

October 19, 2012

FINANCE/ADMINISTRATION MEMORANDUM

2012-19

TO: Honorable Mayor and Members of the City Commission
THROUGH: Michael W. Walker, City Manager
FROM: Carson K. Swinford, Director of Finance
SUBJECT: **Monthly Department Report - September 2012**

Financial Reporting

Please find attached revenue and expenditure reports for all City funds for the month of September, as well as major revenue collection reports. These reports explain budget to actual comparisons for the three months of the 2012-2013 fiscal year.

In addition, copies of unaudited management reports for the City's Water/Sewer Fund are attached. These reports reflect positive fiscal year operating results with a cumulative net income of \$1,264,747 versus \$1,485,923 for the same period last year.

Work Plan Update:

1) **Expansion of Electronic Payments Services**

As a convenience to citizens and businesses, the City currently offers the opportunity to pay property taxes and utility bills on-line or by telephone using credit cards and electronic checks. A 3% processing fee from the credit card companies is passed on to customers using this service. Staff will expand this payment opportunity to other activities of the City, such as building permits and municipal court citations. In addition to on-line payments, staff will also enhance this payment option by accepting over-the-counter credit card payments with full integration into the City's software system.

Target Date: October 31, 2012

2) **Update/Analysis of the Water/Sewer Financial Model**

The Water and Sewer Fund is a combined operation that allows for the most efficient use and assignment of manpower and equipment between water and sewer functions as the needs arise. Each service has its own income source and must operate in a financially sound manner based on a reasonable assignment of operating costs between divisions. Specifically, water rates should not subsidize the cost of providing sewer service or vice versa. The last comprehensive utility rate study was performed by City staff in February 2008. That study was driven mostly by the significant debt service costs associated with the mandated six-year sewer rehabilitation/infrastructure improvement project (\$30 Million) and water system capacity improvements (\$5 million). The department will again undertake a detail analysis to allocate current operating costs, debt service, depreciation expense, and income/fee collections between the water and sewer divisions to determine if both rate structures are appropriately recovering the cost for each function today. Staff will update the financial model for the Water and Sewer divisions, separately and combined within the Water and Sewer Fund, using both a net income and cash flow approach, to determine if the Fund can maintain a healthy financial position for the next four years (FY 2014-2017). Recommendations will be presented to the Board and could include no change in the present rate structure; adjustments between current water and sewer rates that is overall revenue neutral to the fund but ensures a more appropriate recovery of cost from the benefitting division; or possible water and/or sewer rate adjustments including tap fees to ensure a sound financial position for the fund and compliance with generally accepted accounting principles and state law.

Target Date: January 31, 2013

3) **Enhancements to Vendor Payment Processing**

The City of Brentwood currently processes approximately 6,500 hard-checks annually. The estimated cost of processing a paper check, factoring in supplies, printing and postage costs, ranges from \$1.00-\$3.00 per check. In an effort to reduce these costs, staff will research options for electronic vendor payment processing, including ACH and Virtual Purchasing Card Payments with rebates back to the City. This initiative will build upon our current system of processing employee pay checks via direct deposit rather than by paper payroll check which is also a more secure and reliable way of making payment. The research will review how other jurisdictions are transitioning to electronic payment systems and determining how the new payment program must be structured to comply with State law. This project has been moved forward from the FY 2011-2012 work plan.

Target Date: May 31, 2013

Other Items of Interest. Other matters in which staff members have been involved in the month of September 2012 include:

- Assisting Kraft, CPAs with continued preparation of audit work schedules for the FY 2011-2012 audit. Kraft will begin onsite audit fieldwork in early October.

Please advise if you have any questions concerning the matters discussed herein or if you desire information on other items.

**City of Brentwood
Wholesale
Beer Tax**

Month									Projected	
	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	0% % Change Prev Yr
JULY	55,790	0.55%	61,634	10.47%	65,234	5.84%	66,066	1.28%	56,005	-15.23%
FY YTD	55,790	0.55%	61,634	10.47%	65,234	5.84%	66,066	1.28%	56,005	-15.23%
AUG	55,944	9.66%	54,919	-1.83%	53,374	-2.81%	49,229	-7.77%	69,166	40.50%
FY YTD	111,734	4.91%	116,553	4.31%	118,608	1.76%	115,295	-2.79%	125,171	8.57%
SEPT	52,525	-12.68%	50,620	-3.63%	55,367	9.38%	58,131	4.99%	58,131	0.00%
FY YTD	164,259	-1.44%	167,173	1.77%	173,975	4.07%	173,426	-0.32%	183,302	5.69%
OCT	44,859	3.70%	50,493	12.56%	56,366	11.63%	53,971	-4.25%	53,971	0.00%
FY YTD	209,118	-0.38%	217,666	4.09%	230,341	5.82%	227,397	-1.28%	237,273	4.34%
NOV	50,051	16.49%	43,392	-13.30%	44,785	3.21%	43,420	-3.05%	43,420	0.00%
FY YTD	259,169	2.49%	261,058	0.73%	275,126	5.39%	270,817	-1.57%	280,693	3.65%
DEC	42,065	-12.60%	43,614	3.68%	49,419	13.31%	52,130	5.49%	52,130	0.00%
FY YTD	301,234	0.07%	304,672	1.14%	324,545	6.52%	322,947	-0.49%	332,823	3.06%
JAN	53,079	10.67%	54,567	2.80%	58,086	6.45%	56,466	-2.79%	56,466	0.00%
FY YTD	354,313	1.53%	359,239	1.39%	382,631	6.51%	379,413	-0.84%	389,289	2.60%
FEB	39,758	-5.49%	33,235	-16.41%	37,185	11.89%	39,215	5.46%	39,215	0.00%
FY YTD	394,071	0.78%	392,474	-0.41%	419,816	6.97%	418,628	-0.28%	428,504	2.36%
MAR	34,769	1.87%	35,991	3.52%	37,366	3.82%	42,417	13.52%	42,417	0.00%
FY YTD	428,839	0.86%	428,465	-0.09%	457,182	6.70%	461,045	0.84%	470,921	2.14%
APR	39,065	0.19%	41,838	7.10%	48,987	17.09%	51,918	5.98%	51,918	0.00%
FY YTD	467,904	0.81%	470,303	0.51%	506,169	7.63%	512,963	1.34%	522,839	1.93%
MAY	47,897	4.47%	52,020	8.61%	49,695	-4.47%	49,595	-0.20%	49,595	0.00%
FY YTD	515,801	1.14%	522,323	1.26%	555,864	6.42%	562,558	1.20%	572,434	1.76%
JUN	52,314	-10.19%	52,839	1.00%	58,710	11.11%	81,234	38.37%	81,234	0.00%
FY YTD	568,115	-0.02%	575,162	1.24%	614,573	6.85%	643,791	4.75%	653,667	1.53%
FY TOTALS	568,115	-0.02%	575,162	1.24%	614,573	6.85%	643,791	4.75%	653,667	1.53%
BUDGET	568,000	100.02%	565,000	101.80%	570,000	107.82%	580,000	111.00%	580,000	112.70%

**City of Brentwood
Local Sales Tax**

Month	2008 - 09		2009 - 10		2010 - 11		2011 - 12		Projected % Increase	
		% Change Prev Yr	2012 - 13	% Change Prev Yr						
JULY	909,768	-0.75%	908,838	-0.10%	954,651	5.04%	1,083,367	13.48%	1,087,722	0.40%
FY YTD	909,768	-0.75%	908,838	-0.10%	954,651	5.04%	1,083,367	13.48%	1,087,722	0.40%
AUG	819,741	-1.37%	739,009	-9.85%	872,160	18.02%	838,752	-3.83%	975,301	16.28%
FY YTD	1,729,510	-1.04%	1,647,846	-4.72%	1,826,811	10.86%	1,922,120	5.22%	2,063,023	7.33%
SEPT	903,164	8.54%	837,160	-7.31%	893,074	6.68%	1,048,811	17.44%	1,090,808	4.00%
FY YTD	2,632,674	2.05%	2,485,007	-5.61%	2,719,885	9.45%	2,970,930	9.23%	3,153,830	6.16%
OCT	909,882	3.39%	837,185	-7.99%	924,888	10.48%	949,861	2.70%	949,861	0.00%
FY YTD	3,542,556	2.39%	3,322,192	-6.22%	3,644,772	9.71%	3,920,791	7.57%	4,103,691	4.66%
NOV	830,588	-15.14%	810,776	-2.39%	860,572	6.14%	891,258	3.57%	891,258	0.00%
FY YTD	4,373,144	-1.48%	4,132,968	-5.49%	4,505,344	9.01%	4,812,049	6.81%	4,994,949	3.80%
DEC	813,553	-10.60%	872,371	7.23%	825,904	-5.33%	946,851	14.64%	946,851	0.00%
FY YTD	5,186,698	-3.03%	5,005,339	-3.50%	5,331,248	6.51%	5,758,900	8.02%	5,941,800	3.18%
JAN	1,192,058	-5.41%	1,246,762	4.59%	1,307,394	4.86%	1,409,739	7.83%	1,409,739	0.00%
FY YTD	6,378,756	-3.48%	6,252,101	-1.99%	6,638,642	6.18%	7,168,639	7.98%	7,351,539	2.55%
FEB	788,678	-6.48%	718,939	-8.84%	846,751	17.78%	913,717	7.91%	913,717	0.00%
FY YTD	7,167,433	-3.82%	6,971,040	-2.74%	7,485,393	7.38%	8,082,356	7.98%	8,265,256	2.26%
MAR	700,647	-11.22%	668,617	-4.57%	780,585	16.75%	901,285	15.46%	901,285	0.00%
FY YTD	7,868,081	-4.53%	7,639,657	-2.90%	8,265,978	8.20%	8,983,641	8.68%	9,166,541	2.04%
APR	807,198	-12.78%	876,237	8.55%	933,935	6.58%	1,039,079	11.26%	1,039,079	0.00%
FY YTD	8,675,279	-5.36%	8,515,894	-1.84%	9,199,914	8.03%	10,022,721	8.94%	10,205,620	1.82%
MAY	790,749	-13.71%	812,267	2.72%	920,322	13.30%	963,241	4.66%	963,241	0.00%
FY YTD	9,466,028	-6.12%	9,328,160	-1.46%	10,120,235	8.49%	10,985,962	8.55%	11,168,862	1.66%
JUN	795,680	-2.29%	845,246	6.23%	907,674	7.39%	1,019,688	12.34%	1,019,688	0.00%
FY YTD	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,188,550	1.52%
FY TOTALS	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,188,550	1.52%
BUDGET	10,565,000	97.13%	10,275,000	99.01%	9,975,000	110.56%	10,675,000	112.47%	11,190,000	4.82%

**City of Brentwood
Wholesale
Liquor Tax**

Projected

Month	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	0% % Change Prev Yr
JULY	36,931	0.60%	37,527	1.61%	43,551	16.05%	45,874	5.33%	45,690	-0.40%
FY YTD	36,931	0.60%	37,527	1.61%	43,551	16.05%	45,874	5.33%	45,690	-0.40%
AUG	33,215	13.62%	39,634	19.33%	49,916	25.94%	41,353	-17.15%	49,309	19.24%
FY YTD	70,146	6.37%	77,161	10.00%	93,467	21.13%	87,227	-6.68%	94,999	8.91%
SEPT	34,542	-7.10%	34,446	-0.28%	35,093	1.88%	41,932	19.49%	41,932	0.00%
FY YTD	104,688	1.51%	111,607	6.61%	128,560	15.19%	129,159	0.47%	136,931	6.02%
OCT	31,732	-1.48%	41,825	31.81%	45,310	8.33%	55,090	21.58%	55,090	0.00%
FY YTD	136,420	0.80%	153,432	12.47%	173,870	13.32%	184,249	5.97%	192,021	4.22%
NOV	45,749	24.84%	35,854	-21.63%	41,730	16.39%	41,081	-1.56%	41,081	0.00%
FY YTD	182,169	5.92%	189,286	3.91%	215,600	13.90%	225,330	4.51%	233,102	3.45%
DEC	41,992	-4.75%	46,588	10.95%	51,942	11.49%	56,032	7.87%	56,032	0.00%
FY YTD	224,161	3.75%	235,874	5.23%	267,542	13.43%	281,362	5.17%	289,134	2.76%
JAN	66,235	4.77%	67,925	2.55%	76,408	12.49%	79,391	3.90%	79,391	0.00%
FY YTD	290,396	3.98%	303,799	4.62%	343,950	13.22%	360,753	4.89%	368,525	2.15%
FEB	25,625	6.75%	21,411	-16.44%	24,358	13.76%	32,449	33.22%	32,449	0.00%
FY YTD	316,021	4.20%	325,210	2.91%	368,308	13.25%	393,202	6.76%	400,974	1.98%
MAR	31,083	-6.98%	35,233	13.35%	37,881	7.52%	41,796	10.33%	41,796	0.00%
FY YTD	347,104	3.09%	360,443	3.84%	406,189	12.69%	434,998	7.09%	442,770	1.79%
APR	41,082	13.00%	39,200	-4.58%	45,762	16.74%	51,814	13.22%	51,814	0.00%
FY YTD	388,186	4.05%	399,643	2.95%	451,951	13.09%	486,812	7.71%	494,584	1.60%
MAY	37,710	7.44%	40,183	6.56%	44,592	10.97%	44,127	-1.04%	44,127	0.00%
FY YTD	425,896	4.35%	439,826	3.27%	496,543	12.90%	530,939	6.93%	538,711	1.46%
JUN	38,774	-5.83%	39,982	3.12%	44,154	10.43%	55,989	26.80%	55,989	0.00%
FY YTD	464,670	3.41%	479,808	3.26%	540,697	12.69%	586,928	8.55%	594,699	1.32%
FY TOTALS	464,670	3.41%	479,808	3.26%	540,697	12.69%	586,928	8.55%	594,699	1.32%
BUDGET	425,000	109.33%	445,000	107.82%	475,000	113.83%	500,000	117.39%	525,000	113.28%

**City of Brentwood
Business Taxes**

Month	Projected									
	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	0% % Change Prev Yr
JULY	98,418	5.83%	107,518	9.25%	1,031	-99.04%	476	-53.83%	300	-36.97%
FY YTD	98,418	5.83%	107,518	9.25%	1,031	-99.04%	476	-53.83%	300	-36.97%
AUG	275,605	12.93%	338,698	22.89%	589	-99.83%	62,418	10497.28%	33,012	-47.11%
FY YTD	374,023	10.97%	446,216	19.30%	1,620	-99.64%	62,894	3782.35%	33,312	-47.03%
SEPT	225,360	-12.09%	140,088	-37.84%	254,683	81.80%	289,205	13.55%	318,197	10.02%
FY YTD	599,383	1.01%	586,304	-2.18%	256,303	-56.28%	352,099	37.38%	351,509	-0.17%
OCT	27,471	5.15%	14,841	-45.98%	192,718	1198.55%	124,049	-35.63%	124,049	0.00%
FY YTD	626,854	1.18%	601,145	-4.10%	449,021	-25.31%	476,148	6.04%	475,558	-0.12%
NOV	43,257	-19.02%	59,599	37.78%	22,686	-61.94%	26,771	18.01%	26,771	0.00%
FY YTD	670,110	-0.42%	660,744	-1.40%	471,707	-28.61%	502,919	6.62%	502,329	-0.12%
DEC	47,057	-41.68%	35,240	-25.11%	54,077	53.45%	51,516	-4.74%	51,516	0.00%
FY YTD	717,167	-4.84%	695,984	-2.95%	525,784	-24.45%	554,435	5.45%	553,845	
JAN	19,356	182.45%	8,085	-58.23%	51,328	534.85%	33,667	-34.41%	33,667	1,220,000
FY YTD	736,523	-3.15%	704,069	-4.41%	577,112	-18.03%	588,102	1.90%	587,512	1,210,000
FEB	71,195	-13.93%	9,391	-86.81%	23,087	145.85%	17,367	-24.78%	17,367	1,200,000
FY YTD	807,718	-4.21%	713,460	-11.67%	600,199	-15.87%	605,469	0.88%	604,879	1,190,000
MAR	34,113	-7.63%	43,454	27.38%	105,889	143.68%	112,500	6.24%	112,500	1,180,000
FY YTD	841,831	-4.35%	756,914	-10.09%	706,088	-6.71%	717,969	1.68%	717,379	1,170,000
APR	17,719	-1.02%	63,793	260.03%	12,066	-81.09%	39,184	224.75%	39,184	1,160,000
FY YTD	859,550	-4.28%	820,707	-4.52%	718,154	-12.50%	757,153	5.43%	756,563	1,150,000
MAY	342,307	-24.80%	6,739	-98.03%	14,080	108.93%	11,854	-15.81%	11,854	1,140,000
FY YTD	1,201,857	-11.18%	827,446	-31.15%	732,234	-11.51%	769,007	5.02%	768,417	1,130,000
JUN	9,346	-82.36%	415,906	4350.10%	541,505	30.20%	441,932	-18.39%	441,932	1,120,000
FY YTD	1,211,203	-13.87%	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,210,349	1,110,000
FY TOTALS	1,211,203	-13.87%	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,210,349	0.00%
BUDGET	1,150,000	105.32%	1,100,000	113.03%	1,175,000	108.40%	1,175,000	103.06%	1,275,000	-0.05%

