ensuring full employee participation at key project phases.
 - e. Provided salary and benefits data for financial planning and implementation of new salary adjustments.
 - f. Administered newly adopted Retention Incentive Pay for eligible employees.
 - g. Managed the implementation of new salaries, including retroactive payments.
2. **Department Hiring:**
 - a. Established a new relationship with a temporary staffing agency to support the Public Works department during an unusual and extended period of short staffing of Maintenance Workers.
3. **Employee Engagement:**

- a. Developed and launched an employee newsletter to inform, engage, and motivate staff.
 - b. Launched Lunch & Learn training sessions for all City personnel.
 - c. Implemented an Employee of the Month program to allow peer recognition for outstanding performance beyond regular job duties.
4. **Employee Appreciation:** Formed an Employee Appreciation Day (EAD) team to promote year-round employee recognition.
 5. **Wellness Initiatives:** Formed a Wellness Team to develop creative and engaging wellness programs, effectively utilizing grant funds from SLAIT's annual wellness program, and introduced future initiatives to encourage employee participation.
 6. **HR System Improvements, Payroll Functions, & Finance:**
 - a. Resolved multiple long-standing issues within the ADP system.
 - b. Fully cross-training in payroll processing.
 - c. Identified and corrected internal procedures, eliminating oversight in employee deductions, accounts receivable, and accounts payable.
 7. **Professional Development:**
 - a. Completed over 80 hours of HR-related continuing education.
 - b. Elected as a Board Member to the Greater St. Louis Public Sector Human Resources Association (PSHRA).

Communications:

1. Maintained regular updates to the City of Brentwood's website, including content and organization.
2. Compiled and published weekly E-newsletter.
3. Published four editions of Brentwood's print newsletter, The Brentwood Bulletin.
4. Managed City's social media accounts, regularly sharing content and responding to comments and questions.
5. Managed City's YouTube channel.
6. Worked with media outlets and representatives to provide accurate and timely information to the public.
7. 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.
8. Led City of Brentwood's participation in the 2024 Green Business/Green Cities Challenge.
9. Acted as staff liaison for Sustainability Commission, assisting in updating and modernizing Commission's webpage on City website.
10. Coordinated four electronics recycling events and four paper shredding events for community members.
11. Produced City's 2023 Annual Report.
12. Assisted in planning, promoting and executing Brentwood Community Parade and Brentwood Days Festival.
13. Compiled weekly news clips and event information to keep elected officials and management team members updated.
14. Worked with video recording services vendor to record meetings.

15. Regularly responded and sought answers to inquiries from members of the community.
16. Provided news and information for regular publication in *The Pulse* newspaper.
17. Regularly attended, participated and facilitated webinars and professional development opportunities to stay aware of and incorporate best practices.
18. Helped coordinate City's membership in the Webster Groves / Shrewsbury / Rock Hill / Brentwood Chamber of Commerce.
19. Helped facilitate events for Brentwood Destination Playground grand opening.
20. Spearheaded the RFP and selection process for choosing a company to complete a Communications Audit / Communications Plan / Logo / Style Guide.

Information Technology:

Infrastructure Projects

1. Replace 3 power distribution units in the data center.
2. Install City owned Dark Fiber in the new Brentwood Park.
3. Replace video surveillance server at The Rec Center.
4. Replace 3 large MFP Copiers in the City.

Public Safety / Security

1. Implement badged access into the Finance Department area.
2. Implement a new endpoint detection and response platform, CrowdStrike.
3. Deploy 3 new Flock License Plate Recognition cameras in the City.
4. Assess the new Public Works facility and implement badge access and surveillance.
5. Perform a self-assessed network security audit.
6. Continued quarterly cybersecurity awareness training for all City employees.

Efficiencies / Collaboration

1. Deploy a new image capturing and badge printing station in the HR department to print employee ID's.
2. Migrate the RecTrac platform used by The Parks and Recreation department, to a hosted / cloud-based version.
3. Deploy The Owl video conferencing platform in the City Hall conference room.
4. Implement a new scheduling and time management platform in the Police Department, Pace Scheduler.

Sustainability:

1. The City of Brentwood joined the Mid-City Sustainability Commission where multiple municipalities share and discuss sustainable projects/priorities.
2. The Sustainability Commission offered Architectural Guidelines principles and resources. Namely: drought resistant plants for use – native plantings.
3. Eliminated barriers for use of solar panels.
4. Allowed for permeable pavement.
5. Allowed a percentage for commercial lots to be permeable.
6. Instituted Low Mow April in Spring 2024. A program where residents are encouraged to suspend grass height requirement for month of April.

7. Instituted Leave the Leaves in Fall 2024. A program where residents are encouraged to not pick up leaves.
8. Created a Sustainability Page on the city's website
9. Completed an energy audit on all city facilities
10. Joined SolSmart and working toward a SolSmart Silver designation - Sol Smart Program is a framework for cities to streamline the process of adopting solar energy, making it easier for community-scaled projects to take shape. It is Funded by the Department of Energy and the city is presently working toward a silver designation.
11. Participated in the Green Cities Challenge and continue to work toward another award in 2024.
12. The Public Works Committee and the Planning and Zoning Commission will review the Ripple Glass Recycling – a glass recycling container program.
13. Supported the replacement of the fireworks show with a Drone show during Brentwood Days, to reduce air and noise pollution.

Performance Measures

Administration	2023 (Actual)	2024 (Estimate)	2025 (Projected)
Annual training hours per department employee	49.05	49.75	50.45
Annual city-wide rate of turnover (resignations / terminations only)	8.70%	6.50%	6.70%
Employees without an on-the-job injury	91.7%	92.0%	91.7%
Workers' compensation claims	14	16	15
General and auto liability claims	4	2	4
External auditor recommendations	2	2	2
Correcting journal entries (accuracy measure)	0	10	10

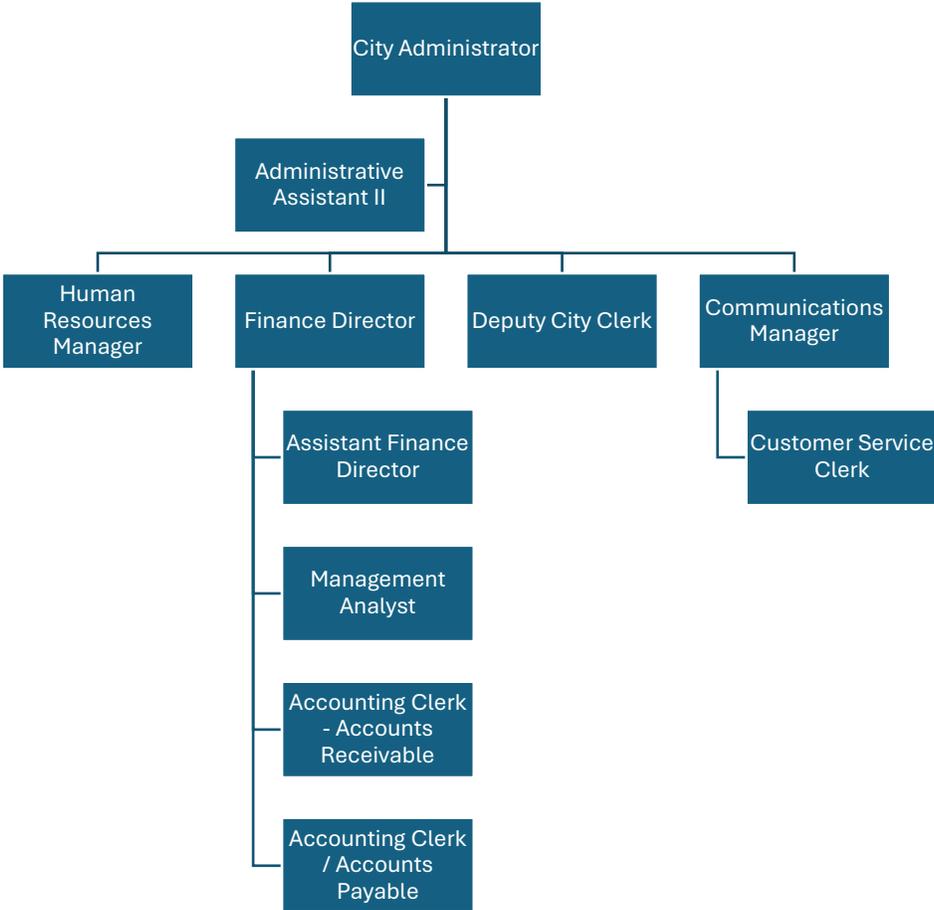
Administration Department

Budgeted Positions

Position	2024	2025
City Administrator / City Clerk	1	1
Administrative Assistant II	1	1
Finance Director	1	1
Assistant Finance Director	1	1
Human Resources Manager	1	1
Communications Manager	1	1
Management Analyst	1	1
Deputy City Clerk	1	1
Accounting Clerk – Accounts Payable	1	1
Accounting Clerk – Accounts Receivable	1	1
Customer Service Clerk	1	1
Total	11	11

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 (\$930,055).

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 (\$550).

Salaries and Wages Part-time 6010: This line item provides funds for part-time staffing to assist with special projects throughout the year (\$2,500).

Employee Benefits 6065: The City continues to offer this shared coverage as an important employee benefit in order to attract quality, skilled employees to the City. The City also provides Life Insurance, Long Term and Short- Term Disability Insurance and employee assistance service. Provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS) (\$235,239).

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

Materials 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 (\$10,050).

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 (\$65,000).

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 (\$5,000).

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 (\$6,800).

**City of Brentwood
Income Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
10 - General Fund										
Expenses										
10-101-6000 SALARIES FULL TIME	\$651,850	\$658,802	\$692,483	\$929,310	\$627,988	\$929,310	\$930,055	\$985,122	\$1,052,601	0.08%
10-101-6005 FULL TIME OVERTIME	\$1,266	\$751	\$533	\$1,304	\$64	\$1,304	\$550	\$550	\$550	-57.82%
10-101-6010 SALARIES PART TIME	\$0	\$0	\$3,256	\$1,000	\$1,292	\$1,000	\$2,500	\$2,500	\$2,500	150.00%
10-101-6065 EMPLOYEE BENEFITS	\$153,254	\$230,563	\$161,838	\$212,781	\$145,114	\$225,227	\$235,239	\$264,578	\$277,222	10.55%
10-101-6070 EDUCATIONAL BENEFITS	\$289	\$0	\$135	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-101-6160 ADVERTISING	\$950	\$696	\$664	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.00%
10-101-6185 TRAVEL/MEETINGS	\$2,231	\$11,317	\$9,409	\$8,500	\$2,616	\$8,500	\$10,050	\$8,500	\$8,500	18.24%
10-101-6195 PETRO PRODUCTS	\$540	\$512	\$67	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-101-6210 MISC CONTRACTUAL EXPENSES	\$191,617	\$94,409	\$165,130	\$45,000	\$51,538	\$52,000	\$65,000	\$70,000	\$70,000	44.44%
10-101-6240 TRAINING	\$490	\$540	\$395	\$1,500	\$3,219	\$3,220	\$1,500	\$1,500	\$1,500	0.00%
10-101-6365 DUES & SUBSCRIPTIONS	\$3,259	\$4,580	\$5,061	\$4,500	\$3,977	\$4,500	\$5,000	\$4,500	\$4,500	11.11%
10-101-6375 PRINTING	\$2,007	\$1,519	\$1,910	\$1,800	\$224	\$1,800	\$1,800	\$1,800	\$1,800	0.00%
10-101-6420 SUPPLIES & MATERIALS	\$4,649	\$7,119	\$8,410	\$7,000	\$6,008	\$7,000	\$7,000	\$7,000	\$7,000	0.00%
10-101-6440 POSTAGE	\$0	\$0	\$0	\$4,800	\$0	\$4,800	\$4,800	\$4,800	\$4,800	0.00%
10-101-6460 COPIER LEASE & COPY OVERAG	\$0	\$7,388	\$708	\$3,155	\$3,164	\$3,155	\$3,155	\$3,155	\$3,155	0.00%
Totals for Department(s) 101 - Administration:	\$1,012,382	\$1,018,198	\$1,049,997	\$1,221,650	\$845,204	\$1,242,816	\$1,267,649	\$1,355,004	\$1,435,128	3.77%

**City of Brentwood
Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
40 - Capital Improvements Fund										
Expenses										
40-101-6331 ADMINISTRATION COMPUTER	\$663	\$2,505	\$10,987	\$17,600	\$5,178	\$15,000	\$6,800	\$12,900	\$3,900	-61.36%
40-101-6500 CAPITAL IMPROVEMENT ADMIN	\$2,067	\$3,842	\$0	\$0	\$6,329	\$6,329	\$0	\$0	\$0	0.00%
Totals for Department(s) 101 - Administration:	\$2,730	\$6,347	\$10,987	\$17,600	\$11,507	\$21,329	\$6,800	\$12,900	\$3,900	-61.36%

Community Services

Account Descriptions

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 (\$33,600).

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. Added an additional \$33,000 to the line item for Comprehensive Communications Audit, Plan, Logo, and Style Guide (\$103,000).

Festival Expense 6220: This line item provides funds for the annual Brentwood Days Festival (\$110,000).

**City of Brentwood
Income Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
10 - General Fund										
Expenses										
10-104-6145 COMMUNITY RELATIONS	\$33,406	\$29,439	\$20,859	\$33,569	\$10,321	\$33,569	\$33,600	\$34,600	\$35,000	0.09%
10-104-6147 NEWSLETTER	\$6,562	\$7,884	\$5,135	\$10,000	\$10,038	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
10-104-6210 MISCELLANEOUS CONTRACTUAL	\$13,609	\$35,665	\$26,552	\$69,838	\$23,594	\$69,838	\$103,000	\$70,000	\$70,000	47.48%
10-104-6220 FESTIVAL EXPENSE	\$36,448	\$100,773	\$105,993	\$99,750	\$13,261	\$99,750	\$110,000	\$120,000	\$125,000	10.28%
Totals for Department(s) 104 - Community Services:	\$90,026	\$173,762	\$158,539	\$213,157	\$57,214	\$213,157	\$256,600	\$234,600	\$240,000	20.38%

Municipal Operating Expenses

Account Descriptions:

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 (\$122,494).

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 invoice amounts for all connections in the City. This Includes Internet, Wi-Fi, Telephones, Cable Television, and the Wide Area Network that connects City Facilities (\$375,000).

Insurance 6150: This line item includes SLAIT insurance premiums for property, liability and workers' compensation (\$725,000).

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 (\$80,000).

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 (\$200,000).

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 (\$550,000).

Repairs and Maintenance 6215: This line item provides funds to repair and maintain all IT equipment in the City. This includes Uninterruptible power supplies (UPS), Server Backup Tapes, Access Badges, Desk Phones, Computer Monitors, and failed computer and printer repairs (\$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 (\$5,500).

Postage 6440: This line item provides funds for city-wide postage as this will no longer be budgeted within each department (\$8,200).

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 (\$1,100).

**City of Brentwood
Income Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
10 - General Fund										
Expenses										
10-105-6065 EMPLOYEE BENEFITS	\$78,038		\$176,497	\$110,355	\$86,371	\$110,355	\$122,494	\$125,000	\$127,000	11.00%
10-105-6067 RETIREE BENEFITS	\$0	(\$7,782)	\$0	\$150,000	\$43,917	\$150,000	\$150,000	\$150,000	\$75,000	0.00%
10-105-6115 UTILITIES	\$320,453	\$330,892	\$309,999	\$367,500	\$210,929	\$367,500	\$375,000	\$375,000	\$375,000	2.04%
10-105-6150 INSURANCE	\$615,384	\$624,149	\$670,387	\$630,000	\$538,436	\$630,000	\$725,000	\$735,000	\$700,000	15.08%
10-105-6155 ENGINEERING	\$0	\$1,371	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-105-6160 ADVERTISING	\$260	\$1,125	\$504	\$750	\$149	\$750	\$750	\$750	\$750	0.00%
10-105-6165 ACCOUNTING	\$8,987	\$173,983	\$90,913	\$50,000	\$82,920	\$82,920	\$80,000	\$80,000	\$75,000	60.00%
10-105-6170 LEGAL	\$144,918	\$196,208	\$190,418	\$160,000	\$288,394	\$290,000	\$200,000	\$200,000	\$200,000	25.00%
10-105-6185 TRAVEL/MEETINGS	(\$111)	\$790	\$0	\$0	\$1,645	\$0	\$0	\$0	\$0	0.00%
10-105-6210 MISC CONTRACTUAL EXPENSES	\$494,610	\$591,295	\$505,810	\$540,960	\$390,391	\$540,960	\$550,000	\$550,000	\$550,000	1.67%
10-105-6215 REPAIRS & MAINTENANCE	\$13,635	\$12,045	\$9,802	\$14,500	\$4,592	\$14,500	\$14,500	\$14,500	\$14,500	0.00%
10-105-6230 BUILDING REPAIRS	\$200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-105-6240 TRAINING	\$0	\$0	\$750	\$2,500	\$0	\$2,500	\$2,500	\$2,500	\$2,500	0.00%
10-105-6375 PRINTING	\$2,563	\$948	\$0	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$1,200	0.00%
10-105-6420 SUPPLIES	\$6,204	\$8,600	\$3,866	\$5,000	\$4,533	\$5,000	\$5,500	\$5,500	\$5,500	10.00%
10-105-6440 POSTAGE	\$7,874	\$6,752	\$7,025	\$8,000	\$4,254	\$8,000	\$8,200	\$8,200	\$8,200	2.50%
10-105-6442 SAFETY PROGRAM	\$910	\$1,321	\$1,754	\$1,500	\$1,324	\$1,500	\$1,500	\$1,500	\$1,500	0.00%
10-105-6445 MISC EXPENSE	\$1,612	\$752	\$1,862	\$500	\$381,219	\$381,219	\$1,100	\$1,100	\$1,100	120.00%
10-105-6460 COPIER SUPPLIES & REPAIRS	\$3,995	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Totals for Department(s) 105 - Municipal Operating:	\$1,699,532	\$1,942,448	\$1,969,588	\$2,042,765	\$2,039,074	\$2,586,404	\$2,237,744	\$2,250,250	\$2,137,250	9.54%

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 (\$414,123).

Salaries & Wages Full-time/Employee Benefits (Fire): This line item provides funds for one (1) full-time employee in (Fire Marshal) the Fire Department (\$101,711).

Prop P Revenues/Expenditures/Transfers from General Fund	Projected 2024		Proposed 2025		Projected 2026		Projected 2027	
	Police	Fire	Police	Fire	Police	Fire	Police	Fire
Budgeted Revenues		\$482,087		\$532,614		\$542,940		\$548,370
Budgeted Expenditures								
GENERAL FUND								
* Salary in GENERAL FUND - Major, Law Enforcement Analyst, two officers & Fire Marshal	\$392,612	\$94,071	\$414,123	\$101,711	\$435,200	\$108,204	\$457,462	\$112,437
CAPITAL FUND								
* 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
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								
Total Budgeted Expenditures	\$392,612	\$94,071	\$414,123	\$101,711	\$435,200	\$108,204	\$457,462	\$112,437
SUMMARY								
Total Revenues		\$482,087		\$532,614		\$542,940		\$548,370
Less: General Fund		\$486,683		\$515,834		\$543,404		\$569,899
Balance of Prop P Money		(\$4,596)		\$16,780		(\$464)		(\$21,529)

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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. Enhance operational decision support through robust data analytics.
4. Continue participation in Missouri Fire Fighters Critical Illness Pool.
5. Continue professional development and training opportunities for staff, including credentialing of fire officers.
6. Review professional development opportunities/career path matrix for each position within the department.
7. Continue to update department web page and strengthen social media presence.
8. Replace and upgrade mobile data terminals in all fire department apparatus, improving functionality with dispatch center and records management systems.
9. Continue training selected department personnel as remote pilot in command (RPIC), FAA Part 107 certified pilots.
10. Replace and upgrade thermal imaging capabilities with advanced equipment and function for fire personnel.
11. Replace fire marshal staff vehicle within vehicle rotation schedule.
12. Secure loose equipment for eventual engine replacement per scheduled delivery.

Accomplishments

1. Transition and implementation to new fire records management system platform.
2. Replaced self-contained breathing apparatus (SCBA) compressor and fill-station.
3. Successfully transitioned to new Medical Direction agreement with Washington University School of Medicine.
4. Began working collaboratively with surrounding agencies and Washington University School of Medicine in development of new medical treatment protocols.
5. Received ARPA grant from State of Missouri, 50/50 match, to replace radio communications equipment.
6. Expanded response capabilities through professional development of employees attending National Fire Academy, regional technical rescue training, and National Incident Command courses.
7. Continued to enhance operational decision support through robust data analytics.

- 8. Secured funding and entered agreement with architect to design new fire training facility with the cities of Clayton, Maplewood, and Richmond Heights.
- 9. Entered new three-year agreement with vendor for EMS billing services. Agreement includes training opportunities, access to state and federal compliance tools, and robust crew analytics.
- 10. Multiple department personnel received state certifications and fire officer credentials.
- 11. Continue to work with public safety agencies throughout St. Louis County to enhance recruitment and retention opportunities.
- 12. Partnered with Home Depot for construction of sUAS NIST training lane flight course.

Performance Measures

Sworn Fire and EMS	2023 (Actual)	2024 (Estimate)	2025 (Proposed)
Salary & benefits without overtime pay	\$2,462,063	\$2,722,931	\$2,931,833
Personnel expenditures - overtime	\$56,581	\$85,000	\$90,000
Total Expenditures	\$2,518,644	\$2,807,674	\$3,021,833

Other Operating Expenditures	2023 (Actual)	2024 (Estimate)	2025 (Proposed)
Total – other operating expenditures	\$339,291,	\$292,380	\$327,555

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.

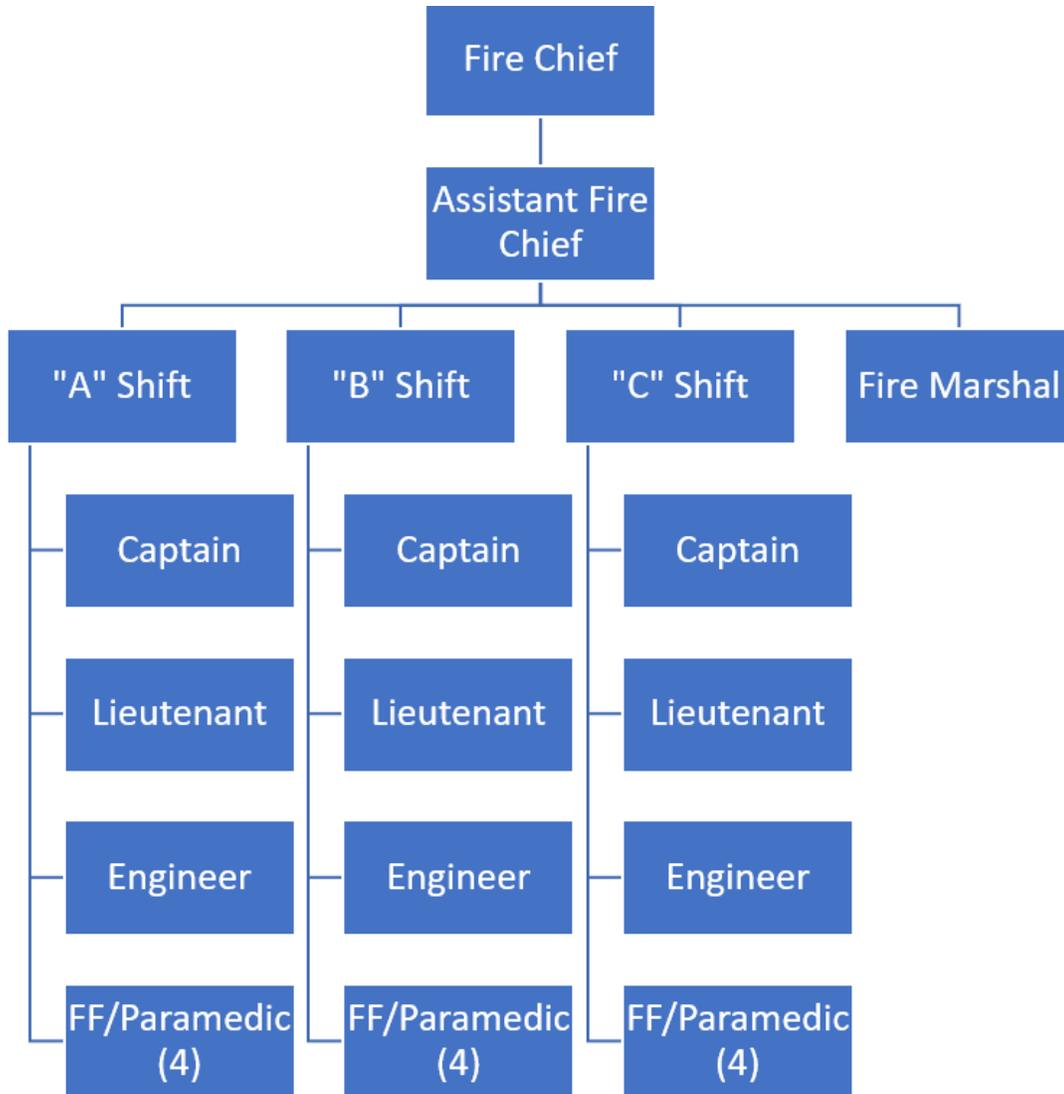
Fire Department

Budgeted Positions

Position	2024	2025
Fire Chief	1	1
Assistant Fire Chief	1	1
Fire Marshal	1	1
Captain	3	3
Lieutenant	3	3
Engineer	3	3
Firefighter / Paramedic	12	12
Total	24	24

Fire Department

Organizational Structure



Fire Department

Account Descriptions:

Personnel Services:

Salaries and Wages Full Time 6000: This account includes salaries for 24 full time employees (\$2,590,191).

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

Holiday Expense 6030: This line item provides funds for working holidays (\$84,884).

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) (\$326,758).

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

Material and 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 (\$43,575).

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 (\$6,000).

Advertising 6160: This line item includes funding for the cost of advertising for creating a hiring list and placing RFPs in local news publications (\$1,200).

Travel & Meetings 6185: This line item includes the cost of hotels and meals for professional development and department-related travel (\$9,500).

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 (\$24,000).

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 (\$117,000).

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 (\$83,000).

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 (\$6,000).

Printing 6375: This line item provides funds for business cards and letterhead and envelopes (\$1,000).

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 (\$17,280).

Copier Lease & Copy Overages 6460: Lease agreement with Wells Fargo for maintenance agreement and overage charges for Ricoh copier/printer/scanner/fax equipment (\$2,000).

