

CITY OF BRENTWOOD, MISSOURI

**PRELIMINARY COMBINED STATEMENT OF REVENUES,
EXPENDITURES AND CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
FOR THE PERIOD ENDED DECEMBER 31, 2025**

FUNDS	GENERAL	CAPITAL IMPROVEMENTS	ECONOMIC DEVELOPMENT	STORM WATER AND PARK IMPROVEMENTS	SEWER IMPROVEMENTS
REVENUES					
Taxes	\$ 12,377,083	\$ 3,075,539	\$ 3,638,766	\$ 3,612,985	\$ -
Licenses and Permits	2,215,669	-	-	-	-
Intergovernmental	129,223	1,313,612	-	819,491	-
Charges for Services	415,762	-	-	1,517,024	-
Fines and Forfeitures	119,718	-	-	-	-
Investment Income	298,562	58,522	117,289	61,513	-
Assessments	-	-	-	-	74,517
Miscellaneous / Other	798,121	82,335	-	2,185,792	-
TOTAL REVENUES	16,354,138	4,530,008	3,756,055	8,196,806	74,517
EXPENDITURES					
Current:					
Administration	1,228,756	-	-	-	-
Police	4,921,992	-	-	-	-
Fire	3,377,988	-	-	-	-
Street	1,767,411	-	-	-	-
Sanitation	893,234	-	-	-	-
Planning & Development	773,093	-	-	-	-
Storm Water, Parks and Recreation	-	-	-	3,981,847	-
Community Services	250,296	-	-	-	-
Legislative	162,373	-	-	-	-
Judicial	218,967	-	-	-	-
Municipal Operations	3,096,620	-	-	-	-
Library	-	-	-	-	-
Sewer Lateral	-	-	-	-	96,087
Capital Outlay	-	3,164,258	-	796,481	-
TOTAL EXPENDITURES	16,690,731	3,164,258	-	4,778,328	96,087
Transfer in (out)	-	(1,163,123)	(1,000,000)	-	-
Debt Service:					
Principal retirement	-	715,000	1,245,000	888,943	-
Interest and fiscal charges	-	94,429	1,322,022	1,579,489	-
TOTAL DEBT SERVICE	-	809,429	2,567,022	2,468,432	-
GRAND TOTAL EXPENDITURES	16,690,731	5,136,810	3,567,022	7,246,760	96,087
EXCESS REVENUES OVER (UNDER) EXPENSES	(336,593)	(606,802)	189,033	950,046	(21,570)
OTHER FINANCING SOURCES(USES)	-	-	-	-	-
FUND BALANCES JANUARY 1, 2025	9,025,985	4,205,126	2,765,860	1,772,535	238,853
FUND BALANCES DECEMBER 31, 2025	\$ 8,689,392	\$ 3,598,324	\$ 2,954,893	\$ 2,722,581	\$ 217,284

**STATEMENT OF CHANGES IN GENERAL
OBLIGATION DEBT PAYABLE**

ISSUE	2017 C.O.P. ADVANCED 2009 REFUNDING	2018 C.O.P. MANCHESTER RENEWAL PROJECT	2019 C.O.P. MANCHESTER RENEWAL PROJECT	PARKS & REC REAL ESTATE LOAN 2023
INTEREST RATES	2.00-3.50%	3.00-4.00%	3.50%	5.49%
ORIGINAL AMOUNT OF ISSUE	\$ 5,105,000	\$ 43,390,000	\$ 41,770,000	\$ 1,500,000
BALANCE OUTSTANDING AT JANUARY 1, 2025	4,290,000	40,885,000	36,740,000	1,384,581
ISSUED DURING YEAR	-	-	-	-
RETIRED DURING YEAR	(715,000)	(840,000)	(1,245,000)	(48,943)
BALANCE OUTSTANDING AT DECEMBER 31, 2025	\$ 3,575,000	\$ 40,045,000	\$ 35,495,000	\$ 1,335,638

I, Michelle DePew, Finance Director, City of Brentwood, Missouri certify the above statements are true and in agreement with records on file, DECEMBER 31, 2025.

Michelle DePew

Michelle DePew, Finance Director