**City of Brentwood
Hotel Tax**

Month	2008 - 09		2009 - 10		2010 - 11		2011 - 12		Projected % Increase	0% % Change
		% Change Prev Yr	2012 - 13	Prev Yr						
JULY	103,849	0.72%	78,220	-24.68%	89,755	14.75%	99,100	10.41%	96,817	-2.30%
FY YTD	103,849	0.72%	78,220	-24.68%	89,755	14.75%	99,100	10.41%	96,817	-2.30%
AUG	93,110	-2.78%	80,566	-13.47%	83,485	3.62%	91,988	10.19%	86,923	-5.51%
FY YTD	196,959	-0.96%	158,786	-19.38%	173,240	9.10%	191,088	10.30%	183,740	-3.85%
SEPT	88,367	-5.15%	61,561	-30.33%	87,023	41.36%	80,706	-7.26%	80,706	0.00%
FY YTD	285,326	-2.30%	220,347	-22.77%	260,263	18.12%	271,794	4.43%	264,446	-2.70%
OCT	99,709	-6.64%	71,501	-28.29%	85,153	19.09%	94,762	11.28%	94,762	0.00%
FY YTD	385,035	-3.46%	291,848	-24.20%	345,416	18.35%	366,556	6.12%	359,208	-2.00%
NOV	80,517	-15.86%	76,238	-5.31%	82,733	8.52%	82,129	-0.73%	82,129	0.00%
FY YTD	465,552	-5.86%	368,086	-20.94%	428,149	16.32%	448,685	4.80%	441,337	-1.64%
DEC	84,707	-12.33%	68,252	-19.43%	75,144	10.10%	91,545	21.83%	91,545	0.00%
FY YTD	550,259	-6.92%	436,338	-20.70%	503,293	15.34%	540,230	7.34%	532,882	-1.36%
JAN	72,655	-11.81%	68,399	-5.86%	59,764	-12.62%	70,574	18.09%	70,574	0.00%
FY YTD	622,914	-7.52%	504,737	-18.97%	563,057	11.55%	610,804	8.48%	603,456	-1.20%
FEB	71,908	-25.94%	70,872	-1.44%	72,961	2.95%	95,747	31.23%	95,747	0.00%
FY YTD	694,822	-9.84%	575,609	-17.16%	636,018	10.49%	706,551	11.09%	699,203	-1.04%
MAR	83,612	-18.81%	85,674	2.47%	79,292	-7.45%	98,110	23.73%	98,110	0.00%
FY YTD	778,434	-10.90%	661,283	-15.05%	715,310	8.17%	804,661	12.49%	797,313	-0.91%
APR	84,777	-14.78%	79,678	-6.01%	97,093	21.86%	103,854	6.96%	103,854	0.00%
FY YTD	863,211	-11.29%	740,961	-14.16%	812,403	9.64%	908,515	11.83%	901,167	-0.81%
MAY	78,293	-22.01%	95,960	22.57%	100,321	4.54%	100,811	0.49%	100,811	0.00%
FY YTD	941,504	-12.29%	836,921	-11.11%	912,724	9.06%	1,009,325	10.58%	1,001,978	-0.73%
JUN	91,931	-12.11%	119,984	30.52%	104,905	-12.57%	135,082	28.77%	135,082	0.00%
FY YTD	1,033,435	-12.28%	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,137,059	-0.64%
FY TOTALS	1,033,435	-12.28%	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,137,059	-0.64%
BUDGET	1,000,000	103.34%	990,000	96.66%	820,000	124.10%	1,000,000	114.44%	1,025,000	110.93%

**City of Brentwood
CATV Franchise**

Month	2008 - 09		2009 - 10		2010 - 11		2011 - 12		Projected	
		% Change Prev Yr	% Increase 2012 - 13	0% % Change Prev Yr						
JULY	28,162	9.85%	29,092	3.30%	29,764	2.31%	31,042	4.29%	32,016	3.14%
FY YTD	28,162	9.85%	29,092	3.30%	29,764	2.31%	31,042	4.29%	32,016	3.14%
AUG	29,982	15.94%	29,351	-2.11%	29,737	1.32%	30,906	3.93%	31,429	1.69%
FY YTD	58,144	12.91%	58,443	0.51%	59,501	1.81%	61,948	4.11%	63,445	2.42%
SEPT	27,880	6.27%	31,923	14.50%	37,313	16.88%	42,142	12.94%	42,142	0.00%
FY YTD	86,025	10.67%	90,367	5.05%	96,814	7.13%	104,090	7.52%	105,588	1.44%
OCT	28,083	7.11%	29,114	3.67%	29,451	1.16%	30,764	4.46%	30,764	0.00%
FY YTD	114,108	9.77%	119,481	4.71%	126,265	5.68%	134,854	6.80%	136,351	1.11%
NOV	29,258	11.79%	29,430	0.59%	29,344	-0.29%	30,755	4.81%	30,755	0.00%
FY YTD	143,365	10.18%	148,911	3.87%	155,609	4.50%	165,609	6.43%	167,106	0.90%
DEC	29,418	7.08%	32,267	9.68%	29,316	-9.14%	30,922	5.48%	30,922	0.00%
FY YTD	172,783	9.64%	181,178	4.86%	184,925	2.07%	196,531	6.28%	198,028	0.76%
JAN	29,071	8.07%	30,220	3.95%	39,248	29.88%	55,230	40.72%	55,230	0.00%
FY YTD	201,855	9.41%	211,397	4.73%	224,173	6.04%	251,761	12.31%	253,258	0.59%
FEB	28,784	4.57%	29,814	3.58%	30,059	0.82%	30,915	2.85%	30,915	0.00%
FY YTD	230,639	8.78%	241,211	4.58%	254,232	5.40%	282,676	11.19%	284,173	0.53%
MAR	29,575	6.65%	27,024	-8.63%	39,626	46.63%	30,917	-21.98%	30,917	0.00%
FY YTD	260,214	8.53%	268,235	3.08%	293,858	9.55%	313,593	6.72%	315,090	0.48%
APR	28,129	2.85%	34,748	23.53%	30,302	-12.79%	42,519	40.32%	42,519	0.00%
FY YTD	288,343	7.95%	302,983	5.08%	324,160	6.99%	356,112	9.86%	357,610	0.42%
MAY	29,590	7.17%	29,870	0.95%	30,929	3.55%	30,923	-0.02%	30,923	0.00%
FY YTD	317,933	7.88%	332,853	4.69%	355,090	6.68%	387,036	9.00%	388,533	0.39%
JUN	31,844	13.34%	36,843	15.70%	40,976	11.22%	43,750	6.77%	43,750	0.00%
FY YTD	349,777	8.35%	369,696	5.69%	396,065	7.13%	430,785	8.77%	432,283	0.35%
FY TOTALS	349,777	8.35%	369,696	5.69%	396,065	7.13%	430,785	8.77%	432,283	0.35%
BUDGET	300,000	116.59%	345,000	107.16%	360,000	110.02%	375,000	114.88%	400,000	108.07%

**City of Brentwood
Building Permits**

Month	2008 - 09		2009 - 10		2010 - 11		2011 - 12		Projected % Increase		0%
		% Change Prev Yr	2012 - 13	% Change Prev Yr	% Change Prev Yr						
JULY	29,585	-47.42%	41,579	40.54%	37,847	-8.98%	60,640	60.22%	92,625	52.74%	
FY YTD	29,585	-47.42%	41,579	40.54%	37,847	-8.98%	60,640	60.22%	92,625	52.74%	
AUG	31,073	-57.75%	23,383	-24.75%	45,343	93.91%	56,065	23.65%	50,576	-9.79%	
FY YTD	60,658	-53.27%	64,962	7.10%	83,190	28.06%	116,705	40.29%	143,201	22.70%	
SEPT	54,666	21.42%	24,952	-54.36%	39,261	57.35%	36,437	-7.19%	56,624	55.40%	
FY YTD	115,324	-34.04%	89,914	-22.03%	122,451	36.19%	153,142	25.06%	199,825	30.48%	
OCT	30,153	-40.37%	27,063	-10.25%	20,746	-23.34%	44,258	113.33%	44,258	0.00%	
FY YTD	145,477	-35.46%	116,977	-19.59%	143,197	22.41%	197,400	37.85%	244,083	23.65%	
NOV	19,911	-40.09%	41,848	110.18%	41,596	-0.60%	52,068	25.18%	52,068	0.00%	
FY YTD	165,388	-36.06%	158,825	-3.97%	184,793	16.35%	249,468	35.00%	296,151	18.71%	
DEC	37,264	-58.03%	21,230	-43.03%	41,484	95.40%	63,668	53.48%	63,668	0.00%	
FY YTD	202,651	-41.67%	180,055	-11.15%	226,277	25.67%	313,136	38.39%	359,819	14.91%	
JAN	23,813	7.69%	26,435	11.01%	27,591	4.37%	30,509	10.58%	30,509	0.00%	
FY YTD	226,464	-38.72%	206,490	-8.82%	253,868	22.94%	343,645	35.36%	390,328	13.58%	
FEB	20,450	-57.97%	18,239	-10.81%	53,437	192.98%	76,815	43.75%	76,815	0.00%	
FY YTD	246,914	-40.96%	224,729	-8.99%	307,305	36.74%	420,460	36.82%	467,143	11.10%	
MAR	21,058	-48.81%	34,341	63.08%	64,179	86.89%	66,753	4.01%	66,753	0.00%	
FY YTD	267,972	-41.66%	259,070	-3.32%	371,484	43.39%	487,213	31.15%	533,896	9.58%	
APR	28,052	-62.81%	36,706	30.85%	53,896	46.83%	70,192	30.24%	70,192	0.00%	
FY YTD	296,024	-44.64%	295,776	-0.08%	425,380	43.82%	557,405	31.04%	604,088	8.37%	
MAY	36,441	6.76%	28,870	-20.78%	41,721	44.51%	52,511	25.86%	52,511	0.00%	
FY YTD	332,465	-41.56%	324,646	-2.35%	467,101	43.88%	609,916	30.57%	656,599	7.65%	
JUN	34,122	-36.07%	45,465	33.24%	56,624	24.54%	59,740	5.50%	59,740	0.00%	
FY YTD	366,587	-41.09%	370,111	0.96%	523,725	41.50%	669,656	27.86%	716,339	6.97%	
FY TOTALS	366,587	-41.09%	370,111	0.96%	523,725	41.50%	669,656	27.86%	716,339	6.97%	
BUDGET	475,000	77.18%	330,000	112.15%	350,000	149.64%	415,000	161.36%	600,000	119.39%	

**City of Brentwood
State Shared
Sales Tax**

Projected

Month	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	% Increase 2012 - 13	0% % Change Prev Yr
JULY	214,927	-4.09%	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%
FY YTD	214,927	-4.09%	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%
AUG	201,977	-1.68%	176,282	-12.72%	185,474	5.21%	195,193	5.24%	198,509	1.70%
FY YTD	416,904	-2.94%	375,736	-9.87%	395,697	5.31%	405,618	2.51%	422,258	4.10%
SEPT	197,338	-7.27%	182,295	-7.62%	186,925	2.54%	203,553	8.90%	203,553	0.00%
FY YTD	614,242	-4.37%	558,031	-9.15%	582,622	4.41%	609,170	4.56%	625,811	2.73%
OCT	196,567	-6.95%	187,629	-4.55%	197,228	5.12%	207,821	5.37%	207,821	0.00%
FY YTD	810,809	-5.01%	745,660	-8.04%	779,850	4.59%	816,991	4.76%	833,632	2.04%
NOV	188,333	-9.34%	179,925	-4.46%	188,386	4.70%	199,188	5.73%	199,188	0.00%
FY YTD	999,142	-5.86%	925,585	-7.36%	968,236	4.61%	1,016,180	4.95%	1,032,820	1.64%
DEC	184,221	-12.05%	178,671	-3.01%	182,209	1.98%	196,068	7.61%	196,068	0.00%
FY YTD	1,183,363	-6.88%	1,104,256	-6.68%	1,150,445	4.18%	1,212,247	5.37%	1,228,887	1.37%
JAN	238,919	-7.25%	235,123	-1.59%	242,682	3.21%	260,591	7.38%	260,591	0.00%
FY YTD	1,422,282	-6.94%	1,339,379	-5.83%	1,393,127	4.01%	1,472,838	5.72%	1,489,478	1.13%
FEB	168,142	-10.36%	158,184	-5.92%	166,663	5.36%	183,883	10.33%	183,883	0.00%
FY YTD	1,590,424	-7.31%	1,497,563	-5.84%	1,559,790	4.16%	1,656,721	6.21%	1,673,361	1.00%
MAR	171,324	-10.03%	168,351	-1.74%	181,584	7.86%	197,146	8.57%	197,146	0.00%
FY YTD	1,761,748	-7.59%	1,665,914	-5.44%	1,741,374	4.53%	1,853,866	6.46%	1,870,506	0.90%
APR	193,238	-8.62%	203,420	5.27%	205,850	1.19%	224,441	9.03%	224,441	0.00%
FY YTD	1,954,986	-7.69%	1,869,334	-4.38%	1,947,224	4.17%	2,078,307	6.73%	2,094,948	0.80%
MAY	180,284	-12.23%	185,964	3.15%	196,835	5.85%	206,647	4.99%	206,647	0.00%
FY YTD	2,135,269	-8.09%	2,055,298	-3.75%	2,144,059	4.32%	2,284,955	6.57%	2,301,595	0.73%
JUN	189,267	-10.91%	189,856	0.31%	203,974	7.44%	229,016	12.28%	229,016	0.00%
FY YTD	2,324,537	-8.33%	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,530,611	0.66%
FY TOTALS	2,324,537	-8.33%	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,530,611	0.66%
BUDGET	2,450,000	94.88%	2,300,000	97.62%	2,200,000	106.73%	2,285,000	110.02%	2,400,000	105.44%

**City of Brentwood
Municipal
Court Fines**

Month	Projected									
	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	% Increase 2012 - 13	0% % Change Prev Yr
JULY	47,810	-27.14%	35,254	-26.26%	18,346	-47.96%	34,352	87.25%	27,182	-20.87%
FY YTD	47,810	-27.14%	35,254	-26.26%	18,346	-47.96%	34,352	87.25%	27,182	-20.87%
AUG	49,768	-25.08%	30,431	-38.85%	15,853	-47.91%	30,024	89.39%	22,217	-26.00%
FY YTD	97,578	-26.10%	65,685	-32.68%	34,199	-47.93%	64,376	88.24%	49,399	-23.27%
SEPT	64,034	31.80%	25,945	-59.48%	14,155	-45.44%	29,418	107.83%	20,992	-28.64%
FY YTD	161,612	-10.53%	91,630	-43.30%	48,354	-47.23%	93,794	93.97%	70,391	-24.95%
OCT	41,569	-25.89%	26,258	-36.83%	16,310	-37.89%	35,401	117.05%	35,401	0.00%
FY YTD	203,181	-14.17%	117,888	-41.98%	64,664	-45.15%	129,195	99.79%	105,792	-18.11%
NOV	36,097	11.23%	15,283	-57.66%	18,910	23.73%	31,766	67.98%	31,766	0.00%
FY YTD	239,278	-11.11%	133,171	-44.34%	83,574	-37.24%	160,961	92.60%	137,558	-14.54%
DEC	35,133	2.28%	35,264	0.37%	24,246	-31.24%	30,926	27.55%	30,926	0.00%
FY YTD	274,411	-9.59%	168,435	-38.62%	107,820	-35.99%	191,887	77.97%	168,484	-12.20%
JAN	39,461	-7.58%	31,578	-19.98%	11,670	-63.04%	16,950	45.24%	16,950	0.00%
FY YTD	313,872	-9.34%	200,013	-36.28%	119,490	-40.26%	208,837	74.77%	185,434	-11.21%
FEB	31,193	-20.75%	21,081	-32.42%	14,025	-33.47%	27,622	96.95%	27,622	0.00%
FY YTD	345,065	-10.51%	221,094	-35.93%	133,515	-39.61%	236,459	77.10%	213,056	-9.90%
MAR	39,850	-11.40%	27,233	-31.66%	24,347	-10.60%	22,726	-6.66%	22,726	0.00%
FY YTD	384,915	-10.60%	248,327	-35.49%	157,862	-36.43%	259,185	64.18%	235,782	-9.03%
APR	36,173	-8.07%	28,844	-20.26%	27,151	-5.87%	26,357	-2.92%	26,357	0.00%
FY YTD	421,088	-10.39%	277,171	-34.18%	185,013	-33.25%	285,542	54.34%	262,139	-8.20%
MAY	29,922	-17.93%	31,353	4.78%	24,102	-23.13%	24,157	0.23%	24,157	0.00%
FY YTD	451,010	-10.93%	308,524	-31.59%	209,115	-32.22%	309,699	48.10%	286,296	-7.56%
JUN	33,021	-39.20%	24,874	-24.67%	30,236	21.56%	22,479	-25.66%	22,479	0.00%
FY YTD	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	308,775	-7.05%
FY TOTALS	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	308,775	-7.05%
BUDGET	400,000	121.01%	500,000	66.68%	400,000	59.84%	250,000	132.87%	325,000	95.01%

