

September 25, 2012

FINANCE/ADMINISTRATION MEMORANDUM

2012-12

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 - August 2012**

Financial Reporting

Please find attached revenue and expenditure reports for all City funds for the month of August, as well as major revenue collection reports. These reports explain budget to actual comparisons for the two 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 \$772,290 versus \$961,889 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 August 2012 include:

- Assisting Kraft, CPAs with continued preparation of audit work schedules for the FY 2011-2012 audit.
- Conducting/observing bids for bulk road salt and traffic signal installation (Public Works).

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

City of Brentwood
Local Sales Tax

<u>Month</u>	<u>2008 - 09</u>	<u>% Change Prev Yr</u>	<u>2009 - 10</u>	<u>% Change Prev Yr</u>	<u>2010 - 11</u>	<u>% Change Prev Yr</u>	<u>2011 - 12</u>	<u>% Change Prev Yr</u>	Projected % Increase	0.0%
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%	1,048,811	0.00%
FY YTD	2,632,674	2.05%	2,485,007	-5.61%	2,719,885	9.45%	2,970,930	9.23%	3,111,834	4.74%
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%	4,061,694	3.59%
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%	4,952,952	2.93%
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%	5,899,803	2.45%
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%	7,309,542	1.97%
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%	8,223,259	1.74%
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%	9,124,544	1.57%
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%	10,163,624	1.41%
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%	11,126,865	1.28%
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%	12,146,553	1.17%
FY TOTALS	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,146,553	1.17%
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
Beer Tax**

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	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%	49,229	0.00%
FY YTD	111,734	4.91%	116,553	4.31%	118,608	1.76%	115,295	-2.79%	105,234	-8.73%
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%	163,365	-5.80%
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%	217,336	-4.42%
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%	260,756	-3.72%
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%	312,886	-3.12%
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%	369,352	-2.65%
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%	408,567	-2.40%
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%	450,984	-2.18%
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%	502,902	-1.96%
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%	552,497	-1.79%
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%	633,730	-1.56%
FY TOTALS	568,115	-0.02%	575,162	1.24%	614,573	6.85%	643,791	4.75%	633,730	-1.56%
BUDGET	568,000	100.02%	565,000	101.80%	570,000	107.82%	580,000	111.00%	580,000	109.26%

**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	% Increase 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%	41,353	0.00%
FY YTD	70,146	6.37%	77,161	10.00%	93,467	21.13%	87,227	-6.68%	87,043	-0.21%
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%	128,975	-0.14%
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%	184,065	-0.10%
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%	225,146	-0.08%
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%	281,178	-0.07%
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%	360,569	-0.05%
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%	393,018	-0.05%
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%	434,814	-0.04%
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%	486,628	-0.04%
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%	530,755	-0.03%
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%	586,743	-0.03%
FY TOTALS	464,670	3.41%	479,808	3.26%	540,697	12.69%	586,928	8.55%	586,743	-0.03%
BUDGET	425,000	109.33%	445,000	107.82%	475,000	113.83%	500,000	117.39%	525,000	111.76%

**City of Brentwood
Business Taxes**

Month	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	Projected % Increase	0% % Change Prev Yr
									2012 - 13	% 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%	289,205	0.00%
FY YTD	599,383	1.01%	586,304	-2.18%	256,303	-56.28%	352,099	37.38%	322,517	-8.40%
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%	446,566	-6.21%
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%	473,337	-5.88%
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%	524,853	1,220,000
JAN	19,356	182.45%	8,085	-58.23%	51,328	534.85%	33,667	-34.41%	33,667	1,210,000
FY YTD	736,523	-3.15%	704,069	-4.41%	577,112	-18.03%	588,102	1.90%	558,520	1,200,000
FEB	71,195	-13.93%	9,391	-86.81%	23,087	145.85%	17,367	-24.78%	17,367	1,190,000
FY YTD	807,718	-4.21%	713,460	-11.67%	600,199	-15.87%	605,469	0.88%	575,887	1,180,000
MAR	34,113	-7.63%	43,454	27.38%	105,889	143.68%	112,500	6.24%	112,500	1,170,000
FY YTD	841,831	-4.35%	756,914	-10.09%	706,088	-6.71%	717,969	1.68%	688,386	1,160,000
APR	17,719	-1.02%	63,793	260.03%	12,066	-81.09%	39,184	224.75%	39,184	1,150,000
FY YTD	859,550	-4.28%	820,707	-4.52%	718,154	-12.50%	757,153	5.43%	727,570	1,140,000
MAY	342,307	-24.80%	6,739	-98.03%	14,080	108.93%	11,854	-15.81%	11,854	1,130,000
FY YTD	1,201,857	-11.18%	827,446	-31.15%	732,234	-11.51%	769,007	5.02%	739,424	1,120,000
JUN	9,346	-82.36%	415,906	4350.10%	541,505	30.20%	441,932	-18.39%	441,932	1,110,000
FY YTD	1,211,203	-13.87%	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,181,357	0.00%
FY TOTALS	1,211,203	-13.87%	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,181,357	-2.44%
BUDGET	1,150,000	105.32%	1,100,000	113.03%	1,175,000	108.40%	1,175,000	103.06%	1,275,000	92.66%

**City of Brentwood
Hotel Tax**

Month	Projected									
	% Increase									0%
	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change 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%	91,988	0.00%
FY YTD	196,959	-0.96%	158,786	-19.38%	173,240	9.10%	191,088	10.30%	188,805	-1.19%
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%	269,511	-0.84%
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%	364,273	-0.62%
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%	446,402	-0.51%
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%	537,947	-0.42%
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%	608,521	-0.37%
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%	704,268	-0.32%
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%	802,378	-0.28%
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%	906,232	-0.25%
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%	1,007,043	-0.23%
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%	1,142,124	-0.20%
FY TOTALS	1,033,435	-12.28%	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,142,124	-0.20%
BUDGET	1,000,000	103.34%	990,000	96.66%	820,000	124.10%	1,000,000	114.44%	1,025,000	111.43%

**City of Brentwood
CATV Franchise**

Month									Projected	0%
	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	% Increase 2012 - 13	% 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%	30,906	0.00%
FY YTD	58,144	12.91%	58,443	0.51%	59,501	1.81%	61,948	4.11%	62,922	1.57%
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%	105,065	0.94%
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%	135,828	0.72%
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%	166,583	0.59%
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%	197,505	0.50%
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%	252,735	0.39%
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%	283,650	0.34%
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%	314,567	0.31%
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%	357,086	0.27%
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%	388,010	0.25%
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%	431,760	0.23%
FY TOTALS	349,777	8.35%	369,696	5.69%	396,065	7.13%	430,785	8.77%	431,760	0.23%
BUDGET	300,000	116.59%	345,000	107.16%	360,000	110.02%	375,000	114.88%	400,000	107.94%

**City of Brentwood
Building Permits**

<u>Month</u>	Projected % Increase									
	<u>2008 - 09</u>	<u>% Change Prev Yr</u>	<u>2009 - 10</u>	<u>% Change Prev Yr</u>	<u>2010 - 11</u>	<u>% Change Prev Yr</u>	<u>2011 - 12</u>	<u>% Change Prev Yr</u>	<u>2012 - 13</u>	<u>0% % Change Prev Yr</u>
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%	36,437	0.00%
FY YTD	115,324	-34.04%	89,914	-22.03%	122,451	36.19%	153,142	25.06%	179,638	17.30%
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%	223,896	13.42%
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%	275,964	10.62%
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%	339,632	8.46%
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%	370,141	7.71%
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%	446,956	6.30%
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%	513,709	5.44%
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%	583,901	4.75%
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%	636,412	4.34%
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%	696,152	3.96%
FY TOTALS	366,587	-41.09%	370,111	0.96%	523,725	41.50%	669,656	27.86%	696,152	3.96%
BUDGET	475,000	77.18%	330,000	112.15%	350,000	149.64%	415,000	161.36%	600,000	116.03%

**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%	195,193	0.00%
FY YTD	416,904	-2.94%	375,736	-9.87%	395,697	5.31%	405,618	2.51%	418,942	3.28%
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%	622,494	2.19%
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%	830,316	1.63%
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%	1,029,504	1.31%
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%	1,225,571	1.10%
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%	1,486,162	0.90%
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%	1,670,045	0.80%
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%	1,867,190	0.72%
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%	2,091,632	0.64%
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%	2,298,279	0.58%
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%	2,527,295	0.53%
FY TOTALS	2,324,537	-8.33%	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,527,295	0.53%
BUDGET	2,450,000	94.88%	2,300,000	97.62%	2,200,000	106.73%	2,285,000	110.02%	2,400,000	105.30%

**City of Brentwood
Municipal
Court Fines**

Month	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	Projected	
									% 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%	29,418	0.00%
FY YTD	161,612	-10.53%	91,630	-43.30%	48,354	-47.23%	93,794	93.97%	78,817	-15.97%
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%	114,218	-11.59%
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%	145,984	-9.30%
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%	176,910	-7.81%
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%	193,860	-7.17%
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%	221,482	-6.33%
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%	244,208	-5.78%
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%	270,565	-5.25%
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%	294,722	-4.84%
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%	317,201	-4.51%
FY TOTALS	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	317,201	-4.51%
BUDGET	400,000	121.01%	500,000	66.68%	400,000	59.84%	250,000	132.87%	325,000	97.60%

**City of Brentwood
Interest Earnings**

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	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%	8,108	0.00%
FY YTD	88,572	-45.38%	73,176	-17.38%	49,393	-32.50%	29,585	-40.10%	29,066	-1.75%
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%	37,103	-1.38%
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%	45,025	-1.14%
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%	53,600	-0.96%
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%	63,938	-0.80%
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%	74,441	-0.69%
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%	86,839	-0.59%
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%	100,098	-0.52%
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%	113,427	-0.46%
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%	126,497	-0.41%
FY TOTALS	343,308	-44.25%	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	126,497	-0.41%
BUDGET	450,000	76.29%	250,000	93.00%	150,000	156.39%	160,000	79.38%	125,000	101.20%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2012

Comparative % **17%**

%

**%
Realized/
Spent**

Budget MTD YTD Balance

FUND 110: GENERAL FUND

REAL & PERSONAL PROP TAX	\$ 10,340,000	\$ -773	\$ -752	\$ 10,340,752	0%
PUBLIC UTILITY PROP TAX	360,000	0	0	360,000	0%
INTEREST,PENALTY & COURT COST	40,000	2,217	4,935	35,065	12%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	11,190,000	1,087,722	1,087,722	10,102,278	10%
WHOLESALE BEER TAX	580,000	56,005	56,005	523,995	10%
WHOLESALE LIQUOR TAX	525,000	45,690	45,690	479,310	9%
BUSINESS TAXES	1,275,000	33,012	33,312	1,241,688	3%
HOTEL/MOTEL TAX	1,025,000	96,817	96,817	928,183	9%
CATV FRANCHISE FEE	400,000	32,016	32,016	367,984	8%
TOTAL TAXES	\$ 25,760,000	\$ 1,352,706	\$ 1,355,745	\$ 24,404,255	5%
MECHANICAL PERMITS	\$ 25,000	\$ 3,732	\$ 6,542	\$ 18,458	26%
BUILDING PERMITS	600,000	50,576	143,201	456,799	24%
PLUMBING PERMITS	25,000	4,931	8,184	16,816	33%
EXCAVATION PERMITS	40,000	15,060	20,891	19,109	52%
ZONING BD APPL FEE	1,000	0	150	850	15%
BLAST/BURN PERMITS	200	0	25	175	12%
HOME OCCUPATION FEES	3,000	750	1,300	1,700	43%
HOME OCCUPATION RENEWAL FEES	2,000	160	720	1,280	36%
BEER LICENSES	1,500	0	0	1,500	0%
BEER PRIVILEGE TAX	6,000	0	92	5,908	2%
OTHER PERMITS	0	35	50	-50	0%
SUBDIV LOT FEES	6,000	1,725	2,875	3,125	48%
SITE PLANS FEES	20,000	3,055	4,605	15,395	23%
TOTAL LICENSE AND PERMITS	\$ 729,700	\$ 80,024	\$ 188,635	\$ 541,065	26%
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	0	952	4,548	17%
STATE SALES TAX	2,400,000	223,749	223,749	2,176,251	9%
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	15,343	15,343	104,657	13%
STATE STREETS & TRANSPORTATION	75,000	6,328	6,328	68,672	8%
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	165	165	2,835	6%