Capital:

Fire Department Computers 6331: This line item provides funds for 2 desktops, 1 laptop for Fire Department staff based on the IT Desktop and Printer Replacement Plan (\$15,400).

Fire Department Capital Expense 40-210-6500: This line item provides capital funds for the following projects (\$307,032):

- Thermal Image Camera (\$15,000)
- Fire Department Training Facility (\$292,032)

Fire Department Capital Replacement Program 40-210-6501: This line item provides capital funds for the replacement program (\$110,000):

- Loose equipment for fire engine (\$110,000)

Fire Department Thermal Imaging Cameras

\$15,000

FirePRO 300



Thermal Imaging Cameras remain a vital tool for fire service personnel. Advances in technology have improved devices, offering robust features at a greatly reduced cost compared to our currently deployed models. While saving significantly, each firefighting position will be able to deploy their own camera through this upgrade. This improves firefighter safety and reduces risk throughout the community as these tools can be deployed for smoke investigations, hazardous materials incidents, among several other responses.

Loose Equipment for Fire Engine \$110,000

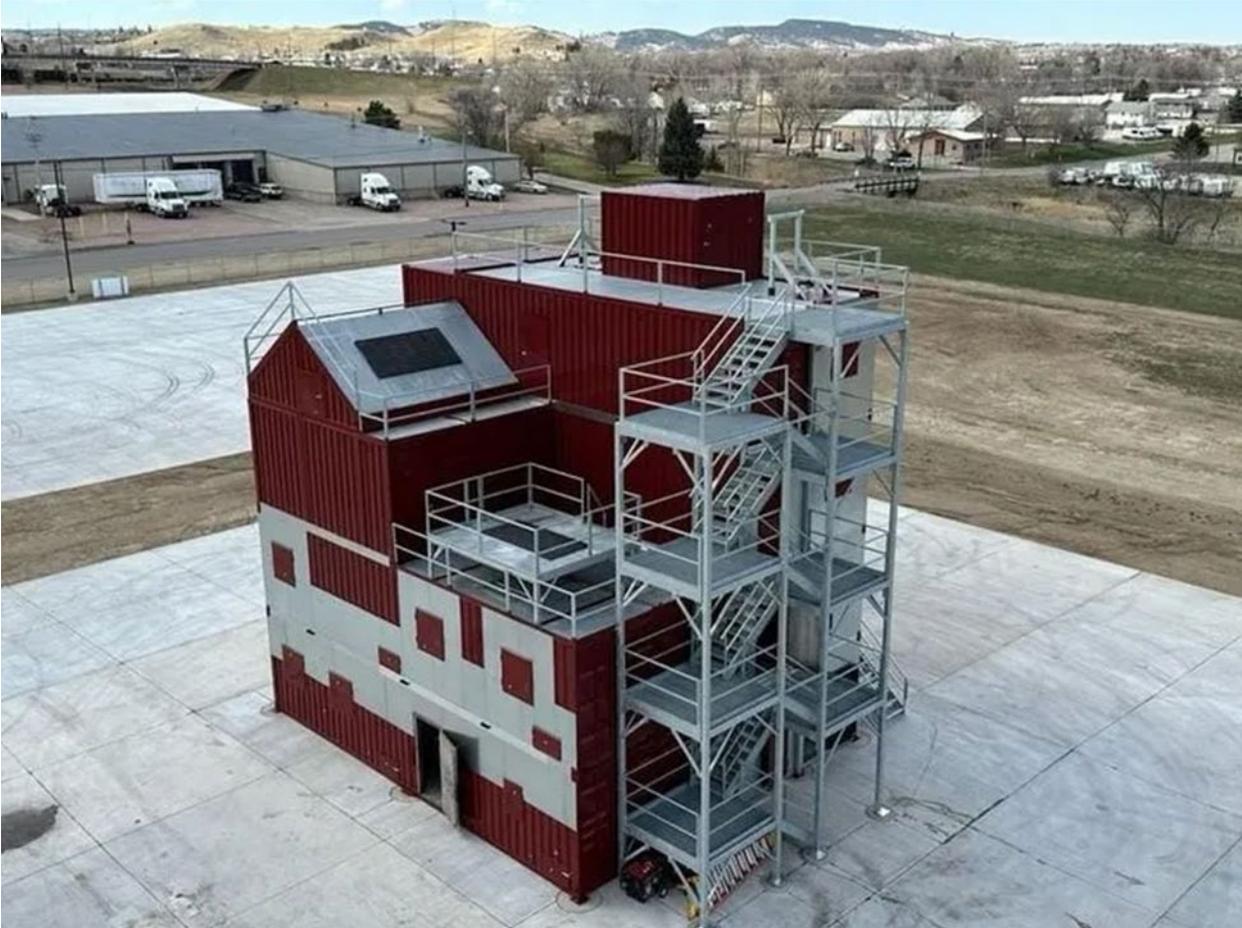


The purchase of loose equipment aligns with the anticipated replacement of the fire engine. Originally scheduled for a 2025 delivery, the new apparatus will be delivered in the first quarter of 2026. This line item includes firefighting and rescue equipment to be placed on the apparatus; and includes items such as flashlights, shovels, axes, forcible entry tools, powered hand tools, ventilation equipment and auto extrication equipment.

These tools typically have a lifespan that matches that of the apparatus, 20-years.

Fire Department Fire Training Facility

\$292,032



As a member of the Central Core Fire Training Center Commission, the City of Brentwood continues to work with our partners to design and construct a fire training facility at the Shrewsbury training site. This facility allows for live fire exercises, company drills and activities, as well as technical rescue scenarios.

City of Brentwood Income Statement-Budget Report										
	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
10 - General Fund										
Revenues										
10-210-6000 SALARIES FULL TIME	\$1,971,956	\$1,980,153	\$2,095,964	\$2,146,402	\$1,563,287	\$2,412,919	\$2,590,191	\$2,744,668	\$2,869,403	20.68%
10-210-6005 FULL TIME OVERTIME	\$82,940	\$76,766	\$56,581	\$90,000	\$38,398	\$90,000	\$90,000	\$90,000	\$98,274	0.00%
10-210-6030 HOLIDAY EXPENSE	\$68,675	\$63,324	\$73,812	\$69,832	\$52,964	\$69,832	\$84,884	\$92,777	\$97,071	21.55%
10-210-6065 EMPLOYEE BENEFITS	\$275,808	\$287,952	\$292,287	\$239,923	\$257,249	\$257,249	\$326,758	\$266,952	\$226,152	36.19%
10-210-6070 EDUCATIONAL BENEFITS	\$3,000	\$3,090	\$6,000	\$9,000	\$5,302	\$9,000	\$6,000	\$9,000	\$9,000	-33.33%
10-210-6160 ADVERTISING	\$0	\$0	\$56	\$1,000	\$0	\$1,000	\$1,200	\$1,200	\$1,250	20.00%
10-210-6185 TRAVEL/MEETINGS	\$5,093	\$10,096	\$8,817	\$9,000	\$9,990	\$9,990	\$9,500	\$10,000	\$11,000	5.56%
10-210-6195 PETRO PRODUCTS	\$16,036	\$27,960	\$23,500	\$22,000	\$15,297	\$22,000	\$24,000	\$25,000	\$26,000	9.09%
10-210-6210 MISCELLANEOUS CONTRACTUA	\$69,636	\$74,710	\$89,821	\$109,200	\$44,463	\$109,200	\$117,000	\$119,340	\$121,725	7.14%
10-210-6240 TRAINING	\$67,569	\$70,661	\$90,400	\$80,000	\$53,156	\$80,000	\$83,000	\$85,075	\$87,204	3.75%
10-210-6365 DUES & SUBSCRIPTIONS	\$3,469	\$4,399	\$5,951	\$5,500	\$3,533	\$5,500	\$6,000	\$6,250	\$6,500	9.09%
10-210-6375 PRINTING	\$2,519	\$547	\$1,129	\$500	\$0	\$500	\$1,000	\$1,250	\$1,250	100.00%
10-210-6390 CLOTHING ALLOWANCE	\$15,840	\$15,480	\$15,840	\$17,280	\$8,640	\$17,280	\$17,280	\$24,000	\$24,000	0.00%
10-210-6400 UNIFORM PURCHASE	\$6,576	\$12,177	\$19,729	\$16,500	\$366	\$16,500	\$17,280	\$17,280	\$17,280	4.73%
10-210-6420 SUPPLIES & MATERIALS	\$34,368	\$33,213	\$77,286	\$41,500	\$25,134	\$41,500	\$43,575	\$45,722	\$47,100	5.00%
10-210-6440 POSTAGE	\$0	\$21	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-210-6445 MISCELLANEOUS EXPENSE	\$5	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-210-6460 COPIER LEASE & COPY OVERAG	\$0	\$2,083	\$762	\$1,500	\$405	\$1,500	\$2,000	\$2,200	\$2,500	33.33%
Totals for Department(s) 210 - Fire:	\$2,623,490	\$2,662,630	\$2,857,935	\$2,859,137	\$2,078,184	\$3,143,970	\$3,419,668	\$3,540,714	\$3,645,709	19.60%

City of Brentwood Statement-Budget Report										
	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
40 - Capital Improvements Fund										
Expenses										
40-210-6331 FIRE COMPUTER	\$120	\$3,613	\$10,309	\$5,000	\$4,851	\$5,000	\$15,400	\$26,100	\$7,900	208.00%
40-210-6500 FIRE CAPITAL	\$128,807	\$76,758	\$75,629	\$50,000	\$47,303	\$50,000	\$15,000	\$39,500	\$0	-70.00%
40-210-6500 FIRE TRAINING	\$0	\$0	\$0	\$0	\$0	\$0	\$292,032	\$137,109	\$0	0.00%
40-210-6501 FIRE - REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$198,750	\$1,325,500	\$1,325,500	\$520,000	0.00%
Totals for Department(s) 210 - Fire:	\$128,927	\$80,371	\$85,938	\$55,000	\$52,154	\$303,750	\$432,432	\$1,528,209	\$527,900	686.24%

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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. To preserve a professional, courteous, and impartial environment.
2. To provide responsive, timely, and pertinent information to all stakeholders.
3. To provide responsive, timely, and pertinent information to all stakeholders.
4. To promote staff training and professional development.
5. Monitor financial accounts and records closely.
6. Maintain compliance with orders from the Missouri Supreme Court.
7. Follow directives from the Office of the State Court Administrator.
8. Maintain compliance with orders of the Presiding Judge of St. Louis County Circuit Court.
9. Maintain a streamlined violations bureau along with up-to-date court room practices and procedures to achieve the most efficiency for staff and citizens.
10. Maintain an up-to-date judicial department policy and procedures manual.

Accomplishments

1. The Municipal Division Court met all state mandated reporting 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).

1. Brentwood Municipal Court in 2023 held 21 court sessions with 370 defendants coming in front of the judge. Court personnel processed 965 new citations and managed 3,647 cases (pending, disposed, probation, warrants). In addition, court staff answered 36 sunshine record requests within the required three days of receipt, notarized documents for 89 citizens (62 were Brentwood residents), and served as back-up city hall customer service representatives for the City Hall front desk and phone. Court personnel averaged 44 hours of continuing education through the Missouri State University Office of Access and Outreach.
2. The Municipal Division Court provides links via the City of Brentwood Judicial Department webpage to case.net and municourt.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.
3. Maintained certification in the Criminal Justice Information Systems (CJIS) through the Regional Justice Information Systems (REJIS) and Missouri State Highway Patrol (MSHP).
4. Completed a successful audit of the court's criminal justice information systems through the Missouri State Highway Patrol (MSHP) and the Federal Bureau of Investigation (FBI).
5. Court Administrator successfully transferred or closed remaining cases as directed by Judge Dignam in the legacy system IMDSPlus. IMDSPlus will remain active as an index system only. The State of Missouri's Show-Me Court docketing system is the official system of the court. The electronic case information is the official record of the court.
6. Court Administrator maintained her Missouri Association of Court Administration Advanced Court Administrator certification (MACCA) and Advance Court Administrator certification (ACCA) certification by achieving the necessary training hours as set forth by the Missouri Association for Court Administration.
7. Deputy Court Administrator maintained her Missouri Association of Court Administration Advanced Court Administrator certification (MACCA) and Advance Court Administrator certification (ACCA) certification by achieving the necessary training hours as set forth by the Missouri Association for Court Administration.
8. Court Administrator currently on the executive board of the Metropolitan St. Louis Association for Court Administration (MSLACA) as Treasurer.
9. Deputy Court Administrator currently on the executive board of the Metropolitan St. Louis Association for Court Administration (MSLACA) as Community Outreach Director. She also completed her two-year term on the Missouri Association for Court Administration executive board's sub-committee for education.

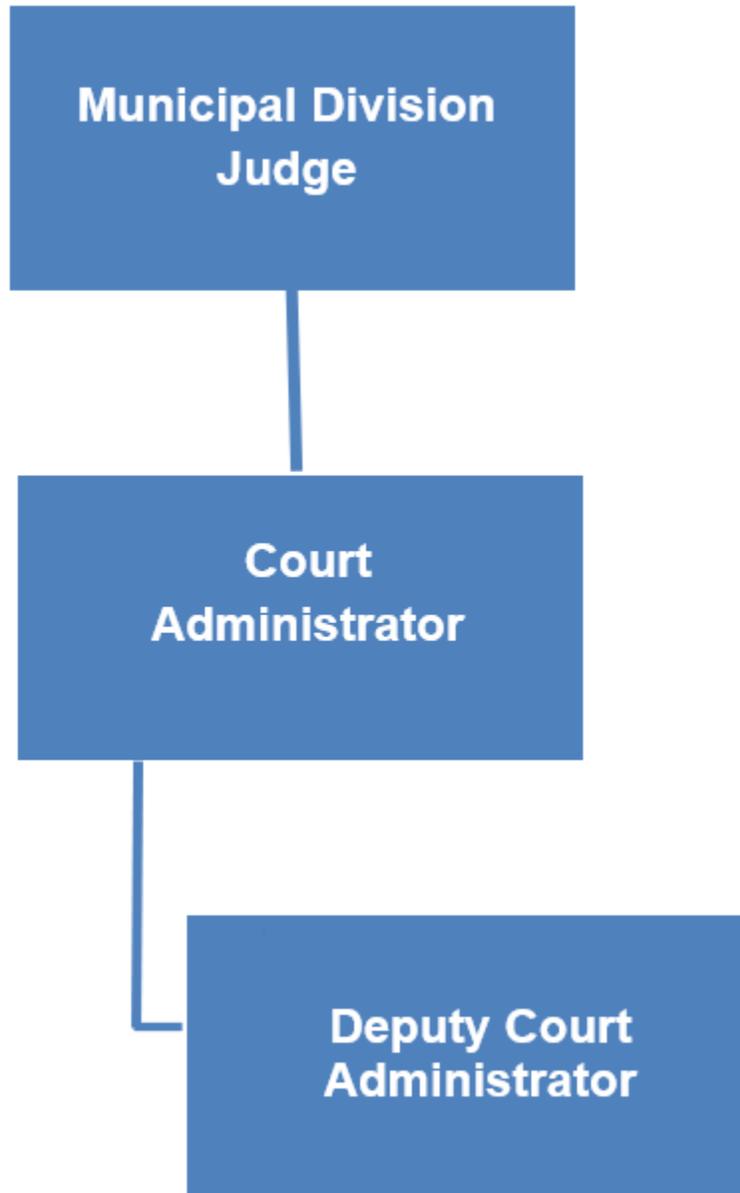
Judicial Department

Budgeted Positions

Position	2024	2025
Municipal Judge	1	1
Court Administrator	1	1
Deputy Court Administrator	1	1
Total	3	3

Judicial Department

Organizational Chart



Judicial Department

Account Descriptions:

Personnel Services:

Salaries & Wages Full-time 6000: This line item provides funds for the municipal judge and full-time exempt and non-exempt employees of the Judicial Department (\$180,432).

Full Time Overtime 6005: This line item provides funds for full-time non-exempt employees utilized for court night (\$0).

Salaries and Wages Part-time 6010: This line item provides funds for a part-time employee utilized for court dockets (\$1,300).

Employee Benefits 6065: The city continues to offer this shared coverage as an important employee benefit to attract quality, skilled employees to the city. The City also provides Life Insurance, Long-Term and Short-Term Disability Insurance and employee assistance service. This line item provides funds for employee benefits (health care, dental, vision and life insurance, LAGERS) (\$45,487).

Materials and Supplies:

Supplies 6420: This line item provides funds for office supplies and office equipment that may need to be purchased or replaced (\$2,000).

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 (\$6,000).

Misc. Contractual Services 6210: This line item provides for contractual service items that are not accounted for in a special contractual service 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 municipal 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 (\$2,000).

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 (\$600).

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 (\$11,000).

City of Brentwood Income Statement-Budget Report										
10 - General Fund	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
Expenses										
10-301-6000 SALARIES FULL TIME	\$136,700	\$140,273	\$149,287	\$153,139	\$112,315	\$169,991	\$180,432	\$192,740	\$203,300	17.82%
10-301-6005 FULL TIME OVERTIME	\$0	\$0	\$0	\$250	\$0	\$250	\$0	\$0	\$0	-100.00%
10-301-6010 SALARIES PART TIME	\$247	\$845	\$789	\$1,070	\$508	\$1,070	\$1,300	\$1,300	\$1,300	21.50%
10-301-6065 EMPLOYEE BENEFITS	\$35,769	\$36,726	\$33,918	\$35,729	\$22,138	\$47,768	\$45,487	\$51,132	\$53,230	27.31%
10-301-6140 REGIS COMMUNICATION	\$4,848	\$4,992	\$4,529	\$3,000	\$1,162	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
10-301-6185 TRAVEL/MEETINGS	\$3,072	\$3,281	\$3,409	\$5,750	\$2,186	\$5,750	\$6,000	\$6,000	\$6,000	4.35%
10-301-6210 MISCELLANEOUS CONTRACTUAL	\$1,963	\$382	\$56	\$2,000	\$379	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
10-301-6240 TRAINING	\$1,050	\$1,090	\$1,200	\$1,275	\$1,121	\$1,275	\$2,000	\$2,000	\$2,000	56.86%
10-301-6365 DUES & SUBSCRIPTIONS	\$335	\$355	(\$50)	\$575	\$250	\$575	\$600	\$600	\$600	4.35%
10-301-6375 PRINTING	\$967	\$124	\$138	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.00%
10-301-6420 SUPPLIES & MATERIALS	\$936	\$588	\$1,159	\$3,000	\$791	\$3,000	\$2,000	\$2,000	\$2,000	-33.33%
10-301-6460 COPIER LEASE & COPY OVERAG	\$0	\$1,596	\$140	\$1,750	\$88	\$1,750	\$1,750	\$1,750	\$1,750	0.00%
Totals for Department(s) 301 - Courts:	\$185,886	\$190,252	\$194,575	\$208,538	\$140,938	\$237,429	\$245,569	\$263,522	\$276,180	17.76%

City of Brentwood Statement-Budget Report										
40 - Capital Improvements Fund	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
Expenses										
40-301-6331 JUDICIAL COMPUTER	\$0	\$0	\$200	\$0	\$0	\$0	\$11,000	\$3,600	\$0	0.00%
Totals for Department(s) 301 - Courts:	\$0	\$0	\$200	\$0	\$0	\$0	\$11,000	\$3,600	\$0	0.00%

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 - 20
2. Special meetings of the Board of Aldermen - 7
3. Regular meetings of the Ways and Means Committee - 9
4. Special meetings of the Ways and Means Committee - 4
5. Regular meetings of the Public Works Committee - 11
6. Special meetings of the Public Works Committee -1
7. Regular meetings of the Public Safety Committee - 9
8. Special meetings of the Public Safety Committee – 1
9. Regular meetings of the Communications Committee – 7
10. Special meetings of the Communications Committee – 1
11. Regular meetings of the Sustainability Commission - 9
12. Regular meetings of the Redevelopment Corporation Board – 1
13. Regular meeting of the Economic Development Sales Tax Board – 1
14. Special meeting of the Economic Development Sales Tax Board - 2
15. Regular meetings of the Police and Firefighters Pension Board - 4
16. Reviewed and adopted 60 ordinances and 50 resolutions thus far in 2024.

Policy Initiatives Authorized by the Board of Aldermen:

1. Bill No. 6485 - An Ordinance Amending The Brentwood Property Maintenance Code Pertaining To The Obligation To Maintain Vegetation Within Adjacent Right - The City had no specific regulations regarding mowing the landscaping in the public right-of-way. A new language is proposed within Section 500.830(b)(4).
2. Resolution No. 1485 - Intergovernmental Agreement with the City of Crestwood MO for Lobbying Services - A Resolution Approving An Agreement With Palm Strategic Group, LLC For Legislative Services –The City of Brentwood would be briefed regularly on the status of all bills introduced this Legislative Year that would impact the continued economic viability of the City. “The most threatening are the bills to eliminate the sales tax on food.”
3. Resolution No. 1486 - Gamble & Schlemeier Governmental Consultants - A Resolution Approving An Agreement With Gamble & Schlemeier Governmental Consultants For Legislative Services. The City of Brentwood would be briefed regularly on the status of all bills introduced this Legislative Year that would impact the continued economic viability of the City. “There are extremely damaging bills for cities being introduced during the 2024 General Assembly. The most threatening are the bills to eliminate the sales tax on food.”
4. Visioning Session on the Public Works Garage - The purpose of this meeting was to determine direction from the Board of Aldermen regarding the relocation of the Public Works & Parks Garage from its current location at 8330 Manchester Road based on current and future buildings needs and the next steps in the relocation process.

5. Bill No. 6471 - An Ordinance to Amend Chapter 500 Buildings and Building Regulations to add Article XVII, Infill Development Stormwater Management. Recommended changes to Section 400 Division 7- Stormwater Management, Grading and Erosion Control and 500 - Article XVII: Infill Development Stormwater Management of the City's Code of Ordinances on the proposed modifications to the City of Brentwood's Stormwater Infill Development Ordinance and permitting process. This is to modify the regulations to a % rather than a minimum square footage and investigate a cost benefit analysis.
6. Review of the Parks Master Plan – There was a presentation of the results of the Needs Assessment Survey of the Parks Master Plan. Stakeholder meetings were held and the information gathered will help the master planning team create a plan for the parks and recreation system.
7. Resolution No. 1492 - 2024 Compensation and Benefits Study - A Resolution To Retain The Services Of Paypoint HR, LLC, An Employee Classification and Compensation Plan Consultant, To Perform A Compensation Survey And Analysis, And To Make Recommendations For Updating The Current Compensation Plan And Benefits Program For The City Of Brentwood.
8. Bill No. 6486 An Ordinance To Temporarily Suspend Enforcement Of Sections 220.010(B)(10) And 500.830(B)(4) Of The Brentwood City Code Relating To High Grass And Weeds Above Seven Inches To Promote “Low Mow April” In Support Of Pollinators And Wildlife Habitat.
9. Bill No. 6491- An Ordinance Terminating Tax Increment Financing Within Redevelopment Project Area 2 Of The Hanley/Strassner Redevelopment Area; Dissolving The Special Allocation Fund The Hanley Station TIF District was established on September 15, 2003. The TIF final debt service payment paid three years early - July 2023.
10. Bills No. 6494 to Bill No. 6499 - Ordinances Revising on Street Parking Restrictions and two temporary lots to enhance the safety and designated parking areas for those experiencing Brentwood Park and Playground.
11. The Board of Aldermen adopted a Permanent Parking Reservation Policy for Event Pavilion at Brentwood Park.
12. The Board of Aldermen approved reducing the OMCI tax rate to about 25% of the current rate which would result in approximately \$69,678.50 annually plus monies from Proposition S funds of \$75,000 annually for a total proceed of balance of approximately \$144,678.50 towards stormwater projects.
13. Bill No. 6500 - An Ordinance Amending Chapter 215 and Chapter 225 of the Brentwood City Code Relating to Smoking – This in essence banned smoking in all City parks, including tobacco, vaping and marijuana.

14. Bill No. 6501 - An Ordinance Amending Chapter 225 of the Brentwood City Code Relating to Additional Rules, Regulations and Restrictions for Brentwood Days. This ordinance assists the police department with their enforcement of rules and regulations during Brentwood Days, specifically prohibiting weapons and pets, in addition the ability to do bag checks. Multiple signs with these rules and regulations were posted at the entrance.
15. Bill No. 6505 - Emergency Operations Plan – Was for the adoption of an Emergency Operations Plan (EOP) to set forth actions taken whenever a government agency is faced with a disaster beyond the scope of normal day to day emergencies.
16. Bill No. 6506 - Text Amendments to Division 2 Home Occupations of Article V Supplemental Regulations of the City’s Zoning Ordinance to Comply with Recent State Legislation - An Ordinance Amending Chapter 400 Of The Brentwood City Code Relating To Home Occupations; And Amending Section 605.1100 by Deleting The Business License Fee For Home Occupations. These amendments ensure that the City’s regulations of home occupations are consistent with this recent state law.
17. Resolution No. 1506 - Medical Direction Services - Brentwood Fire Department entered into an agreement with Washington University for medical director services. Section 190.103.4 of the Missouri Revised Statutes requires the City maintain an agreement with a medical director to ensure appropriate clinical education and guidance of provision of life support services. The fire department has partnered with SSM Health for these services for more than twenty-five (25) years. Following significant changes with the current hospital system and their contracted physician group, the city entered into an agreement with Washington University. The value for service which Washington University offers reaches beyond medical direction.
18. Bill No. 6508 - An Ordinance Amending Chapter 135 of the Brentwood City Code Relating to Purchasing – Revisions to Section 135.070 increases the limit requiring a formal bid to \$20,000. Furthermore, Section 135.170 was also updated to clarify the city’s use of the Missouri State Contract and purchasing cooperatives.
19. Resolution No. 1509 - A Resolution Approving a Memorandum of Understanding with Great Rivers Greenway for the Design, Installation and Maintenance for the Brentwood Wetland Arboretum Project.
20. Resolution No. 1510 - A Resolution Approving a Change Order with Ideal Landscape Construction, Incorporated to Approve Cost Revisions for The Brentwood Bound – Great Rivers Greenway (GRG) Connector Part A Project.
21. Bill No. 6512 - An Ordinance Enacting A New Requirement For Submission Of A Spot Survey Following The Installation Of The Foundation For All New Construction - As homes are being built to the setback, a requirement that a spot survey be required upon the completion of the foundation for all new construction to show that the footings and foundation are property located on the property and in compliance

with all setbacks and other requirements of the Code, and prior to any further work is completed.