**City of Brentwood
Interest Earnings**

Month	2008 - 09		2009 - 10		2010 - 11		2011 - 12		Projected	0%
		% Change Prev Yr	% Increase 2012 - 13	% Change Prev Yr						
JULY	27,397	-49.35%	28,026	2.30%	17,636	-37.07%	9,928	-43.71%	10,316	3.91%
FY YTD	27,397	-49.35%	28,026	2.30%	17,636	-37.07%	9,928	-43.71%	10,316	3.91%
AUG	23,335	-60.54%	29,010	24.32%	21,687	-25.24%	11,549	-46.75%	10,642	-7.85%
FY YTD	50,732	-55.20%	57,036	12.43%	39,323	-31.06%	21,477	-45.38%	20,958	-2.42%
SEPT	37,841	-22.64%	16,139	-57.35%	10,070	-37.61%	8,108	-19.48%	9,305	14.76%
FY YTD	88,572	-45.38%	73,176	-17.38%	49,393	-32.50%	29,585	-40.10%	30,263	2.29%
OCT	35,075	-37.21%	15,530	-55.72%	18,052	16.24%	8,037	-55.48%	8,037	0.00%
FY YTD	123,648	-43.28%	88,706	-28.26%	67,445	-23.97%	37,622	-44.22%	38,300	1.80%
NOV	29,783	-40.75%	15,963	-46.40%	20,268	26.97%	7,922	-60.91%	7,922	0.00%
FY YTD	153,431	-42.81%	104,670	-31.78%	87,713	-16.20%	45,544	-48.08%	46,222	1.49%
DEC	28,673	-50.46%	16,432	-42.69%	18,874	14.86%	8,575	-54.57%	8,575	0.00%
FY YTD	182,104	-44.17%	121,102	-33.50%	106,587	-11.99%	54,119	-49.23%	54,797	1.25%
JAN	26,012	-57.91%	17,174	-33.98%	18,967	10.44%	10,338	-45.49%	10,338	0.00%
FY YTD	208,116	-46.35%	138,276	-33.56%	125,554	-9.20%	64,457	-48.66%	65,135	1.05%
FEB	26,241	-46.48%	17,482	-33.38%	18,977	8.55%	10,503	-44.65%	10,503	0.00%
FY YTD	234,357	-46.37%	155,758	-33.54%	144,531	-7.21%	74,960	-48.14%	75,638	0.90%
MAR	26,447	-50.65%	19,143	-27.62%	23,178	21.08%	12,398	-46.51%	12,398	0.00%
FY YTD	260,804	-46.84%	174,901	-32.94%	167,709	-4.11%	87,358	-47.91%	88,036	0.78%
APR	27,790	-37.12%	19,309	-30.52%	21,219	9.89%	13,259	-37.51%	13,259	0.00%
FY YTD	288,594	-46.03%	194,210	-32.70%	188,928	-2.72%	100,617	-46.74%	101,295	0.67%
MAY	26,788	-32.42%	18,420	-31.24%	23,396	27.01%	13,329	-43.03%	13,329	0.00%
FY YTD	315,382	-45.09%	212,630	-32.58%	212,324	-0.14%	113,946	-46.33%	114,624	0.60%
JUN	27,926	-32.63%	19,861	-28.88%	22,257	12.06%	13,070	-41.28%	13,070	0.00%
FY YTD	343,308	-44.25%	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	127,694	0.53%
FY TOTALS	343,308	-44.25%	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	127,694	0.53%
BUDGET	450,000	76.29%	250,000	93.00%	150,000	156.39%	160,000	79.38%	125,000	102.16%

CITY OF BRENTWOOD
Revenue and Expenditure Report - General Fund
For the Period Ending September 30, 2012

Comparative % 25%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
FUND 110: GENERAL FUND					
DEPT 00000: ADMINISTRATION					
REAL & PERSONAL PROP TAX	\$ 10,340,000	\$ -570	\$ -1,322	\$ 10,341,322	0%
PUBLIC UTILITY PROP TAX	360,000	0	0	360,000	0%
INTEREST,PENALTY & COURT COST	40,000	-1	4,934	35,066	12%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	11,190,000	975,301	2,063,023	9,126,977	18%
WHOLESALE BEER TAX	580,000	69,166	125,171	454,829	22%
WHOLESALE LIQUOR TAX	525,000	49,309	94,999	430,001	18%
BUSINESS TAXES	1,275,000	318,197	351,509	923,491	28%
HOTEL/MOTEL TAX	1,025,000	86,923	183,740	841,260	18%
CATV FRANCHISE FEE	400,000	31,429	63,446	336,554	16%
TOTAL TAXES	\$ 25,760,000	\$ 1,529,754	\$ 2,885,500	\$ 22,874,500	11%
MECHANICAL PERMITS	\$ 25,000	\$ 3,450	\$ 9,992	\$ 15,008	40%
BUILDING PERMITS	600,000	56,624	199,825	400,175	33%
PLUMBING PERMITS	25,000	4,428	12,611	12,389	50%
EXCAVATION PERMITS	40,000	5,208	26,099	13,901	65%
ZONING BD APPL FEE	1,000	0	150	850	15%
BLAST/BURN PERMITS	200	50	75	125	38%
HOME OCCUPATION FEES	3,000	250	1,575	1,425	52%
HOME OCCUPATION RENEWAL FEES	2,000	100	820	1,180	41%
BEER LICENSES	1,500	0	0	1,500	0%
BEER PRIVILEGE TAX	6,000	0	92	5,908	2%
OTHER PERMITS	0	0	50	-50	0%
SUBDIV LOT FEES	6,000	750	3,625	2,375	60%
SITE PLANS FEES	20,000	3,925	8,530	11,470	43%
TOTAL LICENSE AND PERMITS	\$ 729,700	\$ 74,785	\$ 263,444	\$ 466,256	36%
STATE GRANT - LIBRARY	2,500	0	0	2,500	0%
SAFER GRANT	19,530	0	0	19,530	0%
TVA P I L O T (PROP TAX)	430,000	0	0	430,000	0%
DOJ - DEA TASK FORCE REIMB	5,500	822	1,774	3,726	32%
STATE SALES TAX	2,400,000	198,509	422,258	1,977,742	18%
STATE INCOME TAX	900,000	0	0	900,000	0%
STATE BEER TAX	18,000	0	0	18,000	0%
STATE LIQUOR BY THE DRINK TAX	120,000	11,070	26,413	93,587	22%
STATE STREETS & TRANSPORTATION	75,000	6,328	12,657	62,343	17%

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Comparative % **25%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
OTHER ST REV ALLOC-PD/FD PAY S	69,600	0	0	69,600	0%
CORPORATE EXCISE TAX	15,000	0	0	15,000	0%
TELECOMMUNICATION TAX	3,000	200	365	2,635	12%
WM CO ALLOC - LIBR OPERATIONS	71,950	0	17,988	53,962	25%
WM COUNTY EMS UTILITY REIMB	2,000	183	564	1,436	28%
TOTAL INTERGOVERNMENTAL	\$ 4,132,080	\$ 217,112	\$ 482,019	\$ 3,650,061	12%
DUPLICATING SERVICES	\$ 500	\$ 34	\$ 127	\$ 373	25%
BUS TAX - CLERKS FEE	125,000	34,023	37,847	87,153	30%
MISC POLICE SERVICES	5,000	2,151	5,532	-532	111%
TOTAL OTHER REVENUES	\$ 130,500	\$ 36,208	\$ 43,506	\$ 86,994	33%
PARK RESERVATION & EVENTS	100,000	21,402	40,302	59,698	40%
LIBRARY FINES & CHARGES	80,000	4,783	16,322	63,678	20%
LIBRARY FEE - NON RESIDENT	57,000	4,960	17,365	39,635	30%
HISTORIC HOUSE RENTAL FEE	22,000	2,990	6,999	15,001	32%
LIBRARY MTG ROOM	15,000	958	2,280	12,720	15%
INSPECTION FEES - ENGINEERING	16,000	4,237	11,473	4,527	72%
CELL TOWER RENTAL FEE	21,600	1,800	7,200	14,400	33%
TOTAL CHARGES FOR SERVICES	\$ 311,600	\$ 41,130	\$ 101,941	\$ 209,659	33%
MUN COURT FINES/COSTS	\$ 325,000	\$ 20,992	\$ 70,391	\$ 254,609	22%
COUNTY COURT FINES/COSTS	35,000	7,071	11,440	23,560	33%
TOTAL FINES AND FEES	\$ 360,000	\$ 28,063	\$ 81,831	\$ 278,169	23%
INTEREST EARNINGS	\$ 125,000	\$ 9,305	\$ 30,264	\$ 94,736	24%
SERVICE CENTER RENT - W/S	125,000	0	125,000	0	100%
GIS SERVICE FEE	138,000	0	138,000	0	100%
SALE OF GF EQUIPMENT	15,000	13,323	13,323	1,677	89%
SALE OF GEN GOV'T SUPPLIES	1,000	0	0	1,000	0%
MISCELLANEOUS	0	513	3,765	-3,765	0%
BAD CHECK CHRGS	0	0	50	-50	0%
TOTAL USES OF MONEY AND PROPERTY	\$ 404,000	\$ 23,141	\$ 310,402	\$ 93,598	77%
Total Revenues	\$ 31,827,880	\$ 1,950,193	\$ 4,168,643	\$ 27,659,237	13%

DEPT 41110: CITY COMMISSION

SALARIES	\$ 80,400	\$ 6,700	\$ 20,100	\$ 60,300	25%
FICA (EMPLOYER'S SHARE)	6,150	450	1,350	4,800	22%
HEALTH INSURANCE	29,480	2,457	7,370	22,110	25%
LIFE INSURANCE	1,260	98	294	966	23%

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Comparative % **25%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
MBRSHIPS & REGISTRATIONS	22,300	36	11,770	10,530	53%
COMMUNICATIONS	8,000	514	1,310	6,690	16%
RADIO & TV SRVCS	16,500	1,000	2,000	14,500	12%
SUNDRY	6,000	428	428	5,572	7%
COMPUTER HARDWARE - N/C	4,500	0	3,936	564	87%
Total Expenditures	\$ 174,590	\$ 11,683	\$ 48,558	\$ 126,032	28%

DEPT 41210: COURT

SALARIES	\$ 2,300	\$ 174	\$ 523	\$ 1,777	23%
CITY JUDGE	24,000	2,000	6,000	18,000	25%
PROF MEMBERSHIPS & REGISTRATIONS	600	676	676	-76	113%
R/M - OTHER EQUIPMENT	9,800	0	0	9,800	0%
SUNDRY	500	0	0	500	0%
Total Expenditures	\$ 37,200	\$ 2,850	\$ 7,199	\$ 30,001	19%

DEPT 41320: CITY MANAGER

SALARIES	\$ 299,165	\$ 22,622	\$ 72,947	\$ 226,218	24%
LONGEVITY PAY	1,360	0	0	1,360	0%
COMMUNICATION ALLOWANCE	1,200	120	350	850	29%
FICA (EMPLOYER'S SHARE)	18,185	965	3,464	14,721	19%
HEALTH INSURANCE	14,740	1,228	3,685	11,055	25%
LIFE INSURANCE	360	28	84	276	23%
RETIREMENT - HEALTH/LIFE	12,135	1,011	3,034	9,101	25%
RETIREMENT - TCRS	45,265	3,420	12,603	32,662	28%
COMMUNICATIONS	560	49	147	413	26%
OTHER PROF SERVICES	4,000	0	0	4,000	0%
MBRSHIPS & REGISTRATIONS	8,000	0	4,716	3,284	59%
TRAVEL - CONF & SCHOOLS	4,800	700	1,124	3,676	23%
SUNDRY	2,000	68	68	1,932	3%
FUEL	4,000	370	1,158	2,842	29%
COMPUTER HARDWARE - N/C	1,400	0	1,125	275	80%
Total Expenditures	\$ 417,170	\$ 30,581	\$ 104,505	\$ 312,665	25%

DEPT 41400: ELECTIONS

BOARD OF COMMISSIONERS	\$ 40,000	\$ 0	\$ 0	\$ 40,000	0%
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Comparative % **25%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
Total Expenditures	\$ 40,000	\$ 0	\$ 0	\$ 40,000	0%
DEPT 41500: FINANCE					
SALARIES	\$ 397,610	\$ 30,086	\$ 97,454	\$ 300,156	25%
SALARIES - PART TIME	12,710	864	2,025	10,685	16%
SALARIES - OVERTIME	3,830	485	1,785	2,045	47%
LONGEVITY PAY	2,320	0	0	2,320	0%
COMMUNICATION ALLOWANCE	1,200	100	300	900	25%
FICA (EMPLOYER'S SHARE)	31,950	2,862	7,964	23,986	25%
HEALTH INSURANCE	51,590	4,299	12,898	38,692	25%
LIFE INSURANCE	1,260	98	294	966	23%
RETIREMENT - HEALTH/LIFE	22,635	1,886	5,659	16,976	25%
RETIREMENT - TCRS	60,740	4,622	17,018	43,722	28%
POSTAGE & BOX RENTAL	30,000	6,984	10,691	19,309	36%
PRINTING,STATIONERY,ENVELOPES	12,000	317	700	11,300	6%
PUBLICATIONS, REPORTS, ETC	1,500	0	43	1,457	3%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
ACCTING & AUDITING SRVCS	44,000	9,850	12,550	31,450	29%
OTHER PROF SRVCS	26,000	0	315	25,685	1%
R/M - OFC MACH & EQUIP	42,500	595	34,943	7,557	82%
MBRSHIPS & REGISTRATIONS	9,000	229	1,042	7,958	12%
TRAVEL - CONF & SCHOOLS	7,500	149	149	7,351	2%
OFFICE SUPPLIES/MATERIALS	10,000	419	1,382	8,618	14%
SUNDRY	2,000	0	0	2,000	0%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
COMPUTER SOFTWARE-N/C	0	30	30	-30	0%
Total Expenditures	\$ 772,845	\$ 63,875	\$ 207,242	\$ 565,603	27%
DEPT 41510: CITY RECORDER					
SALARIES	\$ 60,565	\$ 4,659	\$ 13,978	\$ 46,587	23%
SALARIES - OVERTIME	4,590	480	1,016	3,574	22%
LONGEVITY	920	0	0	920	0%
FICA	5,055	488	1,213	3,842	24%
HEALTH INSURANCE	7,370	614	1,843	5,527	25%
LIFE INSURANCE	180	14	42	138	23%
RETIREMENT - HEALTH/LIFE	2,470	206	617	1,853	25%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
RETIREMENT - TCRS	9,860	777	2,605	7,255	26%
ADVERTISING/LEGAL NOTICES	5,000	181	500	4,500	10%
OTHER PROF SRVCS	7,000	0	515	6,485	7%
R/M - OFC MACH & EQUIP	11,500	309	646	10,854	6%
MBRSHIPS & REGISTRATIONS	1,450	0	175	1,275	12%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OFFICE SUPPLIES/MATERIALS	1,500	0	0	1,500	0%
SUNDRY	200	0	0	200	0%
Total Expenditures	\$ 119,660	\$ 7,728	\$ 23,150	\$ 96,510	19%