CITY OF BRENTWOOD
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Comparative % **17%**

%

**Realized/
Spent**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
WM CO ALLOC - LIBR OPERATIONS	71,950	17,988	17,988	53,962	25%
WM COUNTY EMS UTILITY REIMB	2,000	192	382	1,618	19%
TOTAL INTERGOVERNMENTAL	\$ 4,132,080	\$ 263,765	\$ 264,907	\$ 3,867,173	6%
DUPLICATING SERVICES	\$ 500	\$ 72	\$ 93	\$ 407	19%
BUS TAX - CLERKS FEE	125,000	3,824	3,824	121,176	3%
MISC POLICE SERVICES	5,000	1,474	3,381	1,619	68%
TOTAL OTHER REVENUES	\$ 130,500	\$ 5,370	\$ 7,298	\$ 123,202	6%
PARK RESERVATION & EVENTS	100,000	16,868	18,900	81,100	19%
LIBRARY FINES & CHARGES	80,000	6,323	11,539	68,461	14%
LIBRARY FEE - NON RESIDENT	57,000	7,330	12,405	44,595	22%
HISTORIC HOUSE RENTAL FEE	22,000	1,794	4,009	17,991	18%
LIBRARY MTG ROOM	15,000	782	1,322	13,678	9%
INSPECTION FEES - ENGINEERING	16,000	4,922	7,236	8,764	45%
CELL TOWER RENTAL FEE	21,600	1,800	5,400	16,200	25%
TOTAL CHARGES FOR SERVICES	\$ 311,600	\$ 39,819	\$ 60,811	\$ 250,789	20%
MUN COURT FINES/COSTS	\$ 325,000	\$ 22,217	\$ 49,399	\$ 275,601	15%
COUNTY COURT FINES/COSTS	35,000	4,369	4,369	30,631	12%
TOTAL FINES AND FEES	\$ 360,000	\$ 26,586	\$ 53,768	\$ 306,232	15%
INTEREST EARNINGS	\$ 125,000	\$ 10,642	\$ 20,958	\$ 104,042	17%
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	0	0	15,000	0%
SALE OF GEN GOV'T SUPPLIES	1,000	0	0	1,000	0%
MISCELLANEOUS	0	0	3,252	-3,252	0%
BAD CHECK CHRGS	0	50	50	-50	0%
	\$ 404,000	\$ 10,692	\$ 287,260	\$ 116,740	71%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 31,827,880	\$ 1,778,962	\$ 2,218,424	\$ 29,609,456	7%

DEPT 41110: CITY COMMISSION

SALARIES	\$ 80,400	\$ 6,700	\$ 13,400	\$ 67,000	17%
FICA (EMPLOYER'S SHARE)	6,150	450	900	5,250	15%
HEALTH INSURANCE	29,480	2,457	4,913	24,567	17%
LIFE INSURANCE	1,260	98	196	1,064	16%
MBRSHIPS & REGISTRATIONS	22,300	62	11,734	10,566	53%
COMMUNICATIONS	8,000	508	796	7,204	10%
RADIO & TV SRVCS	16,500	1,000	1,000	15,500	6%
SUNDRY	6,000	0	0	6,000	0%
COMPUTER HARDWARE - N/C	4,500	3,936	3,936	564	87%

CITY OF BRENTWOOD
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Comparative % **17%**

%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
Total Expenditures	\$ 174,590	\$ 15,211	\$ 36,875	\$ 137,715	21%

DEPT 41210: COURT

SALARIES	\$ 2,300	\$ 174	\$ 349	\$ 1,951	15%
CITY JUDGE	24,000	2,000	4,000	20,000	17%
PROF MEMBERSHIPS & REGISTRATIONS	600	0	0	600	0%
R/M - OTHER EQUIPMENT	9,800	0	0	9,800	0%
SUNDRY	500	0	0	500	0%
Total Expenditures	\$ 37,200	\$ 2,174	\$ 4,349	\$ 32,851	12%

DEPT 41320: CITY MANAGER

SALARIES	\$ 299,165	\$ 33,934	\$ 50,324	\$ 248,841	17%
LONGEVITY PAY	1,360	0	0	1,360	0%
COMMUNICATION ALLOWANCE	1,200	120	230	970	19%
FICA (EMPLOYER'S SHARE)	18,185	1,375	2,499	15,686	14%
HEALTH INSURANCE	14,740	1,228	2,457	12,283	17%
LIFE INSURANCE	360	28	56	304	16%
RETIREMENT - HEALTH/LIFE	12,135	1,011	2,022	10,113	17%
RETIREMENT - TCRS	45,265	5,079	9,183	36,082	20%
COMMUNICATIONS	560	49	98	462	18%
OTHER PROF SERVICES	4,000	0	0	4,000	0%
MBRSHIPS & REGISTRATIONS	8,000	4,176	4,716	3,284	59%
TRAVEL - CONF & SCHOOLS	4,800	424	424	4,376	9%
SUNDRY	2,000	0	0	2,000	0%
FUEL	4,000	457	788	3,212	20%
COMPUTER HARDWARE - N/C	1,400	1,125	1,125	275	80%
Total Expenditures	\$ 417,170	\$ 49,006	\$ 73,922	\$ 343,248	18%

DEPT 41400: ELECTIONS

BOARD OF COMMISSIONERS	\$ 40,000	\$ 0	\$ 0	\$ 40,000	0%
Total Expenditures	\$ 40,000	\$ 0	\$ 0	\$ 40,000	0%

DEPT 41500: FINANCE

SALARIES	\$ 397,610	\$ 45,130	\$ 67,368	\$ 330,242	17%
SALARIES - PART TIME	12,710	1,161	1,161	11,549	9%

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%

**Realized/
Spent**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
SALARIES - OVERTIME	3,830	889	1,300	2,530	34%
LONGEVITY PAY	2,320	0	0	2,320	0%
COMMUNICATION ALLOWANCE	1,200	100	200	1,000	17%
FICA (EMPLOYER'S SHARE)	31,950	3,463	5,101	26,849	16%
HEALTH INSURANCE	51,590	4,299	8,598	42,992	17%
LIFE INSURANCE	1,260	98	196	1,064	16%
RETIREMENT - HEALTH/LIFE	22,635	1,886	3,772	18,863	17%
RETIREMENT - TCRS	60,740	6,887	12,396	48,344	20%
POSTAGE & BOX RENTAL	30,000	2,337	3,707	26,293	12%
PRINTING, STATIONERY, ENVELOPES	12,000	383	383	11,617	3%
PUBLICATIONS, REPORTS, ETC	1,500	43	43	1,457	3%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
ACCTING & AUDITING SRVCS	44,000	2,700	2,700	41,300	6%
OTHER PROF SRVCS	26,000	315	315	25,685	1%
R/M - OFC MACH & EQUIP	42,500	501	34,348	8,152	81%
MBRSHIPS & REGISTRATIONS	9,000	523	813	8,187	9%
TRAVEL - CONF & SCHOOLS	7,500	0	0	7,500	0%
OFFICE SUPPLIES/MATERIALS	10,000	963	963	9,037	10%
SUNDRY	2,000	0	0	2,000	0%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
Total Expenditures	\$ 772,845	\$ 71,678	\$ 143,364	\$ 629,481	19%

DEPT 41510: CITY RECORDER

SALARIES	\$ 60,565	\$ 6,989	\$ 9,318	\$ 51,247	15%
SALARIES - OVERTIME	4,590	251	535	4,055	12%
LONGEVITY	920	0	0	920	0%
FICA	5,055	536	724	4,331	14%
HEALTH INSURANCE	7,370	614	1,228	6,142	17%
LIFE INSURANCE	180	14	28	152	16%
RETIREMENT - HEALTH/LIFE	2,470	206	412	2,058	17%
RETIREMENT - TCRS	9,860	1,083	1,828	8,032	19%
ADVERTISING/LEGAL NOTICES	5,000	319	319	4,681	6%
OTHER PROF SRVCS	7,000	240	515	6,485	7%
R/M - OFC MACH & EQUIP	11,500	336	336	11,164	3%
MBRSHIPS & REGISTRATIONS	1,450	175	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%

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Comparative % 17%

%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
Total Expenditures	\$ 119,660	\$ 10,763	\$ 15,418	\$ 104,242	13%

DEPT 41520: LEGAL

SALARIES	\$ 130,130	\$ 15,014	\$ 20,019	\$ 110,111	15%
LONGEVITY PAY	1,080	0	0	1,080	0%
COMMUNICATION ALLOWANCE	720	60	120	600	17%
FICA (EMPLOYER'S SHARE)	8,850	1,126	1,495	7,355	17%
HEALTH INSURANCE	7,370	614	1,228	6,142	17%
LIFE INSURANCE	180	14	28	152	16%
RETIREMENT - HEALTH/LIFE	5,725	477	954	4,771	17%
RETIREMENT - TCRS	19,690	2,247	3,716	15,974	19%
PUBLICATIONS, REPORTS, ETC	12,000	221	221	11,779	2%
ADVERTISING/LEGAL NOTICES	0	0	150	-150	0%
SPECIAL LEGAL SERVICES	20,000	3,062	3,062	16,938	15%
MBRSHIPS & REGISTRATIONS	3,200	23	68	3,132	2%
TRAVEL - CONF & SCHOOLS	4,500	17	313	4,187	7%
OFFICE SUPPLIES/MATERIALS	300	0	0	300	0%
SUNDRY	500	0	0	500	0%
COMPUTER HARDWARE - N/C	500	562	562	-62	112%
Total Expenditures	\$ 214,745	\$ 23,437	\$ 31,936	\$ 182,809	15%

DEPT 41640: TECHNOLOGY

SALARIES	\$ 313,475	\$ 32,098	\$ 46,506	\$ 266,969	15%
SALARIES - PART TIME	19,830	2,427	2,427	17,403	12%
SALARIES - OVERTIME	3,145	2,102	2,640	505	84%
LONGEVITY PAY	1,600	0	0	1,600	0%
COMMUNICATION ALLOWANCE	2,880	240	540	2,340	19%
FICA (EMPLOYER'S SHARE)	26,150	2,682	3,751	22,399	14%
HEALTH INSURANCE	33,165	2,764	5,528	27,637	17%
LIFE INSURANCE	630	56	126	504	20%
RETIREMENT - HEALTH/LIFE	14,450	1,204	2,408	12,042	17%
RETIREMENT - TCRS	48,040	5,119	8,939	39,101	19%
CLOTHING/UNIFORMS	1,500	225	225	1,275	15%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
COMMUNICATIONS - INTERNET SRVC	43,000	2,773	2,785	40,215	6%
OTHER PROFESSIONAL SRVCS	15,000	0	0	15,000	0%
R/M - VEHICLES	750	0	0	750	0%