22. Bill No. 6517 - An Ordinance Approving the Amended and Restated Cooperative Fire Training Chief Intergovernmental Agreement between the City of Brentwood, City of Clayton, City of Maplewood and the City of Richmond Heights to Provide Coordinated Fire Training Services.
23. Resolution No. 1511 - A Resolution of The City Of Brentwood Missouri, Authorizing The Construction Of A Joint Fire Training Facility With The Cities Of Clayton, Maplewood, And Richmond Heights, Missouri - Approval to proceed with construction costs of the fire training facility.
24. Bill No. 6521 - Text Amendments to Section Division 8 Flood Hazard Control of the Zoning Ordinance to allow for temporary structures and associated requirements. The City as a participant in the National Flood Insurance Program (NFIP) is required to adopt and enforce FEMA Floodplain management requirements. The proposed text amendment is to ensure compliance with those requirements.
25. Bill No. 6525.1 - An Ordinance establishing a revised compensation schedule for Brentwood Employees with the following recommendations:
 - To set employee compensation at the 60th percentile.
 - To utilize \$1 Million in Economic Development Sales Tax (EDST) to fund 2018 COPS payment.
 - To adjust the entire salary scale yearly by the COI index as budget permits.
 - To notify the EDST Board of the recommendation to utilize \$1 Million in EDST funds.
26. Bill No. 6527 – An Ordinance to approve a second amendment the library’s lease agreement between the City of Brentwood and the Public Library. The first amendment in October of 2022 included modifications to the library’s monthly utility payments. The second amendment is to reflect the library's collection of its tax revenues.
27. Resolution No. 1518 - A Resolution adopting 2025-2030 St. Louis Regional Hazard Mitigation Plan. The Plan identifies mitigation goals and actions to reduce or eliminate long-term risk to people and property in the City of Brentwood from the impacts of future hazards and disasters.
28. Resolution No. 1519 - A Resolution ratifying an agreement between the Fire Training Commission and Archimages, Inc. for professional services to design a joint Fire Training Facility with the cities of Clayton, Maplewood and Richmond Heights.
29. Resolution No. 1521 - A Resolution approving a Contract with Raftelis Financial Consultants, Inc. for a Communications Audit, Plan, Logo, and Style Guide.

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 (\$7,500).

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 (\$12,000).

Materials and 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) (\$2,000).

Miscellaneous Contractual 6210: This line item provides funds for contractual service items (such as lobbyist) that are not accounted for in a special contractual services line item (\$60,000).

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 (\$300).

Election Expense 6280: This line item provides funds for expenses for the elections (\$4,000).

Dues & Subscriptions 6365: This line item provides funding for membership fees: Missouri Municipal League (MML); Brentwood Chamber of Commerce; Route 66 Association of Missouri; Mayor of Small Cities; Municipal League of Metro St. Louis; International Council of Shopping Centers (ICSC); Suburban Mayors of Saint Louis

County; International Council for Local Environmental Initiatives (ICLEI), Credit Card Annual Renewal Fee, and Urban Land Institute (ULI) (\$5,500).

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 (\$1,200).

**City of Brentwood
Income Statement-Budget Report**

10 - General Fund Revenues	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
10-103-6020 SALARIES ELECTED OFFICIALS	\$72,378	\$72,001	\$71,447	\$75,000	\$50,032	\$75,000	\$72,500	\$75,000	\$75,000	\$75,000	0.00%
10-103-6055 SALARIES P&Z BOARD	\$6,208	\$8,000	\$6,700	\$8,000	\$5,600	\$8,000	\$8,000	\$7,500	\$7,500	\$7,500	-6.25%
10-103-6060 SALARIES BOARD OF ADJUSTMENT	\$3,670	\$4,100	\$3,800	\$4,100	\$2,600	\$4,100	\$4,100	\$4,100	\$4,100	\$4,100	0.00%
10-103-6065 EMPLOYEE BENEFITS	\$6,572	\$8,584	\$11,692	\$8,240	\$9,967	\$9,967	\$9,967	\$12,000	\$12,000	\$12,000	45.63%
10-103-6185 TRAVEL/MEETINGS	\$0	\$2,005	\$1,934	\$3,000	\$0	\$3,000	\$3,000	\$2,000	\$2,000	\$2,000	-33.33%
10-103-6210 MISC CONTRACTUAL EXP	\$356	\$269	\$2,054	\$1,100	\$352	\$1,100	\$1,100	\$60,000	\$2,054	\$2,054	\$354.55%
10-103-6240 TRAINING	\$70	\$0	\$165	\$500	\$0	\$500	\$500	\$300	\$300	\$300	-40.00%
10-103-6280 ELECTION EXPENSE	\$2,026	\$3,089	\$3,858	\$5,000	\$3,912	\$3,912	\$3,912	\$4,000	\$4,000	\$4,000	-20.00%
10-103-6365 DUES & SUBSCRIPTIONS	\$4,047	\$6,306	\$5,479	\$4,500	\$3,963	\$4,500	\$4,500	\$5,500	\$5,700	\$6,000	22.22%
10-103-6375 PRINTING	\$0	\$0	\$0	\$200	\$0	\$200	\$200	\$200	\$200	\$200	0.00%
10-103-6420 SUPPLIES & MATERIALS	\$1,422	\$472	\$1,753	\$21,500	\$3,499	\$21,500	\$21,500	\$21,500	\$21,500	\$21,500	0.00%
Totals for Department(s) 103 - Legislative:	\$96,748	\$104,827	\$108,882	\$131,140	\$79,925	\$129,279	\$192,100	\$134,354	\$134,654	\$134,654	46.48%

**City of Brentwood
Statement-Budget Report**

40 - Capital Improvements Fund Expenses	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
40-103-6331 LEGISLATIVE COMPUTER	\$0	\$0	\$0	\$8,400	\$8,400	\$0	\$8,400	\$1,200	\$7,200	\$0	0.00%
Totals for Department(s) 103 - Legislative:	\$0	\$0	\$0	\$8,400	\$8,400	\$0	\$8,400	\$1,200	\$7,200	\$0	0.00%

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**PLANNING AND
DEVELOPMENT
DEPARTMENT**

Planning and Development Department

Mission Statement

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

Goals and Objectives

1. Provide superior development application processing and permitting and inspection services.
 - a. Enhance the MyGov permit tracking and reporting system to continue to improve customer service by allowing direct online access to permit and code enforcement updates.
 - b. Manage building permit, architectural review, development applications and site plan review services in an open and transparent platform.
 - c. Continue to 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. Update the Building Codes to the 2024 ICC Codes.
 - c. Encourage the use of green technology and best management practices (BMPs) in development areas.

- d. Propose revisions to the Brentwood Zoning Ordinance based on the completion of the Architectural Design Guidelines.
 - e. Continue making progress and gaining support for the City's long-term floodplain management/redevelopment goals for the Manchester Road Corridor.
 - f. Continue strict enforcement of the City's floodplain regulations and maintain present, or continue to improve, the City's CRS and ISO ratings.
 - g. Continue to facilitate the City's participation in the CDBG Home Improvement Program administered by St. Louis County.
 - h. Deliver strong enforcement of all code violations and City-initiated remediation of problematic properties, to encourage continued investment in Brentwood.
5. Promote economic development opportunities within the City of Brentwood.
 - a. Proactively reach out to developers and property owners to promote 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 inspections approximately 3,371 from January 1, 2024, to July 31, 2024, on the completion of residential and commercial projects, including the Mark Twain Elementary School and Brentwood Forest Structural Permits, and occupancy inspection. This represents a 45% increase from the same period in 2023.
2. Provided plan review services and issued 1,174 building permits from January 1, 2024, to July 31, 2024, including construction, electrical, plumbing, mechanical and fire permits. This represents a 45.6% increase from the same period in 2023.
3. Provided housing inspection services and issued 577 Residential Occupancy Permits and Change of Occupancy Forms from January 1, 2024, to July 31, 2024, and performed over 1808 occupancy inspections. This represents a 20% increase in occupancy permits and 61% increase in occupancy inspections from the same period in 2023.
4. Provided 653 Code Enforcement inspections for a total of 277 Code Enforcement Cases from January 1, 2024, to July 31, 2024. This is over a 13.5% increase from last year in the number of cases, and a 5.5% increase in the number of inspections. And 18 administrative warrants have been issued to abate properties.
5. Continued with the Development of the Architectural Design Guidelines with H3 Studio.

6. Reviewed 18 projects and 6 text amendments, including revisions to the Floodplain Permits to allow for temporary structures, Low Mo April initiative from the Sustainability Commission, Public Works Committee and Board of Aldermen Meetings from January 2024 to August.
7. Reviewed 12 Residential Projects at the Architectural Review Board from January 2024 to August 2024.
8. Reviewed 10 projects at the Board of Adjustment for Variance Requests from January 2024 to August 2024.
9. Reviewed 20 floodplain permits from January 2024 to August 2024.
10. Coordinated with the Fire Department on Commercial Occupancy Permits, and Fire Suppression System Permits.
11. Processed 21 Food Truck Permits January 2024 to August 2024 and worked to Streamline Mobile Vendor Process with the Parks Department.
12. Provided 7 Block Party Permits for Residents and coordinated with the Fire, Police, and Public Works Department.
13. Updated the City's Stormwater Regulations for streamline and reduce engineering costs for residents.
14. Working on the SolSmart Silver Designation from the Sustainability Commission.
15. Promoted the Manchester Road Redevelopment Plan for the Manchester Corridor to the Manchester Corridor Request for Proposal and approval at the Board of Aldermen.
16. Continue to provide excellent Customer Service as the main contact for customer service, phone calls (averaging 1,000 per month), and walk in traffic into City Hall, and have received many compliments with assistance with MyGOV.
17. Annual review and recertification of the Use of CDBG funds with St. Louis County Home Improvement Program.
18. Reviewed 598 annual active business licenses for compliance and coordinated and trained with the Finance Department regarding business license renewals.
19. New Inspectors and Full-Time Code Enforcement Officer received ICC certifications.
20. Provided Notary Services for over 23 documents for Residents.

Performance Measures

Planning and Development	2023 (Actual)	2024 (Estimate)	2025 (Projected)
# of days from complaint to investigation	1.5	1.5	1.5
Value of residential renovation and new construction projects	\$19,379,046	\$10,000,000	\$15,000,000
Value of commercial renovation and new construction projects	\$30,783,568	\$35,000,000	\$37,000,000
Percent of CDBG funds expended	100%	100%	100%

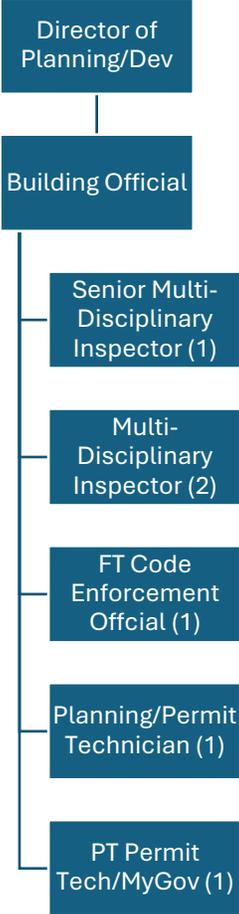
Planning and Development Department

Budgeted Positions

Position	2024	2025
Director of Planning and Development	1	1
Senior Multi-Disciplinary Inspector	1	1
Multi-Disciplinary Inspector	2	2
Code Enforcement Officer	1	1
Planning / Permit Technician	1	1
Total	7	7

Planning and Development

Organizational Chart



Planning and Development

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 (\$556,419).

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 (\$31,270).

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 (\$152,356).

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, and traffic engineering review of developments (\$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 (\$15,000).

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) (\$10,000).

Petro Products 6195: Funding for fuel for 5 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, continuation of the development of new Architectural Design Guidelines for the City, follow-up text amendments from the recommendations from the Architectural Design Guidelines, and Floodplain permit map updates, etc. (\$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 (\$3,675).

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 (\$2,000).

Supplies & Materials 6420: Funding for office supplies and pdf downloads of 2018 ICC Codes and Commentary Collection (\$4,500).

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 1 new desktop, 3 iPad replacement and 1 printer for the Planning and Development staff based on the IT Desktop and Printer Replacement Plan (\$20,700).

**City of Brentwood
Income Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
10 - General Fund										
Expenses										
10-501-6000 SALARIES FULL TIME	\$281,195	\$333,541	\$327,841	\$480,969	\$296,774	\$464,032	\$556,419	\$579,883	\$642,366	15.69%
10-501-6005 FULL TIME OVERTIME	\$2,320	\$121	\$2,108	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	0.00%
10-501-6010 SALARIES PART TIME	\$31,077	\$24,845	\$16,139	\$28,800	\$5,198	\$31,260	\$31,270	\$31,270	\$31,270	8.58%
10-501-6015 SALARIES PART TIME OVERTIME	\$635	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-501-6065 EMPLOYEE BENEFITS	\$67,286	\$77,706	\$79,650	\$121,084	\$73,615	\$121,084	\$152,356	\$171,420	\$179,868	25.83%
10-501-6070 EDUCATIONAL BENEFITS	\$0	\$0	\$0	\$0	\$0	\$36,000	\$0	\$0	\$0	0.00%
10-501-6155 ENGINEERING	\$5,743	\$10,453	\$18,594	\$36,000	\$9,573	\$36,000	\$36,000	\$36,000	\$36,000	0.00%
10-501-6160 ADVERTISING	\$306	\$1,246	\$1,234	\$2,000	\$1,434	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
10-501-6170 LEGAL	\$4,724	\$27,751	\$14,943	\$12,000	\$5,453	\$12,000	\$15,000	\$15,000	\$15,000	25.00%
10-501-6185 TRAVEL/MEETINGS	\$0	\$5,494	\$232	\$7,000	\$2,907	\$7,000	\$10,000	\$10,000	\$10,000	42.86%
10-501-6195 PETRO PRODUCTS	\$1,662	\$2,875	\$1,955	\$3,000	\$1,418	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
10-501-6210 MISC CONTRACTUAL EXPENSES	\$68,474	\$14,405	\$91,905	\$125,000	\$30,465	\$115,000	\$125,000	\$125,000	\$125,000	0.00%
10-501-6240 TRAINING	\$1,593	\$806	\$615	\$3,500	\$2,689	\$3,500	\$3,675	\$3,675	\$3,675	5.00%
10-501-6370 SUBSCRIPTIONS & MEMBERSHI	\$1,719	\$1,063	\$1,411	\$2,000	\$1,504	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
10-501-6375 PRINTING	\$1,151	\$628	\$299	\$1,500	\$388	\$1,500	\$1,500	\$1,500	\$1,500	0.00%
10-501-6400 UNIFORM PURCHASE	\$1,281	\$841	\$1,103	\$1,500	\$0	\$1,500	\$2,000	\$2,000	\$2,000	33.33%
10-501-6420 SUPPLIES & MATERIALS	\$955	\$1,723	\$3,233	\$3,500	\$1,775	\$3,500	\$4,500	\$4,500	\$4,500	28.57%
10-501-6440 POSTAGE	\$0	\$0	\$0	\$100	\$0	\$100	\$100	\$100	\$100	0.00%
10-501-6445 MISCELLANEOUS EXPENSE	\$0	\$0	\$250	\$0	\$87	\$0	\$0	\$0	\$0	0.00%
10-501-6460 COPIER LEASE & COPY OVERAG	\$0	\$2,476	\$696	\$3,000	\$413	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
Totals for Department(s) 501 - Planning/Dev:	\$470,120	\$505,975	\$562,209	\$835,953	\$433,693	\$847,476	\$952,819	\$995,348	\$1,066,279	13.98%

**City of Brentwood
Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
40 - Capital Improvements Fund										
Expenses										
40-501-6331 PLANNING & DEV COMPUTER	\$986	\$4,081	\$2,451	\$4,400	\$1,902	\$4,400	\$20,700	\$10,400	\$1,800	370.45%
40-501-6500 CAPITAL IMPROVEMENT P & D	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Totals for Department(s) 501 - Planning/Dev:	\$986	\$4,081	\$2,451	\$4,400	\$1,902	\$4,400	\$20,700	\$10,400	\$1,800	370.45%

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. Continue agency succession plan.
 - b. Purchase new duty pistols.
 - c. Purchase new Tasers.
 - d. Red dot sight training.
 - e. Continue business, park, school checks.
 - f. Continue Officer Safety Training Program.
2. Administrative Goals
 - a. Implement full roll out of PACE Scheduling software.
 - b. Move to Utility Body Worn/In-Car Video System.
 - c. Replace shower in men's locker room.
 - d. Renovate break room.
 - e. Replace building carpet.
 - f. Update office furniture.

Accomplishments

1. Completed intensive review of all department policies.
2. Identified a new emergency vehicle outfitter.
3. Promoted two sergeants to lieutenant.
4. Promoted one lieutenant to major.
5. Identified officers for and implemented the Park Unit.
6. Continued business checks, school checks, and neighborhood bike patrols.
7. Identified and trained a new department training coordinator.
8. Successfully completed our annual CALEA assessment.

Performance Measures

Police Personnel Salary and Benefit Expenditures	2023 (Actual)	2024 (Estimated)	2025 (Projected)
Sworn Police Officers	\$3,119,786	\$3,118,023	\$3,382,149
Civilian	\$80,675	\$85,515	\$92,699
Total	\$3,200,461	\$3,203,538	\$3,289,450

NIBRS Group A Violent Crimes	2023 (Actual)	2024 (Estimated)	2025 (Projected)
# Reported	48	42	42
# Unfounded Reports	0	0	0
# Assigned to Investigators	48	42	42
# Cleared	37	42	42

NIBRS Group A Property Crimes	2023 (Actual)	2024 (Estimated)	2025 (Projected)
# Reported	514	520	520
# Unfounded Reports	2	5	5
# Assigned to Investigators	514	520	520
# Cleared	197	200	200

Dispatched Police Calls	2023 (Actual)	2024 (Estimated)	2025 (Projected)
Police calls for service resulting in a police unit being dispatched	7,782	7,780	7,780
Police initiated actions in the field resulting in a police unit making contact, including all traffic, person, or pedestrian stops	13,468	14,000	14,000
Police initiated actions in the field resulting in a police unit making only a traffic stop (a subset of the response immediately above)	1,330	1,330	1,300
Number of dispatched police calls that are top priority	813	800	800

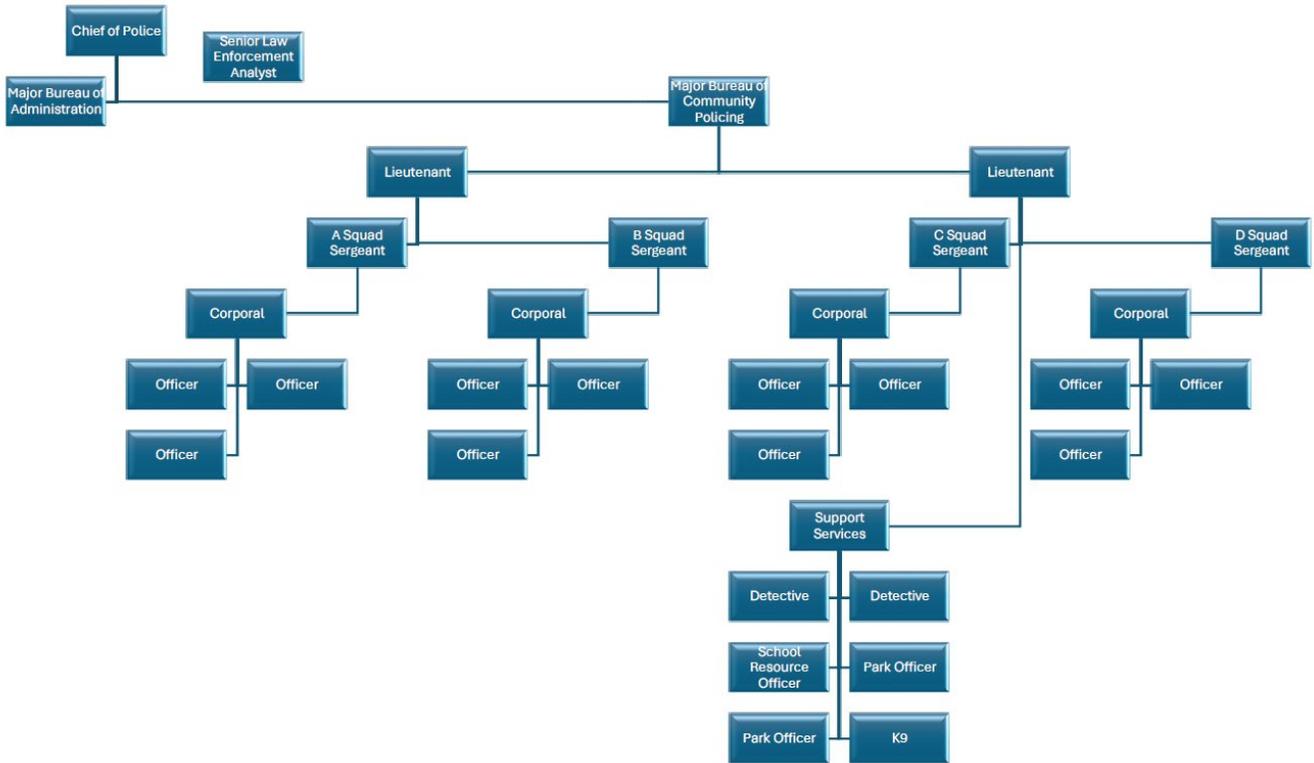
Police Department

Budgeted Positions

Position	2024	2025
Chief	1	1
Major	2	2
Lieutenant	2	2
Sergeant	4	4
Corporal	4	4
Patrolman	16	15
Detective	3	4
Law Enforcement Analyst	1	1
Total	33	33

Police Department

Organizational Chart



Police Department

Account Descriptions

Personnel Services:

Salaries and Wages Full Time 6000: This line item includes salaries for 33 full-time employees (\$3,382,149).

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. This item has increased in the event of another major incident such as a homicide or civil unrest, as well as in response to the Brentwood Park playground opening (\$100,000).

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 (\$109,349).

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 (\$440,550).

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 and additional training materials (\$50,000).

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. This item has increased due to increased interest in higher education by officers (\$6,000).

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 six officers, as well as professional and civic meetings. This item has increased due to hiring three additional officers (\$15,000).

Petro Products 6195: This line item provides funds for fuel for 17 police vehicles. This item has increased in anticipation of rising fuel costs. (\$90,000).

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 (Leads Online), Tasers, and GPS tracking (\$450,000).

Training 6240: This line item provides funds for Police Legal Sciences, St. Louis County Municipal Academy, and miscellaneous training opportunities for the year (i.e., DWI programs, firearms training, specialized training for patrol and detectives, etc.), Street Survival Officer Safety training 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. This item has increased due to exploring new weapon technology, diversifying training staff, and an increase in frequency of officer safety training (\$25,000).

Dues and Subscriptions 6365: This line item provides funds for membership to the Missouri Police Chiefs Association, the F.B.I. National Academy Associates, the St. Louis Area Police Chief's Association, the Major Case Squad, and the IACP for command staff. This item increased with the addition of two subscriptions to IACP (\$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, Park and Bike Patrol uniforms (\$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. This item increased due to Shrewsbury's withdrawal (\$10,000).

Asset Forfeiture 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 (\$15,000).

Training 6240: This line item provides funds for additional training for officers (\$20,000).

Supplies and Materials 6420: This line item provides funds for building, equipment, and office supplies (\$20,000).

Capital Expense 6485: This line item provides funds for additional capital expenditures for the department to include thirty-seven Walther PDP pistols, red dot optics, rail light, and holsters, and vehicle purchase (\$104,000).

Capital:

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 (\$40,400).

Police Capital Expense 6501: This line item provides capital funds for the following projects (\$317,000):

- Body Worn/In-Car Cameras – thirty-three Body Worn Cameras, eleven In-Car Cameras, software and CAD compatibility (\$270,000).
- Motorola APX 8000 Radios – six handheld radios and accessories (\$47,000).

Police Capital Improvement Building Maintenance 6505: Installation of break room cabinets, countertops, furniture, and appliances (\$15,000).

Body Worn In-Car Camera System \$270,000



This will fund the cost of state-of-the-art body worn In-Car cameras for officers and patrol vehicles, as well as a centralized operating system for backend users.

Motorola APX 8000 Handheld Radios

\$47,000



This will fund the purchase of six handheld radios.

Installation of Kitchen Cabinets, Countertops, Furniture, and Appliances \$15,000

KITCHEN

TEKNION MODULAR CABINETRY WITH TEKNION RECTANGULAR WORKTABLES X2 AND TEKNION VOLUME STACKING CHAIRS X10 (CAN STACK EXTRAS IN CORNER)



This will fund the installation / labor costs of an upgraded breakroom at the PD. The cost for the items themselves will be paid out of our AF budget.