DEPT 41520: LEGAL

SALARIES	\$ 130,130	\$ 10,010	\$ 30,029	\$ 100,101	23%
LONGEVITY PAY	1,080	0	0	1,080	0%
COMMUNICATION ALLOWANCE	720	60	180	540	25%
FICA (EMPLOYER'S SHARE)	8,850	867	2,362	6,488	27%
HEALTH INSURANCE	7,370	614	1,843	5,527	25%
LIFE INSURANCE	180	14	42	138	23%
RETIREMENT - HEALTH/LIFE	5,725	477	1,431	4,294	25%
RETIREMENT - TCRS	19,690	1,513	5,229	14,461	27%
PUBLICATIONS, REPORTS, ETC	12,000	2,158	2,380	9,620	20%
ADVERTISING/LEGAL NOTICES	0	0	150	-150	0%
SPECIAL LEGAL SERVICES	20,000	42,184	45,246	-25,246	226%
MBRSHIPS & REGISTRATIONS	3,200	0	68	3,132	2%
TRAVEL - CONF & SCHOOLS	4,500	24	337	4,163	7%
OFFICE SUPPLIES/MATERIALS	300	0	0	300	0%
SUNDRY	500	42	42	458	8%
COMPUTER HARDWARE - N/C	500	0	562	-62	112%
Total Expenditures	\$ 214,745	\$ 57,963	\$ 89,901	\$ 124,844	42%

DEPT 41640: TECHNOLOGY

SALARIES	\$ 313,475	\$ 21,398	\$ 67,905	\$ 245,570	22%
SALARIES - PART TIME	19,830	1,570	3,997	15,833	20%
SALARIES - OVERTIME	3,145	532	3,173	-28	101%
LONGEVITY PAY	1,600	0	0	1,600	0%
COMMUNICATION ALLOWANCE	2,880	240	780	2,100	27%
FICA (EMPLOYER'S SHARE)	26,150	2,125	5,876	20,274	22%

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Comparative % **25%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
HEALTH INSURANCE	33,165	2,764	8,291	24,874	25%
LIFE INSURANCE	630	56	182	448	29%
RETIREMENT - HEALTH/LIFE	14,450	1,204	3,613	10,837	25%
RETIREMENT - TCRS	48,040	3,316	12,255	35,785	26%
CLOTHING/UNIFORMS	1,500	0	225	1,275	15%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
COMMUNICATIONS - INTERNET SRVC	43,000	2,969	5,754	37,246	13%
OTHER PROFESSIONAL SRVCS	15,000	1,975	1,975	13,025	13%
R/M - VECHICLES	750	574	574	176	77%
R/M - MACH & EQUIPMENT	65,000	28,573	29,568	35,432	45%
MBRSHIPS & REGISTRATIONS	5,000	178	178	4,822	4%
TRAVEL - CONF & SCHOOLS	8,500	1,630	2,029	6,471	24%
OFFICE SUPPLIES/MATERIALS	5,000	737	1,343	3,657	27%
HOUSEHOLD/JANITORIAL SUPPLIES	300	0	31	269	10%
OTHER OPERATING SUPPLIES	1,000	19	36	964	4%
SUNDRY	1,500	92	160	1,340	11%
FUEL	700	51	119	581	17%
EQUIPMENT - N/C	1,200	0	4,120	-2,920	343%
OFFICE EQUIPMENT - N/C	2,000	0	0	2,000	0%
COMPUTER HARDWARE - N/C	3,000	0	0	3,000	0%
COMPUTER SOFTWARE-N/C	13,000	0	3,975	9,025	31%
MISC TECHNOLOGY - N/C	0	511	511	-511	0%
EQUIPMENT REPLACEMENT FUND	355,000	29,583	88,750	266,250	25%
COMPUTER HARDWARE	6,000	0	0	6,000	0%
COMPUTER SOFTWARE	15,000	0	0	15,000	0%
MISC TECHNOLOGY	10,000	0	0	10,000	0%
Total Expenditures	\$ 1,015,915	\$ 100,097	\$ 245,420	\$ 770,495	24%

DEPT 41645: GIS

SALARIES	\$ 159,460	\$ 12,229	\$ 37,465	\$ 121,995	23%
SALARIES - PART TIME	12,000	720	1,560	10,440	13%
SALARIES - OVERTIME	530	0	151	379	28%
LONGEVITY PAY	440	0	0	440	0%
COMMUNICATION ALLOWANCE	480	40	120	360	25%
FICA (EMPLOYER'S SHARE)	13,230	915	2,733	10,497	21%
HEALTH INSURANCE	22,110	1,842	5,528	16,582	25%
LIFE INSURANCE	540	42	126	414	23%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
RETIREMENT - HEALTH/LIFE	8,095	675	2,024	6,071	25%
RETIREMENT - TCRS	24,205	1,849	6,514	17,691	27%
CLOTHING/UNIFORMS	400	0	133	267	33%
OTHER PROF SRVCS	12,500	0	0	12,500	0%
R/M - MOTOR VEHICLES	0	45	170	-170	0%
R/M - MACH & EQUIPMENT	26,000	25,000	26,092	-92	100%
MBRSHIPS & REGISTRATIONS	2,000	0	0	2,000	0%
TRAVEL - CONF & SCHOOLS	6,000	1,544	1,794	4,206	30%
OFFICE SUPPLIES/MATERIALS	2,500	104	104	2,396	4%
HOUSEHOLD/JANITORIAL SUPPLIES	100	0	0	100	0%
SUNDRY	500	0	0	500	0%
FUEL	1,200	141	347	853	29%
Total Expenditures	\$ 292,290	\$ 45,146	\$ 84,861	\$ 207,429	29%

DEPT 41650: HUMAN RESOURCES

SALARIES	\$ 180,200	\$ 13,746	\$ 42,755	\$ 137,445	24%
LONGEVITY PAY	1,520	0	0	1,520	0%
COMMUNICATION ALLOWANCE	720	60	180	540	25%
FICA (EMPLOYER'S SHARE)	13,955	1,369	3,597	10,358	26%
HEALTH INSURANCE	22,110	1,842	5,528	16,582	25%
LIFE INSURANCE	540	42	126	414	23%
RETIREMENT - HEALTH/LIFE	6,575	548	1,644	4,931	25%
RETIREMENT - TCRS	27,265	2,078	7,416	19,849	27%
PRINTING,STATIONERY,ENVELOPES	1,600	0	0	1,600	0%
PUBLICATIONS, REPORTS, ETC	1,000	0	0	1,000	0%
ADVERTISING/LEGAL NOTICES	7,500	1,550	3,150	4,350	42%
MEDICAL SERVICES	56,500	1,058	2,328	54,172	4%
OTHER PROF SRVCS	19,800	127	1,388	18,412	7%
ANNUAL EMPLOYEE BANQUET	16,500	0	0	16,500	0%
AWARDS	9,100	0	0	9,100	0%
MBRSHIPS & REGISTRATIONS	2,000	219	683	1,317	34%
TRAVEL - CONF & SCHOOLS	2,800	19	113	2,687	4%
OFFICE SUPPLIES/MATERIALS	2,000	0	241	1,759	12%
SUNDRY	5,500	0	30	5,470	1%
Total Expenditures	\$ 377,185	\$ 22,658	\$ 69,179	\$ 308,006	18%

DEPT 41680: COMMUNITY RELATIONS

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SALARIES	\$ 80,275	\$ 5,995	\$ 20,315	\$ 59,960	25%
LONGEVITY PAY	1,000	0	0	1,000	0%
COMMUNICATION ALLOWANCE	480	40	120	360	25%
FICA (EMPLOYER'S SHARE)	6,255	442	1,496	4,759	24%
HEALTH INSURANCE	7,370	614	1,843	5,527	25%
LIFE INSURANCE	180	14	42	138	23%
RETIREMENT - HEALTH/LIFE	3,640	303	910	2,730	25%
RETIREMENT - TCRS	12,145	906	3,492	8,653	29%
POSTAGE	10,000	2,318	2,318	7,682	23%
PRINTING,STATIONERY,ENVELOPES	20,000	0	0	20,000	0%
PUBLICATIONS, REPORTS, ETC	0	38	38	-38	0%
ADVERTISING/LEGAL NOTICES	3,500	22	482	3,018	14%
ELECTRICITY	500	25	76	424	15%
WATER	3,000	138	456	2,544	15%
SPECIAL EVENTS	45,000	41	24,215	20,785	54%
OTHER PROF SRVCS	25,000	4,202	6,671	18,329	27%
R/M - GROUNDS	43,000	2,738	6,018	36,982	14%
MBRSHIPS & REGISTRATIONS	2,500	30	955	1,545	38%
TRAVEL - CONF & SCHOOLS	3,000	0	0	3,000	0%
OFFICE SUPPLIES/MATERIALS	250	0	15	235	6%
SUNDRY	1,500	0	0	1,500	0%
BANNERS	6,000	0	0	6,000	0%
LDRSHIP BWOOD	1,000	0	1,000	0	100%
Total Expenditures	\$ 275,595	\$ 17,866	\$ 70,462	\$ 205,133	26%

DEPT 41700: PLANNING

SALARIES	\$ 198,245	\$ 15,352	\$ 46,057	\$ 152,188	23%
LONGEVITY PAY	1,440	0	0	1,440	0%
COMMUNICATION ALLOWANCE	1,680	140	400	1,280	24%
FICA (EMPLOYER'S SHARE)	15,405	1,618	3,966	11,439	26%
HEALTH INSURANCE	22,110	1,842	5,528	16,582	25%
LIFE INSURANCE	540	42	126	414	23%
RETIREMENT - HEALTH/LIFE	12,120	1,010	3,030	9,090	25%
RETIREMENT - TCRS	29,995	2,321	8,021	21,974	27%
PUBLICATIONS PRINTING	3,000	0	0	3,000	0%
PUBLICATIONS, REPORTS, ETC	1,850	0	0	1,850	0%

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ADVERTISING/LEGAL NOTICES	2,250	89	127	2,123	6%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
RADIO & TV SRVCS	8,000	500	1,100	6,900	14%
TRAFFIC ENG SRVCS	5,000	0	0	5,000	0%
R/M - MACH & EQUIPMENT	40,200	1,383	30,356	9,844	76%
MBRSHIPS & REGISTRATIONS	16,300	0	7,873	8,427	48%
TRAVEL - CONF & SCHOOLS	5,500	0	0	5,500	0%
OFFICE SUPPLIES/MATERIALS	4,000	410	410	3,590	10%
SUNDRY	2,000	37	125	1,875	6%
OFFICE EQUIPMENT - N/C	1,000	0	1,000	0	100%
COMPUTER HARDWARE - N/C	5,500	0	0	5,500	0%
Total Expenditures	\$ 381,135	\$ 24,744	\$ 108,119	\$ 273,016	28%

DEPT 41710: CODES

SALARIES	\$ 457,210	\$ 34,698	\$ 110,291	\$ 346,919	24%
SALARIES - PART TIME	22,440	1,776	5,606	16,834	25%
SALARIES - OVERTIME	1,060	0	0	1,060	0%
LONGEVITY PAY	3,560	0	0	3,560	0%
COMMUNICATION ALLOWANCE	3,360	280	840	2,520	25%
FICA (EMPLOYER'S SHARE)	37,270	2,872	8,660	28,610	23%
HEALTH INSURANCE	58,960	4,913	14,740	44,220	25%
LIFE INSURANCE	1,440	112	336	1,104	23%
RETIREMENT - HEALTH/LIFE	19,035	1,586	4,759	14,276	25%
RETIREMENT - TCRS	69,335	5,246	19,084	50,251	28%
WORKER'S COMPENSATION	15,000	0	4,257	10,743	28%
CLOTHING & UNIFORMS	4,500	0	0	4,500	0%
PUBLICATIONS PRINTING	2,500	0	75	2,425	3%
PUBLICATIONS, REPORTS, ETC	6,000	0	286	5,714	5%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
COMMUNICATIONS	3,200	409	824	2,376	26%
ARCH ENG & LANDSCAPING	10,000	292	292	9,708	3%
R/M - OFFICE MACH & EQUIP	1,200	0	0	1,200	0%
R/M - MOTOR VEHICLES	6,500	0	99	6,401	2%
TIRES TUBES ETC	2,000	0	0	2,000	0%
MBRSHIPS & REGISTRATIONS	8,000	325	555	7,445	7%
TRAVEL - CONF & SCHOOLS	8,800	0	0	8,800	0%
OFFICE SUPPLIES/MATERIALS	3,000	346	628	2,372	21%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
SUNDRY	1,700	82	1,185	515	70%
FUEL	16,000	1,432	4,837	11,163	30%
OFFICE EQUIPMENT - N/C	1,500	0	1,526	-26	102%
COMPUTER HARDWARE - N/C	600	0	0	600	0%
INS - LIABILITY	2,500	188	188	2,312	8%
Total Expenditures	\$ 767,170	\$ 54,557	\$ 179,068	\$ 588,102	23%

DEPT 41990: INSURANCE/OTHER BENEFITS

FICA (EMPLOYER'S SHARE)	14,300	0	0	14,300	0%
DENTAL REIMBURSEMENT	70,000	5,934	14,013	55,987	20%
401 RETIREMENT MATCH	240,000	18,406	63,664	176,336	27%
RETIREE LEAVE PAYOUT - RESERVE	100,000	0	100,000	0	100%
SICK LEAVE BUY-BACKS	60,000	26,381	26,381	33,619	44%
ATTENDANCE BONUS PAY	15,000	0	0	15,000	0%
ANNUAL LEAVE BUY-BACKS	112,000	42,302	42,302	69,698	38%
EDUCATION REIMBURSEMENT	12,000	1,350	2,160	9,840	18%
UNEMPLOYMENT COMPENSATION	5,000	0	0	5,000	0%
WORKER'S COMPENSATION	20,000	0	2,031	17,969	10%
LONG-TERM DISABILITY INSURANCE	68,000	3,011	8,907	59,093	13%
INS - PRIVACY AND NETWORK SECURITY	5,000	0	3,005	1,995	60%
INS - VEHICLE & EQUIP	6,000	2,315	2,315	3,685	39%
LIABILITY INSURANCE	40,000	-4,038	-4,038	44,038	-10%
OFFICIALS' SURETY BONDS	1,000	0	0	1,000	0%
Total Expenditures	\$ 768,300	\$ 95,661	\$ 260,740	\$ 507,560	34%

DEPT 42100: POLICE

SALARIES	\$ 3,062,845	\$ 238,673	\$ 737,961	\$ 2,324,884	24%
SALARIES - OVERTIME	107,720	5,941	26,407	81,313	25%
LONGEVITY PAY	26,060	0	0	26,060	0%
STATE PAY SUPPLEMENTS	33,600	0	0	33,600	0%
COMMUNICATION ALLOWANCE	12,720	1,180	3,300	9,420	26%
F T O SUPPLEMENTAL PAY	7,200	525	1,079	6,121	15%
SHIFT DIFFERENTIAL	41,100	2,815	8,622	32,478	21%
FICA (EMPLOYER'S SHARE)	251,780	19,208	57,561	194,219	23%
HEALTH INSURANCE	442,200	36,850	110,550	331,650	25%
LIFE INSURANCE	10,800	840	2,520	8,280	23%

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RETIREMENT - HEALTH/LIFE	161,340	13,445	40,335	121,005	25%
RETIREMENT - TCRS	589,175	45,378	161,861	427,314	27%
WORKER'S COMPENSATION	100,000	6,487	33,063	66,937	33%
CLOTHING & UNIFORMS	60,000	10,270	20,372	39,628	34%
POSTAGE & BOX RENTAL	2,500	16	31	2,469	1%
PRINTING,STATIONERY,ENVELOPES	7,500	0	1,428	6,072	19%
PERIODICAL SUBSCRIPTIONS	3,000	0	0	3,000	0%
COMMUNICATIONS	37,000	2,895	6,315	30,685	17%
OTHER PROF SRVCS	46,000	1,317	6,383	39,617	14%
R/M - MOTOR VEHICLES	70,000	7,049	15,328	54,672	22%
R/M - OTHER EQUIPMENT	135,200	233	74,646	60,554	55%
TIRES TUBES ETC	18,000	113	1,231	16,769	7%
MBRSHIPS & REGISTRATIONS	45,000	1,920	14,808	30,192	33%
TRAVEL - CONF & SCHOOLS	50,000	1,195	5,172	44,828	10%
OFFICE SUPPLIES/MATERIALS	20,000	383	636	19,364	3%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	746	1,795	18,205	9%
FIRE ARM SUPPLIES	39,000	722	1,483	37,517	4%
OTHER OPER SUPPLIES	70,000	3,949	12,532	57,468	18%
FUEL	202,000	16,938	53,951	148,049	27%
TRAFFIC ENFORCEMENT SUPPLIES	6,000	0	0	6,000	0%
VEHICLE ACCESSORIES	17,500	1,815	2,243	15,257	13%
EQUIPMENT - N/C	0	0	15,558	-15,558	0%
OFFICE EQUIPMENT - N/C	4,500	0	1,147	3,353	25%
INS - LIABILITY	53,000	1,438	1,438	51,562	3%
RENTAL - MACH & EQUIP	25,000	383	2,391	22,609	10%
EQUIPMENT REPLACEMENT FUND	360,000	30,000	90,000	270,000	25%
COMPUTER HARDWARE	7,500	0	0	7,500	0%
COMPUTER SOFTWARE	20,000	0	0	20,000	0%
MISC TECHNOLOGY	7,500	0	0	7,500	0%
Total Expenditures	\$ 6,172,740	\$ 452,724	\$ 1,512,147	\$ 4,660,593	24%