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Comparative % **17%**

%

**Realized/
Spent**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
R/M - MACH & EQUIPMENT	65,000	995	995	64,005	2%
MBRSHIPS & REGISTRATIONS	5,000	0	0	5,000	0%
TRAVEL - CONF & SCHOOLS	8,500	399	399	8,101	5%
OFFICE SUPPLIES/MATERIALS	5,000	73	607	4,393	12%
HOUSEHOLD/JANITORIAL SUPPLIES	300	31	31	269	10%
OTHER OPERATING SUPPLIES	1,000	16	16	984	2%
SUNDRY	1,500	68	68	1,432	5%
FUEL	700	67	67	633	10%
EQUIPMENT - N/C	1,200	4,120	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	3,975	3,975	9,025	31%
EQUIPMENT REPLACEMENT FUND	355,000	29,583	59,167	295,833	17%
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	\$ 91,017	\$ 145,320	\$ 870,595	14%

DEPT 41645: GIS

SALARIES	\$ 159,460	\$ 18,343	\$ 25,236	\$ 134,224	16%
SALARIES - PART TIME	12,000	840	840	11,160	7%
SALARIES - OVERTIME	530	151	151	379	28%
LONGEVITY PAY	440	0	0	440	0%
COMMUNICATION ALLOWANCE	480	40	80	400	17%
FICA (EMPLOYER'S SHARE)	13,230	1,365	1,817	11,413	14%
HEALTH INSURANCE	22,110	1,842	3,685	18,425	17%
LIFE INSURANCE	540	42	84	456	16%
RETIREMENT - HEALTH/LIFE	8,095	675	1,349	6,746	17%
RETIREMENT - TCRS	24,205	2,768	4,665	19,540	19%
CLOTHING/UNIFORMS	400	133	133	267	33%
OTHER PROF SRVCS	12,500	0	0	12,500	0%
R/M - MOTOR VEHICLES	0	125	125	-125	0%
R/M - MACH & EQUIPMENT	26,000	1,092	1,092	24,908	4%
MBRSHIPS & REGISTRATIONS	2,000	0	0	2,000	0%
TRAVEL - CONF & SCHOOLS	6,000	0	250	5,750	4%
OFFICE SUPPLIES/MATERIALS	2,500	0	0	2,500	0%
HOUSEHOLD/JANITORIAL SUPPLIES	100	0	0	100	0%
SUNDRY	500	0	0	500	0%

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Comparative % **17%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
FUEL	1,200	144	206	994	17%
Total Expenditures	\$ 292,290	\$ 27,560	\$ 39,713	\$ 252,577	14%

DEPT 41650: HUMAN RESOURCES

SALARIES	\$ 180,200	\$ 20,618	\$ 29,010	\$ 151,190	16%
LONGEVITY PAY	1,520	0	0	1,520	0%
COMMUNICATION ALLOWANCE	720	60	120	600	17%
FICA (EMPLOYER'S SHARE)	13,955	1,582	2,228	11,727	16%
HEALTH INSURANCE	22,110	1,842	3,685	18,425	17%
LIFE INSURANCE	540	42	84	456	16%
RETIREMENT - HEALTH/LIFE	6,575	548	1,096	5,479	17%
RETIREMENT - TCRS	27,265	3,086	5,337	21,928	20%
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	1,600	1,600	5,900	21%
MEDICAL SERVICES	56,500	1,270	2,531	53,969	4%
OTHER PROF SRVCS	19,800	0	0	19,800	0%
ANNUAL EMPLOYEE BANQUET	16,500	0	0	16,500	0%
AWARDS	9,100	0	0	9,100	0%
MBRSHIPS & REGISTRATIONS	2,000	109	464	1,536	23%
TRAVEL - CONF & SCHOOLS	2,800	94	94	2,706	3%
OFFICE SUPPLIES/MATERIALS	2,000	241	241	1,759	12%
SUNDRY	5,500	30	30	5,470	1%
Total Expenditures	\$ 377,185	\$ 31,122	\$ 46,520	\$ 330,665	12%

DEPT 41680: COMMUNITY RELATIONS

SALARIES	\$ 80,275	\$ 8,993	\$ 14,320	\$ 65,955	18%
LONGEVITY PAY	1,000	0	0	1,000	0%
COMMUNICATION ALLOWANCE	480	40	80	400	17%
FICA (EMPLOYER'S SHARE)	6,255	662	1,054	5,201	17%
HEALTH INSURANCE	7,370	614	1,228	6,142	17%
LIFE INSURANCE	180	14	28	152	16%
RETIREMENT - HEALTH/LIFE	3,640	303	607	3,033	17%
RETIREMENT - TCRS	12,145	1,346	2,585	9,560	21%
POSTAGE	10,000	0	0	10,000	0%
PRINTING, STATIONERY, ENVELOPES	20,000	0	0	20,000	0%
ADVERTISING/LEGAL NOTICES	3,500	200	460	3,040	13%

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%

**Realized/
Spent**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
ELECTRICITY	500	25	51	449	10%
WATER	3,000	167	319	2,681	11%
SPECIAL EVENTS	45,000	270	24,174	20,826	54%
OTHER PROF SRVCS	25,000	910	2,469	22,531	10%
R/M - GROUNDS	43,000	386	3,280	39,720	8%
MBRSHIPS & REGISTRATIONS	2,500	0	925	1,575	37%
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	1,000	1,000	0	100%
Total Expenditures	\$ 275,595	\$ 14,930	\$ 52,595	\$ 223,000	19%

DEPT 41700: PLANNING

SALARIES	\$ 198,245	\$ 23,029	\$ 30,705	\$ 167,540	15%
LONGEVITY PAY	1,440	0	0	1,440	0%
COMMUNICATION ALLOWANCE	1,680	140	260	1,420	15%
FICA (EMPLOYER'S SHARE)	15,405	1,760	2,349	13,056	15%
HEALTH INSURANCE	22,110	1,842	3,685	18,425	17%
LIFE INSURANCE	540	42	84	456	16%
RETIREMENT - HEALTH/LIFE	12,120	1,010	2,020	10,100	17%
RETIREMENT - TCRS	29,995	3,447	5,700	24,295	19%
PUBLICATIONS PRINTING	3,000	0	0	3,000	0%
PUBLICATIONS, REPORTS, ETC	1,850	0	0	1,850	0%
ADVERTISING/LEGAL NOTICES	2,250	38	38	2,212	2%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
RADIO & TV SRVCS	8,000	600	600	7,400	8%
TRAFFIC ENG SRVCS	5,000	0	0	5,000	0%
R/M - MACH & EQUIPMENT	40,200	582	28,973	11,227	72%
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	0	0	4,000	0%
SUNDRY	2,000	88	88	1,912	4%
OFFICE EQUIPMENT - N/C	1,000	1,000	1,000	0	100%
COMPUTER HARDWARE - N/C	5,500	0	0	5,500	0%
Total Expenditures	\$ 381,135	\$ 33,578	\$ 83,375	\$ 297,760	22%

DEPT 41710: CODES

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	Comparative %				17%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
SALARIES	\$ 457,210	\$ 52,046	\$ 75,594	\$ 381,616	17%
SALARIES - PART TIME	22,440	2,942	3,830	18,610	17%
SALARIES - OVERTIME	1,060	0	0	1,060	0%
LONGEVITY PAY	3,560	0	0	3,560	0%
COMMUNICATION ALLOWANCE	3,360	280	560	2,800	17%
FICA (EMPLOYER'S SHARE)	37,270	4,030	5,789	31,481	16%
HEALTH INSURANCE	58,960	4,913	9,827	49,133	17%
LIFE INSURANCE	1,440	112	224	1,216	16%
RETIREMENT - HEALTH/LIFE	19,035	1,586	3,172	15,863	17%
RETIREMENT - TCRS	69,335	7,790	13,838	55,497	20%
WORKER'S COMPENSATION	15,000	4,257	4,257	10,743	28%
CLOTHING & UNIFORMS	4,500	0	0	4,500	0%
PUBLICATIONS PRINTING	2,500	75	75	2,425	3%
PUBLICATIONS, REPORTS, ETC	6,000	286	286	5,714	5%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
COMMUNICATIONS	3,200	415	415	2,785	13%
ARCH ENG & LANDSCAPING	10,000	0	0	10,000	0%
R/M - OFFICE MACH & EQUIP	1,200	0	0	1,200	0%
R/M - MOTOR VEHICLES	6,500	66	99	6,401	2%
TIRES TUBES ETC	2,000	0	0	2,000	0%
MBRSHIPS & REGISTRATIONS	8,000	100	230	7,770	3%
TRAVEL - CONF & SCHOOLS	8,800	0	0	8,800	0%
OFFICE SUPPLIES/MATERIALS	3,000	281	281	2,719	9%
SUNDRY	1,700	1,079	1,103	597	65%
FUEL	16,000	1,839	3,405	12,595	21%
OFFICE EQUIPMENT - N/C	1,500	1,526	1,526	-26	102%
COMPUTER HARDWARE - N/C	600	0	0	600	0%
INS - LIABILITY	2,500	0	0	2,500	0%
Total Expenditures	\$ 767,170	\$ 83,623	\$ 124,511	\$ 642,659	16%

DEPT 41990: INSURANCE/OTHER BENEFITS

FICA (EMPLOYER'S SHARE)	14,300	0	0	14,300	0%
DENTAL REIMBURSEMENT	70,000	8,079	8,079	61,921	12%
401 RETIREMENT MATCH	240,000	27,466	45,258	194,742	19%
RETIREE LEAVE PAYOUT - RESERVE	100,000	0	100,000	0	100%
SICK LEAVE BUY-BACKS	60,000	0	0	60,000	0%
ATTENDANCE BONUS PAY	15,000	0	0	15,000	0%

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**Realized/
Spent**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
ANNUAL LEAVE BUY-BACKS	112,000	0	0	112,000	0%
EDUCATION REIMBURSEMENT	12,000	810	810	11,190	7%
UNEMPLOYMENT COMPENSATION	5,000	0	0	5,000	0%
WORKER'S COMPENSATION	20,000	2,031	2,031	17,969	10%
LONG-TERM DISABILITY INSURANCE	68,000	2,963	5,896	62,104	9%
INS - PRIVACY AND NETWORK SECURITY	5,000	3,005	3,005	1,995	60%
INS - VEHICLE & EQUIP	6,000	0	0	6,000	0%
LIABILITY INSURANCE	40,000	0	0	40,000	0%
OFFICIALS' SURETY BONDS	1,000	0	0	1,000	0%
Total Expenditures	\$ 768,300	\$ 44,354	\$ 165,079	\$ 603,221	21%