**City of Brentwood
Income Statement-Budget Report**

10 - General Fund Expenses	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year 01/01/2024 - 12/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
	10-220-6000 SALARIES FULL TIME	\$2,462,871	\$2,611,053	\$3,061,686	\$2,894,656	\$2,081,436	\$3,181,822	\$3,382,149	\$3,571,129	\$3,706,781	\$3,706,781
10-220-6005 FULL TIME OVERTIME	\$103,675	\$122,875	\$113,813	\$99,000	\$59,847	\$99,000	\$99,000	\$100,000	\$100,000	\$100,000	1.01%
10-220-6010 SALARIES PART TIME	\$6,288	\$6,726	\$8,055	\$12,000	\$4,224	\$12,000	\$12,000	\$12,000	\$12,000	\$12,000	0.00%
10-220-6015 PART TIME OVERTIME	\$398	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-220-6030 HOLIDAY EXPENSE	\$80,866	\$82,038	\$95,427	\$89,863	\$70,091	\$102,000	\$109,349	\$115,200	\$119,146	\$119,146	21.68%
10-220-6040 SHIFT OFFICER PAY	\$9,401	\$1,004	\$0	\$5,000	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	0.00%
10-220-6065 EMPLOYEE BENEFITS	\$359,668	\$378,408	\$407,033	\$325,889	\$356,550	\$407,033	\$440,550	\$375,550	\$322,005	\$322,005	35.18%
10-220-6070 EDUCATIONAL BENEFITS	\$0	\$0	\$0	\$3,000	\$0	\$3,000	\$6,000	\$6,000	\$6,000	\$6,000	100.00%
10-220-6140 REIS COMMUNICATION	\$48,471	\$58,792	\$45,974	\$61,000	\$26,991	\$61,000	\$61,000	\$61,000	\$61,000	\$61,000	0.00%
10-220-6145 COMMUNITY RELATIONS	\$907	\$1,308	\$866	\$2,500	\$1,215	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	0.00%
10-220-6160 ADVERTISING	\$0	\$0	\$0	\$500	\$0	\$500	\$500	\$500	\$500	\$500	0.00%
10-220-6185 TRAVEL/MEETINGS	\$10,706	\$12,025	\$23,057	\$15,000	\$6,695	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
10-220-6195 PETRO PRODUCTS	\$70,754	\$101,360	\$92,326	\$80,000	\$62,796	\$80,000	\$90,000	\$90,000	\$91,000	\$92,000	12.50%
10-220-6210 MISCELLANEOUS CONTRACTUAL EXP	\$332,702	\$345,269	\$365,790	\$450,000	\$215,092	\$450,000	\$450,000	\$450,000	\$450,000	\$450,000	0.00%
10-220-6240 TRAINING	\$23,749	\$21,073	\$16,421	\$15,000	\$9,390	\$15,000	\$15,000	\$25,000	\$25,000	\$25,000	66.67%
10-220-6365 DUES & SUBSCRIPTIONS	\$2,378	\$2,374	\$3,193	\$2,500	\$2,040	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	0.00%
10-220-6375 PRINTING	\$974	\$478	\$1,210	\$850	\$240	\$850	\$850	\$850	\$850	\$850	0.00%
10-220-6390 CLOTHING ALLOWANCE	\$19,800	\$20,880	\$19,800	\$23,760	\$11,520	\$23,760	\$23,760	\$23,760	\$23,760	\$23,760	0.00%
10-220-6400 UNIFORM PURCHASE	\$11,034	\$6,977	\$21,790	\$9,000	\$15,837	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	0.00%
10-220-6420 SUPPLIES & MATERIALS	\$18,816	\$28,330	\$48,619	\$30,000	\$63,522	\$64,000	\$64,000	\$50,000	\$50,000	\$50,000	66.67%
10-220-6445 MISCELLANEOUS EXPENSE	\$1,698	\$1,322	\$1,214	\$1,500	\$1,813	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	0.00%
10-220-6460 COPIER LEASE & COPY COVERAGES	\$0	\$1,801	\$380	\$2,300	\$219	\$2,300	\$2,300	\$2,300	\$2,300	\$2,300	0.00%
10-220-6475 JAIL	\$5,095	\$9,079	\$17,778	\$10,000	\$3,820	\$3,830	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
Totals for Department(s) 220 - Police:	\$3,570,249	\$3,813,172	\$4,334,430	\$4,133,318	\$2,993,338	\$4,548,432	\$4,798,958	\$4,929,789	\$5,016,842	\$5,016,842	16.10%
10-221-6185 Travel Meetings	\$0	\$0	\$0	\$15,000	\$0	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	0.00%
10-221-6210 MISCELLANEOUS CONTRACTUAL EXP	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$10,000	\$10,000	\$10,000	\$10,000	50.00%
10-221-6240 TRAINING	\$2,030	\$4,750	\$6,969	\$15,000	\$2,250	\$15,000	\$20,000	\$20,000	\$20,000	\$20,000	33.33%
10-221-6420 SUPPLIES & MATERIALS	\$0	\$6,060	\$5,105	\$10,000	\$4,901	\$10,000	\$20,000	\$20,000	\$20,000	\$20,000	100.00%
10-221-6485 CAPITAL EXPENSE	\$0	\$4,557	\$30,137	\$35,000	\$31,468	\$35,000	\$104,000	\$104,000	\$10,000	\$10,000	197.14%
Totals for Department(s) 221 - Police Seizure:	\$2,030	\$15,367	\$42,211	\$85,000	\$38,619	\$85,000	\$174,000	\$30,000	\$30,000	\$30,000	104.71%

**City of Brentwood
Statement-Budget Report**

40 - Capital Improvements Fund Expenses	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change	
	40-220-6331 POLICE COMPUTER	\$0	\$21,264	\$8,051	\$45,000	\$4,536	\$45,000	\$40,400	\$16,600	\$19,400	\$19,400
40-220-6500 CAPITAL IMPROVEMENT POLICE	\$473	\$204,305	\$136,147	\$165,000	\$176,830	\$176,830	\$0	\$0	\$0	\$0	-100.00%
40-220-6501 POLICE - REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$317,000	\$510,000	\$110,000	\$110,000	0.00%
40-220-6510 CAPITAL IMPROVEMENT POLICE	\$190,026	\$1,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Totals for Department(s) 220 - Police:	\$190,498	\$227,171	\$144,198	\$210,000	\$181,366	\$221,830	\$357,400	\$526,600	\$129,400	\$129,400	70.19%

PUBLIC WORKS DEPARTMENT

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

Public Works Department

Mission Statement

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

Goals & Objectives

1. Utilize new street and sidewalk inventories.
 - a. Determine, access, and prioritize street repair needs.
 - b. Develop action plan for asphalt preservation/sealant applications of mill and overlay streets as needed.
 - c. Identify and prioritize street projects.
 - d. Develop action plan for sidewalk corrective action using both in-house and outside staff.
2. Improve 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.
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. Utilize outside vendors to assist with training topics and help reduce injuries through educational information.

Accomplishments

1. Completed more than 600 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 system for the Council Chambers and roof system replacements.
3. Completed replacement of the obsolete fuel tank on the Police Department generator.
4. Completed multiple concrete slab replacements on Hanley Industrial Court north of Strassner Drive as well as other locations in Hanley Industrial Court.
5. Completed mill and overlay improvements of McKnight Road from Litzsinger Road to York Drive on the east side of McKnight Road.
6. Monitored the Sewer Lateral Policy to ensure that expenses were minimized. About 34 sewer laterals were repaired in 2024.
7. Completed installation of four, new decorative lights along Brazeau Avenue from the Brentwood Park entrance on Brentwood Boulevard to the pavilion entrance.
8. Submitted bid package 1 for stormwater master plan to MSD for review and approval. Bid packages will be advertised for construction bids.
9. Completed sidewalk improvements on Russell Avenue from Brentwood Boulevard to Bremerton Road to create a shared use pedestrian path on the north side. New traffic signals and railroad crossing safety improvements were installed on Brentwood Boulevard at Brazeau Road.
10. Purchased replacement sanitation truck to replace an obsolete truck and provide more reliable fleet for sanitation collections.
11. Purchased new street sweeper to provide increased street sweeping frequency.
12. Purchased new crack sealer equipment to seal streets and replace obsolete crack sealer.
13. Purchased new backhoe to replace obsolete backhoe.
14. Purchased two new dump trucks to replace obsolete dump trucks.
15. Completed demolition of 2818 Breckenridge Industrial Court (former Bauser Haus).
16. Completed purchase of land and building at 288 Hanley Industrial Court for future relocation of Public Works and Parks campus.

Performance Measures

Streets	2023 (Actual)	2024 (Estimate)	2025 (Projected)
Total road reconstruction expenditures	\$581,489	\$175,500	\$245,000
Contracted amount of road reconstruction expenditures	\$398,500	\$147,000	\$205,000
% of lane miles assessed as being in satisfactory of better condition	99%	99%	99%

Public Works Department

Budgeted Positions

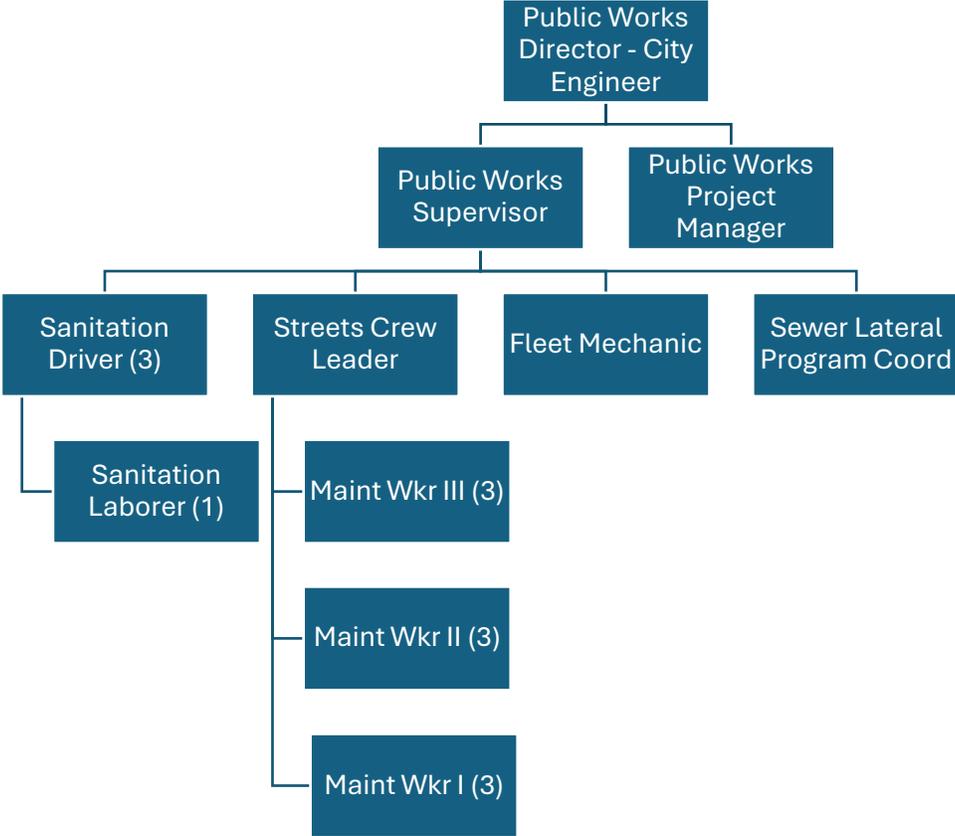
Position	2024	2025
Director / City Engineer	1	1
Supervisor	1	1
Project Manager	1	1
Mechanic	1	1
Crew Leader	1	1
Sewer Lateral Program Coordinator	1	1
Maintenance III	3	3
Maintenance II	3	3
Maintenance I	3	3
Total	15	15

Sanitation Budgeted Positions

Route Driver	3	3
Laborer	1	1
Total	4	4

Public Works Department

Organizational Chart



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 (\$1,178,384).

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 (\$335,638).

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 potholes, 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 (\$1,800).

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 (\$8,500).

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 (\$3,500).

Uniform Purchase 6400: This line item provides funds for purchasing boots, shirts, winter wear, gloves, coats, safety vests, hearing protection, respirators, and safety glasses (\$7,000).

Mosquito Control 6435: This line item provides funds to pay St. Louis County Department of Public Health for larvicides, which are used annually from May through September to reduce mosquito population and municipal chemicals for adulticides for special events. Weekly fogging of adulticides was discontinued for FY 2019 (\$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 (\$123,040).

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 (\$115,000).

Public Works Computers 6331: This line item provides funds for 1 desktop, 1 laptop and 1 iPads for the Public Works staff based on the IT Desktop and Printer Replacement Plan (\$13,700).

Capital Improvements 6530: This line item provides funds for capital projects such as a replacement concrete saw, additional cart tipper for a sanitation truck, plow/spreader for a dump truck, speed cushion, and possible other tasks (\$220,000).

Second cart tipper for sanitation truck	\$50,000
Plow / salt spreader for dump truck	\$60,000
Other Capital Improvements / Equipment Repairs	\$110,000
Total	\$220,000

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 (\$309,000).

Cart Tipper \$50,000



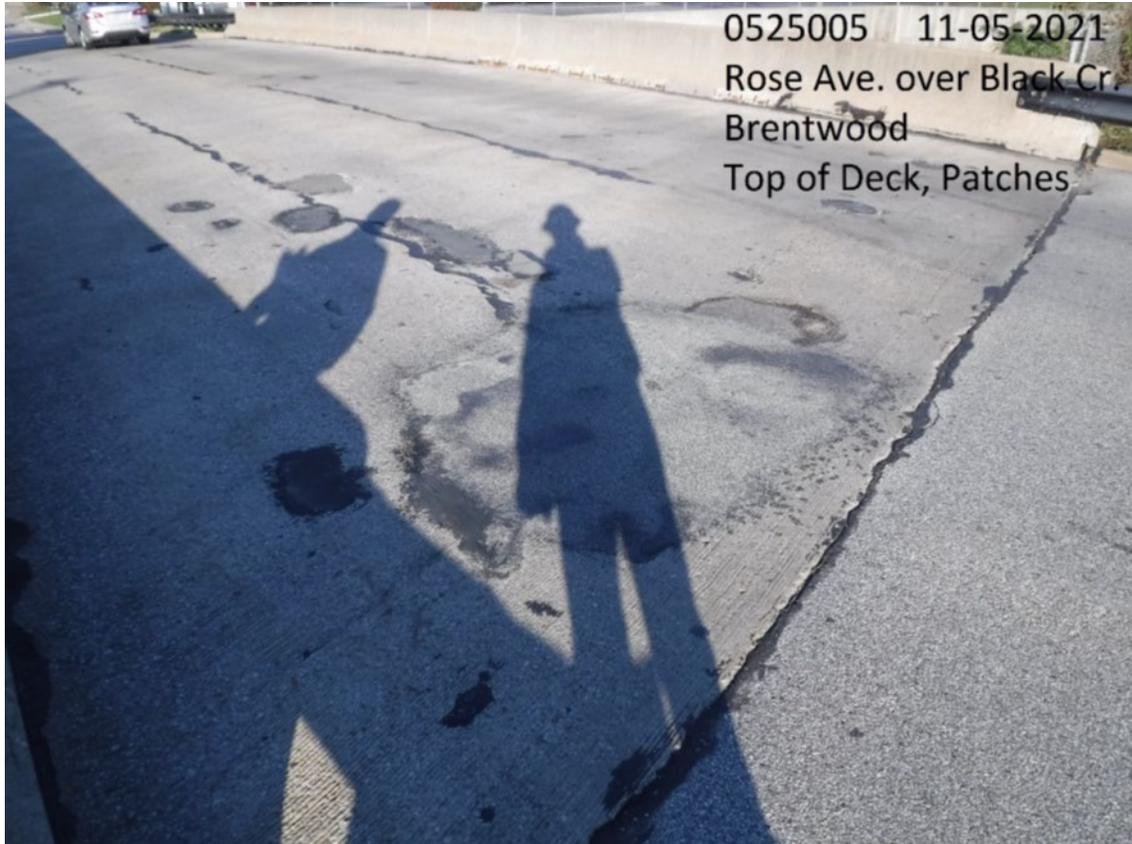
The additional cart tipper is needed to add a second tipper unit to the newest sanitation truck that was purchased using FEMA funds and only included one tipper unit. The second tipper is needed for redundancy if one tipper fails. Cart tippers provide mechanical advantages to lift and lower most sanitation carts into the truck hopper.

Plow / Spreader for Dump Truck **\$60,000**



The plow blade and salt spreader will be added to the new dump truck that was purchased with FEMA funds, but did not include the accessories for snow route services.

Rose Avenue Bridge Deck \$225,000



The bridge surface is degraded due to use and weathering effects. MoDOT's inspection report of Rose Avenue (Bridge #0525005 in 2021 report) recommended hydro-demolition of the existing deck and placement of dense concrete overlay to make repairs.

**City of Brentwood
Income Statement - Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
10 - General Fund										
Expenses										
10-401-6000 SALARIES FULL TIME - STREET	\$737,857	\$800,438	\$775,495	\$885,376	\$552,066	\$1,105,505	\$1,178,384	\$1,040,971	\$1,109,365	33.09%
10-401-6005 FULL TIME OVERTIME	\$1,481	\$10,522	\$6,469	\$7,000	\$5,102	\$7,000	\$7,000	\$7,000	\$7,000	0.00%
10-401-6010 SALARIES PART TIME	\$765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
10-401-6065 EMPLOYEE BENEFITS	\$221,849	\$219,515	\$227,271	\$241,404	\$174,664	\$355,261	\$335,638	\$307,446	\$321,078	39.04%
10-401-6160 ADVERTISING	\$2,284	\$2,048	(\$1,174)	\$1,500	\$1,555	\$1,500	\$1,800	\$1,800	\$1,800	20.00%
10-401-6185 TRAVEL/MEETINGS	\$905	\$3,001	\$3,495	\$3,000	\$1,931	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
10-401-6195 PETRO PRODUCTS	\$21,751	\$36,139	\$19,430	\$25,000	\$13,769	\$25,000	\$25,000	\$25,000	\$25,000	0.00%
10-401-6210 MISCELLANEOUS CONTRACTUA	\$19,701	\$22,299	\$19,575	\$23,000	\$22,729	\$23,000	\$23,000	\$23,000	\$23,000	0.00%
10-401-6230 REPAIRS & MAINTENANCE BLDG	\$18,216	\$25,728	\$49,889	\$25,000	\$25,270	\$25,000	\$25,000	\$25,000	\$26,000	0.00%
10-401-6240 TRAINING	\$98	\$1,030	\$779	\$3,000	\$996	\$3,000	\$3,000	\$3,000	\$3,000	0.00%
10-401-6290 SOLID WASTE DISPOSAL	\$6,798	\$21,310	\$16,329	\$8,000	\$9,906	\$10,000	\$8,500	\$8,500	\$8,500	6.25%
10-401-6365 DUES & SUBSCRIPTIONS	\$98	\$83	\$75	\$300	\$75	\$300	\$300	\$300	\$300	0.00%
10-401-6375 PRINTING	\$590	\$50	\$0	\$150	\$0	\$150	\$150	\$150	\$150	0.00%
10-401-6395 UNIFORM RENTAL	\$2,619	\$3,851	\$2,957	\$4,000	\$1,421	\$4,000	\$3,500	\$3,500	\$3,500	-12.50%
10-401-6400 UNIFORM PURCHASE	\$5,441	\$6,992	\$6,770	\$6,500	\$4,988	\$6,500	\$7,000	\$7,000	\$7,000	7.69%
10-401-6420 SUPPLIES & MATERIALS	\$30,269	\$30,156	\$36,456	\$30,000	\$29,026	\$30,000	\$30,000	\$30,000	\$31,000	0.00%
10-401-6425 SUPPLIES & MAINT STREETS	\$7,182	\$10,118	\$9,200	\$10,000	\$805	\$10,000	\$10,000	\$10,000	\$10,000	0.00%
10-401-6430 SUPPLIES & MAINT SNOW	\$31,194	\$52,672	\$48,534	\$31,000	\$4,318	\$31,000	\$31,000	\$31,000	\$32,000	0.00%
10-401-6435 MOSQUITO CONTROL	\$1,447	\$1,158	\$1,158	\$2,000	\$1,698	\$2,000	\$2,000	\$2,000	\$2,000	0.00%
10-401-6460 COPIER LEASE & COPYOVERAG	\$0	\$2,048	\$850	\$2,300	\$569	\$2,300	\$2,300	\$2,300	\$2,300	0.00%
10-401-6470 FORESTRY	\$211,762	\$242,431	\$224,958	\$214,480	\$121,062	\$214,480	\$123,040	\$226,320	\$186,000	-42.63%
Totals for Department(s) 401 - Streets:	\$1,322,306	\$1,491,589	\$1,448,754	\$1,523,010	\$971,951	\$1,858,996	\$1,819,612	\$1,757,287	\$1,801,992	19.47%

**City of Brentwood
Statement - Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
40 - Capital Improvements Fund										
Expenses										
40-401-6331 PUB WKS COMPUTER	\$3,048	\$849	\$3,612	\$2,000	\$752	\$2,000	\$13,700	\$3,800	\$0	585.00%
40-401-6530 CAPITAL IMPROVEMENT P.W.	\$356,577	\$168,756	\$93,756	\$414,989	\$45,491	\$414,989	\$220,000	\$125,000	\$254,000	-46.99%
40-401-6535 STREETS & SIDEWALKS	\$283,386	\$581,489	\$257,249	\$180,945	\$277,174	\$277,174	\$309,000	\$245,000	\$747,000	70.77%
40-401-6540 CREEK & TRAIL MAINTENANCE	\$0	\$0	\$804,417	\$0	\$0	\$900,000	\$0	\$0	\$0	0.00%
40-401-6550 Public works vehicles	\$0	\$0	\$0	\$75,000	\$76,181	\$843,093	\$0	\$0	\$0	-100.00%
40-401-6501 PW- REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$355,000	\$140,000	0.00%
40-401-6620 ROSALIE STP	\$211,119	\$22,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-401-6621 RUSSELL AVE STP	\$0	\$147,265	\$234,997	\$0	\$500,000	\$500,000	\$0	\$0	\$0	0.00%
Totals for Department(s) 401 - Streets:	\$854,130	\$921,245	\$1,394,030	\$672,934	\$899,599	\$2,937,256	\$542,700	\$728,800	\$1,141,000	-19.35%

Public Works Department – Sanitation

Account Descriptions

Personnel Services:

Salaries & Wages Full-time 6000: This line item provides funds for four full-time positions (\$323,624).

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

Salaries Part-time 6010: This line item provides funds for part-time positions as sanitation laborers to assist during heavy collections periods (\$0).

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 (\$99,226).

Materials and Supplies:

Supplies & Materials 6420: This line item provides funds for carts for rear yard pickups, brooms, shovels, and heavy-duty electric cords for block heaters (\$1,700).

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 (\$43,000).

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 (\$240,000).

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).

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.

**City of Brentwood
Income Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
10 - General Fund										
Expenses										
10-402-6000 SALARIES FULL TIME - SANITATIC	\$202,647	\$199,395	\$263,374	\$224,642	\$214,611	\$306,293	\$323,624	\$342,941	\$363,508	44.06%
10-402-6005 FULL TIME OVERTIME	\$7,450	\$12,425	\$16,972	\$11,000	\$12,438	\$15,000	\$15,000	\$15,000	\$15,000	36.36%
10-402-6010 SALARIES PART TIME	\$15,790	\$7,030	\$0	\$15,000	\$13,607	\$15,000	\$0	\$0	\$0	-100.00%
10-402-6065 EMPLOYEE BENEFITS	\$53,447	\$47,469	\$58,262	\$66,835	\$51,357	\$66,835	\$99,226	\$109,863	\$114,257	48.46%
10-402-6160 ADVERTISING	\$0	\$23	\$0	\$750	\$0	\$750	\$750	\$750	\$750	0.00%
10-402-6195 PETRO PRODUCTS	\$34,653	\$53,662	\$44,661	\$42,000	\$27,053	\$42,000	\$43,000	\$43,000	\$43,000	2.38%
10-402-6210 MISC CONTRACTUAL	\$100	\$463	\$4,000	\$4,000	\$0	\$4,000	\$4,000	\$4,000	\$4,000	0.00%
10-402-6215 EQUIPMENT MAINTENANCE	\$36,290	\$46,583	\$49,047	\$36,000	\$38,724	\$40,000	\$36,000	\$36,000	\$36,000	0.00%
10-402-6290 SOLID WASTE DISPOSAL	\$235,060	\$267,684	\$279,319	\$230,000	\$166,936	\$230,000	\$240,000	\$240,000	\$250,000	4.35%
10-402-6375 PRINTING	\$756	\$0	\$355	\$1,200	\$0	\$1,200	\$1,200	\$1,200	\$1,200	0.00%
10-402-6395 UNIFORM RENTAL	\$1,167	\$1,761	\$1,629	\$1,500	\$780	\$1,500	\$1,500	\$1,500	\$1,500	0.00%
10-402-6400 UNIFORM PURCHASE	\$1,602	\$2,898	\$2,833	\$2,500	\$1,658	\$2,500	\$2,500	\$2,500	\$2,500	0.00%
10-402-6420 SUPPLIES & MATERIALS	\$590	\$258	\$1,171	\$1,700	\$602	\$1,700	\$1,700	\$1,700	\$1,700	0.00%
10-402-6445 MISCELLANEOUS EXPENSE	\$0	\$181	\$0	\$0	\$321	\$0	\$0	\$0	\$0	0.00%
Totals for Department(s) 402 - Sanitation:	\$589,552	\$639,832	\$721,623	\$637,127	\$528,087	\$726,778	\$768,501	\$798,454	\$833,415	20.62%

**City of Brentwood
Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
40 - Capital Improvements Fund										
Expenses										
40-402-6554 SANITATION	\$229,999	\$10,887	\$6,523	\$7,000	\$200	\$7,000	\$7,000	\$7,500	\$7,500	0.00%
Totals for Department(s) 402 - Sanitation:	\$229,999	\$10,887	\$6,523	\$7,000	\$200	\$7,000	\$7,000	\$7,500	\$7,500	0.00%

Public Works Department – Sewer Lateral

Account Descriptions:

Contractual Services:

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).

City of Brentwood Income Statement-Budget Report										
	Prior Year 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024 - 01/01/2024	Current Year Est 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
60 - Sewer Improvements Fund										
Revenues										
60-100-4585	\$144,269	\$143,846	\$142,907	\$148,000	\$36,951	\$144,000	\$144,387	\$145,830	\$147,288	-2.44%
60-100-4625	\$20,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	\$164,269	\$143,846	\$142,907	\$148,000	\$36,951	\$144,000	\$144,387	\$145,830	\$147,288	-2.44%
Total Revenues	\$164,269	\$143,846	\$142,907	\$148,000	\$36,951	\$144,000	\$144,387	\$145,830	\$147,288	-2.44%
Expenses										
60-403-6160	\$0	\$0	\$0	\$200	\$0	\$200	\$0	\$0	\$0	-100.00%
60-403-6210	\$83,376	\$112,914	\$118,104	\$126,000	\$81,536	\$126,000	\$126,000	\$126,000	\$126,000	0.00%
60-403-6420	(\$343)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
60-403-6488	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.00%
60-403-6535	\$0	\$0	\$0	\$1,000	\$0	\$1,000	\$1,000	\$1,000	\$1,000	0.00%
60-403-6555	\$0	\$18,300	(\$18,300)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
	\$83,033	\$131,214	\$99,804	\$128,200	\$81,536	\$128,200	\$128,000	\$128,000	\$128,000	-0.16%
Total Expenses	\$83,033	\$131,214	\$99,804	\$128,200	\$81,536	\$128,200	\$128,000	\$128,000	\$128,000	-0.16%

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 (\$6,800).

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 (\$1,200).

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 (\$15,400).

Fire Department Capital Expense 40-210-6500: This line item provides capital funds for the following projects (\$307,032):

- Thermal Image Camera (\$15,000)
- Fire Training Facility (\$292,032)

Fire Department Capital Replacement Program 40-210-6501: This line item provides capital funds for the replacement program (\$110,000):

- Fire engine / equipment (\$110,000)

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 (\$40,400).

Police Capital Replacement Program 40-220-6501: This line item provides capital funds for the replacement program (\$317,000):

- Police Radio Replacement (\$47,000)
- Body Cameras (\$270,000)

Judicial Computers 40-301-6331: This line item provides funds for desktop computers and printers for the Judicial Department staff based on the IT Desktop and Printer Replacement Plan (\$11,000).

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 (\$13,700).

Capital Improvements Public Works 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 (\$220,000).