DEPT 42200: FIRE AND RESCUE

SALARIES	\$ 3,303,345	\$ 254,501	\$ 800,571	\$ 2,502,774	24%
SALARIES - OTHER	150,000	11,303	26,806	123,194	18%
SALARIES - OVERTIME	53,045	66	66	52,979	0%
LONGEVITY PAY	32,320	0	0	32,320	0%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000	0%

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COMMUNICATION ALLOWANCE	2,400	160	480	1,920	20%
EMT SUPPLEMENTAL PAY	137,400	9,762	29,746	107,654	22%
FICA (EMPLOYER'S SHARE)	285,320	21,113	63,040	222,280	22%
HEALTH INSURANCE	456,940	38,078	114,235	342,705	25%
LIFE INSURANCE	11,160	896	2,688	8,472	24%
RETIREMENT - HEALTH/LIFE	171,495	14,291	42,874	128,621	25%
RETIREMENT - TCRS	677,350	51,208	180,085	497,265	27%
WORKER'S COMPENSATION	86,000	1,148	24,480	61,520	28%
CLOTHING & UNIFORMS	26,000	486	486	25,514	2%
PERSONAL PROTECTIVE EQUIPMENT	22,000	380	2,951	19,049	13%
POSTAGE	300	56	56	244	19%
ELECTRICITY	9,500	750	2,296	7,204	24%
WATER	750	51	163	587	22%
SEWER	750	71	213	537	28%
NATURAL GAS	2,000	45	138	1,862	7%
COMMUNICATIONS	25,000	447	3,698	21,302	15%
OTHER PROF SRVCS	11,000	0	0	11,000	0%
R/M - OFFICE MACH & EQUIPMENT	5,000	0	3,015	1,985	60%
R/M - MOTOR VEHICLES	65,000	8,152	15,515	49,485	24%
R/M - MACH & EQUIPMENT	18,000	1,965	3,155	14,845	18%
TIRES TUBES ETC	10,000	0	336	9,664	3%
R/M - GROUNDS	1,500	136	136	1,364	9%
R/M - BUILDINGS	8,000	187	2,009	5,991	25%
R/M - PLUMBING & HVAC	1,000	0	0	1,000	0%
TRAINING	22,000	3,196	5,083	16,917	23%
MBRSHIPS & REGISTRATIONS	6,000	1,299	2,444	3,556	41%
TRAVEL - CONF & SCHOOLS	19,000	3,640	7,071	11,929	37%
OFFICE SUPPLIES/MATERIALS	7,000	853	1,200	5,800	17%
HOUSEHOLD/JANITORIAL SUPPLIES	11,000	835	2,069	8,931	19%
MEDICAL SUPPLIES	15,000	138	6,184	8,816	41%
OTHER OPER SUPPLIES	15,000	468	2,557	12,443	17%
SUNDRY	5,000	60	285	4,715	6%
FUEL	69,000	5,902	18,080	50,920	26%
EQUIPMENT - N/C	27,300	7,115	9,279	18,021	34%
OFFICE EQUIPMENT - N/C	500	0	0	500	0%
COMPUTER HARDWARE - N/C	1,500	0	54	1,446	4%
COMPUTER SOFTWARE-N/C	3,000	0	0	3,000	0%
MISC TECHNOLOGY N/C	500	0	0	500	0%

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FIRE PREVENTION/EDUCATION	15,000	658	5,838	9,162	39%
INS ON BLDGS	1,500	1,141	1,141	359	76%
INS - VEH & EQUIP	750	491	491	259	65%
INS - LIABILITY	54,000	0	0	54,000	0%
HYDRANT RENTAL EXPENSE	100,000	8,333	25,000	75,000	25%
EQUIPMENT REPLACEMENT FD	255,000	21,250	63,750	191,250	25%
MISC TECHNOLOGY	25,000	0	0	25,000	0%
Total Expenditures	\$ 6,261,625	\$ 470,631	\$ 1,469,764	\$ 4,791,861	23%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	16,000	1,678	5,244	10,756	33%
WATER	2,500	85	123	2,377	5%
SEWER	500	52	156	344	31%
NATURAL/PROPANE GAS	3,500	85	172	3,328	5%
COMMUNICATIONS	15,000	1,425	2,850	12,150	19%
OTHER PROF SERVICES	1,000	0	0	1,000	0%
R/M - OFFICE MACH & EQUIP	2,000	0	919	1,081	46%
R/M - MACH & EQUIPMENT	1,500	178	196	1,304	13%
GROUNDS MAINT	8,500	1,064	2,292	6,208	27%
R/M - BUILDINGS	6,000	0	1,071	4,929	18%
R/M - PLUMBING & HVAC	2,000	158	1,474	526	74%
OFFICE SUPPLIES/MATERIALS	500	0	0	500	0%
HOUSEHOLD/JANITORIAL SUPPLIES	7,000	313	736	6,264	11%
OTHER OPER SUPPLIES	1,000	0	167	833	17%
INS ON BUILDINGS	3,300	3,774	3,774	-474	114%
INS - LIABILITY	120	0	0	120	0%
Total Expenditures	\$ 70,420	\$ 8,812	\$ 19,174	\$ 51,246	27%

DEPT 43120: PUBLIC WORKS

SALARIES	\$ 747,640	\$ 57,644	\$ 175,071	\$ 572,569	23%
SALARIES - OVERTIME	46,790	1,898	10,086	36,704	22%
LONGEVITY PAY	8,080	0	0	8,080	0%
COMMUNICATION ALLOWANCE	1,440	160	420	1,020	29%
FICA (EMPLOYER'S SHARE)	61,470	4,287	13,260	48,210	22%
HEALTH INSURANCE	140,030	11,669	35,008	105,022	25%
LIFE INSURANCE	3,420	280	840	2,580	25%

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RETIREMENT - HEALTH/LIFE	34,180	2,848	8,545	25,635	25%
RETIREMENT - TCRS	120,200	9,003	32,206	87,994	27%
WORKER'S COMPENSATION	41,000	214	12,754	28,246	31%
CLOTHING & UNIFORMS	20,500	746	2,525	17,975	12%
LANDFILL FEES	10,000	3	1,117	8,883	11%
COMMUNICATIONS	3,000	124	261	2,739	9%
OTHER PROF SRVCS	5,000	0	0	5,000	0%
R/M - MOTOR VEHICLES	25,000	4,989	11,563	13,437	46%
R/M - MACH & EQUIPMENT	45,000	2,469	4,206	40,794	9%
TIRES TUBES ETC	12,000	0	1,440	10,560	12%
R/M - ROADS & STREETS	510,000	169	1,424	508,576	0%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	0	1,424	108,576	1%
GUARD RAILS & POSTS	5,000	0	0	5,000	0%
CRUSHED STONE	8,000	0	0	8,000	0%
ASPHALT & ASPHALT FILLER	8,500	0	0	8,500	0%
R O W MAINTENANCE - MOWING	125,000	15,250	46,645	78,355	37%
STREET SWEEPING	30,000	1,748	4,021	25,979	13%
MBRSHIPS & REGISTRATIONS	3,000	0	0	3,000	0%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OTHER OPER SUPPLIES	15,000	91	1,041	13,959	7%
FUEL	100,000	7,581	26,570	73,430	27%
INS - VEH & EQUIP	600	973	973	-373	162%
INS - LIABILITY	20,000	0	0	20,000	0%
RENTAL - MACH & EQUIP	7,500	91	208	7,292	3%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	41,250	123,750	25%
EQUIPMENT	44,000	0	0	44,000	0%
Total Expenditures	\$ 2,478,350	\$ 135,987	\$ 432,858	\$ 2,045,492	17%

DEPT 43150: STORM DRAINAGE

SUBDIVISION IMPROVEMENTS	50,000	0	1,735	48,265	3%
Total Expenditures	\$ 50,000	\$ 0	\$ 1,735	\$ 48,265	3%

DEPT 43160: STREET LIGHTING

ELECTRIC	\$ 450,000	\$ 37,888	\$ 112,507	\$ 337,493	25%
Total Expenditures	\$ 450,000	\$ 37,888	\$ 112,507	\$ 337,493	25%

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DEPT 43165: TRAFFIC SIGNALIZATION					
SALARIES	\$ 101,805	\$ 4,974	\$ 20,954	\$ 80,851	21%
SALARIES - OVERTIME	2,155	47	2,492	-337	116%
LONGEVITY PAY	680	0	0	680	0%
COMMUNICATION ALLOWANCE	480	40	180	300	38%
FICA (EMPLOYER'S SHARE)	8,040	355	1,700	6,340	21%
HEALTH INSURANCE	14,740	1,228	3,685	11,055	25%
LIFE INSURANCE	360	14	42	318	12%
RETIREMENT - HEALTH/LIFE	2,610	218	652	1,958	25%
RETIREMENT - TCRS	15,730	759	3,891	11,839	25%
ELECTRIC	6,000	424	1,123	4,877	19%
COMMUNICATIONS	5,500	69	132	5,368	2%
TRAFFIC ENG SERVICES	25,000	0	191	24,809	1%
R/M - MOTOR VEHICLES	2,000	0	0	2,000	0%
R/M - MACH & EQUIPMENT	10,000	0	0	10,000	0%
CONTRACT SIGNAL MAINTENANCE	15,000	0	974	14,026	6%
MBRSHIPS & REGISTRATIONS	300	0	7	293	2%
CONFERENCES & SCHOOLS	3,000	0	3,242	-242	108%
OTHER OPERATING SUPPLIES	18,000	3,961	8,142	9,858	45%
FUEL	5,000	230	999	4,001	20%
INS ON PROPERTY	9,000	11,675	11,675	-2,675	130%
RENTAL - EXPENSE	2,500	0	0	2,500	0%
EQUIPMENT REPLACEMENT FUND	6,500	542	1,625	4,875	25%
EQUIPMENT	10,000	0	0	10,000	0%
Total Expenditures	\$ 264,400	\$ 24,536	\$ 61,706	\$ 202,694	23%

DEPT 43170: SERVICE CENTER

SALARIES	\$ 56,730	\$ 4,352	\$ 13,056	\$ 43,674	23%
SALARIES - OVERTIME	550	90	226	324	41%
FICA (EMPLOYER'S SHARE)	4,360	312	919	3,441	21%
HEALTH INSURANCE	14,740	1,228	3,685	11,055	25%
LIFE INSURANCE	360	28	84	276	23%
RETIREMENT - HEALTH/LIFE	3,540	295	885	2,655	25%
RETIREMENT - TCRS	8,620	672	2,315	6,305	27%
PERIODICAL SUBSCRIPTIONS	350	0	32	318	9%
ELECTRIC	35,000	2,469	8,775	26,225	25%

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WATER	8,000	537	1,905	6,095	24%
SEWER	2,100	152	316	1,784	15%
NATURAL/PROPANE GAS	12,000	86	168	11,832	1%
COMMUNICATIONS	4,000	0	0	4,000	0%
OTHER PROF SRVCS	7,000	0	500	6,500	7%
R/M - OFFICE MACH & EQUIPMENT	7,000	398	1,603	5,397	23%
STORM WATER DRAINAGE	1,550	129	258	1,292	17%
GROUNDS MAINT CONTRACT	11,000	759	2,714	8,286	25%
R/M - BUILDINGS	50,000	3,364	8,886	41,114	18%
R/M - PLUMBING & HVAC	4,500	1,276	1,276	3,224	28%
OFFICE SUPPLIES/MATERIALS	6,000	636	761	5,239	13%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	597	1,352	8,648	14%
OTHER OPER SUPPLIES	2,500	55	55	2,445	2%
INS ON BLDGS	5,500	5,535	5,535	-35	101%
Total Expenditures	\$ 255,400	\$ 22,970	\$ 55,306	\$ 200,094	22%

DEPT 43800: ENGINEERING

SALARIES	\$ 322,395	\$ 23,917	\$ 77,013	\$ 245,382	24%
LONGEVITY PAY	1,360	0	0	1,360	0%
COMMUNICATION ALLOWANCE	2,400	200	620	1,780	26%
FICA (EMPLOYER'S SHARE)	24,950	2,013	6,027	18,923	24%
HEALTH INSURANCE	29,480	2,457	7,370	22,110	25%
LIFE INSURANCE	720	70	210	510	29%
RETIREMENT - HEALTH/LIFE	17,350	1,446	4,337	13,013	25%
RETIREMENT - TCRS	48,780	3,616	13,313	35,467	27%
CLOTHING & UNIFORMS	1,200	0	0	1,200	0%
CIVIL ENG SRVCS	10,000	0	0	10,000	0%
GEOTECH/INSP SRVCS	5,000	0	0	5,000	0%
R/M - MOTOR VEHICLES	2,000	39	39	1,961	2%
STORM WATER COMPLIANCE	13,000	2,263	2,263	10,737	17%
MBRSHIPS & REGISTRATIONS	5,500	125	510	4,990	9%
TRAVEL	1,500	0	0	1,500	0%
OTHER OPER SUPPLIES	2,500	89	263	2,237	11%
FUEL	7,400	747	2,390	5,010	32%
EQUIPMENT - N/C	2,500	0	0	2,500	0%
COMPUTER HARDWARE - N/C	500	0	0	500	0%
Total Expenditures	\$ 498,535	\$ 36,982	\$ 114,355	\$ 384,180	23%

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DEPT 44100: PUBLIC HEALTH					
CO HEALTH DEPT CONTRACT	\$ 15,000	\$ 0	\$ 0	15,000	0%
CO ANIMAL CONTROL CONTRACT	70,000	1,210	2,565	67,435	4%
Total Expenditures	\$ 85,000	\$ 1,210	\$ 2,565	\$ 82,435	3%

DEPT 44400: PARKS & RECREATION

SALARIES	570,685	43,456	133,391	437,294	23%
SALARIES - PART TIME	148,175	10,524	39,601	108,574	27%
SALARIES - OVERTIME	8,490	162	2,639	5,851	31%
LONGEVITY PAY	6,320	0	0	6,320	0%
COMMUNICATION ALLOWANCE	1,680	180	480	1,200	29%
FICA (EMPLOYER'S SHARE)	56,130	4,247	13,138	42,992	23%
HEALTH INSURANCE	103,180	8,598	25,795	77,385	25%
LIFE INSURANCE	2,340	182	546	1,794	23%
RETIREMENT - HEALTH/LIFE	23,880	1,990	5,970	17,910	25%
RETIREMENT - TCRS	87,630	6,595	23,470	64,160	27%
WORKER'S COMPENSATION	19,000	377	5,618	13,382	30%
CLOTHING & UNIFORMS	11,000	898	2,063	8,937	19%
PRINTING,STATIONERY,ENVELOPES	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
ELECTRIC	90,000	4,726	13,380	76,620	15%
WATER	120,000	14,687	46,218	73,782	39%
SEWER	5,500	456	1,298	4,202	24%
NATURAL/PROPANE GAS	350	45	135	215	39%
COMMUNICATIONS	2,500	96	226	2,274	9%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	20,000	2,248	7,107	12,893	36%
R/M - MACH & EQUIPMENT	22,000	4,449	6,316	15,684	29%
TIRES TUBES ETC	4,000	135	135	3,865	3%
R/M - GROUNDS	225,000	22,400	52,118	172,882	23%
LANDSCAPING SUPPLIES	19,000	0	0	19,000	0%
R/M - IRRIGATION	9,000	0	2,053	6,947	23%
R/M - FACILITIES	100,000	6,127	16,888	83,112	17%
R/M - SPORTS FIELDS	35,000	0	0	35,000	0%
FERTILIZATION PROGRAM	31,500	3,822	8,174	23,326	26%

