

November 20, 2012

FINANCE/ADMINISTRATION MEMORANDUM

2012-21

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 - October 2012**

Financial Reporting

Please find attached revenue and expenditure reports for all City funds for the month of October, as well as major revenue collection reports. These reports explain budget to actual comparisons for the four 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 \$1,609,687 versus \$1,838,754 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.

Status update: The City now offers citizens the ability to pay for utility, property tax and municipal court fines over-the-counter via credit card. For the future, we will look to expand this option to building permit payments.

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 October 2012 include:

- Mailing over 17,000 property tax invoices to citizens and businesses in Brentwood.
- Coordinating/participating in the 2012 Tennessee Government Finance Officers Association annual conference on October 18-19.
- Preparing and submitting the 2012-13 budget documents to GFOA for distinguished budget presentation award consideration.

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**

Month	2008 - 09		2009 - 10		2010 - 11		2011 - 12		2012 - 13	
		% Change Prev Yr	Projected % Increase	0.0% % 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%	1,059,830	11.58%
FY YTD	3,542,556	2.39%	3,322,192	-6.22%	3,644,772	9.71%	3,920,791	7.57%	4,213,660	7.47%
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%	5,104,918	6.09%
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%	6,051,769	5.09%
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%	7,461,508	4.09%
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%	8,375,225	3.62%
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%	9,276,510	3.26%
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%	10,315,590	2.92%
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%	11,278,831	2.67%
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%	12,298,519	2.44%
FY TOTALS	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,298,519	2.44%
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	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%	53,891	-7.29%
FY YTD	164,259	-1.44%	167,173	1.77%	173,975	4.07%	173,426	-0.32%	179,062	3.25%
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%	233,033	2.48%
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%	276,453	2.08%
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%	328,583	1.75%
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%	385,049	1.49%
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%	424,264	1.35%
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%	466,681	1.22%
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%	518,599	1.10%
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%	568,194	1.00%
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%	649,427	0.88%
FY TOTALS	568,115	-0.02%	575,162	1.24%	614,573	6.85%	643,791	4.75%	649,427	0.88%
BUDGET	568,000	100.02%	565,000	101.80%	570,000	107.82%	580,000	111.00%	580,000	111.97%

**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	Projected	
									2012 - 13	% 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%	47,482	13.24%
FY YTD	104,688	1.51%	111,607	6.61%	128,560	15.19%	129,159	0.47%	142,481	10.31%
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%	197,571	7.23%
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%	238,652	5.91%
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%	294,684	4.73%
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%	374,075	3.69%
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%	406,524	3.39%
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%	448,320	3.06%
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%	500,134	2.74%
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%	544,261	2.51%
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%	600,249	2.27%
FY TOTALS	464,670	3.41%	479,808	3.26%	540,697	12.69%	586,928	8.55%	600,249	2.27%
BUDGET	425,000	109.33%	445,000	107.82%	475,000	113.83%	500,000	117.39%	525,000	114.33%

**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%	158,389	27.68%
FY YTD	626,854	1.18%	601,145	-4.10%	449,021	-25.31%	476,148	6.04%	509,898	7.09%
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%	536,669	6.71%
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%	588,185	6.09%
JAN	19,356	182.45%	8,085	-58.23%	51,328	534.85%	33,667	-34.41%	33,667	0.00%
FY YTD	736,523	-3.15%	704,069	-4.41%	577,112	-18.03%	588,102	1.90%	621,852	5.74%
FEB	71,195	-13.93%	9,391	-86.81%	23,087	145.85%	17,367	-24.78%	17,367	0.00%
FY YTD	807,718	-4.21%	713,460	-11.67%	600,199	-15.87%	605,469	0.88%	639,219	5.57%
MAR	34,113	-7.63%	43,454	27.38%	105,889	143.68%	112,500	6.24%	112,500	0.00%
FY YTD	841,831	-4.35%	756,914	-10.09%	706,088	-6.71%	717,969	1.68%	751,719	4.70%
APR	17,719	-1.02%	63,793	260.03%	12,066	-81.09%	39,184	224.75%	39,184	0.00%
FY YTD	859,550	-4.28%	820,707	-4.52%	718,154	-12.50%	757,153	5.43%	790,903	4.46%
MAY	342,307	-24.80%	6,739	-98.03%	14,080	108.93%	11,854	-15.81%	11,854	0.00%
FY YTD	1,201,857	-11.18%	827,446	-31.15%	732,234	-11.51%	769,007	5.02%	802,757	4.39%
JUN	9,346	-82.36%	415,906	4350.10%	541,505	30.20%	441,932	-18.39%	441,932	0.00%
FY YTD	1,211,203	-13.87%	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,244,689	2.79%
FY TOTALS	1,211,203	-13.87%	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,244,689	2.79%
BUDGET	1,150,000	105.32%	1,100,000	113.03%	1,175,000	108.40%	1,175,000	103.06%	1,275,000	97.62%