Sanitation Cart Tipper	\$50,000
Plow / Salt Spreader	\$60,000
Other Capital Improvements – Equipment Repairs	\$110,000
Total	\$220,000

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 (\$309,000).

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 (\$20,700).

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 (\$377,132).

- 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 (\$115,000).

Data Systems 40-601-6330: This line item provides funds for city-wide IT system upgrades and project implementations (\$125,404).

- **Police In-Car Video and Body Cameras (See account 40-220-6501)**
- **Public Works (\$3,950)** – Replacing the video surveillance server; replacing the UPS battery in the network closet.
- **Information Technology (\$121,454)** - Annual network security audit; **Replacing the City Phone system (see account 40-601-6501)**; Replacing In-Row Cooling units in the data center; Replacing the City Firewalls; Replacing City owned cell phones over 3 years old; adding badge access to the remaining 3 doors at City Hall.

Data Replacement Program 40-601-6501: This line item provides funds for city-wide IT capital item replacements (\$120,000).

- City-wide phone system replacement.

Capital Improvements Building Maintenance 40-601-6505: This line items provides funds to cover miscellaneous repairs to all City buildings (\$65,000).

- All city building repairs (\$50,000).
- Police Department Breakroom (\$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 (\$715,000).

Debt Service – Interest and Fiscal Charges 40-601-6556: This line items funds interest and fiscal charges for related debt services for lease/purchases (\$126,013).

5-YEAR CAPITAL IMPROVEMENT PLAN (ITEMIZED LIST OF EXPENDITURES)							
40-101-6331	CAPITAL IMPROVEMENT COMPUTER- ADMINISTRATION	Estimated	Proposed	Projected	Projected	Projected	Projected
	COMPUTERS	2024	2025	2026	2027	2028	2029
ADMIN	FDOFFMGR						
ADMIN	CH-CONF01						
ADMIN	AD-CATV						
ADMIN	AD-DEPCLERKNB						
ADMIN	COUNCILCHAMBER						
ADMIN	FIN-CLERK	\$1,100					
ADMIN	FIN-APCLERK	\$1,600					
ADMIN	FIN-ARCLERK	\$1,100					
ADMIN	ADCOMMMGR-S19	\$1,600					
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	\$1,800
	PRINTERS						
ADMIN	HP LaserJet M402dn						
ADMIN	Color LaserJet M477 fdw						
ADMIN	HP LaserJet M402dn						
ADMIN	HP LaserJet Professional P1606dn	\$600					
ADMIN	HP LaserJet M402n						
ADMIN	RICOH MP C4504ex	\$9,000					
ADMIN	RICOH MP C4504ex			\$11,000			
ADMIN	HP LaserJet Pro M454dw				\$700		
ADMIN	HP LaserJet Pro MFP M428fdn				\$700		
ADMIN	HP Color LaserJet M404n				\$700		
40-101-6331	TOTAL - CAPITAL IMPROVEMENT COMPUTER - ADMINISTRATION	\$15,000	\$6,800	\$12,900	\$3,900	\$1,800	\$1,800
40-103-6331	CAPITAL IMPROVEMENT COMPUTER - LEGISLATIVE	Estimated	Proposed	Projected	Projected	Projected	Projected
	COMPUTERS	2024	2025	2026	2027	2028	2029
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	\$8,400	\$1,200	\$7,200	\$0	\$0	\$0

40-210-6331	CAPITAL IMPROVEMENT - FIRE COMPUTER	Estimated	Proposed	Projected	Projected	Projected	Projected
	COMPUTERS	2024	2025	2026	2027	2028	2029
FD	AD-ADMINASSTTB						
FD	FD-ASSTCHIEFTB						
FD	FD-CHIEF-S						
FD	FD-TRAININGRM						
FD	FD-TRAININGTV						
FD	FD-OFFICER01						
FD	FD-OFFICER02						
FD	FD-OFFICER03						
FD	FD-JOKER						
FD	BFD Ambulance	\$1,900					
FD	FDMEDOFF	\$1,900					
FD	FD-EOCCONF	\$1,200					
FD	Brentwood 2514			\$6,000			
FD	Brentwood 2517		\$6,000				
FD	Chief's iPad			\$6,500			
	CONFERENCE 01		\$1,300				
FD	Asst Chief's iPad		\$6,500				
FD	2509 CAD repurpose iPad pro from A/C				\$6,000		
FD	FIRE MARSHALL						
FD	BRENTWOOD FD		\$800				
FD	FDCAP1			\$1,300			
FD	FDCAP2			\$1,300			
FD	FD-FIREMRSHL-S				\$1,900		
FD	FD-CHIEF-S					\$1,900	\$1,900
FD	FD-ASSTCHIEF-S					\$1,900	\$1,900
FD	FD-OFFICER-23					\$1,200	\$1,200
	PRINTERS						
FD	HP LASERJET PROFESSIONAL P1606dn						
FD	HPLASERJET M402de		\$800				
FD	richo mp C3004ex			\$11,000			
40-210-6331	TOTAL - CAPITAL IMPROVEMENT - FIRE COMPUTER	\$5,000	\$15,400	\$26,100	\$7,900	\$5,000	\$5,000
40-210-6500	CAPITAL IMPROVEMENT - FIRE	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
FD	UTV						
FD	Technical Rescue Equipment						
FD	SCBA Compressor	\$50,000					
FD	Thermal Imaging Cameras		\$15,000				
FD	Ballistic Helmets			\$14,000			
FD	Ballistic Vests			\$25,500			
FD	Building Gear Storage						\$350,000
FD	New Parking Lot						\$350,000
FD	SUAS - Drone						\$20,000
FD	Fire Training Facility		\$292,032	\$137,109			
40-210-6500	TOTAL - CAPITAL IMPROVEMENT FIRE	\$50,000	\$307,032	\$176,609	\$0	\$0	\$720,000

40-210-6501	CAPITAL REPLACEMENT PROGRAM FIRE	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
FD	Fire Enging / Equipment		\$110,000	\$1,140,500			
FD	Ambulance Replacement				\$520,000		
FD	2012 Ford						
FD	Tahoe - 2501						
FD	Tahoe - 2500			75,000			
FD	SCBA Compressor					\$190,000	
FD	Cardiac Monitor						\$45,000
FD	Inflatable Boat						\$8,000
FD	PPE Replacement Turnout gear			\$110,000			
FD	Radio Replacement * <i>grant assistance</i>	\$125,000					
40-210-6501	TOTAL - CAPITAL REPLACEMENT PROGRAM FIRE	\$198,750	\$110,000	\$1,325,500	\$520,000	\$190,000	\$53,000
40-220-6331	CAPITAL IMPROVEMENT - POLICE COMPUTER	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
PD	PANASONIC FZ55						
PD	PD-DETDISP						
PD	PD-EVIDENCE						
PD	PD-ANALYST						
PD	PD-EVIDTECH						
PD	PD-ROLLCALL01						
PD	PD-ROLLCALL02						
PD	PD-ROLLCALL03						
PD	BrentwoodPD10	\$4,536					
PD	PD-WATCHCOM04	\$1,200					
PD	PD-CONFERENCE01						
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						
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				\$1,900		
PD	PD-ANALYST					\$1,500	\$1,500
	PRINTERS						
PD	ZEBRA GK420T				\$1,000		
PD	SCANSNAP ix500	\$764					
PD	HP LASERJET M402n		\$700				
PD	RICOH MP C4015R			\$11,000			
	HP LaserJet Pro M281		\$700				
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	\$600
40-220-6331	TOTAL - CAPITAL IMPROVEMENT POLICE COMPUTER	\$45,000	\$40,400	\$16,600	\$19,400	\$2,100	\$2,100

40-220-6501	CAPITAL REPLACEMENT PROGRAM POLICE	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
PD	Police Cruiser	\$0	\$0	\$110,000	\$110,000	\$220,000	\$110,000
PD	Radio Replacement - Police		\$ 47,000	\$400,000			
PD	Body Cameras - replacement		\$270,000				
40-220-6501	CAPITAL REPLACEMENT PROGRAM POLICE	\$0	\$317,000	\$510,000	\$110,000	\$220,000	\$110,000
40-301-6331	CAPITAL IMPROVEMENT COMPUTER JUDICIAL	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
	COMPUTERS						
JUD	CT-ADMIN			\$1,800			
JUD	CT-DEPCLERK			\$1,800			
	PRINTERS						
JUD	COURTCOPIER		\$11,000				
40-301-6331	TOTAL COMPUTERS-JUDICIAL	\$0	\$11,000	\$3,600	\$0	\$0	\$0
40-401-6331	COMPUTERS-PUBLIC WORKS	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
	COMPUTERS						
PW	PW-SUPERVISOR						
PW	PW-Director-S18						
PW	Public Works iPad3	\$1,000					
PW	PW-Lunchroom	\$1,000					
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	\$1,900
PW	PW-DIR-S					\$1,900	\$1,900
	PRINTERS						
PW	Aficio SP 5210SR		\$11,000				
PW	PWDIRPRN			\$600			
40-401-6331	TOTAL COMPUTERS-PUBLIC WORKS	\$2,000	\$13,700	\$3,800	\$0	\$3,800	\$3,800

40-401-6530	CAPITAL IMPROVEMENT - PUBLIC WORKS	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
PW	Concrete pavement saw			\$ 25,000			
PW	Additional Cart Tipper for FEMA Sanitation		\$50,000				
PW	New Plow / Salt Spreader - FEMA Dump		\$60,000				
PW	Tire Balancer	\$10,437					
PW	Police Department - Generator Fuel Tank Replacement	\$25,339					
	Roof -	\$125,000					
PW	City Hall - Council Chambers HVAC	\$31,000					
PW	Crafco Crack Sealer Machine - FEMA	\$68,190					
PW	2818 Breckenridge Ind Ct - Demolition	\$82,500					
PW	Public Works / Parks Maintenance Garage Design	\$75,000					
PW	Falco Hot Mix Asphalt Trailer				\$75,000		
PW	Pavement Roller				\$22,000		
PW	Mobile Boom Platform				\$32,000		
PW	City Hall Parking Lot Resurfacing					\$100,000	
PW	Bobcat Mini Excavator					\$70,000	
PW	Tire Changer						\$13,000
PW	Equipment Repairs		\$110,000	\$125,000	\$125,000	\$130,000	\$130,000
40-401-6530	TOTAL CAPITAL IMPROVEMENT- PUBLIC WORKS	\$414,989	\$220,000	\$125,000	\$254,000	\$300,000	\$143,000
40-401-6535	TOTAL CAPITAL IMPROVEMENT- STREETS & SIDEWALKS	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
PW	Sidewalk Work	\$50,000	\$40,000	\$40,000	\$80,000	\$80,000	\$80,000
PW	Street Projects	\$227,174	\$269,000	\$205,000	\$292,000	\$256,000	\$256,000
PW	Surface Sealant Projects				\$375,000	\$381,000	\$59,000
40-401-6535	TOTAL CAPITAL IMPROVEMENT- STREETS & SIDEWALKS	\$277,174	\$309,000	\$245,000	\$747,000	\$717,000	\$395,000

40-402-6554	PUBLIC WORKS VEHICLES	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
PW	F-550 Dump Truck #75	\$75,000					
PW	Street Sweeper	\$231,400					
PW	F-550 Dump Truck #55	\$90,000					
PW	F-550 Dump Truck #56	\$180,000					
PW	Sanitation Truck #4	\$266,693					
40-401-6550	TOTAL CAPITAL IMPROVEMENT- PUBLIC WORKS VEHICLES	\$843,093	\$0	\$0	\$0	\$0	\$0
40-401-6501	TOTAL CAPITAL IMPROVEMENT REPLACEMENT PROGRAM- PW	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
PW	F-250 Truck #47				\$50,000		
PW	F-250 Truck #54			\$55,000			
PW	F-650 Truck #53			\$120,000			
PW	F-250 Truck #62			\$55,000			
PW	F-650 Truck #52			\$125,000			
PW	F-650 Truck #57					\$125,000	
PW	Sanitation Truck #3					\$70,000	
PW	F-350 Truck #68				\$90,000		
PW	Sanitation Truck #5						\$ 300,000
40-401-6501	TOTAL CAPITAL IMPROVEMENT REPLACEMENT PROGRAM- PW	\$0	\$0	\$355,000	\$140,000	\$195,000	\$300,000
40-402-6554	SANITATION CAPITAL IMPROVEMENT	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
	Recycle Carts, Bins, Trash Dumpsters	\$7,000	\$7,000	\$7,500	\$7,500	\$7,500	
40-402-6554	TOTAL CAPITAL IMPROVEMENT- SANITATION	\$7,000	\$7,000	\$7,500	\$7,500	\$7,500	\$0
40-501-6331	CAPITAL IMPROVEMENT COMPUTER- PLANNING/DEV	Estimated	Proposed	Projected	Projected	Projected	Projected
	COMPUTERS	2024	2025	2026	2027	2028	2029
P/D	PL-PLANSREVIEW						
P/D	PL-CLERK						
P/D	PL-CUSTSERV						
P/D	New Position in FY24	\$2,000	\$2,000				
	REVIEW		\$1,800				
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	Chris Bruss iPad	\$800					
P/D	Planning Director iPad		\$800				
P/D	ARB01		\$800				
P/D	ARB02						
P/D	Code Enforcement iPad			\$800			
	PRINTERS						
P/D	HP LaserJet 1200						
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	TOTAL - CAPITAL IMPROVEMENT COMPUTER- PLANNING/DEV	\$4,400	\$20,700	\$10,400	\$1,800	\$0	\$0

40-501-6501	CAPITAL IMPROVEMENT REPLACEMENT PROGRAM- PLANNING/DEV	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
P/D	Planning Department 3 vehicles					120,000	
40-501-6501	CAPITAL IMPROVEMENT REPLACEMENT PROGRAM- PLANNING/DEV	\$0	\$0	\$0	\$0	\$120,000	\$0
40-601-6210	CAPITAL IMPROVEMENT MISCELLANEOUS CONTRACTUAL	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
ADMIN	Administration IT Contractual Expenditures	\$139,651	\$143,841	\$148,155	\$152,600	\$152,324	
FD	Fire Department IT Contractual Expenditures	\$25,978	\$27,277	\$28,095	\$28,938	\$28,920	
COURT	Courts IT Contractual Expenditures	\$134	\$138	\$142	\$146	\$151	
PD	Police Department IT Contractual Expenditures	\$50,617	\$45,800	\$47,173	\$63,482	\$65,386	
PL	Planning Department IT Contractual Expenditures	\$26,908	\$28,151	\$29,004	\$29,043	\$30,285	
PW	Public Works IT Contractual Expenditures	\$6,673	\$6,873	\$7,080	\$7,292	\$7,511	
IT	IT Contractual Expenditures	\$105,340	\$125,053	\$127,870	\$131,510	\$143,548	
40-601-6210	TOTAL - MISCELLANEOUS CONTRACTUAL	\$357,325	\$377,132	\$387,520	\$413,011	\$428,125	\$0
-	-	Estimated	Proposed	Projected	Projected	Projected	Projected
40-601-6215	CAPITAL IMPROVEMENT EQUIPMENT REPAIRS	2024	2025	2026	2027	2028	2029
PW	Equipment Repairs	\$113,000	\$115,000	\$120,000	\$120,000	\$120,000	
	TOTAL - CAPITAL IMPROVEMENT EQUIPMENT REPAIRS	\$113,000	\$115,000	\$120,000	\$120,000	\$120,000	\$0
40-601-6330	CAPITAL IMPROVEMENT DATA SYSTEMS	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
ADMIN	Administration CIP Projects	\$1,986					
Court	Court CIP Projects						
FD	Fire Department CIP Projects			\$1,450			
PD	Police Department CIP Projects	\$25,517					
PW	Public Works CIP Projects		\$3,950	\$0			
IT	IT CIP Projects	\$14,449	\$121,454	\$24,438	\$45,812	\$205,996	\$205,996
40-601-6330	TOTAL - CAPITAL IMPROVEMENT - DATA SYSTEMS	\$41,952	\$125,404	\$25,888	\$45,812	\$205,996	\$205,996

40-601-6501	CAPITAL IMPROVEMENT REPLACEMENT PROGRAM-DATA	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
DATA	City Phone System		\$120,000				
40-601-6501	TOTAL CAPITAL IMPROVEMENT REPLACEMENT PROGRAM-DATA	\$0	\$120,000	\$0	\$0	\$0	\$0
CAPITAL IMPROVEMENT BUILDING MAINTENANCE							
40-601-6505		Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
PW		\$24,434	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
PD	PD Break Room - Install		\$15,000				
40-601-6505	TOTAL - CAPITAL IMPROVEMENT BUILDING MAINTENANCE	\$24,434	\$65,000	\$50,000	\$50,000	\$50,000	\$50,000
DEBT SERVICE							
		Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
40-601-6540	LEASE SANITATION TRUCK 2						
40-601-6541	SANITATION TRUCK 1						
40-601-6542	AMBULANCE LEASE 3 YEARS						
40-601-6547	SERIES 2017 REF COPS	\$680,000	\$715,000	\$740,000	\$760,000	\$780,000	\$780,000
40-601-6553	SERIES 2003 COP						
40-601-6556	INTEREST & FISCAL CHGS	\$146,413	\$126,013	\$104,563	\$84,463	\$63,613	\$63,613
	TOTAL - CAPITAL IMPROVEMENT - DEBT SERVICE	\$826,413	\$841,013	\$844,563	\$844,463	\$843,613	\$843,613

**City of Brentwood
Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024 - 12/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % Budget % change
40 - Capital Improvements Fund										
Revenues										
40-100-4002 AD VALOREM TAXES	\$0	\$30	(\$30)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4025 SALES TAX	\$2,894,644	\$3,092,965	\$3,003,820	\$3,105,840	\$2,128,792	\$3,105,840	\$3,281,898	\$3,314,717	\$3,347,865	5.67%
40-100-4026 RECYCLE GRANT	\$0	\$5,000	\$0	\$0	\$0	\$0	\$7,500	\$7,500	\$7,500	0.00%
40-100-4029 ROSALIE AVENUE STP	\$15,527	\$156,979	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4205 GRANTS	(\$2,333)	\$7,000	\$8,775	\$7,000	\$0	\$7,000	\$0	\$0	\$0	-100.00%
40-100-4445 INTERGOVERNMENT REV FEMA/S	\$0	\$0	\$9,356	\$0	\$0	\$2,462,226	\$0	\$0	\$0	0.00%
40-100-4455 INTERGOVERNMENTAL REVENUE	\$0	\$0	\$19,930	\$300,000	\$20,000	\$300,000	\$0	\$0	\$0	-100.00%
40-100-4455 INTERGOVERNMENTAL REVENUE ARPA - radios						\$125,000				0.00%
40-100-4510 SALE OF CITY PROPERTY	\$33,715	\$522	\$23,019	\$80,000	\$50,677	\$80,000	\$30,000	\$30,000	\$30,000	-62.50%
40-100-4525 INTEREST INCOME	\$3,806	\$4,551	\$156,154	\$3,841	\$107,783	\$85,000	\$85,000	\$85,000	\$85,000	2112.97%
40-100-4535 INSURANCE/OTHER SETTLEMENT	\$0	\$17,692	\$7,813	\$0	\$89,609	\$89,609	\$0	\$0	\$0	0.00%
40-100-4560 DONATIONS MISCELLANEOUS	\$0	\$5,400	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4599 DEBT PROCEEDS	\$212,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-100-4625 TRANSFER IN	\$728,814	\$1,037,590	\$0	\$0	\$2,850,809	\$2,850,809	\$0	\$0	\$0	0.00%
40-100-4950 INTERGOVERNMENTAL REVENUE	\$37,221	\$35,430	\$0	\$0	\$0	\$0	\$309,000	\$245,000	\$747,000	0.00%
Totals for Department(s) 100 - General:	\$3,923,394	\$4,363,158	\$3,228,837	\$3,496,681	\$5,247,670	\$9,105,484	\$3,713,398	\$3,682,217	\$4,217,365	6.20%
Total Revenues	\$3,923,394	\$4,363,158	\$3,228,837	\$3,496,681	\$5,247,670	\$9,105,484	\$3,713,398	\$3,682,217	\$4,217,365	6.20%

**City of Brentwood
Statement-Budget Report**

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
40 - Capital Improvements Fund										
Expenses										
40-101-6331 ADMINISTRATION COMPUTER	\$663	\$2,505	\$10,987	\$17,600	\$5,178	\$15,000	\$6,800	\$12,900	\$3,900	-61.36%
40-101-6500 CAPITAL IMPROVEMENT ADMIN	\$2,067	\$3,842	\$0	\$0	\$6,329	\$6,329	\$0	\$0	\$0	0.00%
Totals for Department(s) 101 - Administration:	\$2,730	\$6,347	\$10,987	\$17,600	\$11,507	\$21,329	\$6,800	\$12,900	\$3,900	-61.36%
40-103-6331 LEGISLATIVE COMPUTER	\$0	\$0	\$0	\$8,400	\$0	\$8,400	\$1,200	\$7,200	\$0	0.00%
Totals for Department(s) 103 - Legislative:	\$0	\$0	\$0	\$8,400	\$0	\$8,400	\$1,200	\$7,200	\$0	0.00%
40-210-6331 FIRE COMPUTER	\$120	\$3,613	\$10,309	\$5,000	\$4,851	\$5,000	\$15,400	\$26,100	\$7,900	208.00%
40-210-6500 FIRE CAPITAL				\$50,000	\$47,303	\$50,000	\$15,000	\$39,500	\$0	-70.00%
40-210-6500 FIRE TRAINING	\$128,807	\$76,758	\$75,629	\$0	\$0	\$50,000	\$292,032	\$137,109	\$0	0.00%
40-210-6501 FIRE - REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$198,750	\$110,000	\$1,325,500	\$520,000	0.00%
Totals for Department(s) 210 - Fire:	\$128,927	\$80,371	\$85,938	\$55,000	\$52,154	\$303,750	\$432,432	\$1,528,209	\$527,900	686.24%
40-212-6210 Prop P Fire Misc Cont	\$16,695	\$6,021	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-212-6331 COMP/EQUIP PROP P FIRE	\$55,101	\$8,508	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-212-6520 Fire - County Tax Prop P	\$11,281	\$19,705	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Totals for Department(s) 212 - PROP P Fire:	\$83,076	\$34,234	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-220-6331 POLICE COMPUTER	\$0	\$21,264	\$8,051	\$45,000	\$4,536	\$45,000	\$40,400	\$16,600	\$19,400	-10.22%
40-220-6500 CAPITAL IMPROVEMENT POLICE	\$473	\$204,305	\$136,147	\$165,000	\$176,830	\$176,830	\$0	\$0	\$0	-100.00%
40-220-6501 POLICE - REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$317,000	\$510,000	\$110,000	0.00%
40-220-6510 CAPITAL IMPROVEMENT POLICE	\$190,026	\$1,602	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Totals for Department(s) 220 - Police:	\$190,498	\$227,171	\$144,198	\$210,000	\$181,366	\$221,830	\$357,400	\$526,600	\$129,400	70.19%
40-222-6210 Prop P Pol Misc Con	\$63,140	\$49,938	\$28,280	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-222-6331 COMP/EQUIP POLICE PROP P	\$28,376	\$3,322	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Totals for Department(s) 222 - PROP P Police:	\$91,516	\$53,260	\$28,280	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
40-301-6331 JUDICIAL COMPUTER	\$0	\$0	\$200	\$0	\$0	\$0	\$11,000	\$3,600	\$0	0.00%
Totals for Department(s) 301 - Courts:	\$0	\$0	\$200	\$0	\$0	\$0	\$11,000	\$3,600	\$0	0.00%

City of Brentwood Statement-Budget Report												
	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024 - 12/31/2024	Current Year Est 01/01/2024 - 12/31/2025	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change		
40 - Capital Improvements Fund												
Expenses												
40-401-6331 PUB WKS COMPUTER	\$3,048	\$849	\$3,612	\$2,000	\$752	\$2,000	\$13,700	\$3,800	\$0	585.00%		
40-401-6530 CAPITAL IMPROVEMENT P.W.	\$356,577	\$168,756	\$93,756	\$414,989	\$45,491	\$414,989	\$220,000	\$125,000	\$254,000	-46.99%		
40-401-6535 STREETS & SIDEWALKS	\$283,386	\$581,489	\$257,249	\$180,945	\$277,174	\$277,174	\$309,000	\$245,000	\$747,000	70.77%		
40-401-6540 CREEK & TRAIL MAINTENANCE	\$0	\$0	\$804,417	\$0	\$0	\$900,000	\$0	\$0	\$0	0.00%		
40-401-6550 Public works vehicles	\$0	\$0	\$0	\$75,000	\$76,181	\$843,093	\$0	\$0	\$0	-100.00%		
40-401-6501 PW- REPLACEMENT	\$2,111,119	\$22,886	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
40-401-6620 ROSALIE STP	\$0	\$147,265	\$234,997	\$0	\$500,000	\$500,000	\$0	\$0	\$0	0.00%		
40-401-6621 RUSSELL AVE STP	\$854,130	\$921,245	\$1,394,030	\$672,934	\$899,599	\$2,937,256	\$542,700	\$728,800	\$1,141,000	-19.35%		
Totals for Department(s) 401 - Streets:	\$229,999	\$10,887	\$6,523	\$7,000	\$200	\$7,000	\$7,000	\$7,500	\$7,500	0.00%		
40-402-6554 SANITATION	\$986	\$4,081	\$2,451	\$4,400	\$1,902	\$4,400	\$20,700	\$10,400	\$1,800	370.45%		
Totals for Department(s) 402 - Sanitation:	\$986	\$4,081	\$2,451	\$4,400	\$1,902	\$4,400	\$20,700	\$10,400	\$1,800	370.45%		
40-601-6210 MISC CONTRACTUAL EXPENSES	\$157,707	\$200,241	\$300,573	\$357,325	\$231,007	\$357,325	\$377,132	\$387,520	\$413,011	5.54%		
40-601-6215 EQUIPMENT REPAIRS	\$131,745	\$160,872	\$211,148	\$113,000	\$108,773	\$113,000	\$115,000	\$120,000	\$120,000	1.77%		
40-601-6330 DATA SYSTEMS	\$196,429	\$101,271	\$180,078	\$41,952	\$11,982	\$41,952	\$125,404	\$25,888	\$45,812	198.92%		
40-601-6501 REPLACEMENT - DATA Phone sys	\$0	\$0	\$0	\$0	\$0	\$0	\$120,000	\$0	\$0	0.00%		
40-601-6505 CAPITAL IMPROVEMENT BLDG MF	\$49,141	\$51,297	\$34,190	\$15,000	\$25,434	\$25,434	\$65,000	\$50,000	\$50,000	333.33%		
40-601-6525 FEMA CAPITAL PROJECTS	\$0	\$0	\$0	\$0	\$911,261	\$911,261	\$0	\$0	\$0	0.00%		
40-601-6540 LEASE SANITATION TRUCK 2	\$71,896	\$71,896	\$71,153	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
40-601-6541 SANITATION TRUCK	\$0	\$0	\$248,908	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
40-601-6542 AMBULANCE LEASE 2020	\$115,880	\$115,880	\$57,523	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
40-601-6545 RADIO REPLACEMENT	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
40-601-6547 SERIES 2017 REF COPS	\$0	\$0	\$0	\$680,000	\$0	\$680,000	\$715,000	\$740,000	\$760,000	5.15%		
40-601-6553 SERIES 2003 COP	\$0	\$80,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
40-601-6556 INTEREST COPS	(\$4,882)	(\$73,597)	\$0	\$146,413	\$68,836	\$146,413	\$126,013	\$104,563	\$84,463	-13.93%		
40-601-6557 DEBT ISSUANCE COSTS & FISCAL	\$0	\$0	\$3,068	\$0	\$0	\$0	\$0	\$0	\$0	0.00%		
40-601-6610 PROPERTY ACQUISITION	\$0	\$0	\$0	\$0	\$2,850,809	\$2,850,809	\$0	\$0	\$0	0.00%		
Totals for Department(s) 601 - Capital:	\$717,917	\$707,859	\$1,106,642	\$1,353,690	\$4,208,102	\$5,126,194	\$1,643,549	\$1,427,971	\$1,473,286	21.41%		
Total Expenses	\$2,299,779	\$2,045,456	\$2,779,249	\$2,329,024	\$5,354,830	\$8,630,159	\$3,022,781	\$4,253,180	\$3,284,786	29.79%		

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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 (\$1,245,000).