CITY OF BRENTWOOD
Revenue and Expenditure Report - General Fund
For the Period Ending September 30, 2012

Comparative % **25%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
MBRSHIPS & REGISTRATIONS	6,000	0	45	5,955	1%
TRAVEL - CONF & SCHOOLS	5,000	0	12	4,988	0%
OFFICE SUPPLIES/MATERIALS	1,000	20	20	980	2%
HOUSEHOLD/JANITORIAL SUPPLIES	12,000	1,973	5,164	6,836	43%
REC PROGRAM SUPPLIES	9,000	1,815	1,815	7,185	20%
OTHER OPER SUPPLIES	13,000	279	1,277	11,723	10%
SUNDRY	1,000	50	50	950	5%
FUEL	54,000	4,902	16,559	37,441	31%
INS ON BLDGS	7,300	7,090	7,090	210	97%
INS - VEH & EQUIP	400	457	457	-57	114%
INS - LIABILITY	16,500	572	572	15,928	3%
RENTAL - EQUIPMENT	4,500	0	1,912	2,588	42%
PROGRAM CONTRIBUTIONS	87,000	0	87,000	0	100%
TREE COMMITTEE	3,000	1,134	1,134	1,866	38%
EQUIPMENT REPLACEMENT FUND	4,000	333	1,000	3,000	25%
VEHICLES	25,000	0	0	25,000	0%
EQUIPMENT	34,400	6,400	6,400	28,000	19%
Total Expenditures	\$ 2,008,560	\$ 161,425	\$ 537,266	\$ 1,471,294	27%

DEPT 44800: PUBLIC LIBRARY

SALARIES	\$ 556,295	\$ 42,328	\$ 134,390	\$ 421,905	24%
SALARIES - PART TIME	365,470	27,110	88,525	276,945	24%
SALARIES - OVERTIME	1,075	0	0	1,075	0%
LONGEVITY PAY	5,120	0	0	5,120	0%
COMMUNICATION ALLOWANCE	720	60	180	540	25%
FICA (EMPLOYER'S SHARE)	71,045	5,224	16,738	54,307	24%
HEALTH INSURANCE	88,440	7,370	22,110	66,330	25%
LIFE INSURANCE	2,160	182	546	1,614	25%
RETIREMENT - HEALTH/LIFE	26,595	2,216	6,649	19,946	25%
RETIREMENT - TCRS	84,330	6,220	22,969	61,361	27%
POSTAGE & METER RENTAL	12,000	1,565	2,684	9,316	22%
PRINTING,STATIONERY,ENVELOPES	5,000	0	0	5,000	0%
BOOKS, CATALOGUES, BROCHURES	180,000	6,569	21,421	158,579	12%
E-BOOKS	30,000	0	0	30,000	0%
AUDIO VISUALS	95,000	5,623	13,751	81,249	14%
PERIODICAL SUBSCRIPTIONS	10,000	11	9,824	176	98%
ONLINE SERVICES AND RESOURCES	70,000	8,098	59,397	10,603	85%

CITY OF BRENTWOOD
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Comparative % **25%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
ELECTRIC	115,000	9,234	32,815	82,185	29%
WATER	12,000	137	1,633	10,367	14%
SEWER	2,000	234	703	1,297	35%
NATURAL/PROPANE GAS	35,000	473	1,385	33,615	4%
COMMUNICATIONS	17,000	1,009	2,167	14,833	13%
OTHER PROF SRVCS	65,000	5,332	14,087	50,913	22%
R/M - OFFICE MACH & EQUIPMENT	20,500	815	15,941	4,559	78%
R/M - MACH & EQUIPMENT	40,000	0	17,561	22,439	44%
R/M - GROUNDS	14,000	678	5,877	8,123	42%
R/M - BUILDINGS	120,000	8,057	22,285	97,715	19%
R/M - PLUMBING & HVAC	20,000	290	1,094	18,906	5%
MBRSHIPS & REGISTRATIONS	3,000	0	275	2,725	9%
TRAVEL - CONF & SCHOOLS	5,000	400	411	4,589	8%
GRANT EXPENSE	2,500	0	0	2,500	0%
OFFICE SUPPLIES/MATERIALS	35,000	2,219	4,597	30,403	13%
PROGRAMS	11,000	114	339	10,661	3%
OTHER OPERATING SUPPLIES	0	0	191	-191	0%
SUNDRY	9,500	403	898	8,602	9%
EQUIPMENT - N/C	0	0	100	-100	0%
COMPUTER HARDWARE - N/C	5,000	0	0	5,000	0%
COMPUTER SOFTWARE-N/C	15,000	30	1,403	13,597	9%
MISC TECHNOLOGY - N/C	5,000	0	0	5,000	0%
INS ON BLDGS	18,000	17,708	17,708	292	98%
INS - LIABILITY	3,000	0	0	3,000	0%
Total Expenditures	\$ 2,175,750	\$ 159,709	\$ 540,654	\$ 1,635,096	25%

DEPT 44900: EDUCATION

BRENTWOOD HIGH SCHOOL	60,000	0	60,000	0	100%
BRENTWOOD MIDDLE SCHOOL	15,000	0	15,000	0	100%
CROCKETT ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
LIPSCOMB ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
SCALES ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
WOODLAND MIDDLE SCHOOL	15,000	0	15,000	0	100%
EDMONDSON ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
KENROSE ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
RAVENWOOD HIGH SCHOOL	60,000	0	60,000	0	100%
SUNSET ELEMENTARY SCHOOL	10,000	0	10,000	0	100%

CITY OF BRENTWOOD
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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
SUNSET MIDDLE SCHOOL	6,000	0	6,000	0	100%
Total Expenditures	\$ 216,000	\$ 0	\$ 216,000	\$ 0	100%

DEPT 45000: ECONOMIC DEVELOPMENT

BUSINESS SUPPORT	\$ 10,000	\$ 0	\$ 5,000	\$ 5,000	50%
Total Expenditures	\$ 10,000	\$ 0	\$ 5,000	\$ 5,000	50%

DEPT 47000: HISTORIC SITES - CROCKETT PARK

ELECTRIC	\$ 3,000	\$ 417	\$ 1,247	\$ 1,753	42%
WATER	600	40	121	479	20%
SEWER	400	30	89	311	22%
NATURAL GAS	3,000	48	143	2,857	5%
COMMUNICATIONS	500	99	199	301	40%
OTHER PROF SRVCS	500	450	-515	1,015	-103%
R/M - GROUNDS	6,000	0	3,052	2,948	51%
R/M - BUILDINGS	35,000	2,356	5,564	29,436	16%
OTHER OPERATING SUPPLIES	300	0	0	300	0%
INS ON BLDGS	1,150	869	869	281	76%
Total Expenditures	\$ 50,450	\$ 4,309	\$ 10,769	\$ 39,681	21%

DEPT 47010: HISTORIC SITES - RAVENSWOOD

ELECTRIC	\$ 3,000	\$ 19	\$ 61	\$ 2,939	2%
WATER	600	0	0	600	0%
NATURAL GAS	3,000	0	0	3,000	0%
COMMUNICATIONS	500	0	0	500	0%
OTHER PROF SRVCS	500	0	0	500	0%
R/M GROUNDS	10,000	0	0	10,000	0%
R/M - BUILDINGS	5,000	0	0	5,000	0%
OTHER OPERATING SUPPLIES	300	0	0	300	0%
INS ON BLDGS	2,000	1,391	1,391	609	70%
Total Expenditures	\$ 24,900	\$ 1,410	\$ 1,452	\$ 23,448	6%

DEPT 52000: TRANSFERS

TRANSFER - D S FUND	\$ 3,250,000	\$ 0	\$ 3,250,000	\$ 0	100%
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CITY OF BRENTWOOD
Revenue and Expenditure Report - General Fund
For the Period Ending September 30, 2012

Comparative % 25%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
TRANSFER - M C FUND	623,135	0	623,135	0	100%
TRANSFER - ECD FUND	418,700	0	418,700	0	100%
TRANSFER - C P FUND	600,000	0	600,000	0	100%
TRANSFER-FACILITY MAINT FUND	200,000	0	200,000	0	100%
Total Expenditures	\$ 5,091,835	\$ 0	\$ 5,091,835	\$ 0	100%

Total for FUND 110: GENERAL FUND **\$ 31,817,765** **\$ 2,054,002** **\$ 11,683,497** **\$ 20,134,268** **37%**

FUND 311: CAPITAL PROJECTS FUND
DEPT 00000: ADMINISTRATION

FEDERAL/STATE/LOCAL SOURCES	2,520,000	0	0	2,520,000	0%
TOTAL INTERGOVERNMENTAL	\$ 2,520,000	\$ 0	\$ 0	\$ 2,520,000	0%
INTEREST EARNINGS	\$ 50,000	\$ 4,422	\$ 14,383	\$ 35,617	29%
OPER TRANSFER FROM PWP FD	1,000,000	0	1,000,000	0	100%
OPER TRANSFER FROM GENERAL FD	600,000	0	600,000	0	100%
	\$ 1,650,000	\$ 4,422	\$ 1,614,383	\$ 35,617	98%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 4,170,000	\$ 4,422	\$ 1,614,383	\$ 2,555,617	39%

DEPT 43100: TRANSPORTATION

STREET RESURFACING	\$ 400,000	\$ 0	\$ 0	\$ 400,000	0%
BIKEWAY IMPROVEMENTS	305,000	0	0	305,000	0%
WILSON PIKE SOUTH	190,000	0	0	190,000	0%
CONCORD ROAD - EAST	300,000	2,100	2,191	297,809	1%
SIDEWALKS	160,000	0	0	160,000	0%
TRAFFIC SIGNAL UPGRADES	470,000	0	0	470,000	0%
FRANKLIN RD (SOUTH)	1,250,000	34,727	34,727	1,215,273	3%
CONCORD RD (WEST)	3,160,000	1,332	3,327	3,156,673	0%
WILSON PIKE	0	9,717	9,717	-9,717	0%
SPLIT LOG ROAD - PHASE II	0	8,988	11,605	-11,605	0%
Total Expenditures	\$ 6,235,000	\$ 56,864	\$ 61,567	\$ 6,173,433	1%

DEPT 43150: STORM DRAINAGE

LIPSCOMB BASIN	50,000	0	0	50,000	0%
Total Expenditures	\$ 50,000	\$ 0	\$ 0	\$ 50,000	0%

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Comparative % 25%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
DEPT 44400: PARKS & RECREATION					
GRANNY WHITE PARK	10,000	0	4,123	5,877	41%
FLOODWAY OPEN SPACE	57,000	0	14,185	42,815	25%
MARCELLA VIVRETTE SMITH PARK	3,755,000	22,207	37,832	3,717,168	1%
Total Expenditures	\$ 3,822,000	\$ 22,207	\$ 56,140	\$ 3,765,860	1%

DEPT 45200: GENERAL FACILITIES AND EQUIPME

LIBRARY	20,000	0	14,050	5,950	70%
Total Expenditures	\$ 20,000	\$ 0	\$ 14,050	\$ 5,950	70%

DEPT 45300: TECHNOLOGY

WARNING SIREN	\$ 30,000	\$ 0	\$ 0	\$ 30,000	0%
RADIO SYSTEM UPGRADE	60,000	0	0	60,000	0%
FIBER NETWORK EXPANSION	115,000	1,912	3,049	111,951	3%
GEOG INFO SYSTEM	65,000	0	0	65,000	0%
DISASTER RECOVERY SYSTEM	375,000	263,409	352,650	22,350	94%
GENERATOR SCADA	35,000	0	0	35,000	0%
Total Expenditures	\$ 680,000	\$ 265,321	\$ 355,699	\$ 324,301	52%

DEPT 49000: DEBT SERVICE

DEPT 51660: TRANSFERS

OPERATING TRANSFER TO MC	\$ 130,000	\$ 0	\$ 130,000	\$ 0	100%
Total Expenditures	\$ 130,000	\$ 0	\$ 130,000	\$ 0	100%

Total for FUND 311: CAPITAL PROJECTS FUND	\$ 10,937,000	\$ 344,392	\$ 617,456	\$ 10,319,544	6%
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FUND 320: INSURANCE FUND

DEPT 00000: ADMINISTRATION

INTEREST EARNINGS	\$ 6,000	\$ 725	\$ 2,304	\$ 3,696	38%
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CITY OF BRENTWOOD
Revenue and Expenditure Report - General Fund
For the Period Ending September 30, 2012

Comparative % **25%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
HEALTH INSURANCE TRANSFER FROM - GF	1,558,700	130,510	391,531	1,167,169	25%
HEALTH INSURANCE TRANSFER FROM - WS	191,600	15,968	47,905	143,695	25%
HEALTH INSURANCE TRANSFER FROM - ECD	88,400	7,370	22,110	66,290	25%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	485,000	38,455	131,715	353,285	27%
TOTAL USES OF MONEY AND PROPERTY	\$ 2,329,700	\$ 193,028	\$ 595,565	\$ 1,734,135	26%
Total Revenues	\$ 2,329,700	\$ 193,028	\$ 595,565	\$ 1,734,135	26%

DEPT 41900: FUNDS HELD IN TRUST

MEDICAL CLAIMS	\$ 1,195,400	\$ 83,351	\$ 183,523	\$ 1,011,877	15%
HRA CLAIMS	412,500	46,475	91,425	321,075	22%
HEALTH INSURANCE PREMIUMS	432,900	39,154	109,132	323,768	25%
OTHER PROF SRVCS	100,000	0	0	100,000	0%
Total Expenditures	\$ 2,140,800	\$ 168,980	\$ 384,080	\$ 1,756,720	18%

DEPT 41905: WORKER'S COMP INSURANCE

INSURANCE TRANSFER FROM - GF	\$ 281,000	\$ 0	\$ 0	\$ 281,000	0%
INSURANCE TRANSFER FROM - WS	42,000	0	0	42,000	0%
INSURANCE TRANSFER FROM - ECD	3,145	0	0	3,145	0%
TOTAL USES OF MONEY AND PROPERTY	\$ 326,145	\$ 0	\$ 0	\$ 326,145	0%
Total Revenues	\$ 326,145	\$ 0	\$ 0	\$ 326,145	0%
WORKER'S COMPENSATION	\$ 300,000	\$ 0	\$ 0	\$ 300,000	0%
Total Expenditures	\$ 300,000	\$ 0	\$ 0	\$ 300,000	0%

Total for FUND 320: INSURANCE FUND **\$ 2,440,800 \$ 168,980 \$ 384,080 \$ 2,056,720 16%**

FUND 121: STATE STREET AID FUND

STATE GAS/MOTOR FUEL TAX	\$ 950,000	\$ 77,375	\$ 164,927	\$ 785,073	17%
INTEREST EARNINGS	3,000	174	491	2,509	16%
Total Revenues	\$ 953,000	\$ 77,549	\$ 165,418	\$ 787,582	17%
R/M - ROADS & STREETS	\$ 1,040,000	\$ 0	\$ 0	\$ 1,040,000	0%

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Comparative % 25%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
Total Expenditures	\$ 1,040,000	\$ 0	\$ 0	\$ 1,040,000	0%

FUND 123: PUBLIC WORKS PROJECT FUND

INTEREST EARNINGS	\$ 6,000	\$ 261	\$ 1,224	\$ 4,776	20%
PW PROJECT FEES	830,000	24,600	127,921	702,079	15%
Total Revenues	\$ 836,000	\$ 24,861	\$ 129,145	\$ 706,855	15%
TRANSFER - C P FUND	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	100%
Total Expenditures	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	100%

FUND 124: ADEQUATE FACILITES TAX FUND

ADEQUATE SCHOOL FACILITIES TAX	\$ 250,000	\$ 36,194	\$ 74,565	\$ 175,435	30%
INTEREST EARNINGS	3,000	369	1,154	1,846	38%
Total Revenues	\$ 253,000	\$ 36,563	\$ 75,719	\$ 177,281	30%

FUND 126: DRUG FUND

DRUG RELATED FINES	\$ 20,000	\$ 2,566	\$ 2,940	\$ 17,060	15%
FEDERAL FORFEITED PROPERTY	0	0	25,595	-25,595	0%
INTEREST EARNINGS	1,000	141	445	555	44%
CONTRIBUTION - DRUG FUND	0	250	900	-900	0%
Total Revenues	\$ 21,000	\$ 2,957	\$ 29,880	\$ -8,880	142%
SUNDRY	\$ 20,000	\$ 2,705	\$ 3,480	\$ 16,520	17%
Total Expenditures	\$ 20,000	\$ 2,705	\$ 3,480	\$ 16,520	17%