DEPT 42100: POLICE

SALARIES	\$ 3,062,845	\$ 353,014	\$ 499,287	\$ 2,563,558	16%
SALARIES - OVERTIME	107,720	13,691	20,466	87,254	19%
LONGEVITY PAY	26,060	0	0	26,060	0%
STATE PAY SUPPLEMENTS	33,600	0	0	33,600	0%
COMMUNICATION ALLOWANCE	12,720	1,060	2,120	10,600	17%
F T O SUPPLEMENTAL PAY	7,200	405	554	6,646	8%
SHIFT DIFFERENTIAL	41,100	4,269	5,807	35,293	14%
FICA (EMPLOYER'S SHARE)	251,780	27,336	38,352	213,428	15%
HEALTH INSURANCE	442,200	36,850	73,700	368,500	17%
LIFE INSURANCE	10,800	854	1,680	9,120	16%
RETIREMENT - HEALTH/LIFE	161,340	13,445	26,890	134,450	17%
RETIREMENT - TCRS	589,175	67,909	116,483	472,692	20%
WORKER'S COMPENSATION	100,000	26,576	26,576	73,424	27%
CLOTHING & UNIFORMS	60,000	9,896	10,102	49,898	17%
POSTAGE & BOX RENTAL	2,500	15	15	2,485	1%
PRINTING, STATIONERY, ENVELOPES	7,500	1,229	1,428	6,072	19%
PERIODICAL SUBSCRIPTIONS	3,000	0	0	3,000	0%
COMMUNICATIONS	37,000	3,068	3,420	33,580	9%
OTHER PROF SRVCS	46,000	1,543	5,066	40,934	11%
R/M - MOTOR VEHICLES	70,000	4,192	8,279	61,721	12%
R/M - OTHER EQUIPMENT	135,200	25,246	74,413	60,787	55%
TIRES TUBES ETC	18,000	228	1,117	16,883	6%
MBRSHIPS & REGISTRATIONS	45,000	7,923	12,888	32,112	29%
TRAVEL - CONF & SCHOOLS	50,000	2,656	3,978	46,022	8%
OFFICE SUPPLIES/MATERIALS	20,000	201	253	19,747	1%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	1,049	1,049	18,951	5%

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**Realized/
Spent**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
FIRE ARM SUPPLIES	39,000	491	760	38,240	2%
OTHER OPER SUPPLIES	70,000	6,604	8,584	61,416	12%
FUEL	202,000	18,326	37,013	164,987	18%
TRAFFIC ENFORCEMENT SUPPLIES	6,000	0	0	6,000	0%
VEHICLE ACCESSORIES	17,500	0	428	17,072	2%
EQUIPMENT - N/C	0	15,558	15,558	-15,558	0%
OFFICE EQUIPMENT - N/C	4,500	1,147	1,147	3,353	25%
INS - LIABILITY	53,000	0	0	53,000	0%
RENTAL - MACH & EQUIP	25,000	2,008	2,008	22,992	8%
EQUIPMENT REPLACEMENT FUND	360,000	30,000	60,000	300,000	17%
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	\$ 676,789	\$ 1,059,421	\$ 5,113,319	17%

DEPT 42200: FIRE AND RESCUE

SALARIES	\$ 3,303,345	\$ 376,186	\$ 546,071	\$ 2,757,274	17%
SALARIES - OTHER	150,000	7,758	15,503	134,497	10%
SALARIES - OVERTIME	53,045	0	0	53,045	0%
LONGEVITY PAY	32,320	0	0	32,320	0%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000	0%
COMMUNICATION ALLOWANCE	2,400	160	320	2,080	13%
EMT SUPPLEMENTAL PAY	137,400	14,700	19,984	117,416	15%
FICA (EMPLOYER'S SHARE)	285,320	28,964	41,927	243,393	15%
HEALTH INSURANCE	456,940	38,078	76,157	380,783	17%
LIFE INSURANCE	11,160	896	1,792	9,368	16%
RETIREMENT - HEALTH/LIFE	171,495	14,291	28,582	142,913	17%
RETIREMENT - TCRS	677,350	73,438	128,877	548,473	19%
WORKER'S COMPENSATION	86,000	23,332	23,332	62,668	27%
CLOTHING & UNIFORMS	26,000	0	0	26,000	0%
PERSONAL PROTECTIVE EQUIPMENT	22,000	2,251	2,571	19,429	12%
POSTAGE	300	0	0	300	0%
ELECTRICITY	9,500	741	1,546	7,954	16%
WATER	750	56	112	638	15%
SEWER	750	71	142	608	19%
NATURAL GAS	2,000	47	93	1,907	5%
COMMUNICATIONS	25,000	3,251	3,251	21,749	13%
OTHER PROF SRVCS	11,000	0	0	11,000	0%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
R/M - OFFICE MACH & EQUIPMENT	5,000	0	3,015	1,985	60%
R/M - MOTOR VEHICLES	65,000	7,363	7,363	57,637	11%
R/M - MACH & EQUIPMENT	18,000	1,074	1,191	16,809	7%
TIRES TUBES ETC	10,000	336	336	9,664	3%
R/M - GROUNDS	1,500	0	0	1,500	0%
R/M - BUILDINGS	8,000	1,822	1,822	6,178	23%
R/M - PLUMBING & HVAC	1,000	0	0	1,000	0%
TRAINING	22,000	1,726	1,886	20,114	9%
MBRSHIPS & REGISTRATIONS	6,000	625	1,145	4,855	19%
TRAVEL - CONF & SCHOOLS	19,000	701	3,432	15,568	18%
OFFICE SUPPLIES/MATERIALS	7,000	340	347	6,653	5%
HOUSEHOLD/JANITORIAL SUPPLIES	11,000	1,234	1,234	9,766	11%
MEDICAL SUPPLIES	15,000	5,187	6,046	8,954	40%
OTHER OPER SUPPLIES	15,000	2,089	2,089	12,911	14%
SUNDRY	5,000	225	225	4,775	4%
FUEL	69,000	6,418	12,177	56,823	18%
EQUIPMENT - N/C	27,300	1,197	2,165	25,135	8%
OFFICE EQUIPMENT - N/C	500	0	0	500	0%
COMPUTER HARDWARE - N/C	1,500	54	54	1,446	4%
COMPUTER SOFTWARE-N/C	3,000	0	0	3,000	0%
MISC TECHNOLOGY N/C	500	0	0	500	0%
FIRE PREVENTION/EDUCATION	15,000	525	5,180	9,820	35%
INS ON BLDGS	1,500	0	0	1,500	0%
INS - VEH & EQUIP	750	0	0	750	0%
INS - LIABILITY	54,000	0	0	54,000	0%
HYDRANT RENTAL EXPENSE	100,000	8,333	16,667	83,333	17%
EQUIPMENT REPLACEMENT FD	255,000	21,250	42,500	212,500	17%
MISC TECHNOLOGY	25,000	0	0	25,000	0%
Total Expenditures	\$ 6,261,625	\$ 644,719	\$ 999,134	\$ 5,262,491	16%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	16,000	1,777	3,566	12,434	22%
WATER	2,500	38	38	2,462	2%
SEWER	500	52	104	396	21%
NATURAL/PROPANE GAS	3,500	88	88	3,412	3%
COMMUNICATIONS	15,000	1,425	1,425	13,575	10%
OTHER PROF SERVICES	1,000	0	0	1,000	0%
R/M - OFFICE MACH & EQUIP	2,000	0	919	1,081	46%

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R/M - MACH & EQUIPMENT	1,500	18	18	1,482	1%
GROUND MAINT	8,500	1,028	1,228	7,272	14%
R/M - BUILDINGS	6,000	458	1,071	4,929	18%
R/M - PLUMBING & HVAC	2,000	360	1,316	684	66%
OFFICE SUPPLIES/MATERIALS	500	0	0	500	0%
HOUSEHOLD/JANITORIAL SUPPLIES	7,000	351	423	6,577	6%
OTHER OPER SUPPLIES	1,000	167	167	833	17%
INS ON BUILDINGS	3,300	0	0	3,300	0%
INS - LIABILITY	120	0	0	120	0%
Total Expenditures	\$ 70,420	\$ 5,762	\$ 10,363	\$ 60,057	15%

DEPT 43120: PUBLIC WORKS

SALARIES	\$ 747,640	\$ 83,965	\$ 117,428	\$ 630,212	16%
SALARIES - OVERTIME	46,790	5,708	8,188	38,602	17%
LONGEVITY PAY	8,080	0	0	8,080	0%
COMMUNICATION ALLOWANCE	1,440	120	260	1,180	18%
FICA (EMPLOYER'S SHARE)	61,470	6,458	8,973	52,497	15%
HEALTH INSURANCE	140,030	11,669	23,338	116,692	17%
LIFE INSURANCE	3,420	280	560	2,860	16%
RETIREMENT - HEALTH/LIFE	34,180	2,848	5,697	28,483	17%
RETIREMENT - TCRS	120,200	13,405	23,204	96,996	19%
WORKER'S COMPENSATION	41,000	12,540	12,540	28,460	31%
CLOTHING & UNIFORMS	20,500	1,449	1,779	18,721	9%
LANDFILL FEES	10,000	1,114	1,114	8,886	11%
COMMUNICATIONS	3,000	124	137	2,863	5%
OTHER PROF SRVCS	5,000	0	0	5,000	0%
R/M - MOTOR VEHICLES	25,000	5,754	6,574	18,426	26%
R/M - MACH & EQUIPMENT	45,000	1,443	1,737	43,263	4%
TIRES TUBES ETC	12,000	1,440	1,440	10,560	12%
R/M - ROADS & STREETS	510,000	1,255	1,255	508,745	0%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	1,424	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	23,770	31,395	93,605	25%
STREET SWEEPING	30,000	2,273	2,273	27,727	8%
MBRSHIPS & REGISTRATIONS	3,000	0	0	3,000	0%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%

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OTHER OPER SUPPLIES	15,000	642	950	14,050	6%
FUEL	100,000	10,114	18,989	81,011	19%
INS - VEH & EQUIP	600	0	0	600	0%
INS - LIABILITY	20,000	0	0	20,000	0%
RENTAL - MACH & EQUIP	7,500	117	117	7,383	2%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	27,500	137,500	17%
EQUIPMENT	44,000	0	0	44,000	0%
Total Expenditures	\$ 2,478,350	\$ 201,662	\$ 296,872	\$ 2,181,478	12%

DEPT 43150: STORM DRAINAGE

SUBDIVISION IMPROVEMENTS	50,000	840	1,735	48,265	3%
Total Expenditures	\$ 50,000	\$ 840	\$ 1,735	\$ 48,265	3%

DEPT 43160: STREET LIGHTING

ELECTRIC	\$ 450,000	\$ 37,203	\$ 74,619	\$ 375,381	17%
Total Expenditures	\$ 450,000	\$ 37,203	\$ 74,619	\$ 375,381	17%

DEPT 43165: TRAFFIC SIGNALIZATION

SALARIES	\$ 101,805	\$ 12,035	\$ 15,980	\$ 85,825	16%
SALARIES - OVERTIME	2,155	2,175	2,446	-291	114%
LONGEVITY PAY	680	0	0	680	0%
COMMUNICATION ALLOWANCE	480	80	140	340	29%
FICA (EMPLOYER'S SHARE	8,040	1,052	1,346	6,694	17%
HEALTH INSURANCE	14,740	1,228	2,457	12,283	17%
LIFE INSURANCE	360	14	28	332	8%
RETIREMENT - HEALTH/LIFE	2,610	218	435	2,175	17%
RETIREMENT - TCRS	15,730	2,144	3,132	12,598	20%
ELECTRIC	6,000	458	699	5,301	12%
COMMUNICATIONS	5,500	63	63	5,437	1%
TRAFFIC ENG SERVICES	25,000	191	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	7	7	293	2%
CONFERENCES & SCHOOLS	3,000	0	3,242	-242	108%
OTHER OPERATING SUPPLIES	18,000	4,068	4,181	13,819	23%

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FUEL	5,000	467	769	4,231	15%
INS ON PROPERTY	9,000	0	0	9,000	0%
RENTAL - EXPENSE	2,500	0	0	2,500	0%
EQUIPMENT REPLACEMENT FUND	6,500	542	1,083	5,417	17%
EQUIPMENT	10,000	0	0	10,000	0%
Total Expenditures	\$ 264,400	\$ 24,742	\$ 37,173	\$ 227,227	14%