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 (\$1,329,650).

City of Brentwood										
Income Statement-Budget Report										
	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
41 - Economic Development										
Revenues										
41-100-4025 ECONOMIC DEV SALES TAX	\$3,709,045	\$3,834,098	\$3,615,212	\$3,496,658	\$2,511,866	\$3,496,658	\$3,651,364	\$3,687,878	\$3,724,756	4.42%
41-100-4525 INTEREST INCOME	\$433	(\$12,562)	\$147,497	\$137	\$99,077	\$95,000	\$95,000	\$95,000	\$95,000	69243.07%
Totals for Department(s) 100 - General:	\$3,709,478	\$3,821,535	\$3,762,709	\$3,496,795	\$2,610,943	\$3,591,658	\$3,746,364	\$3,782,878	\$3,819,756	7.14%
Total Revenues	\$3,709,478	\$3,821,535	\$3,762,709	\$3,496,795	\$2,610,943	\$3,591,658	\$3,746,364	\$3,782,878	\$3,819,756	7.14%
Expenses										
41-601-6550 DEBT SERVICE SERIES 2019 C	\$0	\$0	\$0	\$1,195,000	\$0	\$1,195,000	\$1,245,000	\$1,295,000	\$1,345,000	4.18%
41-601-6551 DEBT SVC SERIES 2018 COPS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
41-601-6556 INTEREST COPS	\$3,180	\$6,360	\$0	\$1,377,450	\$667,287	\$1,377,450	\$1,329,650	\$1,279,850	\$1,228,050	-3.47%
41-601-6557 DEBT ISSUANCE COSTS & FIS	\$0	\$0	\$3,180	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Totals for Department(s) 601 - Capital:	\$3,180	\$6,360	\$3,180	\$2,572,450	\$667,287	\$2,572,450	\$2,574,650	\$2,574,850	\$2,573,050	0.09%
Total Expenses	\$3,180	\$6,360	\$3,180	\$2,572,450	\$667,287	\$2,572,450	\$2,574,650	\$2,574,850	\$2,573,050	0.09%
Transfers										
41-601-7005 TRANSFERS OUT	\$2,573,845	\$2,570,952	\$2,568,157	\$0	\$2,850,809	\$3,850,809	\$1,000,000	\$1,000,000	\$1,000,000	0.00%
Totals for Department(s) 601 - Capital:	\$2,573,845	\$2,570,952	\$2,568,157	\$0	\$2,850,809	\$3,850,809	\$1,000,000	\$1,000,000	\$1,000,000	0.00%
Total Transfers	\$2,573,845	\$2,570,952	\$2,568,157	\$0	\$2,850,809	\$3,850,809	\$1,000,000	\$1,000,000	\$1,000,000	0.00%
BEGINNING FUND BALANCE	\$1,766,661	\$2,899,115	\$4,143,339	\$5,334,711	\$5,334,711	\$5,334,711	\$2,503,110	\$2,674,824	\$2,882,852	-53.08%
NET SURPLUS/(DEFICIT)	\$1,132,454	\$1,244,223	\$1,191,372	\$924,345	(\$907,153)	(\$2,831,601)	\$171,714	\$208,028	\$246,706	-81.42%
ENDING FUND BALANCE	\$2,899,115	\$4,143,339	\$5,334,711	\$6,259,056	\$4,427,557	\$2,503,110	\$2,674,824	\$2,882,852	\$3,129,558	-57.26%

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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. Increase desirability / value.
 - a. Launch two new community events.
 - b. Strengthen partnerships with local content creators to boost advertising efforts and expand our reach to a broader audience.
 - c. Create engaging social media content, including interactive polls, quizzes, and live countdown timers, to actively involve and engage our online followers.
 - d. Launch a monthly social media series that showcases and highlights each park within the Brentwood Park system.
 - e. Increase engagement on the Brentwood Ice Rink social media page.
2. Continued level of care.
 - a. Update the department's Capital Improvement Plan to reflect the completion of the Brentwood Parks & Recreation Master Plan.
 - b. Develop a successional tree planting plan for the Brentwood Park System.
 - c. Maintain and enhance the turf management program throughout the park system.
3. Embrace Sustainability.
 - a. Leverage the Ameren UE Electric Vehicle report to update and optimize the department's fleet replacement plan.
 - b. Create a comprehensive sustainability scorecard for the city.
 - c. Develop a "family" toolkit designed to promote and enhance sustainability awareness.
4. Improve health and fitness.
 - a. Revamp and modernize existing active adult programming.
 - b. Reimagine and rebrand special events at the Ice Rink.
 - c. Expand adult programming.
 - d. Revitalize and restructure adult sports leagues.

Accomplishments

1. Celebrated the grand opening of the Brentwood Park Destination Playground, attracting over 5,000 attendees.
2. Achieved national accreditation through the National Recreation and Parks Association's (NRPA) Commission for Accreditation of Park and Recreation Agencies (CAPRA) certification.
3. Completed the Brentwood Parks & Recreation Master Plan.
4. Collaborated with local content creators to significantly enhance marketing efforts for the Brentwood Park Destination Playground opening, resulting in over 3 million views.

5. Activated Brentwood Park with a series of events, including Saturdays in the Park, which averaged over 1,000 people at each event.
6. Successfully celebrated the Brentwood Park Destination Playground opening through social media, multiple newscasts as well as printed publications such as St. Louis Magazine, Missouri Parks and Recreation Association (MPRA) and National Recreation and Parks Association (NRPA).
7. Introduced a Drone Show at Brentwood Days, minimizing noise and air pollution and reducing the carbon footprint compared to traditional fireworks.
8. Hosted a Solar Eclipse Event on the West Community Credit Union Event Lawn, drawing over 1,000 attendees.
9. Partnered with the City of Clayton on Tons of Transportation, Wine, Whiskey and Beer Walk and Party in the Patch.
10. Booked over 400 rentals between the Brentwood Park Event Pavilion and Destination Playground Pavilion earning over \$60,000.
11. Installed two temporary parking lots to alleviate Brentwood Park parking concerns.
12. Increased the department's social media presence, doubling followers on both Facebook and Instagram with an over 433.5% increase in impressions compared to last year.
13. Replaced both pedestrian bridges in Memorial Park.
14. Hosted a Volunteer Service Project with McGrath Elementary School to plant over 60 new trees along Black Creek in Memorial Park.
15. Installed "Over & Under" in Brentwood Park. This sculpture by artist Sukanya Mani will be on loan to the City of Brentwood until 2026 as part of the Sculpture on the Move program, at which time the City can choose to purchase the sculpture from the artist.
16. Increased General Programming revenue 23% over 2023.
17. Increased room rental revenue 21% over 2023.
18. Celebrated sustainable features in the Brentwood Park system and shared information and fun facts regarding the Destination Playground on social media.

Performance Measures

Parks and Recreation	2023 (Actual)	2024 (Estimate)	2025 (Projected)
Percentage of parks properly maintained per park inspection index	80.70%	81.17%	82.00%
Cost of park maintenance per acre maintained	\$15,835.00	\$14,785.00	\$19,180.00
Operating revenue per capita	\$161.30	\$155.84	\$170.04
Operating expenditures per capita	\$411.18	\$402.81	\$476.96
Percentage of cost recovery for the Brentwood Recreation Complex	62.37%	57.01%	65.96%
Percentage of cost recovery for all programs	104.09%	98.51%	104.82%

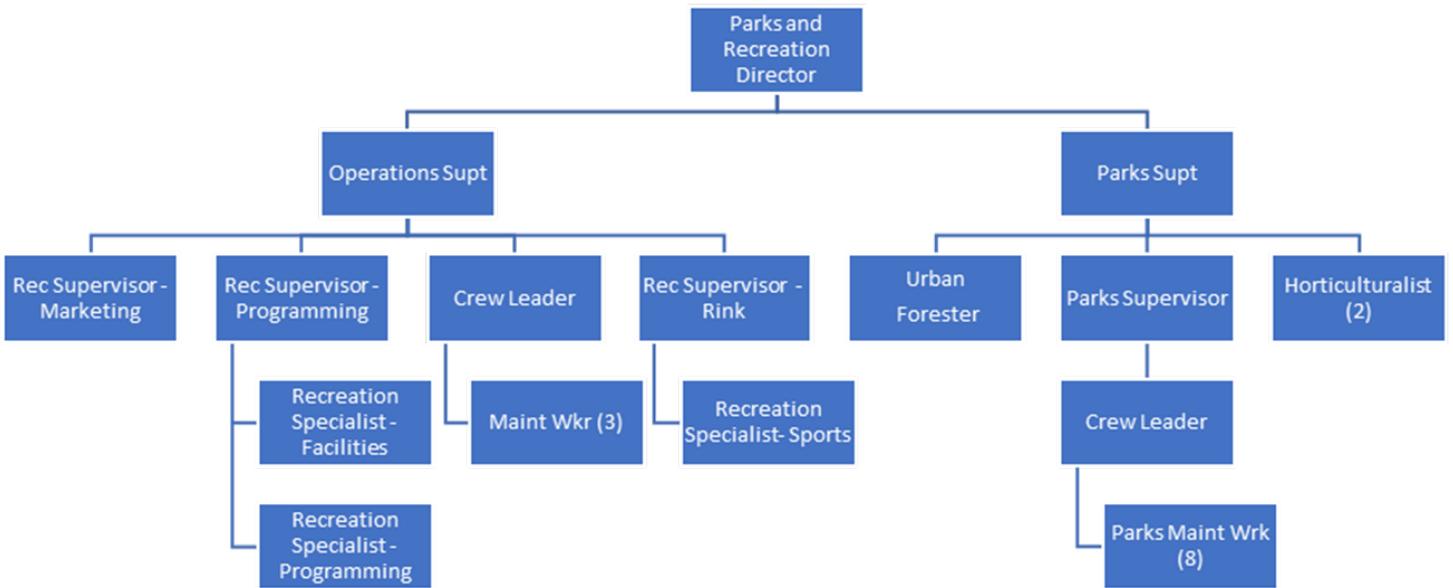
Parks and Recreation Department

Budgeted Positions

Position	2024	2025
Parks and Recreation Director	1	1
Superintendent	2	2
Recreation Supervisor	3	3
Recreation Specialist	3	3
Parks Supervisor	1	1
Urban Forester	1	1
Horticulturalist	2	2
Crew Leader	2	2
Maintenance III	0	0
Maintenance II	8	8
Maintenance I	3	3
Total	26	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 (\$881,663).

Full-time Overtime 6005: This line item provides funds for Brentwood Recreation Complex maintenance staff who work overtime and holidays (\$15,000).

Salaries Part-time Parks 6009: This line item provides funds for part-time and seasonal park employees (\$21,300).

Salaries Part-time Administration 6010: This line item provides funds for part-time employees: Building Managers working at the Community Center and Interns (\$58,065).

Salaries Part-time Ice Rink 6011: This line item provides funds for the part-time employees: Skate Guards and Learn to Skate Assistants (\$59,432).

Salaries Part-time Rink Programming 6012: This line item provides funds for the part-time employees: Hockey Scorekeepers and Skating Instructors (\$39,409).

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 (\$32,009).

Salaries Part-time Park Rental Coordinator 6014: This line item provides funds for part-time employees working in Brentwood Park for programs and rentals (\$23,072).

Part-time Overtime Administration 6015: This line item provides funds for part-time employees (Building Managers working at the Community Center) working on holidays (\$3,042).

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 (\$5,494).

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 (\$2,540).

Salaries Part-time Magic Bus Drivers 6018: This line item provides funds for part-time Magic Bus Drivers (\$21,300).

Part-time Rink Administration 6019: This line item provides funds for the part-time employees: Building Manager working at the Ice Rink (\$84,386).

Salaries & Wages Full-time Parks 6020: This line item provides funds for the full-time park maintenance positions in the Parks and Recreation Department (\$936,344).

Salaries Part-time General Programming 6021: This line item provides funds for part-time employees to assist with general programs such as Parents' Night Out (\$9,814).

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 (\$20,000).

Salaries Part-time Fitness 6023: This line item provides funds for part-time employees to assist with fitness programs such as youth dance classes (\$960).

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) (\$565,356).

Educational Benefits 6070: This line item provides funds for the reimbursement for full-time staff to attend work-related college classes (\$3,000).

Insurance Workers Compensation 6150: This line item provides funds to cover worker's compensation insurance for employees (\$202,510).

Materials and Supplies:

Supplies & Materials 6420: This line item provides funds for supplies for the Community Center including custodial supplies, office equipment and miscellaneous expenditures (\$31,000).

Supplies & Materials Parks 6421: This line item provides funds for supplies related specifically to parks including landscaping materials such as plants, flowers and mulch, materials for turf and athletic field maintenance and materials to maintain park facilities (\$158,000).

Supplies & Materials Ice Rink 6422: This line item provides funds for supplies for the Ice Rink including replacement skates and skate aides, materials for hockey goals and ice rink materials such as paint, lines and glass (\$35,000).

Supplies & Materials Fitness 6423: This line item provides funds for supplies for fitness programs (\$100).

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 (\$14,703).

Supplies & Materials Special Events 6425: This line item provides funds for supplies for the Sweetheart Dance, Adult Egg Hunt, Eggstravaganza, Music on the Menu and Halloween Event (\$3,100).

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 (\$7,480).

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 (\$5,000).

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

Contractual Services:

Utilities 6115: This line item includes the yearly bill amounts for Cable, Internet and Wi-Fi, Telephones, Water, Sewer and Electric usage at the Recreation Complex (\$180,000).

Utilities Parks 6116: This line item includes the yearly bill amounts for Water, Sewer, Electric and Natural Gas usage in the parks (\$95,000).

Recreation Program Sports 6122: This line item provides funds for contractual program expenses related to instructing youth soccer, T-Ball and sports camps (\$21,360).

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 (\$55,730).

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 (\$8,735).

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 (\$24,578).

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 (\$11,100).

Recreation Program Senior Programming 6127: This line item provides funds for contractual expenses related to the Senior Programming (\$4,160).

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 (\$10,781).

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 (\$5,680).

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 (\$6,980).

Petro Products - Parks 6196: This line item provides funds for fuel for park maintenance vehicles (\$20,000).

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 (\$44,372).

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 (\$113,000).

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 (\$3,400).

Birthday Party Expense 6280: This line item provides funds for pizza, beverage supplies, and paper products (\$2,509).

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 (\$45,000).

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 (\$7,029).

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 (\$4,200).

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 (\$0).

Park Capital Expense 6500: This line item provides capital funds for the following projects (\$913,783):

- IT Equipment and Contractual Expenditures (\$40,580).
- Brentwood Park – Parking Lot Project (\$400,000).
- Brentwood Recreation Complex – Parking Lot Crack Sealing, Striping & Coating (\$25,000).
- Brentwood Wetland Arboretum Project (\$36,150).
- Hanley Park Comfort Station Project (\$150,000).
- Ice Resurfacers (\$152,053).

- Mt. Calvary Park Design and Bid Documents (\$75,000).
- Park Maintenance – Truck (\$35,000).

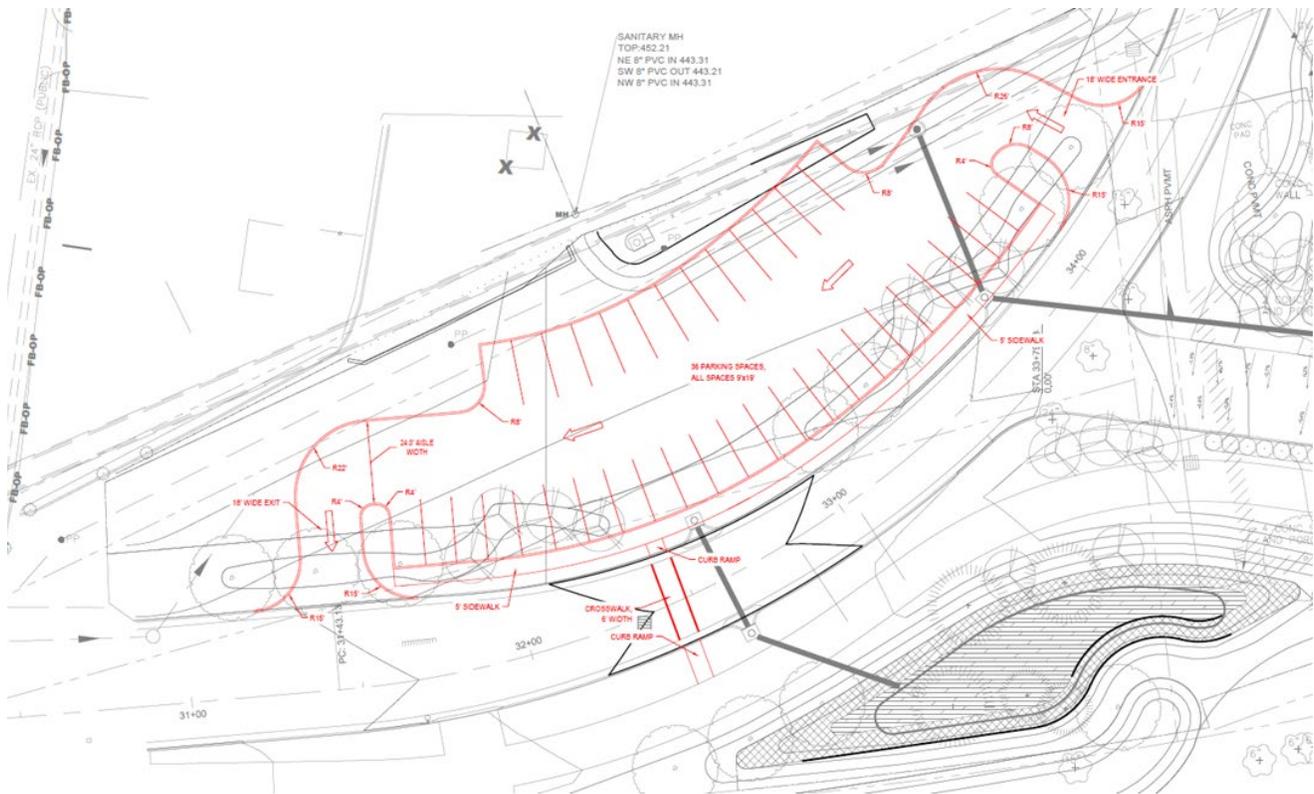
Debt Service Principal – Series 2018 COP 6555: This line item includes funds for the annual debt service principal payment on the series 2018 COP issue of \$43,390,000 used for Brentwood Bound (\$840,000).

Interest and Fiscal Charges 6556: This line item provides funds for the interest payment on the debt related to Brentwood Bound (\$1,516,845).

Mt. Calvary Park Loan 6559: This line item includes funds for the loan payment for the purchase of Mt. Calvary Park (\$125,415).

Brentwood Park Parking Lot Project

\$400,000



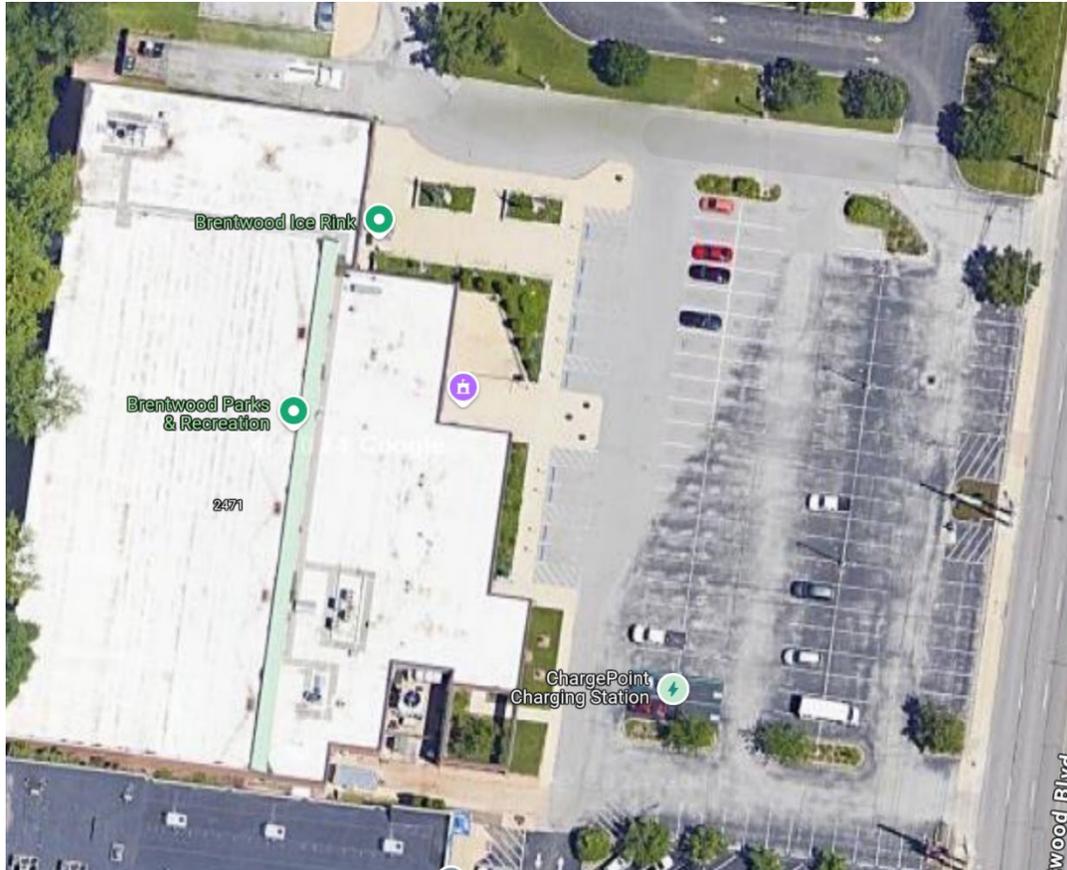
The overwhelming success of Brentwood Park has created a demand for extra parking. Additional parking will help ease traffic into and exiting Brentwood Park and the surrounding neighborhood. Additional parking can be utilized for event pavilion rentals.

Brentwood Recreation Complex Ice Resurfer: \$152,053



The Parks & Recreation Department recommends the purchase of an Ice Resurfer. 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. The deposit was paid in FY24, the remainder will be paid in FY25.

Brentwood Recreation Complex Parking Lot Crack Sealing, Sealcoating, and Striping \$25,000



The parking lot at the Brentwood Recreation Complex is showing significant cracking and requires repairs. Regular asphalt maintenance, including crack filling and sealcoating, is essential not only for enhancing the appearance of the lot but also for extending its longevity

Brentwood Wetland Arboretum Project

\$36,150



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

\$150,000



Both projects are included in the updated Parks System Master Plan. During the Master Planning process, two major concerns about Hanley Park were the poor condition of the bathrooms and the limited parking—issues that have only worsened since the completion of the Hanley Park Sports Corridor project. The deteriorating roofs, plumbing issues, and lack of ADA-accessible restrooms have made this the highest-priority project in the Parks & Recreation Department’s Capital Improvement Plan. By combining the restroom and pavilion into a single structure, additional parking can be created. To minimize disruption for park users, construction will be phased over two fiscal years.

Mount Calvary Park Design and Bid Documents \$75,000



The Parks & Recreation Department will finalize the design and prepare bid documents for one of the key recommendations from the updated Master Plan pertaining to Mt. Calvary Park.

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.