**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%	89,253	10.59%
FY YTD	285,326	-2.30%	220,347	-22.77%	260,263	18.12%	271,794	4.43%	272,993	0.44%
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%	367,755	0.33%
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%	449,884	0.27%
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%	541,429	0.22%
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%	612,003	0.20%
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%	707,750	0.17%
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%	805,860	0.15%
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%	909,714	0.13%
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%	1,010,525	0.12%
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%	1,145,606	0.10%
FY TOTALS	1,033,435	-12.28%	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,145,606	0.10%
BUDGET	1,000,000	103.34%	990,000	96.66%	820,000	124.10%	1,000,000	114.44%	1,025,000	111.77%

**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%	44,870	6.47%
FY YTD	86,025	10.67%	90,367	5.05%	96,814	7.13%	104,090	7.52%	108,315	4.06%
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%	139,079	3.13%
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%	169,834	2.55%
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%	200,756	2.15%
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%	255,986	1.68%
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%	286,901	1.49%
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%	317,818	1.35%
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%	360,337	1.19%
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%	391,261	1.09%
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%	435,010	0.98%
FY TOTALS	349,777	8.35%	369,696	5.69%	396,065	7.13%	430,785	8.77%	435,010	0.98%
BUDGET	300,000	116.59%	345,000	107.16%	360,000	110.02%	375,000	114.88%	400,000	108.75%

**City of Brentwood
Building Permits**

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	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%	28,960	-34.57%
FY YTD	145,477	-35.46%	116,977	-19.59%	143,197	22.41%	197,400	37.85%	228,785	15.90%
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%	280,853	12.58%
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%	344,521	10.02%
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%	375,030	9.13%
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%	451,845	7.46%
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%	518,598	6.44%
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%	588,790	5.63%
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%	641,301	5.15%
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%	701,041	4.69%
FY TOTALS	366,587	-41.09%	370,111	0.96%	523,725	41.50%	669,656	27.86%	701,041	4.69%
BUDGET	475,000	77.18%	330,000	112.15%	350,000	149.64%	415,000	161.36%	600,000	116.84%

**City of Brentwood
State Shared
Sales 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	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%	208,501	2.43%
FY YTD	614,242	-4.37%	558,031	-9.15%	582,622	4.41%	609,170	4.56%	630,759	3.54%
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%	838,580	2.64%
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%	1,037,768	2.12%
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%	1,233,836	1.78%
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%	1,494,426	1.47%
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%	1,678,309	1.30%
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%	1,875,455	1.16%
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%	2,099,896	1.04%
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%	2,306,543	0.94%
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%	2,535,559	0.86%
FY TOTALS	2,324,537	-8.33%	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,535,559	0.86%
BUDGET	2,450,000	94.88%	2,300,000	97.62%	2,200,000	106.73%	2,285,000	110.02%	2,400,000	105.65%

**City of Brentwood
Municipal
Court Fines**

Projected

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%	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%	27,787	-21.51%
FY YTD	203,181	-14.17%	117,888	-41.98%	64,664	-45.15%	129,195	99.79%	98,178	-24.01%
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%	129,944	-19.27%
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%	160,870	-16.16%
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%	177,820	-14.85%
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%	205,442	-13.12%
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%	228,168	-11.97%
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%	254,525	-10.86%
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%	278,682	-10.02%
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%	301,161	-9.34%
FY TOTALS	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	301,161	-9.34%
BUDGET	400,000	121.01%	500,000	66.68%	400,000	59.84%	250,000	132.87%	325,000	92.66%

**City of Brentwood
Interest Earnings**

Month	2008 - 09		2009 - 10		2010 - 11		2011 - 12		Projected % Increase	0% % Change Prev Yr
		% Change Prev Yr	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%	10,816	34.58%
FY YTD	123,648	-43.28%	88,706	-28.26%	67,445	-23.97%	37,622	-44.22%	41,079	9.19%
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%	49,001	7.59%
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%	57,576	6.39%
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%	67,914	5.36%
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%	78,417	4.61%
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%	90,815	3.96%
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%	104,074	3.44%
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%	117,403	3.03%
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%	130,473	2.72%
FY TOTALS	343,308	-44.25%	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	130,473	2.72%
BUDGET	450,000	76.29%	250,000	93.00%	150,000	156.39%	160,000	79.38%	125,000	104.38%