DEPT 43170: SERVICE CENTER

SALARIES	\$ 56,730	\$ 6,528	\$ 8,704	\$ 48,026	15%
SALARIES - OVERTIME	550	113	136	414	25%
FICA (EMPLOYER'S SHARE)	4,360	467	607	3,753	14%
HEALTH INSURANCE	14,740	1,228	2,457	12,283	17%
LIFE INSURANCE	360	28	56	304	16%
RETIREMENT - HEALTH/LIFE	3,540	295	590	2,950	17%
RETIREMENT - TCRS	8,620	994	1,643	6,977	19%
PERIODICAL SUBSCRIPTIONS	350	32	32	318	9%
ELECTRIC	35,000	3,180	6,306	28,694	18%
WATER	8,000	524	1,368	6,632	17%
SEWER	2,100	159	163	1,937	8%
NATURAL/PROPANE GAS	12,000	82	82	11,918	1%
COMMUNICATIONS	4,000	0	0	4,000	0%
OTHER PROF SRVCS	7,000	500	500	6,500	7%
R/M - OFFICE MACH & EQUIPMENT	7,000	287	1,206	5,794	17%
STORM WATER DRAINAGE	1,550	129	129	1,421	8%
GROUND MAINT CONTRACT	11,000	759	1,955	9,045	18%
R/M - BUILDINGS	50,000	3,814	5,522	44,478	11%
R/M - PLUMBING & HVAC	4,500	0	0	4,500	0%
OFFICE SUPPLIES/MATERIALS	6,000	124	124	5,876	2%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	558	755	9,245	8%
OTHER OPER SUPPLIES	2,500	0	0	2,500	0%
INS ON BLDGS	5,500	0	0	5,500	0%
Total Expenditures	\$ 255,400	\$ 19,801	\$ 32,335	\$ 223,065	13%

DEPT 43800: ENGINEERING

SALARIES	\$ 322,395	\$ 35,875	\$ 53,096	\$ 269,299	16%
LONGEVITY PAY	1,360	0	0	1,360	0%
COMMUNICATION ALLOWANCE	2,400	200	420	1,980	18%

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FICA (EMPLOYER'S SHARE)	24,950	2,710	4,013	20,937	16%
HEALTH INSURANCE	29,480	2,457	4,913	24,567	17%
LIFE INSURANCE	720	70	140	580	19%
RETIREMENT - HEALTH/LIFE	17,350	1,446	2,892	14,458	17%
RETIREMENT - TCRS	48,780	5,369	9,697	39,083	20%
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	0	0	2,000	0%
STORM WATER COMPLIANCE	13,000	0	0	13,000	0%
MBRSHIPS & REGISTRATIONS	5,500	340	385	5,115	7%
TRAVEL	1,500	0	0	1,500	0%
OTHER OPER SUPPLIES	2,500	34	174	2,326	7%
FUEL	7,400	728	1,644	5,756	22%
EQUIPMENT - N/C	2,500	0	0	2,500	0%
COMPUTER HARDWARE - N/C	500	0	0	500	0%
Total Expenditures	\$ 498,535	\$ 49,229	\$ 77,374	\$ 421,161	16%

DEPT 44100: PUBLIC HEALTH

CO HEALTH DEPT CONTRACT	\$ 15,000	\$ 0	\$ 0	\$ 15,000	0%
CO ANIMAL CONTROL CONTRACT	70,000	1,355	1,355	68,645	2%
Total Expenditures	\$ 85,000	\$ 1,355	\$ 1,355	\$ 83,645	2%

DEPT 44400: PARKS & RECREATION

SALARIES	570,685	65,227	89,935	480,750	16%
SALARIES - PART TIME	148,175	21,589	29,077	119,098	20%
SALARIES - OVERTIME	8,490	747	2,476	6,014	29%
LONGEVITY PAY	6,320	0	0	6,320	0%
COMMUNICATION ALLOWANCE	1,680	160	300	1,380	18%
FICA (EMPLOYER'S SHARE)	56,130	6,455	8,891	47,239	16%
HEALTH INSURANCE	103,180	8,598	17,197	85,983	17%
LIFE INSURANCE	2,340	182	364	1,976	16%
RETIREMENT - HEALTH/LIFE	23,880	1,990	3,980	19,900	17%
RETIREMENT - TCRS	87,630	9,874	16,875	70,755	19%
WORKER'S COMPENSATION	19,000	5,241	5,241	13,759	28%
CLOTHING & UNIFORMS	11,000	937	1,165	9,835	11%
PRINTING,STATIONERY,ENVELOPES	2,000	0	0	2,000	0%

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PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
ELECTRIC	90,000	4,705	8,654	81,346	10%
WATER	120,000	14,679	31,531	88,469	26%
SEWER	5,500	474	842	4,658	15%
NATURAL/PROPANE GAS	350	0	90	260	26%
COMMUNICATIONS	2,500	96	130	2,370	5%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	20,000	4,859	4,859	15,141	24%
R/M - MACH & EQUIPMENT	22,000	1,298	1,867	20,133	8%
TIRES TUBES ETC	4,000	0	0	4,000	0%
R/M - GROUNDS	225,000	22,108	29,718	195,282	13%
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	3,433	10,761	89,239	11%
R/M - SPORTS FIELDS	35,000	0	0	35,000	0%
FERTILIZATION PROGRAM	31,500	4,352	4,352	27,148	14%
MBRSHIPS & REGISTRATIONS	6,000	0	45	5,955	1%
TRAVEL - CONF & SCHOOLS	5,000	12	12	4,988	0%
OFFICE SUPPLIES/MATERIALS	1,000	0	0	1,000	0%
HOUSEHOLD/JANITORIAL SUPPLIES	12,000	537	3,191	8,809	27%
REC PROGRAM SUPPLIES	9,000	0	0	9,000	0%
OTHER OPER SUPPLIES	13,000	702	997	12,003	8%
SUNDRY	1,000	0	0	1,000	0%
FUEL	54,000	6,066	11,657	42,343	22%
INS ON BLDGS	7,300	0	0	7,300	0%
INS - VEH & EQUIP	400	0	0	400	0%
INS - LIABILITY	16,500	0	0	16,500	0%
RENTAL - EQUIPMENT	4,500	1,760	1,912	2,588	42%
PROGRAM CONTRIBUTIONS	87,000	87,000	87,000	0	100%
TREE COMMITTEE	3,000	0	0	3,000	0%
EQUIPMENT REPLACEMENT FUND	4,000	333	667	3,333	17%
VEHICLES	25,000	0	0	25,000	0%
EQUIPMENT	34,400	0	0	34,400	0%
Total Expenditures	\$ 2,008,560	\$ 273,414	\$ 375,839	\$ 1,632,721	19%

DEPT 44800: PUBLIC LIBRARY

SALARIES	\$ 556,295	\$ 63,616	\$ 92,062	\$ 464,233	17%
SALARIES - PART TIME	365,470	46,603	61,416	304,054	17%

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**Realized/
Spent**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
SALARIES - OVERTIME	1,075	0	0	1,075	0%
LONGEVITY PAY	5,120	0	0	5,120	0%
COMMUNICATION ALLOWANCE	720	60	120	600	17%
FICA (EMPLOYER'S SHARE)	71,045	8,295	11,514	59,531	16%
HEALTH INSURANCE	88,440	7,370	14,740	73,700	17%
LIFE INSURANCE	2,160	182	364	1,796	17%
RETIREMENT - HEALTH/LIFE	26,595	2,216	4,432	22,163	17%
RETIREMENT - TCRS	84,330	9,506	16,749	67,581	20%
POSTAGE & METER RENTAL	12,000	1,119	1,119	10,881	9%
PRINTING,STATIONERY,ENVELOPES	5,000	0	0	5,000	0%
BOOKS, CATALOGUES, BROCHURES	180,000	14,365	14,852	165,148	8%
E-BOOKS	30,000	0	0	30,000	0%
AUDIO VISUALS	95,000	7,538	8,129	86,871	9%
PERIODICAL SUBSCRIPTIONS	10,000	0	9,813	187	98%
ONLINE SERVICES AND RESOURCES	70,000	15,035	51,299	18,701	73%
ELECTRIC	115,000	11,449	23,581	91,419	21%
WATER	12,000	564	1,496	10,504	12%
SEWER	2,000	234	469	1,531	23%
NATURAL/PROPANE GAS	35,000	465	913	34,087	3%
COMMUNICATIONS	17,000	956	1,158	15,842	7%
OTHER PROF SRVCS	65,000	5,370	8,754	56,246	13%
R/M - OFFICE MACH & EQUIPMENT	20,500	119	15,126	5,374	74%
R/M - MACH & EQUIPMENT	40,000	0	17,561	22,439	44%
R/M - GROUNDS	14,000	743	5,199	8,801	37%
R/M - BUILDINGS	120,000	11,014	14,229	105,771	12%
R/M - PLUMBING & HVAC	20,000	514	804	19,196	4%
MBRSHIPS & REGISTRATIONS	3,000	-450	275	2,725	9%
TRAVEL - CONF & SCHOOLS	5,000	0	12	4,988	0%
GRANT EXPENSE	2,500	0	0	2,500	0%
OFFICE SUPPLIES/MATERIALS	35,000	2,478	2,478	32,522	7%
PROGRAMS	11,000	0	225	10,775	2%
OTHER OPERATING SUPPLIES	0	0	191	-191	0%
SUNDRY	9,500	15	495	9,005	5%
COMPUTER HARDWARE - N/C	5,000	0	0	5,000	0%
COMPUTER SOFTWARE-N/C	15,000	0	1,373	13,627	9%
MISC TECHNOLOGY - N/C	5,000	0	0	5,000	0%
INS ON BLDGS	18,000	0	0	18,000	0%
INS - LIABILITY	3,000	0	0	3,000	0%
Total Expenditures	\$ 2,175,750	\$ 209,376	\$ 380,948	\$ 1,794,802	18%

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**Realized/
Spent**

Budget

**MTD
Actual**

**YTD
Actual**

Balance

DEPT 44900: EDUCATION

BRENTWOOD HIGH SCHOOL	60,000	60,000	60,000	0	100%
BRENTWOOD MIDDLE SCHOOL	15,000	15,000	15,000	0	100%
CROCKETT ELEMENTARY SCHOOL	10,000	10,000	10,000	0	100%
LIPSCOMB ELEMENTARY SCHOOL	10,000	10,000	10,000	0	100%
SCALES ELEMENTARY SCHOOL	10,000	10,000	10,000	0	100%
WOODLAND MIDDLE SCHOOL	15,000	15,000	15,000	0	100%
EDMONDSON ELEMENTARY SCHOOL	10,000	10,000	10,000	0	100%
KENROSE ELEMENTARY SCHOOL	10,000	10,000	10,000	0	100%
RAVENWOOD HIGH SCHOOL	60,000	60,000	60,000	0	100%
SUNSET ELEMENTARY SCHOOL	10,000	10,000	10,000	0	100%
SUNSET MIDDLE SCHOOL	6,000	6,000	6,000	0	100%
Total Expenditures	\$ 216,000	\$ 216,000	\$ 216,000	\$ 0	100%

DEPT 45000: ECONOMIC DEVELOPMENT

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

DEPT 47000: HISTORIC SITES - CROCKETT PARK

ELECTRIC	\$ 3,000	\$ 349	\$ 829	\$ 2,171	28%
WATER	600	35	80	520	13%
SEWER	400	30	59	341	15%
NATURAL GAS	3,000	47	95	2,905	3%
COMMUNICATIONS	500	39	99	401	20%
OTHER PROF SRVCS	500	-375	-965	1,465	-193%
R/M - GROUNDS	6,000	2,396	3,052	2,948	51%
R/M - BUILDINGS	35,000	1,097	3,207	31,793	9%
OTHER OPERATING SUPPLIES	300	0	0	300	0%
INS ON BLDGS	1,150	0	0	1,150	0%
Total Expenditures	\$ 50,450	\$ 3,618	\$ 6,456	\$ 43,994	13%