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024 - 01/01/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
50 - Storm Water & Parks Improvements Fund										
Revenues										
50-100-4002										
50-100-4025	\$0	\$34	(\$34)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4025	\$3,484,162	\$3,611,395	\$3,526,604	\$3,600,921	\$2,490,579	\$3,675,000	\$3,951,930	\$3,991,450	\$4,031,364	9.75%
50-100-4200	\$1,000	\$506	\$3,781	\$500	\$250	\$250	\$500	\$500	\$500	0.00%
50-100-4300	\$66,436	\$77,502	\$95,105	\$91,514	\$67,296	\$84,100	\$90,020	\$92,721	\$95,502	-1.63%
50-100-4301	\$1,970	\$12,870	\$30,853	\$30,828	\$21,206	\$34,500	\$38,638	\$39,797	\$40,991	25.33%
50-100-4302	\$6,188	\$38,754	\$58,373	\$71,163	\$51,077	\$72,000	\$84,165	\$86,690	\$89,290	18.27%
50-100-4303	\$590	\$7,632	\$2,387	\$1,500	\$10	\$1,500	\$1,500	\$1,545	\$1,591	0.00%
50-100-4304	\$6,321	\$6,140	\$6,952	\$12,141	\$7,422	\$11,700	\$12,962	\$13,351	\$13,751	6.76%
50-100-4305	\$51,703	\$49,309	\$66,702	\$61,781	\$12,592	\$20,000	\$20,580	\$21,476	\$22,120	-66.69%
50-100-4306	\$0	\$0	\$0	\$0	\$70,173	\$60,000	\$70,000	\$72,100	\$74,263	0.00%
50-100-4310	\$70,333	\$125,146	\$138,167	\$158,004	\$95,052	\$168,008	\$180,200	\$185,606	\$191,174	14.05%
50-100-4321	\$45,200	\$45,200	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4326	\$231,764	\$272,909	\$340,014	\$291,382	\$141,244	\$210,000	\$276,610	\$284,908	\$293,456	-5.07%
50-100-4335	\$102,305	\$141,237	\$164,182	\$155,830	\$110,438	\$178,600	\$160,740	\$165,562	\$170,529	3.15%
50-100-4340	\$348,984	\$391,776	\$379,806	\$420,153	\$254,181	\$400,000	\$425,530	\$438,296	\$451,445	1.28%
50-100-4341	\$4,505	\$9,905	\$16,561	\$13,000	\$9,064	\$15,600	\$14,050	\$14,472	\$14,906	8.08%
50-100-4342	\$5,215	\$3,053	\$3,425	\$4,150	\$1,758	\$3,500	\$3,750	\$3,863	\$3,978	-9.64%
50-100-4350	\$10,295	\$17,127	\$19,973	\$16,500	\$12,705	\$20,000	\$19,000	\$19,570	\$20,157	15.15%
50-100-4365	\$1,673	\$1,956	\$2,896	\$3,300	\$2,398	\$3,550	\$2,200	\$2,266	\$2,334	-33.33%
50-100-4445	\$0	\$0	\$27,936	\$0	\$260,853	\$454,694	\$0	\$0	\$0	0.00%
50-100-4510	\$40,385	\$66	\$16,117	\$500	\$9,372	\$12,250	\$500	\$500	\$500	0.00%
50-100-4525	\$1,453	\$29,487	\$130,465	\$3,500	\$63,184	\$60,000	\$90,000	\$90,000	\$85,000	2471.43%
50-100-4535	\$0	\$517,120	\$12,655	\$0	\$46,439	\$5,600	\$0	\$0	\$0	0.00%
50-100-4545	\$2,750	\$16,000	\$318	\$0	\$5,327	\$0	\$0	\$0	\$0	0.00%
50-100-4555	\$1,868	\$40,636	\$1,142	\$0	\$479	\$0	\$0	\$0	\$0	0.00%
50-100-4570	\$6,765	\$2,000	\$4,500	\$20,000	\$3,250	\$10,000	\$25,000	\$25,750	\$26,523	25.00%
50-100-4575	\$0	\$0	\$0	\$215,000	\$0	\$215,000	\$144,678	\$144,678	\$144,678	-32.71%
50-100-4585	\$20,431	\$0	\$14,750	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4599	\$0	\$0	\$1,500,000	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-100-4625	\$2,500,000	\$1,465,485	\$1,449,672	\$1,751,921	\$0	\$1,162,848	\$1,163,123	\$1,161,323	\$1,161,423	-33.61%
50-100-4950	\$50,000	\$608,703	\$0	\$100,000	\$426,752	\$89,645	\$87,107	\$410,000	\$1,000,000	0.00%
Totals for Department(s) 100 - General:	\$7,062,297	\$7,491,944	\$8,013,299	\$7,023,588	\$4,163,101	\$7,968,345	\$7,862,783	\$8,266,424	\$7,935,475	11.95%
50-711-4527	\$0	\$0	\$53	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-711-4555	\$0	\$407,363	\$1,727	\$0	\$1,200	\$0	\$0	\$0	\$0	0.00%
50-711-4570	\$168,906	\$1,774,059	\$8,525	\$0	\$106,620	\$106,620	\$0	\$0	\$0	0.00%
50-711-4950	\$3,012,070	\$1,129,900	\$4,390,944	\$3,132,603	\$439,924	\$439,924	\$0	\$0	\$0	0.00%
50-711-4955	\$54,000	\$0	\$68,000	\$0	\$1,468,019	\$2,586,006	\$0	\$0	\$0	0.00%
Totals for Department(s) 711 - Brentwood Bound SR	\$3,234,976	\$3,311,322	\$4,469,249	\$3,132,603	\$2,015,763	\$3,132,550	\$0	\$0	\$0	-100.00%
50-712-4528	\$0	\$0	\$123,604	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Totals for Department(s) 712 - Brentwood Bound SR	\$0	\$0	\$123,604	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Total Revenues	\$10,297,273	\$10,803,265	\$12,606,152	\$10,156,191	\$6,178,864	\$11,100,895	\$7,862,783	\$8,266,424	\$7,935,475	-22.58%

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % Budget % change
50 - Storm Water & Parks Improvements Fund										
Expenses										
50-701-6000 SALARIES FULL TIME-REC	\$538,812	\$530,700	\$604,933	\$688,040	\$463,473	\$781,377	\$881,663	\$943,379	\$1,009,416	28.14%
50-701-6005 FULL TIME OVERTIME	\$2,306	\$10,571	\$15,567	\$10,000	\$9,347	\$10,000	\$15,000	\$15,450	\$15,913	50.00%
50-701-6010 SALARIES PART TIME ADMIN	\$50,424	\$83,407	\$73,347	\$47,630	\$38,868	\$61,343	\$58,065	\$59,807	\$61,602	21.91%
50-701-6014 SALARIES PART TIME PARK RENTAL CO	\$0	\$0	\$0	\$0	\$5,849	\$5,000	\$23,072	\$23,764	\$24,477	0.00%
50-701-6015 PART TIME OVERTIME ADMIN	\$415	\$1,179	\$4,374	\$4,742	\$1,024	\$3,000	\$3,042	\$3,133	\$3,227	-35.85%
50-701-6018 SALARIES PART TIME MAGIC BUS	\$17,825	\$22,393	\$23,482	\$22,664	\$14,649	\$21,700	\$21,300	\$21,940	\$22,598	-6.02%
50-701-6065 EMPLOYEE BENEFITS	\$313,499	\$332,957	\$355,450	\$415,926	\$329,897	\$542,098	\$565,356	\$628,406	\$656,746	35.93%
50-701-6070 EDUCATIONAL BENEFITS	\$0	\$0	\$0	\$0	\$0	\$1,500	\$3,000	\$3,000	\$3,000	0.00%
50-701-6115 UTILITIES	\$148,102	\$158,581	\$192,508	\$168,000	\$129,968	\$168,800	\$180,000	\$189,000	\$198,450	7.14%
50-701-6130 MEMORIAL TREE & BENCH PROGRAM	\$354	\$1,630	\$308	\$245	\$58	\$245	\$245	\$250	\$255	0.00%
50-701-6150 INSURANCE	\$149,019	\$143,950	\$152,505	\$184,100	\$152,801	\$184,100	\$202,510	\$212,636	\$223,267	10.00%
50-701-6160 ADVERTISING	\$4,687	\$13,014	\$9,869	\$8,281	\$7,194	\$8,281	\$10,781	\$10,997	\$11,217	30.19%
50-701-6185 TRAVEL/MEETINGS	\$3,494	\$4,638	\$6,349	\$5,500	\$2,269	\$4,750	\$5,680	\$5,794	\$5,909	3.27%
50-701-6195 PETRO PRODUCTS	\$6,542	\$8,217	\$9,117	\$5,680	\$5,700	\$6,000	\$6,980	\$7,120	\$7,262	22.89%
50-701-6210 MISC CONTRACTUAL EXP ADMIN	\$31,892	\$52,496	\$66,340	\$46,372	\$36,167	\$45,500	\$44,372	\$45,259	\$46,165	-4.31%
50-701-6220 FESTIVAL EXPENSE	\$192	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-701-6240 TRAINING	\$4,949	\$2,803	\$5,759	\$4,350	\$4,708	\$4,200	\$4,350	\$4,437	\$4,525	0.00%
50-701-6300 ADMINISTRATION EXP	\$1,828	\$3,077	\$3,015	\$3,000	\$2,075	\$2,750	\$3,000	\$3,060	\$3,121	0.00%
50-701-6310 REC SERVICES COOPERATIVE AGRMT	\$23,404	\$41,747	\$20,223	\$30,000	\$39,819	\$45,000	\$45,000	\$47,250	\$49,613	50.00%
50-701-6365 DUES & SUBSCRIPTIONS	\$6,070	\$8,561	\$6,933	\$7,124	\$5,834	\$7,000	\$7,029	\$7,170	\$7,313	-1.33%
50-701-6375 PRINTING	\$6,309	\$12,259	\$11,443	\$12,100	\$10,501	\$11,000	\$12,100	\$12,342	\$12,589	0.00%
50-701-6400 UNIFORM PURCHASE	\$3,763	\$3,902	\$2,110	\$4,570	\$3,535	\$4,530	\$4,570	\$4,661	\$4,755	0.00%
50-701-6420 SUPPLIES & MATERIALS	\$18,463	\$49,012	\$13,282	\$32,900	\$20,584	\$21,750	\$31,000	\$31,620	\$32,252	-5.78%
50-701-6440 POSTAGE	\$2,766	\$2,225	\$3,600	\$3,750	\$2,239	\$3,700	\$3,750	\$3,825	\$3,902	0.00%
50-701-6445 MISCELLANEOUS EXPENSE	\$410	\$629	\$902	\$750	\$1,739	\$750	\$1,000	\$1,020	\$1,040	33.33%
50-701-6460 COPIER LEASE & COPY COVERAGES	\$3,729	\$5,187	\$2,489	\$4,084	\$1,056	\$4,000	\$4,200	\$4,284	\$4,370	2.84%
Totals for Department(s) 701 - Administration (SW&P)	\$1,339,252	\$1,493,134	\$1,583,907	\$1,709,808	\$1,289,354	\$1,948,374	\$2,137,065	\$2,289,604	\$2,412,984	24.99%
50-702-6023 SALARIES PART TIME Fitness	\$0	\$0	\$0	\$0	\$0	\$480	\$960	\$989	\$1,018	0.00%
50-702-6125 RECREATION PROG FITNESS	\$4,665	\$9,519	\$21,477	\$21,580	\$11,584	\$20,916	\$24,578	\$25,253	\$25,758	13.89%
50-702-6423 SUPPLIES & MATERIALS FITNESS	\$0	\$16	\$0	\$75	\$138	\$75	\$100	\$100	\$100	33.33%
Totals for Department(s) 702 - Fitness Programming:	\$4,665	\$9,535	\$21,477	\$21,655	\$11,722	\$21,471	\$25,638	\$26,342	\$26,876	18.39%

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 01/01/2024 - 08/31/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
50 - Storm Water & Parks Improvements Fund										
Expenses										
50-703-6021	\$0	\$3,615	\$3,704	\$11,060	\$7,352	\$9,500	\$9,814	\$10,108	\$10,411	-11.27%
50-703-6124	\$2,256	\$14,214	\$12,658	\$12,321	\$6,412	\$10,500	\$8,735	\$8,910	\$9,088	-29.10%
50-703-6424	\$775	\$8,707	\$16,927	\$14,579	\$6,189	\$14,000	\$14,703	\$14,997	\$15,297	0.85%
Totals for Department(s) 703 - General Programming:	\$3,031	\$26,537	\$33,289	\$37,960	\$19,953	\$34,000	\$33,252	\$34,015	\$34,796	-12.40%
50-704-6011	\$28,468	\$29,720	\$40,110	\$47,632	\$28,225	\$57,224	\$59,432	\$61,215	\$63,052	24.77%
50-704-6012	\$34,950	\$30,475	\$27,551	\$32,052	\$21,951	\$27,941	\$39,409	\$40,591	\$41,808	22.95%
50-704-6016	\$3,552	\$4,572	\$3,724	\$5,454	\$3,189	\$5,400	\$5,494	\$5,659	\$5,828	0.73%
50-704-6017	\$688	\$1,849	\$1,493	\$2,310	\$810	\$2,300	\$2,540	\$2,616	\$2,694	9.96%
50-704-6019	\$60,866	\$75,424	\$64,381	\$81,889	\$50,657	\$73,000	\$84,386	\$86,917	\$89,524	3.05%
50-704-6123	\$47,889	\$52,341	\$50,531	\$54,938	\$35,077	\$50,000	\$55,730	\$56,845	\$57,981	1.44%
50-704-6210	\$66,052	\$76,815	\$71,097	\$75,680	\$26,647	\$75,000	\$75,680	\$77,194	\$78,738	0.00%
50-704-6280	\$257	\$1,776	\$2,240	\$1,750	\$2,541	\$2,500	\$2,509	\$2,540	\$2,662	43.37%
50-704-6422	\$28,538	\$32,092	\$46,641	\$35,000	\$16,066	\$32,000	\$35,000	\$35,700	\$36,414	0.00%
Totals for Department(s) 704 - Ice Rink:	\$271,260	\$305,064	\$307,769	\$336,705	\$185,164	\$325,365	\$360,180	\$369,285	\$378,701	6.97%
50-705-6009	\$26,653	\$141	\$12,049	\$29,400	\$9,045	\$20,500	\$21,300	\$21,939	\$22,597	-27.55%
50-705-6020	\$426,466	\$482,993	\$560,976	\$755,910	\$543,589	\$863,664	\$936,344	\$1,001,888	\$1,072,020	23.87%
50-705-6022	\$2,227	\$11,864	\$17,377	\$13,000	\$9,243	\$12,000	\$20,000	\$20,400	\$20,808	53.85%
50-705-6024	\$797	\$0	\$169	\$500	\$0	\$250	\$500	\$510	\$520	0.00%
50-705-6116	\$56,046	\$41,253	\$69,741	\$85,000	\$58,935	\$85,000	\$95,000	\$99,750	\$104,738	11.76%
50-705-6195	\$12,692	\$18,498	\$17,306	\$0	\$2,552	\$0	\$0	\$0	\$0	0.00%
50-705-6196	\$0	\$99	\$0	\$15,000	\$10,426	\$18,500	\$20,000	\$20,400	\$20,808	33.33%
50-705-6213	\$25,097	\$68,951	\$67,676	\$115,000	\$200,928	\$111,000	\$113,000	\$115,260	\$117,565	-1.74%
50-705-6216	\$0	\$475	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-705-6241	\$1,716	\$1,507	\$2,278	\$3,600	\$1,555	\$2,500	\$3,400	\$3,468	\$3,537	-5.56%
50-705-6401	\$4,694	\$5,451	\$4,903	\$6,550	\$5,051	\$5,500	\$6,550	\$6,681	\$6,815	0.00%
50-705-6421	\$68,197	\$103,518	\$130,268	\$155,000	\$142,313	\$152,500	\$158,000	\$161,160	\$164,383	1.94%
50-705-6470	\$22,103	\$8,233	\$22,061	\$20,000	\$22,456	\$30,000	\$20,000	\$20,400	\$20,808	0.00%
Totals for Department(s) 705 - Park Maintenance:	\$646,687	\$742,983	\$904,804	\$1,198,960	\$1,006,093	\$1,301,414	\$1,394,094	\$1,471,856	\$1,554,599	16.28%
50-706-6127	\$36	\$175	\$170	\$4,336	\$1,226	\$5,000	\$4,160	\$4,243	\$4,328	-4.06%
50-706-6427	\$2,247	\$3,296	\$3,563	\$3,747	\$1,966	\$3,747	\$5,000	\$5,100	\$5,202	33.44%
Totals for Department(s) 706 - Senior Programming:	\$2,283	\$3,471	\$3,733	\$8,083	\$3,192	\$8,747	\$9,160	\$9,343	\$9,530	13.32%

	Prior Year 01/01/2021 - 12/31/2021	Prior Year 01/01/2022 - 12/31/2022	Prior Year 01/01/2023 - 12/31/2023	Adopted Budget 01/01/2024 - 12/31/2024	Current Year 08/31/2024 - 01/01/2024	Current Year Est 01/01/2024 - 12/31/2024	Proposed Budget 01/01/2025 - 12/31/2025	Proposed Budget 01/01/2026 - 12/31/2026	Proposed Budget 01/01/2027 - 12/31/2027	2024-2025 Budget % change
50 - Storm Water & Parks Improvements Fund										
Expenses										
50-707-6126										
50-707-6425	\$4,420	\$3,274	\$18,918	\$12,200	\$23,329	\$14,000	\$11,100	\$9,894	\$10,100	-9.02%
Totals for Department(s) 707 - Special Events:	\$2,160	\$5,701	\$30,038	\$5,000	\$3,373	\$4,300	\$3,100	\$3,162	\$3,225	-38.00%
	\$6,580	\$8,976	\$48,956	\$17,200	\$26,702	\$18,300	\$14,200	\$13,056	\$13,325	-17.44%
50-708-6013	\$42,721	\$36,840	\$34,360	\$25,675	\$32,960	\$29,500	\$32,009	\$32,969	\$33,958	24.67%
50-708-6122	\$956	\$2,384	\$21,027	\$22,742	\$8,266	\$19,500	\$21,360	\$22,001	\$22,441	-6.08%
50-708-6426	\$4,013	\$4,567	\$7,629	\$6,440	\$3,093	\$5,700	\$7,480	\$7,630	\$7,782	16.15%
Totals for Department(s) 708 - Sports Programming:	\$47,690	\$43,791	\$63,016	\$54,857	\$44,319	\$54,700	\$60,849	\$62,600	\$64,181	10.92%
50-709-6500	\$527,763	\$1,113,830	\$2,479,815	\$887,336	\$567,935	\$654,884	\$913,783	\$1,054,448	\$502,434	2.98%
50-709-6525	\$0	\$0	\$0	\$0	\$80,639	\$193,841	\$0	\$0	\$0	0.00%
50-709-6555	\$0	\$0	\$0	\$815,000	\$0	\$815,000	\$840,000	\$870,000	\$905,000	3.07%
50-709-6556	\$41,034	\$946	\$0	\$1,541,295	\$748,810	\$1,541,295	\$1,516,845	\$1,483,245	\$1,448,445	-1.59%
50-709-6557	\$0	\$0	\$70,386	\$0	\$3,180	\$3,180	\$0	\$0	\$0	0.00%
50-709-6560	\$0	\$0	\$69,829	\$124,522	\$0	\$125,415	\$125,415	\$125,415	\$125,415	0.72%
Totals for Department(s) 709 - Capital (SW&PI):	\$568,798	\$1,114,776	\$2,620,030	\$3,368,153	\$1,400,564	\$3,333,615	\$3,396,043	\$3,533,108	\$2,981,294	0.83%
50-710-6480	\$11,166	\$6,225	\$18,713	\$179,180	\$21,474	\$179,180	\$0	\$144,678	\$144,678	-100.00%
Totals for Department(s) 710 - Stormwater:	\$11,166	\$6,225	\$18,713	\$179,180	\$21,474	\$179,180	\$0	\$144,678	\$144,678	-100.00%
50-711-6482	\$9,479,662	\$213,951	(\$71)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
Totals for Department(s) 711 - Brentwood Bound SRS	\$9,479,662	\$213,951	(\$71)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-712-5900	\$0	(\$67,339)	\$27,331	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
50-712-6482	\$8,157,175	\$18,270,801	\$6,624,533	\$5,638,694	\$0	\$0	\$0	\$0	\$0	-100.00%
Totals for Department(s) 712 - Brentwood Bound SRS	\$8,157,175	\$18,203,463	\$6,651,865	\$5,638,694	\$0	\$0	\$0	\$0	\$0	-100.00%
50-713-6482	\$2,773,240	\$3,647,652	\$5,784,011	\$0	\$1,893,346	\$5,524,476	\$0	\$0	\$0	0.00%
Totals for Department(s) 713 - BW BOUND OTHER FU	\$2,773,240	\$3,647,652	\$5,784,011	\$0	\$1,893,346	\$5,524,476	\$0	\$0	\$0	0.00%
Total Expenses	\$23,311,489	\$25,819,558	\$18,041,497	\$12,571,255	\$5,901,883	\$12,749,642	\$7,430,481	\$7,953,887	\$7,620,964	-40.89%

5-YEAR CAPITAL IMPROVEMENT PLAN (ITEMIZED LIST OF EXPENDITURES)							
	Capital Improvement - IT	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
50-709-6500	IT - End User Device Replacement	\$15,146	\$2,400	\$8,000	\$5,600		
50-709-6500	IT - Contractual Expenses	\$19,981	\$20,580	\$21,198	\$21,834		
50-709-6500	IT - Projects	\$17,570	\$17,600	\$2,400	\$0		
50-709-6500	Total Capital Improvement - IT	\$52,697	\$40,580	\$31,598	\$27,434	\$0	\$0
50-709-6500	Capital Improvement - Brentwood Park	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
50-709-6500	Parking Lot Design	\$40,858					
50-709-6500	Parking Lot Construction		\$400,000				
50-709-6500	Temporary Parking	\$99,000					
50-709-6500	Stage Design				\$75,000		
50-709-6500	Total Capital Improvement - Brentwood Park	\$139,858	\$400,000	\$0	\$75,000	\$0	\$0
50-709-6500	Capital Improvement - Brentwood Wetland Arboretum	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
50-709-6500	Design - Phase I	\$16,888					
50-709-6500	Design - Phase II			\$72,850			
50-709-6500	Construction - Phase I	\$67,270	\$36,150				
50-709-6500	Total Capital Improvement - Brentwood Wetland Arboretum	\$84,158	\$36,150	\$72,850	\$0	\$0	\$0
50-709-6500	Capital Improvement - Community Center	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
50-709-6500	Olympia Replacement	\$36,754	\$152,053				
50-709-6500	Parking Lot		\$25,000				
50-709-6500	Total Capital Improvement - Community Center	\$36,754	\$177,053	\$0	\$0	\$0	\$0
50-709-6500	Capital Improvement - Hanley Park	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
50-709-6500	Comfort Station Project	\$0	\$150,000	\$550,000			
50-709-6500	Parking Lot Expansion Project			\$400,000			
50-709-6500	Total Capital Improvement - Hanley Park	\$0	\$150,000	\$950,000	\$0	\$0	\$0

50-709-6500	Capital Improvement - Master Plan	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
50-709-6500	Master Plan	\$73,718					
50-709-6500	Total Capital Improvement - Master Plan	\$73,718	\$0	\$0	\$0	\$0	\$0
50-709-6500	Capital Improvement - Magic Bus	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
50-709-6500	Magic Bus Replacement				\$150,000		
50-709-6500	Total Capital Improvement - Magic Bus	\$0	\$0	\$0	\$150,000	\$0	\$0
50-709-6500	Capital Improvement - Memorial Park	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
50-709-6500	Pedestrian Bridge Replacement	\$251,449					
50-709-6500	Total Capital Improvement - Memorial Park	\$251,449	\$0	\$0	\$0	\$0	\$0
50-709-6500	Capital Improvement - Mt. Calvary Park	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
50-709-6500	Design & Bid Documents		\$75,000				
50-709-6500	Infrastructure & Comfort Station Project					\$500,000	\$500,000
50-709-6500	Total Capital Improvement - Mt. Calvary Park	\$0	\$75,000	\$0	\$0	\$500,000	\$500,000
50-709-6500	Capital Improvement - Park Maintenance	Estimated	Proposed	Projected	Projected	Projected	Projected
		2024	2025	2026	2027	2028	2029
50-709-6500	Electric Mower				\$25,000	\$25,000	\$25,000
	Garage Design	\$16,250					
	One Ton Truck				\$110,000		
	Tool Cat				\$80,000		
	Tractor						
	Truck		\$35,000		\$35,000		\$35,000
	Wing Deck Mower						
50-709-6500	Total Capital Improvement - Mt. Calvary Park	\$16,250	\$35,000	\$0	\$250,000	\$25,000	\$60,000
	TOTAL - CAPITAL IMPROVEMENT	\$654,884	\$913,783	\$1,054,448	\$502,434	\$525,000	\$560,000

CITY OF BRENTWOOD

FINANCIAL POLICIES AND PROCEDURES MANUAL

INTRODUCTION

Brentwood is a full-service community that provides fully staffed police and fire departments, city-owned and operated residential trash and curbside recycling services, parks and recreation, street maintenance and one-stop shop licensing and permitting. With its housing quality and variety, beautiful neighborhoods, ample 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, 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 significant department.

FINANCIAL POLICIES

FUND BALANCE POLICY

Purpose

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

Definitions

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

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

Policy

Committed Fund Balance

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

Assigned Fund Balance

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

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

It is the goal of the City of Brentwood to achieve and maintain an Operating unassigned fund balance in the General Fund equal to 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 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 an affirmative vote of six (6) members 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 an affirmative vote of six (6) members 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 an affirmative vote of six (6) members of the Board of Aldermen and shall be only for one-time expenditures, such as an extraordinary or emergency circumstance, and not for ongoing expenditures unless a viable plan designated to sustain the expenditures is simultaneously adopted.

Capital Reserves - Assigned Fund Balance Goals

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

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

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

Order of Expenditure of Funds

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

Revenue Policy

Overview

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

Governmental Funds - Modified Accrual

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

Revenue Sources

A. Sales

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

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

B. Ad Valorem

Property taxes are recognized as revenues when they become measurable and available to finance expenditures of the current period. Taxes levied in a given year are recorded as revenue in that fiscal year at the time that cash is received. Property taxes attach as an enforceable lien on property as of January 1 based on the assessed value of the property. Taxes are levied in October and are due and payable on or before December 31.

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

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

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

C. Utility Tax

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

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

D. Gross Receipts Tax (Business Licenses)

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

E. Charges for Services

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

F. Intergovernmental

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

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

G. Assessments

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

H. Fines and Forfeitures

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

Expenditure Policy

Overview

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

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

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

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

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

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

Operating Budget Policy

Overview

The City of Brentwood is accountable to its citizens for the use of public dollars. A balance must be struck between sources and uses of public dollars so the public can realize the full benefits of a fiscally sound government. All activities supported by the City must function within the limits of the financial resources provided to them. The City recognizes that our financial policies are applied over periods of time extending well beyond the current budget period. Thus, expenditures cannot exceed available

resources over the long term. The City exists to provide high quality services. This cannot be accomplished if the City allows long-term deficits or chooses to support on-going needs through one-time revenues.

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

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

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

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

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

13. When necessary, the Board will amend the budget to reflect the City's current economic condition.

Capital Asset Management Policy

Purpose

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

Capital Asset Definition

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

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

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

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

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

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

Valuation

Fixed assets are recorded at historic cost or, if the cost is not readily determined, at estimated historic costs. Cost shall include applicable ancillary costs. All costs shall be documented, including methods and sources used to establish any estimated costs. In

the case of gifts, the fixed asset should be recorded at estimated fair market value at the date of receipt.

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

Definition and Classification of Capitalized Costs

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

useful life of one year. (Fees paid for the renewal of software licensing and maintenance will not be capitalized and will be expensed.)