FUND 127: POST EMPLOYMENT BENEFITS FUND

INTEREST EARNINGS	\$ 2,000	\$ 515	\$ 1,295	\$ 705	65%
RETIREE BNFT TRNSFR FROM RHS TRUST	100,000	0	0	100,000	0%
RETIREE BNFT TRNSFR FROM GF	547,870	0	547,870	0	100%
RETIREE BNFT TRNSFR FROM WSF	60,000	0	60,000	0	100%
RETIREE BNFT TRNSFR FROM ECD	21,255	0	21,255	0	100%
RETIREE LEAVE PAYOUT TRANSFER - GF	100,000	0	100,000	0	100%
Total Revenues	\$ 831,125	\$ 515	\$ 730,420	\$ 100,705	88%
RETIREMENT - HEALTH/LIFE	\$ 50,000	\$ 2,359	\$ 3,147	\$ 46,853	6%
MEDICAL CLAIMS	50,000	1,743	4,551	45,449	9%
ACCTING & AUDITING SRVCS	2,000	0	2,000	0	100%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
OTHER PROF SRVCS	10,000	0	0	10,000	0%
TRANSFER-RETIREE BENEFITS TRUST	635,575	52,964	158,892	476,683	25%
Total Expenditures	\$ 747,575	\$ 57,066	\$ 168,590	\$ 578,985	23%

FUND 211: DEBT SERVICE FUND

INTEREST EARNINGS	18,500	2,058	8,681	9,819	47%
OPER TRANSFER FROM GENERAL FD	3,250,000	0	3,250,000	0	100%
Total Revenues	\$ 3,268,500	\$ 2,058	\$ 3,258,681	\$ 9,819	100%
PRIN-DEERWOOD LEASE PYMT	28,110	0	0	28,110	0%
PRIN - 2003 GO REFUNDING	295,000	0	295,000	0	100%
PRIN - 2004 GO BONDS	160,000	0	160,000	0	100%
PRIN - 2006 GO BONDS	215,000	0	215,000	0	100%
PRIN - 2007 GO BONDS	200,000	0	0	200,000	0%
PRIN - 2009 GO BONDS	185,000	0	0	185,000	0%
PRIN - 2006 GO REFUNDING	10,000	0	10,000	0	100%
PRIN - 2011 GO BONDS	185,000	0	185,000	0	100%
PRIN - 2011 GO REFUNDING	1,140,000	0	1,140,000	0	100%
PRIN - 2012 GO REFUNDING	45,000	0	45,000	0	100%
INT -DEERWOOD LEASE PYMT	2,445	0	0	2,445	0%
INT - 2003 GO REFUNDING	70,230	0	37,696	32,534	54%
INT - 2004 GO BOND	8,005	0	5,282	2,723	66%
INT - 2006 GO BOND	29,910	0	16,969	12,941	57%
INT - 2006 GO REFUNDING	91,555	0	45,871	45,684	50%
INT - 2007 GO BOND	162,585	0	81,292	81,293	50%
INT - 2009 GO BOND	166,045	0	83,022	83,023	50%
INT - 2011 GO BOND	146,600	0	74,225	72,375	51%
INT - 2011 GO REFUNDING BOND	158,265	0	84,831	73,434	54%
INT - 2012 GO REFUNDING BOND	53,175	0	21,125	32,050	40%
BANK SERVICE CHARGES	6,000	-230	3,055	2,945	51%
Total Expenditures	\$ 3,357,925	\$ -230	\$ 2,503,368	\$ 854,557	75%

FUND 310: EQUIPMENT REPLACEMENT FUND

INTEREST EARNINGS	\$ 7,500	\$ 1,283	\$ 4,181	\$ 3,319	56%
SALE OF EQUIPMENT	7,500	4,600	49,206	-41,706	656%
GF OPER TRANSFER - FIRE AND RESCUE	255,000	0	255,000	0	100%
GF OPER TRANSFER - PW	165,000	0	165,000	0	100%

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GF OPER TRANSFER - PARKS/REC	4,000	0	4,000	0	100%
GF OPER TRANSFER - POLICE	360,000	0	360,000	0	100%
GF OPER TRANSFER - TECH	355,000	0	355,000	0	100%
GF OPER TRANSFER - TRAFFIC SIGNALIZATION	6,500	0	6,500	0	100%
Total Revenues	\$ 1,160,500	\$ 5,883	\$ 1,198,887	\$ -38,387	103%
COMPUTER HARDWARE -N/C	\$ 0	\$ 779	\$ 779	\$ -779	0%
COMPUTER HARDWARE	470,500	4,436	104,489	366,011	22%
SOFTWARE	24,500	0	0	24,500	0%
VEHICLES/EQUIP - POLICE	363,000	0	0	363,000	0%
VEHICLES/EQUIP - FIRE AND RESCUE	790,000	0	0	790,000	0%
VEHICLES/EQUIP - PW	175,375	0	0	175,375	0%
Total Expenditures	\$ 1,823,375	\$ 5,215	\$ 105,268	\$ 1,718,107	6%

FUND 312: FACILITY MAINTENANCE FUND

INTEREST EARNINGS	5,000	554	1,796	3,204	36%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0	100%
Total Revenues	\$ 205,000	\$ 554	\$ 201,796	\$ 3,204	98%
SERVICE CENTER	25,000	0	0	25,000	0%
PARKS DEPT	120,000	0	0	120,000	0%
LIBRARY DEPT	105,000	0	0	105,000	0%
Total Expenditures	\$ 250,000	\$ 0	\$ 0	\$ 250,000	0%

FUND 315: FUEL FUND

INTEREST EARNINGS	\$ 1,000	\$ 33	\$ 117	\$ 883	12%
GF OPER TRANSFER	459,300	38,294	125,010	334,290	27%
WS OPER TRANSFER	60,000	5,130	17,730	42,270	30%
Total Revenues	\$ 520,300	\$ 43,457	\$ 142,857	\$ 377,443	27%
UNLEADED FUEL	\$ 363,000	\$ 26,648	\$ 74,245	\$ 288,755	20%
DIESEL FUEL	160,000	6,155	64,821	95,179	41%
Total Expenditures	\$ 523,000	\$ 32,803	\$ 139,066	\$ 383,934	27%

FUND 412: WATER AND SEWER FUND

WWT PROPERTY LEASE/PURCHASE	2,450	0	0	2,450	0%
SALE OF EQUIPMENT	5,000	0	0	5,000	0%

CITY OF BRENTWOOD
Revenue and Expenditure Report - General Fund
For the Period Ending September 30, 2012

Comparative % 25%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
WATER SALES-COMM IN CITY	1,800,000	190,571	623,517	1,176,483	35%
WATER SALES-COMM OUT CITY	500	25	67	433	13%
WATER SALES-RESID IN CITY	5,110,000	540,823	1,922,263	3,187,737	38%
WATER SALES-INST IN CITY	500,000	50,053	160,751	339,249	32%
WATER PURCHASE SURCHARGE	600,000	76,943	268,238	331,762	45%
CROSS CONNECTION DOMESTIC	185,440	152	858	184,582	0%
CROSS CONNECTION FIRE	21,825	0	0	21,825	0%
INSTALLATION CHARGES	15,000	400	2,250	12,750	15%
WATER TAP FEES	400,000	15,000	134,500	265,500	34%
N/CG UD AREA TAP FEES	300,000	0	0	300,000	0%
MISCELLANEOUS	2,000	0	0	2,000	0%
SEWER CHGS-COMM IN CITY	1,326,000	119,769	359,012	966,988	27%
SEWER CHGS-COMM OUT CITY	29,580	903	2,709	26,871	9%
SEWER CHGS-RES IN CITY	3,825,000	313,116	938,983	2,886,017	25%
SEWER CHGS-RES OUT CITY	8,160	487	1,462	6,698	18%
SEWER CHGS-INST IN CITY	306,000	25,021	75,062	230,938	25%
SEWER CHGS-INST OUT CITY	15,300	1,871	5,613	9,687	37%
SEWER CHGS-METRO TREATMENT SURCHG	800,000	66,087	197,997	602,003	25%
METRO SEWER PUMP STATION	110,000	0	131	109,869	0%
SWR TAP INSPECTION FEES	1,500	225	1,080	420	72%
FORFEITED DISC/PENALTIES	122,400	11,079	36,569	85,831	30%
SALE OF MATERIAL	500	0	0	500	0%
SEWER TAP FEES	500,000	40,000	279,700	220,300	56%
GRINDER PUMP FEES	15,000	0	1,900	13,100	13%
BAD CHECK CHARGE	1,000	0	0	1,000	0%
FIRE HYDRANT RENTAL	100,000	8,333	25,000	75,000	25%
INTEREST EARNINGS	100,000	14,049	45,227	54,773	45%
Total Revenues	\$ 16,202,655	\$ 1,474,907	\$ 5,082,889	\$ 11,119,766	31%
SALARIES	1,173,995	83,520	260,869	913,126	22%
SALARIES - OVERTIME	100,785	6,886	25,832	74,953	26%
LONGEVITY PAY	11,200	0	0	11,200	0%
COMMUNICATION ALLOWANCE	4,800	420	1,260	3,540	26%
SALARIES BILLED TO OTHERS	-10,000	0	0	-10,000	0%
FICA (EMPLOYER'S SHARE)	98,745	6,799	20,954	77,791	21%
HEALTH INSURANCE	191,620	15,968	47,905	143,715	25%
DENTAL REIMBURSEMENT	9,000	402	1,075	7,925	12%
LIFE INSURANCE	4,680	322	952	3,728	20%

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RETIREMENT - HEALTH/LIFE	60,000	5,000	15,000	45,000	25%
RETIREMENT - TCRS	192,875	13,669	49,524	143,351	26%
SUPPLEMENTAL RETIREMENT - 401	25,000	2,028	7,075	17,925	28%
SICK LEAVE BUY-BACKS	1,500	570	570	930	38%
ATTENDANCE BONUS PAY	2,000	0	0	2,000	0%
ANNUAL LEAVE BUY-BACKS	5,000	2,319	2,319	2,681	46%
WORKER'S COMPENSATION	42,000	0	11,487	30,513	27%
CLOTHING & UNIFORMS	26,000	755	755	25,245	3%
POSTAGE & BOX RENTAL	45,900	4,043	7,917	37,983	17%
PRINTING,STATIONERY,ENVELOPES	20,000	1,770	3,799	16,201	19%
ELECTRIC	300,000	25,161	77,803	222,197	26%
WATER	1,000	75	165	835	16%
WATER PURCHASED FOR RESALE	4,900,000	515,454	1,633,443	3,266,557	33%
METRO SEWER TREATMENT	2,900,000	189,970	548,204	2,351,796	19%
BACKFLOW PREVENTION TESTING	120,000	18,570	47,065	72,935	39%
COMMUNICATIONS	1,800	213	332	1,468	18%
LEGAL SERVICES	10,000	0	0	10,000	0%
ACCTING & AUDITING SRVCS	20,000	9,850	12,550	7,450	63%
LABORATORY SERVICES	15,000	1,200	2,310	12,690	15%
CAPACITY MGT. PROGRAM (CMOM)	25,000	12,660	12,660	12,340	51%
OTHER PROF SRVCS	55,000	15,615	16,438	38,562	30%
R/M - MOTOR VEHICLES	15,300	2,502	2,866	12,434	19%
R/M - MACH & EQUIPMENT	66,300	662	29,023	37,277	44%
TIRES TUBES ETC	5,100	989	989	4,111	19%
R/M - BUILDINGS	5,100	0	0	5,100	0%
METER REPAIR	66,300	4,920	4,920	61,380	7%
METRO PUMP STATION MAINT	75,000	0	0	75,000	0%
REPAIR PARTS-GRINDER PUMPS	205,000	42,630	44,893	160,107	22%
REPAIR PARTS-WTR/SWR LINES	117,300	13,064	19,653	97,647	17%
MANHOLE & SWR LINE MAINT	153,000	975	999	152,001	1%
WATER TANK MAINTENANCE	10,500	274	672	9,828	6%
SWR LIFT STATION R/M	80,000	0	1,741	78,259	2%
WTR LIFT STATION R/M	100,000	1,636	3,867	96,133	4%
MBRSHIPS & REGISTRATIONS	12,000	1,112	6,836	5,164	57%
TRAVEL - CONF & SCHOOLS	10,000	1,320	2,155	7,845	22%
GRANT EXPENSE	0	3,766	3,766	-3,766	0%
OFFICE SUPPLIES/MATERIALS	5,000	747	953	4,047	19%
HOUSEHOLD/JANITORIAL SUPPLIES	1,020	0	0	1,020	0%

CITY OF BRENTWOOD
Revenue and Expenditure Report - General Fund
For the Period Ending September 30, 2012

Comparative % **25%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
OPERATING CHEMICALS	12,000	1,308	1,308	10,692	11%
OTHER OPER SUPPLIES	60,000	14,626	16,533	43,467	28%
FUEL	60,000	5,130	17,730	42,270	30%
COMPUTER SOFTWARE-N/C	5,000	0	0	5,000	0%
INS - BUILDINGS	15,000	13,654	13,654	1,346	91%
INS - VEH & EQUIP	1,500	546	546	954	36%
LIABILITY INSURANCE	87,100	0	0	87,100	0%
RENTAL - MACH & EQUIP	2,550	0	1,525	1,025	60%
SERVICE CENTER RENT	125,000	10,448	31,313	93,687	25%
GIS SERVICE FEE	138,000	11,500	34,500	103,500	25%
STATE ENVIRONMENTAL FEES	15,000	100	11,979	3,021	80%
PROV FOR DEPRECIATION EXPENSE	2,900,000	208,400	625,200	2,274,800	22%
BANK SRVC CHGS	0	0	2,563	-2,563	0%
BAD DEBT EXPENSE	0	1,377	1,377	-1,377	0%
INT -1999 SEWER BONDS	9,095	0	2,006	7,089	22%
INT - 2003 SEWER REFUNDING	43,205	0	23,220	19,985	54%
INT -2006 WATER REFUNDING	63,715	0	-4,330	68,045	-7%
INT - 2008 SEWER BOND	338,340	0	56,390	281,950	17%
INT - 2010 WATER & SEWER BOND	269,530	0	44,922	224,608	17%
INT - 2012 WATER & SEWER BOND	116,525	0	1,208	115,317	1%
PROV FOR AMORTIZATION EXPENSE	25,000	1,635	4,905	20,095	20%
Total Expenditures	\$ 15,566,380	\$ 1,276,560	\$ 3,818,145	\$ 11,748,235	25%

FUND 434: MUNICIPAL CENTER FUND

RENT INC- WMSN MEDICAL	20,110	1,704	4,998	15,112	25%
RENT INC- CHMBR OF COMMERC	21,930	5,382	16,146	5,784	74%
RENT INC- CTY OF BRENTWOOD	623,135	0	623,135	0	100%
RENT INC- ECD FUND	31,800	2,650	7,950	23,850	25%
OPERATING TRANSFER FROM CP	130,000	0	130,000	0	100%
INTEREST EARNINGS	7,500	804	2,591	4,909	35%
Total Revenues	\$ 834,475	\$ 10,540	\$ 784,820	\$ 49,655	94%
ELECTRIC	\$ 126,500	\$ 9,753	\$ 35,553	\$ 90,947	28%
WATER	20,000	838	2,929	17,071	15%
SEWER	5,000	256	768	4,232	15%
NATURAL/PROPANE GAS	15,000	542	1,911	13,089	13%
COMMUNICATIONS	40,000	1,265	2,530	37,470	6%
ACCTING & AUDITING SRVCS	4,000	0	4,000	0	100%

CITY OF BRENTWOOD
Revenue and Expenditure Report - General Fund
For the Period Ending September 30, 2012

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OTHER PROF SRVCS	30,000	0	3,186	26,814	11%
R/M - OFC MACH & EQUIPMENT	3,000	0	919	2,081	31%
R/M - MOTOR VEHICLES	1,000	0	0	1,000	0%
R/M - GROUNDS/LANDSCAPE	20,000	1,039	3,117	16,883	16%
R/M - BUILDINGS	120,000	5,555	15,881	104,119	13%
R/M - TRASH REMOVAL	6,000	516	1,554	4,446	26%
R/M - PLUMBING & HVAC	25,000	307	2,710	22,290	11%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	268	1,139	8,861	11%
OTHER OPER SUPPLIES	4,000	0	0	4,000	0%
SUNDRY	1,000	0	0	1,000	0%
INS ON BLDGS	10,000	9,936	9,936	64	99%
INS - LIABILTY	2,000	0	0	2,000	0%
DEPRECIATION EXPENSE	300,000	20,800	62,400	237,600	21%
Total Expenditures	\$ 742,500	\$ 51,075	\$ 148,533	\$ 593,967	20%