DEPT 47010: HISTORIC SITES - RAVENSWOOD

ELECTRIC	\$ 3,000	\$ 23	\$ 42	\$ 2,958	1%
WATER	600	0	0	600	0%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
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	0	0	2,000	0%
Total Expenditures	\$ 24,900	\$ 23	\$ 42	\$ 24,858	0%

DEPT 52000: TRANSFERS

TRANSFER - D S FUND	\$ 3,250,000	\$ 0	\$ 3,250,000	\$ 0	100%
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	\$ 2,867,986	\$ 9,629,478	\$ 22,188,287	30%
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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	\$ 5,024	\$ 9,962	\$ 40,038	20%
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	\$ 5,024	\$ 1,609,962	\$ 40,038	98%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 4,170,000	\$ 5,024	\$ 1,609,962	\$ 2,560,038	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	91	91	299,909	0%
SIDEWALKS	160,000	0	0	160,000	0%
TRAFFIC SIGNAL UPGRADES	470,000	0	0	470,000	0%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
FRANKLIN RD (SOUTH)	1,250,000	0	0	1,250,000	0%
CONCORD RD (WEST)	3,160,000	1,825	1,995	3,158,005	0%
SPLIT LOG ROAD - PHASE II	0	2,616	2,616	-2,616	0%
Total Expenditures	\$ 6,235,000	\$ 4,532	\$ 4,702	\$ 6,230,298	0%

DEPT 43150: STORM DRAINAGE

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

DEPT 44400: PARKS & RECREATION

GRANNY WHITE PARK	10,000	3,994	4,123	5,877	41%
FLOODWAY OPEN SPACE	57,000	14,185	14,185	42,815	25%
MARCELLA VIVRETTE SMITH PARK	3,755,000	15,625	15,625	3,739,375	0%
Total Expenditures	\$ 3,822,000	\$ 33,804	\$ 33,933	\$ 3,788,067	1%

DEPT 45200: GENERAL FACILITIES AND EQUIPME

LIBRARY	20,000	14,050	14,050	5,950	70%
Total Expenditures	\$ 20,000	\$ 14,050	\$ 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	1,137	1,137	113,863	1%
GEOG INFO SYSTEM	65,000	0	0	65,000	0%
DISASTER RECOVERY SYSTEM	375,000	89,241	89,241	285,759	24%
GENERATOR SCADA	35,000	0	0	35,000	0%
Total Expenditures	\$ 680,000	\$ 90,378	\$ 90,378	\$ 589,622	13%

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%

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Total for FUND 311: CAPITAL PROJECTS FUND	\$	10,937,000	\$	142,764	\$	273,063	\$	10,663,937	2%
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FUND 320: INSURANCE FUND
DEPT 00000: ADMINISTRATION

INTEREST EARNINGS	\$	6,000	\$	787	\$	1,578	\$	4,422	26%
HEALTH INSURANCE TRANSFER FROM - GF		1,558,700		130,510		261,021		1,297,679	17%
HEALTH INSURANCE TRANSFER FROM - WS		191,600		15,968		31,937		159,663	17%
HEALTH INSURANCE TRANSFER FROM - ECD		88,400		7,370		14,740		73,660	17%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS		485,000		56,345		93,260		391,740	19%

TOTAL USES OF MONEY AND PROPERTY	\$	2,329,700	\$	210,980	\$	402,536	\$	1,927,164	17%
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Total Revenues	\$	2,329,700	\$	210,980	\$	402,536	\$	1,927,164	17%
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DEPT 41900: FUNDS HELD IN TRUST

MEDICAL CLAIMS	\$	1,195,400	\$	76,297	\$	100,172	\$	1,095,228	8%
HRA CLAIMS		412,500		28,581		44,950		367,550	11%
HEALTH INSURANCE PREMIUMS		432,900		55,272		69,979		362,921	16%
OTHER PROF SRVCS		100,000		0		0		100,000	0%
Total Expenditures		\$ 2,140,800		\$ 160,150		\$ 215,101		\$ 1,925,699	10%

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%
		\$ 326,145		\$ 0		\$ 0		\$ 326,145	0%

TOTAL USES OF MONEY AND PROPERTY	\$	326,145	\$	0	\$	0	\$	326,145	0%
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Total Revenues	\$	326,145	\$	0	\$	0	\$	326,145	0%
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WORKER'S COMPENSATION	\$	300,000	\$	0	\$	0	\$	300,000	0%
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Total Expenditures	\$	300,000	\$	0	\$	0	\$	300,000	0%
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Total for FUND 320: INSURANCE FUND	\$	2,440,800	\$	160,150	\$	215,101	\$	2,225,699	9%
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FUND 121: STATE STREET AID FUND

STATE GAS/MOTOR FUEL TAX	\$	950,000	\$	87,552	\$	87,552	\$	862,448	9%
INTEREST EARNINGS		3,000		153		318		2,682	11%
Total Revenues	\$	953,000	\$	87,705	\$	87,870	\$	865,130	9%
R/M - ROADS & STREETS	\$	1,040,000	\$	0	\$	0	\$	1,040,000	0%
Total Expenditures	\$	1,040,000	\$	0	\$	0	\$	1,040,000	0%

FUND 123: PUBLIC WORKS PROJECT FUND

INTEREST EARNINGS	\$	6,000	\$	277	\$	963	\$	5,037	16%
PW PROJECT FEES		830,000		42,437		103,321		726,679	12%
Total Revenues	\$	836,000	\$	42,714	\$	104,284	\$	731,716	12%
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	\$	38,370	\$	38,370	\$	211,630	15%
INTEREST EARNINGS		3,000		393		786		2,214	26%
Total Revenues	\$	253,000	\$	38,763	\$	39,156	\$	213,844	15%

FUND 126: DRUG FUND

DRUG RELATED FINES	\$	20,000	\$	374	\$	374	\$	19,626	2%
FEDERAL FORFEITED PROPERTY		0		2,520		25,595		-25,595	0%
INTEREST EARNINGS		1,000		155		304		696	30%
CONTRIBUTION - DRUG FUND		0		650		650		-650	0%
Total Revenues	\$	21,000	\$	3,699	\$	26,923	\$	-5,923	128%
SUNDRY	\$	20,000	\$	455	\$	775	\$	19,225	4%
Total Expenditures	\$	20,000	\$	455	\$	775	\$	19,225	4%

FUND 127: POST EMPLOYMENT BENEFITS FUND

INTEREST EARNINGS	\$	2,000	\$	437	\$	780	\$	1,220	39%
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%

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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	\$ 437	\$ 729,905	\$ 101,220	88%
RETIREMENT - HEALTH/LIFE	\$ 50,000	\$ 1,013	\$ 788	\$ 49,212	2%
MEDICAL CLAIMS	50,000	2,444	2,808	47,192	6%
ACCTING & AUDITING SRVCS	2,000	2,000	2,000	0	100%
OTHER PROF SRVCS	10,000	0	0	10,000	0%
TRANSFER-RETIREE BENEFITS TRUST	635,575	52,964	105,928	529,647	17%
Total Expenditures	\$ 747,575	\$ 58,421	\$ 111,524	\$ 636,051	15%

FUND 211: DEBT SERVICE FUND

INTEREST EARNINGS	18,500	3,086	6,623	11,877	36%
OPER TRANSFER FROM GENERAL FD	3,250,000	0	3,250,000	0	100%
Total Revenues	\$ 3,268,500	\$ 3,086	\$ 3,256,623	\$ 11,877	100%
PRIN-DEERWOOD LEASE PYMT	28,110	0	0	28,110	0%
PRIN - 2003 GO REFUNDING	295,000	295,000	295,000	0	100%
PRIN - 2004 GO BONDS	160,000	160,000	160,000	0	100%
PRIN - 2006 GO BONDS	215,000	215,000	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	10,000	10,000	0	100%
PRIN - 2011 GO BONDS	185,000	185,000	185,000	0	100%
PRIN - 2011 GO REFUNDING	1,140,000	1,140,000	1,140,000	0	100%
PRIN - 2012 GO REFUNDING	45,000	45,000	45,000	0	100%
INT -DEERWOOD LEASE PYMT	2,445	0	0	2,445	0%
INT - 2003 GO REFUNDING	70,230	37,696	37,696	32,534	54%
INT - 2004 GO BOND	8,005	5,282	5,282	2,723	66%
INT - 2006 GO BOND	29,910	16,969	16,969	12,941	57%
INT - 2006 GO REFUNDING	91,555	45,871	45,871	45,684	50%
INT - 2007 GO BOND	162,585	81,292	81,292	81,293	50%
INT - 2009 GO BOND	166,045	83,022	83,022	83,023	50%
INT - 2011 GO BOND	146,600	74,225	74,225	72,375	51%
INT - 2011 GO REFUNDING BOND	158,265	84,831	84,831	73,434	54%
INT - 2012 GO REFUNDING BOND	53,175	21,125	21,125	32,050	40%
BANK SERVICE CHARGES	6,000	3,285	3,285	2,715	55%
Total Expenditures	\$ 3,357,925	\$ 2,503,598	\$ 2,503,598	\$ 854,327	75%

FUND 310: EQUIPMENT REPLACEMENT FUND

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
INTEREST EARNINGS	\$ 7,500	\$ 1,432	\$ 2,898	\$ 4,602	39%
SALE OF EQUIPMENT	7,500	26,655	44,606	-37,106	595%
GF OPER TRANSFER - FIRE AND RESCUE	255,000	0	255,000	0	100%
GF OPER TRANSFER - PW	165,000	0	165,000	0	100%
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	\$ 28,087	\$ 1,193,004	\$ -32,504	103%
COMPUTER HARDWARE	470,500	100,053	100,053	370,447	21%
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	\$ 100,053	\$ 100,053	\$ 1,723,322	5%

FUND 312: FACILITY MAINTENANCE FUND

INTEREST EARNINGS	5,000	613	1,242	3,758	25%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0	100%
Total Revenues	\$ 205,000	\$ 613	\$ 201,242	\$ 3,758	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	\$ 84	\$ 916	8%
GF OPER TRANSFER	459,300	44,626	86,716	372,584	19%
WS OPER TRANSFER	60,000	6,397	12,601	47,399	21%
Total Revenues	\$ 520,300	\$ 51,056	\$ 99,401	\$ 420,899	19%
UNLEADED FUEL	\$ 363,000	\$ 0	\$ 47,597	\$ 315,403	13%
DIESEL FUEL	160,000	35,654	58,666	101,334	37%
Total Expenditures	\$ 523,000	\$ 35,654	\$ 106,263	\$ 416,737	20%