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

Depreciation, Amortization and Depreciable Lives

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

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

The city utilizes the following guide for each category of assets

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

Disposition of Assets

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

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

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

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

Recordkeeping

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

Long-Term Financial Planning Policy

Overview

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

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

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

Policy Scope

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

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

Policy Elements

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

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

Debt Policy

Overview

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

General Policies

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

Debt not to be used for Operating Expenses: When considered necessary, long-term debt may be used to provide for capital acquisitions and construction. Long-term debt

will not be used to fund operating expenses except in extraordinary circumstances as authorized by the Board of Aldermen. This policy recognizes that some City staff costs such as project engineers are integral to the capital project and are reasonably chargeable to bond fund proceeds.

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

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

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

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

Types of Financing & Limitations

General Obligation Bonds:

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

Brentwood may issue general obligation bonds for any municipal purpose authorized by charter or Missouri law. Section 26(f) of the Missouri Constitution and Section 95.135 RSMo require that, before issuing general obligation bonds, Brentwood must provide for the levy of an annual property tax that will be sufficient to pay the principal and interest on the bonds. To satisfy this requirement, the levy will be included in the ordinance authorizing the issuance of the bonds. Brentwood may use other revenue sources (such as sales tax proceeds) to pay debt service on the bonds, in which case the property tax

levy may be unnecessary and Brentwood may choose not to collect the tax in a particular year.

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

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

Refunding Bonds. Article VI, Section 28 of the Missouri Constitution, and Section 108.140, RSMo, authorize the issuance by a municipality of general obligation bonds for the purpose of "refunding, extending, and unifying" all or any part of its validly issued general obligation bonds. The principal amount of the refunding bonds may not exceed the principal amount of the bonds being refunded, plus the accrued interest on those bonds to the date of the refunding bonds. The interest rate on the refunding bonds may not exceed the interest rate on the bonds being refunded – meaning that the refunding must result in debt service savings. The interest rate and sale price limits under Section 108.170, RSMo, apply equally to general obligation bonds issued to provide new money for project financing, or to refund bonds previously issued.

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

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

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

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

Revenue Bonds:

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

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

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

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

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

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

Lease/Purchase Obligations:

The City uses lease/purchase obligations to finance equipment and facility acquisitions. Legal authority for a lease-purchase financing is found in statutes authorizing municipalities to lease property. Under a lease-purchase transaction, Brentwood leases the equipment and/or real property to be acquired and constructed from a lessor, which may be an investor, a trustee bank, a leasing company, a nonprofit corporation or other entity. Brentwood makes rental payments over a series of annually renewable one-year terms, and has the option to purchase the leased property at the end of the term. Brentwood’s obligation to make rental payments in any subsequent year is subject to appropriation of funds each year for that purpose by the municipality.

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

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

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

The City generally does not engage in Leasehold Revenue Bonds.

Investment Policy

I. AUTHORITY

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

II. WAYS AND MEANS COMMITTEE

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

III. INVESTMENT ADVISORY COMMITTEE

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

IV. PRUDENCE

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

V. ETHICS AND CONFLICT OF INTEREST

Individuals involved in the investment process shall refrain from personal business activity that could create an appearance of impropriety, conflict with proper execution of the investment program, or impair their ability to make impartial investment decisions. Investment Advisory Committee members shall disclose to the Board of Aldermen any

material financial interests in financial institutions that conduct business within Brentwood, and they shall further disclose any large personal financial/investment positions that could be related to the performance of the portfolio. Investment Advisory Committee members shall refrain from undertaking personal investment transactions with the same individual or entity with which business is conducted on behalf of the City of Brentwood.

VI. DELEGATION OF AUTHORITY

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

VII. OBJECTIVES

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

Legality

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

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

Safety

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

a. Credit Risk

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

- Establishing a pre-approved list of financial institutions and companies that the City of Brentwood will be restricted to when purchasing commercial paper

- Conducting regular credit monitoring and due diligence of these issuers.
- Pre-qualifying the financial institutions and broker/dealers with which the City of Brentwood will do business for broker services and repurchase agreements.
- Diversifying the portfolio so potential losses on individual securities will be minimized.

b. Interest Rate Risk

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

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

Liquidity

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

Yield

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

VIII. PERFORMANCE

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

IX. BROKER/DEALER REQUIREMENTS

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

Criteria used to select securities dealers will include:

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

X. REPORTING

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

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

XI. PERMISSIBLE INVESTMENTS AND GUIDELINES

A. Investment Types

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

1. Time Deposits

1. Financial institutions with a physical location in the State of Missouri will be selected as depositories based on, but not limited to, the following: financial stability, funds availability, loan-to-deposit ratio, community involvement and other relevant economic criteria.
2. Pursuant to state law, the maximum maturity of a deposit will be five years.
3. The rate of interest to be earned on monies placed in time deposits with Missouri financial institutions will be determined pursuant to state law and Brentwood ordinances.

4. A financial institution will be eligible to receive total deposits in an amount not to exceed their equity capital. The City of Brentwood may, from time to time, limit the dollar amount of deposits a financial institution may receive due to lack of availability.
5. A financial institution's loan-to-deposit ratio must be in excess of 50% at the time of deposit unless a specific need can be shown by the financial institution for the funds.
6. Time deposits (principal and interest) must be collateralized at least 100% with approved securities. The market value of all time deposit collateral will be reviewed on an ongoing, periodic basis to determine collateral adequacy.

2. Linked Deposits

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

3. U. S. Treasury and Federal Agency Securities

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

4. Commercial Paper

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

5. Bankers' Acceptances

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

6. Repurchase Agreements

1. Repurchase agreements may be entered into for periods of 90 days or less.
2. Repurchase agreements must be purchased through approved broker/dealers. All approved broker/dealers must have a signed Bond Market Association Master Repurchase Agreement on file with the City of Brentwood, and in the case of tri-party repurchase agreements, a tri-party agreement is also required.
3. All collateral will either be delivered to the City's Account at the City's depository bank, or to an approved third party custodian.

4. Repurchase agreements must be collateralized 102% with approved securities.
5. No more than 15% of the total market value of the portfolio may be invested in repurchase agreements with any one issuer.

7. Reverse Repurchase Agreements

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

B. Security Selection

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

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

C. Additional Investment Restrictions and Prohibited Transactions

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

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

D. Collateralization

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

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

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

E. Securities Lending

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

4. Securities lending transactions may be entered into for periods of 90 days or less.
5. The City Administrator and Director of Finance shall develop collateral investment guidelines for the reinvestment of any collateral made by the City of Brentwood's securities lending agent and is responsible for periodic monitoring of these investments for compliance.

XII. ASSET ALLOCATION

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

XIII. SAFEKEEPING AND CUSTODY

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

XIV. INTERNAL CONTROLS

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

Accounting, Auditing, and Financial Reporting Policy

Overview

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

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

Accounting and Financial Reporting Policies:

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

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

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

Auditing Policies:

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

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

Internal Control and Risk Management Policy

Overview

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

INTERNAL CONTROL

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

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

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

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

3. Responsibilities -

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

4. Objectives-

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

5. Basic Elements of Internal Control -

a. Personnel-

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

b. Computer Data Processing-

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

c. Segregation of Duties-

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

d. Execution of Transactions-

There is reasonable assurance that transactions are executed as authorized.

e. Recording of Transactions-

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

f. Access to Assets-

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

g. Comparison of Recorded Accountability with Assets-

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

h. Authorization-

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

6. Written Procedures-

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

7. Audit-

The City will prepare its accounting records in accordance with accounting principles generally accepted in the United States. A Comprehensive Annual Financial Report (CAFR) will be prepared annually. The City shall have an annual financial audit conducted by an independent public accounting firm of its CAFR.

The audit shall be conducted in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in Governmental Auditing Standards issued by the Comptroller General of the United States.

Local Economic Development Finance Policy

Overview

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

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

General Policy

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

the City from all sources to the value of the incentives provided, measured over the term of the TIF project.

6. Economic tools will generally be reserved for projects that do not qualify for alternative methods of financing or where assistance is deemed by the City and the Board of Aldermen to be the preferred method of providing economic development incentives to the project.

7. All economic tool applications must clearly comply with the requirements of the Missouri TIF Statute.

8. All projects must be consistent with the City's goals and objectives.

B. Policy Guidelines

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

1. Each application must demonstrate that "but for" the use of the economic tool, the project is not feasible and would not be completed without the proposed assistance.

2. Applications for projects that will be using assistance for only public infrastructure will be favored. In any event, assistance shall be used to complete all required public infrastructure prior to consideration of assistance for any other portion of project costs. This limitation may be modified if the project is determined to be a vital contribution to the attainment of a substantial and significant public benefit identified in this policy.

3. All applications requesting the issuance of bonds or notes shall be required to demonstrate that the payments in lieu of taxes and/or the economic activity taxes expected to be generated will be sufficient to provide a debt coverage factor of at least 1.25 times 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 total amount of assistance provided for a project should not exceed fifteen percent (15%) of the total project costs. 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.

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 of at least fifteen percent (15%) of the total cost of the project or provide a performance bond for the completion of the

project. Projects with equity contributions from the developer in excess of fifteen percent (15%) will be viewed more favorably.

6. In evaluating the employment potential of a given enterprise, the following shall be taken into consideration:

- a) number of additional employees that will be hired as a result of the project and whether they are likely to be hired from the local population;
- b) skill and education levels required for the jobs expected to be created by the project;
- c) range of salary and compensation for jobs expected to be created by the project;
- d) potential for executive relocation. TIF projects that create jobs with wages that exceed the community average will be encouraged.

7. Economic tool applications for the redevelopment of vacant property, in areas where the project will further the goals and policies of the City, and/or reasonable evidence is presented that the project will serve as a catalyst for further high quality development or redevelopment, will be viewed favorably.

8. Economic tool applications for retail and service commercial projects should be limited to those projects that encourage an inflow of new customers from outside the City or that will provide services or fill retail markets that are currently unavailable or in short supply in the City. New or expanded industrial and manufacturing projects will be given more favorable consideration than new or expanded warehouse type uses based upon the projected employment per square foot.

9. Economic tool applications for the development of commercial, office and industrial projects that would stabilize existing commercial, office and industrial areas that have or will likely experience deterioration will be favored.

10. Economic tool applications for new residential development projects (other than a limited number of residential units which are creatively integrated into commercial or retail projects) will be strongly disfavored. Applications for the redevelopment of existing residential areas will be generally disfavored.

11. Economic tool applications that include the development of business areas, or the redevelopment of existing business areas, shall include information as to the business type of the major tenants of the Economic tool area. In addition, a thorough market analysis should be completed that identifies: (1) the population areas from which the project will draw; and (2) the businesses of similar types that would be competing with the Economic tool area businesses.

12. Generally, Economic tool applications that encompass a project area of less than five (5) acres will not be favorably considered.

13. Notwithstanding the foregoing, Economic tool applications that, based upon the above guidelines, would not otherwise be favorably considered or do not meet any of

the above referenced criteria, shall be viewed favorably by the City and the Board of Aldermen if the application clearly demonstrates that the project as a whole or a portion of it is of vital interest to the City and will significantly assist the City by eliminating blight, financing desirable public improvements, strengthening the economic and employment base of the City, positively impacting surrounding areas, creating economic stability, facilitating economic self sufficiency, and implementing the economic development strategy of the City.

C. Accountability

Economic tool applications shall include the following:

1. If the application is being recommended based upon specifically delineated benefits that are projected to flow to the City as a result of the development, such as increased employment opportunities, increased ad valorem or economic activity taxes, or construction of public infrastructure, language will be included in the development agreement that stipulates that the City's assistance to the developer may be reduced if satisfactory evidence is not shown that the degree, nature and/or quality of the benefits have been generated to the City by the project.

2. If businesses are to be relocated from other areas of the City, the base year activity for purposes of determining the tax increments for both real property and economic activity taxes shall be the last twelve (12) month period at the business' current location, immediately preceding the relocation. To accomplish this intent, a surplus will be declared that will have the same effect as if the previous level of taxes in the last year at the previous location continued to be available to all taxing jurisdictions after the relocation.

D. Method of Financing

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

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

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

Economic Activity Taxes

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

F. Term

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

G. Monitoring

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

H. Application

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

Fleet Replacement Policy

Mission Statement:

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

Objectives:

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

through Fleet Management Team and department heads for recommendation to the City Administrator.

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

Key Customers:

- Police
- Fire
- Public Works
- Planning & Development
- Park & Receptions
- 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.

Police Vehicles

As with any fleet of vehicles, proper routine scheduled preventative maintenance is standard for the longevity of the equipment. Police patrol vehicles are not used as "take home" vehicles because such a policy would require the City to maintain a much larger patrol vehicle fleet. Consequently, the Brentwood Police Department (BPD) must minimize patrol vehicle downtime in order to facilitate scheduled officer shifts. In 2017, a new BPD patrol directive was introduced wherein each patrol officer was directed to patrol every street in the City, every shift, every day. While extremely popular with the residents, an unintended consequence resulted in increased daily mileage on the entire patrol fleet.

Probably one of the most important factors in determining whether a vehicle should be retained or replaced, is its condition. Condition is pervasive in determining a vehicle's disposition as it is also a factor in its reliability, operations, and return on investment. The probability of whether a vehicle will fail in its intended purpose is inexorably tied to its condition. A wide variety of factors impact a vehicle's condition, the most familiar including age and mileage/hours operated.

Vehicle condition indicators include age, mileage, storage, cleaning, degree of corrosion, and nature of work. As stated, BPD vehicles are subjected to some of the most extreme driving conditions. As the age and mileage of the vehicle increases, the chances for failure of critical parts also increase. This is of particular concern to the BPD Officers who use these vehicles as their office and workspace for 10-12 hours per day.

While the City maintains a vehicle replacement policy, the BPD vehicles are unique in that they are the only ones driven on a 24-hour basis. Given that BPD vehicles are driven, on average 25,000 miles per year, they should be replaced every three years or 75,000 miles. This means that when the vehicle reaches 50,000 miles or two years, its replacement should be considered in the next budget cycle due to the fact that there is a 90-180-day turnaround on the delivery of the new vehicle. This will increase the resale value and reduce repair costs.

Command Staff and other unmarked vehicles are subjected to less severe heavy-duty conditions. Therefore, these vehicles should be considered for replacement at 5 years or 75,000 miles in the same budget procedure as outlined above.

Other Fleet Vehicles

For other fleet outside BPD, replacement standards based on APWA, industry guidelines and years of experience in operating and maintaining vehicles and equipment are used.

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 replacement; 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.

VEHICLE / EQUIPMENT EVALUATION FORM

Vehicle or Equipment VIN or Serial# _____

Vehicle or Equipment# _____ Department Assigned to: _____

Make: _____ Model: _____ Year: _____

Mileage: _____ Hours of Operation: _____

Date of Evaluation: _____ Evaluator: _____

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

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

Evaluator Comments:

Evaluator Signature: _____

VEHICLE/EQUIPMENT EVALUATION SUMMARY REPORT

Vehicle or Equipment VIN or Serial# _____

Vehicle or Equipment# _____ Department Assigned to:

Make: _____ Model: _____ Year: _____

Description of use:

Summary of values

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

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

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

Maintenance/Repairs Cost to Date:

Purchase Cost: _____ Repair Cost: _____

Replacement Cost: _____ Current Value: _____

Can this vehicle be reassigned if necessary: (circle one) YES / NO

Comments and Other Considerations:

Recommendations:

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

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

Point Range Details for Heavy Equipment and Vehicles Replacement Guidelines

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

Vehicle / Equipment Thresholds

Vehicle Category	Life Cycle	Mileage/ Eval Points
Police Patrol Vehicles	3	75,000
Police Command/Unmarked Vehicles	5	75,000
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	10	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+

Financial Procedures by Department

City-Wide Payroll Procedures

Biweekly Payroll Processing Procedures

The Payroll Specialist is responsible for processing biweekly Payroll using ADP.

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

New Hires

New employees are typically interviewed by the applicable department head and the City Administrator. Part time employees are only required to be interviewed by the department head. Before an employee is officially hired they must pass both a drug test and criminal background check.

Once an employee is hired, the department head fills out a “Payroll Change Form” containing the employee’s pay rate, account coding and position grade level. The Payroll Change Form is signed by the employee’s supervisor, department head, and the City Administrator (*identified control procedure*). Part-time hires are the exception as this form is not required to be signed by the City Administrator. The signed form is provided to the Human Resources Manager. The Payroll Specialist enters the new employee’s information into the payroll module of ADP Pay Expert. The Payroll Change Form is filed in the employee’s personnel file where it is kept in a locked cabinet in the HR Manager’s office. Personnel files in the HR Manager’s office additionally contain other payroll related forms such as W-4, health insurance and pension info, etc. The Human Resources Manager and Finance Director are responsible for notifying insurance companies and enrolling new hires into the pension plan. The Payroll Specialist updates direct deposit information into the payroll module of ADP Pay Expert.

Pay Increases

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

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

Processing Payroll

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

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

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

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

Pensions

The Human Resources Manager and Finance Director complete monthly pension reporting for LAGERS and the Police and Firefighters' pension plan. The Human Resources Manager enters wage information into the LAGERS online reporting system. A report is then printed from ADP and given to the Finance Director. The Finance Director will review and approve the documentation and then submit the payment to LAGERS. An invoice will print out after the payment is submitted which will then be processed as a normal Accounts Payable transaction. The Finance Director who is the Pension Secretary for the Police and Firefighters' pension plan, reviews and reconciles

the Police and Firefighters' pension monthly activity and creates a journal entry to record the activity of the pension plan in Fundware each month.

Administration Department Procedures

Revenue Procedures

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

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

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

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

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

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

The majority of the City's revenue is received by direct deposit wire transfers, EFT, to its bank. This includes all sales taxes, all state shared revenues, and Ad Valorem taxes (Property Tax, Real Estate Tax, Interest on past due tax, Vehicle Tax, Sewer Lateral Assessment, and a one-time per year Rail Road & Utility tax). These funds account for a sizeable portion of the municipal budget. The City receives by mail, paper copies verifying amounts received via EFT. Some utility taxes are direct deposited to the bank. Recurring revenues received by check include some utility tax payments. For Ad

Valorem tax, the payments received are manually entered into Fundware with a CREC (Cash Receipts) Journal Entry. Since the payments are all directly deposited into the General Fund's bank account, the journal entries are made to allocate the correct portion of the receipts to the correct Funds.

The Business License Specialist keeps the statements in a deposit book for that month. A copy of the receipt is also kept in the vendor cash receipt file and reconciled to the bank statement.

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

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

Business and Liquor Licenses

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

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

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

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

Expenditure Procedures

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

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

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

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

The Accounting Clerk enters the vendor number/name, invoice number, amount of invoice, account number & description. The system reviews the invoice number entered in relation to the vendor to assist and prevent duplication of invoices entered and duplicate payments (*identified control procedure*). The system issues a warning which must be cleared by the user before going forward. For utility company invoices/billings, invoice numbers are not provided so the clerk enters the account number assigned to the city resulting in notification of a duplicate entry. The clerk exercises care to ensure the billing is not entered more than once and is for the correct amount.

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

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

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

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

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

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

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

Purchasing Cards

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

Electronic Payments (EFT/ACH)

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

Employees authorized to use the bank's website to process EFT/ACH transactions have a key FOB with a changing token number that must be entered to log onto the website (*identified control procedure*). All recurring EFT/ACH transactions are processed using templates that have been set up on the website. (For instance, the template for payroll

contains the description and banking information so that it does not have to be entered for every transaction) For all EFT/ACH transactions, supporting documentation is completed by one of the initiators (see below) and the transaction is initiated through the bank's website.

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

Capital Asset Procedures

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

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

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

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

Other Financial Procedures

Bank Reconciliations and Oversight

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

Journal Entries

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

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

Budget Preparation

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

A calendar of budget events, processes, and deadlines is provided to the key budget owners in late July of each year. Department heads are responsible for budgeting financial inputs. The Finance Director provides the baseline expenses for personnel costs including wages, salaries, and the related benefit costs. Any merit and benefit increases are included in the numbers she provides. All recommended merits are approved by the Board of Aldermen. In late July of each year, a budget workshop is held with the Board of Aldermen. The workshop outlines what needs to be done, how to do it, and what resources are available to answer questions. The department heads include all other discretionary spending inputs by account detail. They normally use prior year actuals and year to date spending information to build account expense detail. Revenue budget assumptions are used to define planned activity. This includes

any new revenue generating projects. Input from the City Administrator impacts this area.

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

Budget Monitoring Process

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

Budget Amendments

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

IT Security

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

All employees are required to change their computer password every 90 days. The password must be complex and cannot be the prior 3 passwords used by the employee. All computers are set to lock after ten minutes of no activity. All domain accounts are set to lock after 10 unsuccessful network logon attempts and accounts remained locked for 30 minutes. The City uses filtering software to filter inappropriate information on employee computers. The city performs two network backups every night that are stored on tape and disc in the IT office. One backup is of the entire server and the other backup is for the accounting data stored in Fundware. Both backups are retained for two weeks. Remote access to the City's server is limited to computers owned by the City and requires two factor authorizations. All employees have received the Domain/Security policy which is included in the employee manual.

IT Additions

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

IT Disposals

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

Petty Cash Fund

Often, there is a need for immediate availability of funds. The Finance Department does not hold petty cash. Planning and Development and Courts has funds available.

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

Fire Department Procedures

Revenue Procedures

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

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

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

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

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

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

Expenditure Procedures

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

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

Capital Asset Procedures

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

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

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

Judicial Department Procedures

Revenue Procedures

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

Tickets/Bonds Processed

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

Bond receipts issued by the police department

MSHP Tickets/Bond Receipts

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

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

Voided Tickets

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

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

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

Method of Payment

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

Flow of Money and Responsibility

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

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

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

On court night, all payments are taken at the Violations Bureau window. Credit card payments are taken at the violations bureau window. The court clerks rotate duties of

pulling case files, inputting disposition, and entering payments into IMDS. The Court Administrator assists the Judge and defendants.

Deposits

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

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

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

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

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

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

via a police officer with all other correspondence for City Hall. Only the police clerk and court clerks have a key to the secured lock box and bank bag.

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

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

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

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

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

Bond forfeitures are handled by the court administrator. After proper notice and lack of response by defendant, their bond is forfeited to the City. A check is written from the bail bond account and deposited into the general fund of the City. A 2-ply manual form is

completed. The white copy is sent to the Accounting Clerk and the yellow copy is attached to the bond forfeiture paper work.

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

Expenditure Procedures

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

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

Capital Asset Procedures

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

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

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

Other Financial Procedures

None.

Legislative Department Procedures

Revenue Procedures

None

Expenditure Procedures

None

Capital Asset Procedures

None

Other Financial Procedures

None

Parks and Recreation Department Procedures

Revenue Procedures

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

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

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

- Ice Rink Front Desk
- Recreation Office Front Desk

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

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

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

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

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

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

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

Expenditure Procedures

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

On a weekly basis, each department head or designee presents their departmental invoices to Finance for payment. Department heads will review the invoices with the Finance Director answering questions as needed. The Finance Director reviews the

invoice for proper account coding, proper supporting documentation and approves the invoice for payment (*identified control procedure*). The invoices are presented to the Accounting Clerk for payment.

Capital Asset Procedures

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

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

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

Other Financial Procedures

Petty Cash Fund

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

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

Planning and Development Department Procedures

Revenue Procedures

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

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

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

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

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

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

Expenditure Procedures

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

On a weekly basis, each department head or designee presents their departmental invoices to Finance for payment. Department heads will review the invoices with the Finance Director answering questions as needed. The Finance Director reviews the invoice for proper account coding, proper supporting documentation and approves the

invoice for payment (*identified control procedure*). The invoices are presented to the Accounting Clerk for payment.

Capital Asset Procedures

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

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

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

Other Financial Procedures

Construction Escrow Account

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

Police Department Procedures

Revenue Procedures

Ticketing/Bond Receipting

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

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

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

Police Reports

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

Expenditure Procedures

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

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

Capital Asset Procedures

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

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

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

Other Financial Procedures

None.

Public Works Department Procedures

Revenue Procedures

None

Expenditure Procedures

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

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

Capital Asset Procedures

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

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

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

Other Financial Procedures

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

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Basis of Budget

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 October, 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 October, 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 1st. 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 2025 Annual Budget by ordinance on or before their first meeting in December. Look for information on the date and time of the Citizen Budget Forum on the City's website at www.brentwoodmo.org and give us your ideas for the 2025 Annual Budget. We welcome your suggestions and hope everyone will get involved in the process!

City of Brentwood 2025 Annual Budget Process

July 1 – October 1, 2024– PRELIMINARY BUDGET DISCUSSIONS

Update the Budget Calendar.

Citizen Budget Forum.

Develop budget parameters for the 2025 Budget.

- Discussion on Revenue Projections – Five-Year History, including Current and Proposed Year
 - Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities and goals for 2025 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 2025 Budget.
- Discussion on Preparation of the Budget Document.
- 2025 Preliminary Property Tax Rate.
 - Strengths, Weaknesses, Opportunities and Threats (SWOT) of priorities and goals for 2025 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, 2024 – DEPARTMENTAL AND CAPITAL BUDGET DEVELOPMENT

Budget worksheets distributed to department heads.

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

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

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

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

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

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

July – October 2024 - BUDGET MEETINGS WITH DEPARTMENT HEADS

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

Department Heads will finalize Goals, Objectives, Accomplishments (narratives) to reflect any changes made during the meetings with the City Administrator.

The completed documents will be completed within 48 hours of this meeting for inclusion in the budget document.

September 16, 2024 – BOARD OF ALDERMEN MEETING 7:00 P.M.

Public hearing on setting the Preliminary 2025 Property Tax Rate.

Adopt 2025 Property Tax Rate – First Reading.

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

October 7, 2024 – Board of Aldermen Meeting

Monthly Financial Report.

- Proposed Budget Draft Presented to Board of Aldermen

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

October 16, 2024 – WAYS AND MEANS COMMITTEE MEETING 5:30 P.M.

Citizen's Budget Forum.

Monthly Financial Report.

2025 Budget Calendar

Update on 2025 Budget Process.

Set Preliminary 2025 Property Tax Rate.

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

Presentation of the 2025 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

October 22, 2024 – WAYS AND MEANS COMMITTEE MEETINGS 5:30 P.M. SPECIAL MEETING

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 7, 2024 – 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 18, 2024 – BOARD OF ALDERMEN MEETING 7:00 P.M.

Public Hearing on the Proposed Fiscal Year Budget.

Presentation of Proposed Fiscal Year Budget.

- Adoption of Fiscal Year Budget – First Reading.
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December 2, 2024 – BOARD OF ALDERMEN MEETING 7:00 P.M.

Presentation of Proposed Fiscal Year Budget - Continued.

- Adoption of the Fiscal Year Budget – Second Reading.