FUND 450: EMERGENCY COMMUNICATIONS DIST

911 FEES-LANDLINE	580,000	25,206	32,610	547,390	6%
911 FEES-WIRELESS	82,000	0	14,274	67,726	17%
TECB OPERATIONAL FUNDING	219,155	10,749	70,817	148,338	32%
INTEREST EARNINGS	5,000	558	1,840	3,160	37%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
Total Revenues	\$ 1,304,855	\$ 36,513	\$ 538,241	\$ 766,614	41%
SALARIES	537,080	35,938	116,169	420,911	22%
SALARIES - OVERTIME	42,190	3,862	11,386	30,804	27%
LONGEVITY PAY	4,940	0	0	4,940	0%
SHIFT DIFFERENTIAL	11,100	854	2,591	8,509	23%
FICA (EMPLOYER'S SHARE)	45,630	3,097	9,795	35,835	21%
HEALTH INSURANCE	88,440	7,370	22,110	66,330	25%
DENTAL REIMBURSEMENT	3,000	204	204	2,796	7%
LIFE INSURANCE	2,160	168	504	1,656	23%
RETIREMENT - HEALTH/LIFE	21,255	1,771	5,314	15,941	25%
RETIREMENT - TCRS	89,500	6,147	22,185	67,315	25%
SUPPLEMENT RETIREMENT - 457	7,500	585	2,049	5,451	27%
SICK LEAVE BUY-BACKS	1,000	612	612	388	61%
ATTENDANCE BONUS	1,000	0	0	1,000	0%
ANNUAL LEAVE BUY-BACKS	1,000	0	0	1,000	0%
WORKER'S COMPENSATION	3,145	0	286	2,859	9%

CITY OF BRENTWOOD
Revenue and Expenditure Report - General Fund
For the Period Ending September 30, 2012

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CLOTHING & UNIFORMS	5,500	542	665	4,835	12%
PERIODICAL SUBSCRIPTIONS	4,000	172	172	3,828	4%
COMMUNICATIONS	115,000	3,190	20,057	94,943	17%
ACCTING & AUDITING SRVCS	7,900	3,072	4,827	3,073	61%
MAPPING/DATA BASE	10,000	10,000	10,000	0	100%
OTHER PROF SRVCS	10,000	1,800	1,862	8,138	19%
R/M - OTHER EQUIPMENT	60,000	6,108	14,633	45,367	24%
MRBSHIPS & REGISTRATIONS	6,000	458	458	5,542	8%
TRAVEL - CONF & SCHOOLS	5,000	0	0	5,000	0%
OFFICE SUPPLIES	2,500	0	243	2,257	10%
OTHER OPER SUPPLIES	2,300	0	101	2,199	4%
LIABILITY INSURANCE	1,400	0	0	1,400	0%
OFFICIALS' SURETY BONDS	1,000	0	0	1,000	0%
RENTAL - MACH & EQUIP	10,000	0	2,000	8,000	20%
DEPRECIATION	170,000	12,500	37,500	132,500	22%
RENTAL - BUILDING AND FACILITES MC	31,800	2,650	7,950	23,850	25%
Total Expenditures	\$ 1,301,340	\$ 101,100	\$ 293,673	\$ 1,007,667	23%

FUND 610: OPEB TRUST FUND

UNREALIZED GAIN (LOSS) ON INVESTMENTS	\$ 0	\$ 177,538	\$ 177,538	\$ -177,538	0%
RETIREE BNFT TRNSFR FROM OPEB	0	52,964	158,892	-158,892	0%
Total Revenues	\$ 0	\$ 230,502	\$ 336,430	\$ -336,430	0%

FUND 615: DHT FUND

INTEREST EARNINGS	\$ 0	\$ 105	\$ 343	\$ -343	0%
LIBRARY GIFTS AND DONATIONS	0	4,448	10,414	-10,414	0%
PUBLIC SAFETY DONATIONS	0	963	983	-983	0%
HISTORIC SITES DONATIONS	0	0	1,865	-1,865	0%
CONCERT SERIES DONATIONS	0	0	2,500	-2,500	0%
EMPLOYEE ASSISTANCE	0	200	1,200	-1,200	0%
Total Revenues	\$ 0	\$ 5,716	\$ 17,305	\$ -17,305	0%
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 4,682	\$ 12,143	\$ -12,143	0%
PUBLIC SAFETY TRUST DONATIONS EXPENSE	0	2,800	2,800	-2,800	0%
HISTORIC SITE DONATIONS EXPENSE	0	2,097	2,097	-2,097	0%

CITY OF BRENTWOOD
Revenue and Expenditure Report - General Fund
For the Period Ending September 30, 2012

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EMPLOYEE ASSISTANCE DONATIONS EXPENSE	0	1,200	1,200	-1,200	0%
Total Expenditures	\$ 0	\$ 10,779	\$ 18,240	\$ -18,240	0%



Quarterly Financial Report for Your VantageCare Retirement Health Savings Plan

001-0285

If you have questions regarding your account information, please contact ICMA-RC using the information under "If You Need Assistance" below.


 CARSON SWINFORD
 CITY OF BRENTWOOD EIP
 PO BOX 788
 BRENTWOOD TN 37024-0788



0285.2.1B

July 1, 2012 - September 30, 2012

If You Need Assistance

Call Your Client Services Team	800-326-7272
Automated Access	24 hours/7 days
En Español	800-669-8216
Web site	www.icmarc.org

Plan Data

Plan Name	CITY OF BRENTWOOD EIP
Plan Number	██████████

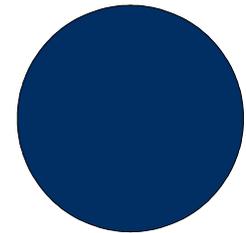
If any of your data is incorrect, please contact Client Services so that we can update your records.

Account Summary

	<i>This Period</i>	<i>Year-To-Date</i>
Beginning Balance	\$4,942,313.93	\$4,509,354.57
Contributions/Other Credits	\$158,892.00	\$449,997.00
Distributions/Other Debits	\$0.00	-\$55,000.00
Gain/Loss	\$177,538.45	\$374,392.81
Ending Balance	\$5,278,744.38	\$5,278,744.38

Asset Allocation

<i>Asset Category</i>	<i>Percent of Assets</i>	<i>Balance</i>
Balanced/Asset Allocation	100%	\$5,278,744.38
Total Assets	100%	\$5,278,744.38



Please review your statement carefully. If you believe there is an error, please notify ICMA-RC at 800-326-7272 (en Español 800-669-8216) within 90 days of quarter end.

October 19, 2012

FINANCE/ADMINISTRATION MEMORANDUM

2012 – 20

TO: Michael Walker, City Manager
Kirk Bednar, Assistant City Manager
Chris Milton, Water Services Director
Todd Spangler, Assistant Water Services Director
Karen Harper, City Treasurer
Richard Rigsby, Water Services Department
David Lincicome, Water Services Department
Tracy Todd, Water Services Department

FROM: Carson K. Swinford, Director of Finance

SUBJECT: Water and Sewer Fund Management Reports – September 2012

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of September 2012. Net operating income of \$198,347 was posted for the month of September 2012 as compared to a prior year net income of \$524,034.

For the first three months of the 2012-2013 fiscal year, the percentage of “unaccounted for” water stands at 20.25%, as compared to 14.38 % for the prior year. During this same period, the percentage of sewerage treated to billed stands at 145.38%, with a prior year comparison of 145.48%.

Please contact me with any questions or comments.

**CITY OF BRENTWOOD
WATER/SEWER FUND
FISCAL 2012 - 2013**

	MONTH TO DATE			YEAR TO DATE		
	Sep-12	Sep-11	% Change	Sep-12	Sep-11	% Change
WATER SALES:						
Residential	\$ 540,823	\$ 678,428	-20.28%	\$ 1,922,264	\$1,856,850	3.52%
Commercial	\$ 190,571	\$ 229,441	-16.94%	\$ 623,517	\$ 610,827	2.08%
Institutional	\$ 50,053	\$ 74,581	-32.89%	\$ 160,751	\$ 188,898	-14.90%
Water Purchase Surcharge	\$ 76,943	\$ 60,153	27.91%	\$ 268,238	\$ 162,466	65.10%
Total Water Sales	\$ 858,390	\$ 1,042,603	-17.67%	\$ 2,974,770	\$ 2,819,041	5.52%
Purchased Water Cost	\$ 515,454	\$ 487,287	5.78%	\$ 1,633,443	\$1,393,860	17.19%
Net Water Sales	\$ 342,936	\$ 555,316	-38.24%	\$ 1,341,327	\$ 1,425,181	-5.88%
Total Gallons Billed (1,000s)	165,609	210,205	-21.22%	577,009	569,325	1.35%
Total Gallons Purchased (1,000s)	231,560	235,397	-1.63%	732,339	673,789	8.69%
Total gallons thru meters (1000s)	231,560	235,397	-1.63%	732,339	673,789	8.69%
Water Adjustments	2,333	2,333	0.00%	7,000	7,600	-7.89%
Gallons Unaccounted For	63,619	22,858	178.32%	148,330	96,865	53.13%
% Unaccounted For	27.47%	9.71%	182.93%	20.25%	14.38%	40.89%
Revenue per 1000 Gallons Billed	\$ 5.18	\$ 4.96	4.50%	\$ 5.16	\$ 4.95	4.12%
Cost per 1000 Gallons Billed	\$ 3.11	\$ 2.32	34.27%	\$ 2.83	\$ 2.45	15.63%
Net Profit/1000 Gallons Billed	\$ 2.07	\$ 2.64	-21.61%	\$ 2.32	\$ 2.50	-7.14%
SEWER CHARGES:						
Residential	\$ 313,603	\$ 319,337	-1.80%	\$ 940,444	\$ 954,644	-1.49%
Commercial	\$ 120,672	\$ 115,846	4.17%	\$ 361,721	\$ 349,636	3.46%
Institutional	\$ 26,892	\$ 24,840	8.26%	\$ 80,676	\$ 74,770	7.90%
Metro Sewer Surcharge	\$ 66,087	\$ 61,389	7.65%	\$ 197,997	\$ 183,697	7.78%
Total Sewer Charges	\$ 527,254	\$ 521,412	1.12%	\$ 1,580,838	\$ 1,562,747	1.16%
Treatment Cost	\$ 189,970	\$ 167,268	13.57%	\$ 548,204	\$ 526,899	4.04%
Net Sewer Charges	\$ 337,284	\$ 354,144	-4.76%	\$ 1,032,634	\$ 1,035,848	-0.31%
Total Gallons Billed (1,000s)*	71,226	71,503	-0.39%	213,693	213,335	0.17%
Total Gallons Treated (1,000s)	107,657	98,524	9.27%	310,670	310,353	0.10%
% of Gallons Treated to Gallons Billed*	151.15%	137.79%	9.69%	145.38%	145.48%	-0.07%
Revenue per 1000 Gallons Billed	\$ 7.40	\$ 7.29	1.51%	\$ 7.40	\$ 7.33	0.99%
Cost per 1000 Gallons Billed	\$ 2.67	\$ 2.34	14.01%	\$ 2.57	\$ 2.47	3.87%
Net Profit/1000 Gallons Billed	\$ 4.74	\$ 4.95	-4.39%	\$ 4.83	\$ 4.86	-0.48%
Total Water and Sewer Charges	\$ 1,385,644	\$ 1,564,015	-11.40%	\$ 4,555,608	\$ 4,381,788	3.97%
Total Direct Costs	\$ 705,424	\$ 654,555	7.77%	\$ 2,181,647	\$ 1,920,759	13.58%
Net Profit	\$ 680,220	\$ 909,460	-25.21%	\$ 2,373,961	\$ 2,461,029	-3.54%
Water Tap Fees	\$ 15,000	\$ 49,000	-69.39%	\$ 134,500	\$ 154,000	-12.66%
Sewer Tap Fees	\$ 40,000	\$ 60,015	-33.35%	\$ 279,700	\$ 203,515	37.43%
Other Operating Revenues	\$ 34,263	\$ 28,530	20.09%	\$ 113,080	\$ 291,066	-61.15%
Less Other Operating Expenses	\$ 361,101	\$ 312,936	15.39%	\$ 1,006,389	\$ 993,582	1.29%
Less Estimated Depr/Amort	\$ 210,035	\$ 210,035	0.00%	\$ 630,105	\$ 630,105	0.00%
NET OPERATING INCOME - UNADJUSTED	\$ 198,347	\$ 524,034	-62.15%	\$ 1,264,747	\$ 1,485,923	-14.88%

* Gallons billed for most customers are based on four-month winter average water consumption

WATER/SEWER FUND
FISCAL 2012 - 2013

	<u>Jul-12</u>	<u>Aug-12</u>	<u>Sep-12</u>
WATER SALES:			
Residential	\$ 739,803	\$ 641,638	\$ 540,823
Commercial	\$ 198,603	\$ 234,343	\$ 190,571
Institutional	\$ 55,804	\$ 54,894	\$ 50,053
Water Purchase Surcharge	<u>\$ 98,994</u>	<u>\$ 92,301</u>	<u>\$ 76,943</u>
Total Water Sales	\$ 1,093,204	\$ 1,023,176	\$ 858,390
Purchased Water Cost	<u>\$ 543,967</u>	<u>\$ 574,022</u>	<u>\$ 515,454</u>
Net Water Sales	\$ 549,237	\$ 449,154	\$ 342,936
Total Gallons Billed	213,158,000	198,242,500	165,608,600
Total Gallons Purchased	244,900,672	255,877,924	231,560,480
Total gallons actually thru meters	244,900,672	255,877,924	231,560,480
Water Adjustments	2,333,333	2,333,333	2,333,333
Revenue per 1000 Gallons Billed	\$ 5.13	\$ 5.16	\$ 5.18
Cost per 1000 Gallons Billed	\$ 2.55	\$ 2.90	\$ 3.11
Net Profit/1000 Gallons Billed	\$ 2.58	\$ 2.27	\$ 2.07
SEWER CHARGES:			
Residential - Inside	\$ 312,211	\$ 313,656	\$ 313,116
Residential - Outside	\$ 487	\$ 487	\$ 487
Commercial - Inside	\$ 118,863	\$ 120,380	\$ 119,769
Commercial - Outside	\$ 903	\$ 903	\$ 903
Institutional - Inside	\$ 25,021	\$ 25,021	\$ 25,021
Institutional - Outside	\$ 1,871	\$ 1,871	\$ 1,871
Metro Surcharge	<u>\$ 65,774</u>	<u>\$ 66,136</u>	<u>\$ 66,087</u>
Total Sewer Charges	\$ 525,130	\$ 528,454	\$ 527,254
Treatment Cost	<u>\$ 148,223</u>	<u>\$ 210,011</u>	<u>\$ 189,970</u>
Net Sewer Charges	\$ 376,907	\$ 318,443	\$ 337,284
Total Gallons Billed	71,178,300	71,288,200	71,226,100
Total Gallons Treated	83,998,750	119,014,320	107,657,390
Revenue per 1000 Gallons Billed	\$ 7.38	\$ 7.41	\$ 7.40
Cost per 1000 Gallons Billed	\$ 2.08	\$ 2.95	\$ 2.67
Net Profit/1000 Gallons Billed	\$ 5.30	\$ 4.47	\$ 4.74
Total Water and Sewer Charges	\$ 1,618,334	\$ 1,551,630	\$ 1,385,644
Total Direct Costs	<u>\$ 692,190</u>	<u>\$ 784,033</u>	<u>\$ 705,424</u>
Net Profit	\$ 926,144	\$ 767,597	\$ 680,220
Water Tap Fees	\$ 44,000	\$ 75,500	\$ 15,000
Sewer Tap Fees	\$ 155,000	\$ 84,700	\$ 40,000
Other Operating Revenues	\$ 39,529	\$ 39,288	\$ 34,263
Less Other Operating Expenses	\$ (73,831)	\$ 719,119	\$ 361,101
Less Estimated Depr/Amort	<u>\$ 210,035</u>	<u>\$ 210,035</u>	<u>\$ 210,035</u>
Net Operating Income For Month	\$ 1,028,469	\$ 37,931	\$ 198,347
Cumulative Net Operating Income	\$ 1,028,469	\$ 1,066,400	\$ 1,264,747