FUND 412: WATER AND SEWER FUND

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2012

Comparative % 17%

%

**Realized/
Spent**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
WWT PROPERTY LEASE/PURCHASE	2,450	0	0	2,450	0%
SALE OF EQUIPMENT	5,000	0	0	5,000	0%
WATER SALES-COMM IN CITY	1,800,000	234,343	432,946	1,367,054	24%
WATER SALES-COMM OUT CITY	500	25	42	458	8%
WATER SALES-RESID IN CITY	5,110,000	641,638	1,381,441	3,728,559	27%
WATER SALES-INST IN CITY	500,000	54,894	110,698	389,302	22%
WATER PURCHASE SURCHARGE	600,000	92,301	191,295	408,705	32%
CROSS CONNECTION DOMESTIC	185,440	380	706	184,734	0%
CROSS CONNECTION FIRE	21,825	0	0	21,825	0%
INSTALLATION CHARGES	15,000	650	1,850	13,150	12%
WATER TAP FEES	400,000	75,500	119,500	280,500	30%
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	120,380	239,243	1,086,757	18%
SEWER CHGS-COMM OUT CITY	29,580	903	1,806	27,774	6%
SEWER CHGS-RES IN CITY	3,825,000	313,656	625,866	3,199,134	16%
SEWER CHGS-RES OUT CITY	8,160	487	975	7,185	12%
SEWER CHGS-INST IN CITY	306,000	25,021	50,041	255,959	16%
SEWER CHGS-INST OUT CITY	15,300	1,871	3,742	11,558	24%
SEWER CHGS-METRO TREATMENT SURCHG	800,000	66,136	131,910	668,090	16%
METRO SEWER PUMP STATION	110,000	131	131	109,869	0%
SWR TAP INSPECTION FEES	1,500	315	855	645	57%
FORFEITED DISC/PENALTIES	122,400	12,191	25,490	96,910	21%
SALE OF MATERIAL	500	0	0	500	0%
SEWER TAP FEES	500,000	84,700	239,700	260,300	48%
GRINDER PUMP FEES	15,000	1,900	1,900	13,100	13%
BAD CHECK CHARGE	1,000	0	0	1,000	0%
FIRE HYDRANT RENTAL	100,000	8,333	16,667	83,333	17%
INTEREST EARNINGS	100,000	15,363	31,178	68,822	31%
Total Revenues	\$ 16,202,655	\$ 1,751,118	\$ 3,607,982	\$ 12,594,673	22%
SALARIES	1,173,995	125,310	177,349	996,646	15%
SALARIES - OVERTIME	100,785	13,324	18,946	81,839	19%
LONGEVITY PAY	11,200	0	0	11,200	0%
COMMUNICATION ALLOWANCE	4,800	420	840	3,960	18%
SALARIES BILLED TO OTHERS	-10,000	0	0	-10,000	0%
FICA (EMPLOYER'S SHARE)	98,745	10,082	14,155	84,590	14%
HEALTH INSURANCE	191,620	15,968	31,937	159,683	17%
DENTAL REIMBURSEMENT	9,000	673	673	8,327	7%
LIFE INSURANCE	4,680	322	630	4,050	13%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2012

Comparative % 17%

%

**Realized/
Spent**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
RETIREMENT - HEALTH/LIFE	60,000	5,000	10,000	50,000	17%
RETIREMENT - TCRS	192,875	20,750	35,855	157,020	19%
SUPPLEMENTAL RETIREMENT - 401	25,000	3,042	5,047	19,953	20%
SICK LEAVE BUY-BACKS	1,500	0	0	1,500	0%
ATTENDANCE BONUS PAY	2,000	0	0	2,000	0%
ANNUAL LEAVE BUY-BACKS	5,000	0	0	5,000	0%
WORKER'S COMPENSATION	42,000	11,487	11,487	30,513	27%
CLOTHING & UNIFORMS	26,000	0	0	26,000	0%
POSTAGE & BOX RENTAL	45,900	3,874	3,874	42,026	8%
PRINTING,STATIONERY,ENVELOPES	20,000	1,947	2,029	17,971	10%
ELECTRIC	300,000	24,915	52,642	247,358	18%
WATER	1,000	63	90	910	9%
WATER PURCHASED FOR RESALE	4,900,000	574,022	1,117,989	3,782,011	23%
METRO SEWER TREATMENT	2,900,000	210,011	358,233	2,541,767	12%
BACKFLOW PREVENTION TESTING	120,000	20,560	28,495	91,505	24%
COMMUNICATIONS	1,800	106	119	1,681	7%
LEGAL SERVICES	10,000	0	0	10,000	0%
ACCTING & AUDITING SRVCS	20,000	2,700	2,700	17,300	14%
LABORATORY SERVICES	15,000	1,005	1,110	13,890	7%
CAPACITY MGT. PROGRAM (CMOM)	25,000	0	0	25,000	0%
OTHER PROF SRVCS	55,000	815	823	54,177	1%
R/M - MOTOR VEHICLES	15,300	229	363	14,937	2%
R/M - MACH & EQUIPMENT	66,300	69	28,362	37,938	43%
TIRES TUBES ETC	5,100	0	0	5,100	0%
R/M - BUILDINGS	5,100	0	0	5,100	0%
METER REPAIR	66,300	0	0	66,300	0%
METRO PUMP STATION MAINT	75,000	0	0	75,000	0%
REPAIR PARTS-GRINDER PUMPS	205,000	2,262	2,262	202,738	1%
REPAIR PARTS-WTR/SWR LINES	117,300	3,684	6,589	110,711	6%
MANHOLE & SWR LINE MAINT	153,000	24	24	152,976	0%
WATER TANK MAINTENANCE	10,500	0	398	10,102	4%
SWR LIFT STATION R/M	80,000	1,741	1,741	78,259	2%
WTR LIFT STATION R/M	100,000	2,231	2,231	97,769	2%
MBRSHIPS & REGISTRATIONS	12,000	108	5,724	6,276	48%
TRAVEL - CONF & SCHOOLS	10,000	715	835	9,165	8%
OFFICE SUPPLIES/MATERIALS	5,000	206	206	4,794	4%
HOUSEHOLD/JANITORIAL SUPPLIES	1,020	0	0	1,020	0%
OPERATING CHEMICALS	12,000	0	0	12,000	0%
OTHER OPER SUPPLIES	60,000	530	1,907	58,093	3%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2012

Comparative % **17%**

%

**Realized/
Spent**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
FUEL	60,000	6,397	12,601	47,399	21%
COMPUTER SOFTWARE-N/C	5,000	0	0	5,000	0%
INS - BUILDINGS	15,000	0	0	15,000	0%
INS - VEH & EQUIP	1,500	0	0	1,500	0%
LIABILITY INSURANCE	87,100	0	0	87,100	0%
RENTAL - MACH & EQUIP	2,550	1,525	1,525	1,025	60%
SERVICE CENTER RENT	125,000	10,448	20,865	104,135	17%
GIS SERVICE FEE	138,000	11,500	23,000	115,000	17%
STATE ENVIRONMENTAL FEES	15,000	0	11,879	3,121	79%
PROV FOR DEPRECIATION EXPENSE	2,900,000	208,400	416,800	2,483,200	14%
BANK SRVC CHGS	0	2,563	2,563	-2,563	0%
INT -1999 SEWER BONDS	9,095	6,016	6,016	3,079	66%
INT - 2003 SEWER REFUNDING	43,205	23,220	23,220	19,985	54%
INT -2006 WATER REFUNDING	63,715	33,451	33,451	30,264	53%
INT - 2008 SEWER BOND	338,340	169,169	169,169	169,171	50%
INT - 2010 WATER & SEWER BOND	269,530	134,766	134,766	134,764	50%
INT - 2012 WATER & SEWER BOND	116,525	45,902	45,902	70,623	39%
PROV FOR AMORTIZATION EXPENSE	25,000	1,635	3,270	21,730	13%
Total Expenditures	\$ 15,566,380	\$ 1,713,187	\$ 2,830,692	\$ 12,735,688	18%

FUND 434: MUNICIPAL CENTER FUND

RENT INC- WMSN MEDICAL	20,110	1,647	3,294	16,816	16%
RENT INC- CHMBR OF COMMERC	21,930	5,382	10,764	11,166	49%
RENT INC- CTY OF BRENTWOOD	623,135	0	623,135	0	100%
RENT INC- ECD FUND	31,800	2,650	5,300	26,500	17%
OPERATING TRANSFER FROM CP	130,000	0	130,000	0	100%
INTEREST EARNINGS	7,500	904	1,787	5,713	24%
Total Revenues	\$ 834,475	\$ 10,583	\$ 774,280	\$ 60,195	93%
ELECTRIC	\$ 126,500	\$ 12,961	\$ 25,800	\$ 100,700	20%
WATER	20,000	822	2,091	17,909	10%
SEWER	5,000	256	512	4,488	10%
NATURAL/PROPANE GAS	15,000	652	1,369	13,631	9%
COMMUNICATIONS	40,000	1,265	1,265	38,735	3%
ACCTING & AUDITING SRVCS	4,000	4,000	4,000	0	100%
OTHER PROF SRVCS	30,000	3,186	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	2,078	17,922	10%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2012

Comparative % **17%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
R/M - BUILDINGS	120,000	5,868	10,326	109,674	9%
R/M - TRASH REMOVAL	6,000	517	1,038	4,962	17%
R/M - PLUMBING & HVAC	25,000	1,784	2,403	22,597	10%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	796	870	9,130	9%
OTHER OPER SUPPLIES	4,000	0	0	4,000	0%
SUNDRY	1,000	0	0	1,000	0%
INS ON BLDGS	10,000	0	0	10,000	0%
INS - LIABILTY	2,000	0	0	2,000	0%
DEPRECIATION EXPENSE	300,000	20,800	41,600	258,400	14%
Total Expenditures	\$ 742,500	\$ 53,946	\$ 97,457	\$ 645,043	13%

FUND 450: EMERGENCY COMMUNICATIONS DIST

911 FEES-LANDLINE	580,000	7,404	7,404	572,596	1%
911 FEES-WIRELESS	82,000	14,274	14,274	67,726	17%
TECB OPERATIONAL FUNDING	219,155	60,067	60,067	159,088	27%
INTEREST EARNINGS	5,000	631	1,281	3,719	26%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
Total Revenues	\$ 1,304,855	\$ 82,376	\$ 501,726	\$ 803,129	38%
SALARIES	537,080	55,098	80,231	456,849	15%
SALARIES - OVERTIME	42,190	5,439	7,523	34,667	18%
LONGEVITY PAY	4,940	0	0	4,940	0%
SHIFT DIFFERENTIAL	11,100	1,281	1,738	9,362	16%
FICA (EMPLOYER'S SHARE)	45,630	4,640	6,697	38,933	15%
HEALTH INSURANCE	88,440	7,370	14,740	73,700	17%
DENTAL REIMBURSEMENT	3,000	0	0	3,000	0%
LIFE INSURANCE	2,160	168	336	1,824	16%
RETIREMENT - HEALTH/LIFE	21,255	1,771	3,542	17,713	17%
RETIREMENT - TCRS	89,500	9,250	16,038	73,462	18%
SUPPLEMENT RETIREMENT - 457	7,500	878	1,463	6,037	20%
SICK LEAVE BUY-BACKS	1,000	0	0	1,000	0%
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	286	286	2,859	9%
CLOTHING & UNIFORMS	5,500	124	124	5,376	2%
PERIODICAL SUBSCRIPTIONS	4,000	0	0	4,000	0%
COMMUNICATIONS	115,000	16,867	16,867	98,133	15%
ACCTING & AUDITING SRVCS	7,900	1,755	1,755	6,145	22%
MAPPING/DATA BASE	10,000	0	0	10,000	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2012

Comparative % 17%

%

**Realized/
Spent**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
OTHER PROF SRVCS	10,000	62	62	9,938	1%
R/M - OTHER EQUIPMENT	60,000	8,525	8,525	51,475	14%
MRBSHIPS & REGISTRATIONS	6,000	0	0	6,000	0%
TRAVEL - CONF & SCHOOLS	5,000	0	0	5,000	0%
OFFICE SUPPLIES	2,500	243	243	2,257	10%
OTHER OPER SUPPLIES	2,300	101	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	25,000	145,000	15%
RENTAL - BUILDING AND FACILIITES MC	31,800	2,650	5,300	26,500	17%
Total Expenditures	\$ 1,301,340	\$ 129,008	\$ 192,571	\$ 1,108,769	15%

FUND 610: OPEB TRUST FUND

RETIREE BNFT TRNSFR FROM OPEB	0	52,964	105,928	-105,928	0%
Total Revenues	\$ 0	\$ 52,964	\$ 105,928	\$ -105,928	0%

FUND 615: DHT FUND

INTEREST EARNINGS	\$ 0	\$ 118	\$ 238	\$ -238	0%
LIBRARY GIFTS AND DONATIONS	0	1,865	5,966	-5,966	0%
PUBLIC SAFETY DONATIONS	0	0	20	-20	0%
HISTORIC SITES DONATIONS	0	80	1,865	-1,865	0%
CONCERT SERIES DONATIONS	0	0	2,500	-2,500	0%
EMPLOYEE ASSISTANCE	0	1,000	1,000	-1,000	0%
Total Revenues	\$ 0	\$ 3,063	\$ 11,589	\$ -11,589	0%
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 4,246	\$ 7,462	\$ -7,462	0%
Total Expenditures	\$ 0	\$ 4,246	\$ 7,462	\$ -7,462	0%

Transaction Report For Your VantageCare Retirement Health Savings Plan 08/01/2012 through 08/31/2012

KIRK BEDNAR
CITY OF BRENTWOOD EIP
5211 MARYLAND WAY
BRENTWOOD TN 37027

Plan Summary Information For the Period 08/01/2012 through 08/31/2012

Ending Fund Balance	\$5,161,380.58	Plan No:	
Employer	\$5,161,380.58		
		Total Contribution this Period:	\$52,964.00
		Employer	\$52,964.00
Total Plan Assets	\$5,161,380.58		

Summary by Fund	Current Period	Vantagepoint MP Svgs Orntd	Vantagepoint MP Cons Grwth	Vantagepoint MP Trad Grwth
Beginning Balance	\$5,040,897.72	\$1,542,268.05	\$2,020,656.15	\$1,477,973.52
Contributions	52,964.00	15,889.20	21,185.60	15,889.20
Earnings	67,518.86	13,332.54	27,035.45	27,150.87
Ending Balance	\$5,161,380.58	\$1,571,489.79	\$2,068,877.20	\$1,521,013.59
Percentage Invested		30%	40%	29%

Note: Amounts shown net of applicable fees and expenses. Earnings include dividends, interest and realized and unrealized gains and losses.

Share Value	Shares on 08/01/2012		Shares on 08/31/2012	
	# Shares	Value of	# Shares	Value of
	Owne	One Share	Owne	One Share
Vantagepoint MP Svgs Orntd	60,433.7011	\$25.52	61,052.4394	\$25.74
Vantagepoint MP Cons Grwth	81,874.2361	\$24.68	82,721.9992	\$25.01
Vantagepoint MP Trad Grwth	64,709.8738	\$22.84	65,391.8137	\$23.26

Summary by Account Type

	Total	Employer
Beginning Balance	\$5,040,897.72	\$5,040,897.72
Contributions	52,964.00	52,964.00
Earnings	67,518.86	67,518.86
Ending Balance	\$5,161,380.58	\$5,161,380.58
Percentage by Type	0%	0%

Contribution Listing

Date	Total	Employer
08/21/2012	\$52,964.00	\$52,964.00
Total Contributions	\$52,964.00	

September 25, 2012

FINANCE/ADMINISTRATION MEMORANDUM

2012 – 18

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 – August 2012

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of August 2012. Net operating income of \$37,931 was posted for the month of August 2012 as compared to a prior year net loss of \$(101,785).

For the first two months of the 2012-2013 fiscal year, the percentage of “unaccounted for” water stands at 16.92%, as compared to 16.88 % for the prior year. During this same period, the percentage of sewerage treated to billed stands at 142.50%, with a prior year comparison of 149.35%.

Please contact me with any questions or comments.

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

	MONTH TO DATE			YEAR TO DATE		
WATER SALES:	Aug-12	Aug-11	% Change	Aug-12	Aug-11	% Change
Residential	\$ 641,638	\$ 564,849	13.59%	\$ 1,381,441	\$1,178,422	17.23%
Commercial	\$ 234,343	\$ 187,163	25.21%	\$ 432,946	\$ 381,386	13.52%
Institutional	\$ 54,894	\$ 47,187	16.33%	\$ 110,698	\$ 114,317	-3.17%
Water Purchase Surcharge	\$ 92,301	\$ 48,835	89.01%	\$ 191,295	\$ 102,313	86.97%
Total Water Sales	\$ 1,023,176	\$ 848,034	20.65%	\$ 2,116,380	\$ 1,776,438	19.14%
Purchased Water Cost	\$ 574,022	\$ 470,861	21.91%	\$ 1,117,989	\$ 906,573	23.32%
Net Water Sales	\$ 449,154	\$ 377,173	19.08%	\$ 998,391	\$ 869,865	14.78%
Total Gallons Billed (1,000s)	198,243	172,892	14.66%	411,401	359,120	14.56%
Total Gallons Purchased (1,000s)	255,878	227,738	12.36%	500,779	438,393	14.23%
Total gallons thru meters (1000s)	255,878	227,738	12.36%	500,779	438,393	14.23%
Water Adjustments	2,333	2,333	0.00%	4,667	5,267	-11.39%
Gallons Unaccounted For	55,302	52,512	5.31%	84,711	74,006	14.46%
% Unaccounted For	21.61%	23.06%	-6.27%	16.92%	16.88%	0.21%
Revenue per 1000 Gallons Billed	\$ 5.16	\$ 4.90	5.22%	\$ 5.14	\$ 4.95	4.00%
Cost per 1000 Gallons Billed	\$ 2.90	\$ 2.72	6.32%	\$ 2.72	\$ 2.52	7.65%
Net Profit/1000 Gallons Billed	\$ 2.27	\$ 2.18	3.86%	\$ 2.43	\$ 2.42	0.19%
SEWER CHARGES:						
Residential	\$ 314,143	\$ 317,906	-1.18%	\$ 626,841	\$ 635,307	-1.33%
Commercial	\$ 121,283	\$ 116,814	3.83%	\$ 241,049	\$ 233,790	3.10%
Institutional	\$ 26,892	\$ 24,840	8.26%	\$ 53,784	\$ 49,930	7.72%
Metro Sewer Surcharge	\$ 66,136	\$ 61,144	8.16%	\$ 131,910	\$ 122,308	7.85%
Total Sewer Charges	\$ 528,454	\$ 520,704	1.49%	\$ 1,053,584	\$ 1,041,335	1.18%
Treatment Cost	\$ 210,011	\$ 185,162	13.42%	\$ 358,234	\$ 359,631	-0.39%
Net Sewer Charges	\$ 318,443	\$ 335,542	-5.10%	\$ 695,350	\$ 681,704	2.00%
Total Gallons Billed (1,000s)*	71,288	71,361	-0.10%	142,467	141,832	0.45%
Total Gallons Treated (1,000s)	119,014	109,064	9.12%	203,013	211,829	-4.16%
% of Gallons Treated to Gallons Billed*	166.95%	152.83%	9.23%	142.50%	149.35%	-4.59%
Revenue per 1000 Gallons Billed	\$ 7.41	\$ 7.30	1.59%	\$ 7.40	\$ 7.34	0.73%
Cost per 1000 Gallons Billed	\$ 2.95	\$ 2.59	13.54%	\$ 2.51	\$ 2.54	-0.83%
Net Profit/1000 Gallons Billed	\$ 4.47	\$ 4.70	-5.00%	\$ 4.88	\$ 4.81	1.55%
Total Water and Sewer Charges	\$ 1,551,630	\$ 1,368,738	13.36%	\$ 3,169,964	\$ 2,817,773	12.50%
Total Direct Costs	\$ 784,033	\$ 656,023	19.51%	\$ 1,476,223	\$ 1,266,204	16.59%
Net Profit	\$ 767,597	\$ 712,715	7.70%	\$ 1,693,741	\$ 1,551,569	9.16%
Water Tap Fees	\$ 75,500	\$ 34,000	122.06%	\$ 119,500	\$ 105,000	13.81%
Sewer Tap Fees	\$ 84,700	\$ 55,000	54.00%	\$ 239,700	\$ 143,500	67.04%
Other Operating Revenues	\$ 39,288	\$ 38,096	3.13%	\$ 78,817	\$ 262,536	-69.98%
Less Other Operating Expenses	\$ 719,119	\$ 731,561	-1.70%	\$ 934,398	\$ 680,646	37.28%
Less Estimated Depr/Amort	\$ 210,035	\$ 210,035	0.00%	\$ 420,070	\$ 420,070	0.00%
NET OPERATING INCOME - UNADJUSTED	\$ 37,931	\$ (101,785)	-137.27%	\$ 777,290	\$ 961,889	-19.19%

* 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>
Residential	\$ 739,803	\$ 641,638
Commercial	\$ 198,603	\$ 234,343
Institutional	\$ 55,804	\$ 54,894
Water Purchase Surcharge	<u>\$ 98,994</u>	<u>\$ 92,301</u>
Total Water Sales	\$ 1,093,204	\$ 1,023,176
Purchased Water Cost	<u>\$ 543,967</u>	<u>\$ 574,022</u>
Net Water Sales	\$ 549,237	\$ 449,154
Total Gallons Billed	213,158,000	198,242,500
Total Gallons Purchased	244,900,672	255,877,924
Total gallons actually thru meters	244,900,672	255,877,924
Water Adjustments	2,333,333	2,333,333
Revenue per 1000 Gallons Billed	\$ 5.13	\$ 5.16
Cost per 1000 Gallons Billed	\$ 2.55	\$ 2.90
Net Profit/1000 Gallons Billed	\$ 2.58	\$ 2.27
SEWER CHARGES:		
Residential - Inside	\$ 312,211	\$ 313,656
Residential - Outside	\$ 487	\$ 487
Commercial - Inside	\$ 118,863	\$ 120,380
Commercial - Outside	\$ 903	\$ 903
Institutional - Inside	\$ 25,021	\$ 25,021
Institutional - Outside	\$ 1,871	\$ 1,871
Metro Surcharge	<u>\$ 65,774</u>	<u>\$ 66,136</u>
Total Sewer Charges	\$ 525,130	\$ 528,454
Treatment Cost	<u>\$ 148,223</u>	<u>\$ 210,011</u>
Net Sewer Charges	\$ 376,907	\$ 318,443
Total Gallons Billed	71,178,300	71,288,200
Total Gallons Treated	83,998,750	119,014,320
Revenue per 1000 Gallons Billed	\$ 7.38	\$ 7.41
Cost per 1000 Gallons Billed	\$ 2.08	\$ 2.95
Net Profit/1000 Gallons Billed	\$ 5.30	\$ 4.47
Total Water and Sewer Charges	\$ 1,618,334	\$ 1,551,630
Total Direct Costs	<u>\$ 692,190</u>	<u>\$ 784,033</u>
Net Profit	\$ 926,144	\$ 767,597
Water Tap Fees	\$ 44,000	\$ 75,500
Sewer Tap Fees	\$ 155,000	\$ 84,700
Other Operating Revenues	\$ 39,529	\$ 39,288
Less Other Operating Expenses	\$ 215,279	\$ 719,119
Less Estimated Depr/Amort	<u>\$ 210,035</u>	<u>\$ 210,035</u>
Net Operating Income For Month	\$ 739,359	\$ 37,931
Cumulative Net Operating Income	\$ 739,359	\$ 777,290