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

	Comparative %				33%
	<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	\$ 56,282	\$ 61,487	\$ 10,278,513	1%
	360,000	0	0	360,000	0%
INTEREST,PENALTY & COURT COST	40,000	1,467	7,032	32,968	18%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	11,190,000	1,090,808	3,153,830	8,036,170	28%
WHOLESALE BEER TAX	580,000	53,891	179,062	400,938	31%
WHOLESALE LIQUOR TAX	525,000	47,482	142,480	382,520	27%
BUSINESS TAXES	1,275,000	158,389	509,898	765,102	40%
HOTEL/MOTEL TAX	1,025,000	89,253	272,993	752,007	27%
CATV FRANCHISE FEE	400,000	0	63,446	336,554	16%
TOTAL TAXES	\$ 25,760,000	\$ 1,497,572	\$ 4,390,228	\$ 21,369,772	17%
MECHANICAL PERMITS	\$ 25,000	\$ 2,550	\$ 12,542	\$ 12,458	50%
BUILDING PERMITS	600,000	28,960	228,785	371,215	38%
PLUMBING PERMITS	25,000	4,008	16,618	8,382	66%
EXCAVATION PERMITS	40,000	4,282	30,381	9,619	76%
ZONING BD APPL FEE	1,000	300	450	550	45%
BLAST/BURN PERMITS	200	75	150	50	75%
HOME OCCUPATION FEES	3,000	500	2,075	925	69%
HOME OCCUPATION RENEWAL FEES	2,000	110	930	1,070	46%
BEER LICENSES	1,500	250	250	1,250	17%
BEER PRIVILEGE TAX	6,000	0	92	5,908	2%
OTHER PERMITS	0	0	50	-50	0%
SUBDIV LOT FEES	6,000	1,450	5,075	925	85%
SITE PLANS FEES	20,000	4,215	12,745	7,255	64%
TOTAL LICENSE AND PERMITS	\$ 729,700	\$ 46,700	\$ 310,143	\$ 419,557	43%
STATE GRANT - LIBRARY	2,500	0	0	2,500	0%
SAFER GRANT	19,530	6,510	6,510	13,020	33%
TVA P I L O T (PROP TAX)	430,000	0	0	430,000	0%
DOJ - DEA TASK FORCE REIMB	5,500	0	1,774	3,726	32%
STATE SALES TAX	2,400,000	208,501	630,758	1,769,242	26%
STATE INCOME TAX	900,000	-2,035	-2,035	902,035	0%
STATE BEER TAX	18,000	9,661	9,661	8,339	54%
STATE LIQUOR BY THE DRINK TAX	120,000	12,964	39,378	80,622	33%
STATE STREETS & TRANSPORTATION	75,000	6,328	18,985	56,015	25%
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%

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	Comparative %				33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
TELECOMMUNICATION TAX	3,000	159	525	2,475	18%
WM CO ALLOC - LIBR OPERATIONS	71,950	0	17,988	53,962	25%
WM COUNTY EMS UTILITY REIMB	2,000	169	734	1,266	37%
TOTAL INTERGOVERNMENTAL	\$ 4,132,080	\$ 242,257	\$ 724,278	\$ 3,407,802	18%
DUPLICATING SERVICES	\$ 500	\$ 23	\$ 150	\$ 350	30%
BUS TAX - CLERKS FEE	125,000	15,766	53,612	71,388	43%
MISC POLICE SERVICES	5,000	2,175	7,707	-2,707	154%
TOTAL OTHER REVENUES	\$ 130,500	\$ 17,964	\$ 61,469	\$ 69,031	47%
PARK RESERVATION & EVENTS	100,000	9,226	49,528	50,472	50%
LIBRARY FINES & CHARGES	80,000	6,014	22,336	57,664	28%
LIBRARY FEE - NON RESIDENT	57,000	4,750	22,115	34,885	39%
HISTORIC HOUSE RENTAL FEE	22,000	4,812	11,811	10,189	54%
LIBRARY MTG ROOM	15,000	1,635	3,915	11,085	26%
INSPECTION FEES - ENGINEERING	16,000	5,259	16,732	-732	105%
CELL TOWER RENTAL FEE	21,600	1,800	9,000	12,600	42%
TOTAL CHARGES FOR SERVICES	\$ 311,600	\$ 33,496	\$ 135,437	\$ 176,163	43%
MUN COURT FINES/COSTS	\$ 325,000	\$ 27,787	\$ 98,178	\$ 226,822	30%
COUNTY COURT FINES/COSTS	35,000	3,952	15,393	19,607	44%
TOTAL FINES AND FEES	\$ 360,000	\$ 31,739	\$ 113,571	\$ 246,429	32%
INTEREST EARNINGS	\$ 125,000	\$ 10,816	\$ 41,079	\$ 83,921	33%
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	8,912	22,235	-7,235	148%
SALE OF GEN GOV'T SUPPLIES	1,000	0	0	1,000	0%
MISCELLANEOUS	0	131	3,896	-3,896	0%
BAD CHECK CHRGS	0	25	75	-75	0%
TOTAL USES OF MONEY AND PROPERTY	\$ 404,000	\$ 19,884	\$ 330,285	\$ 73,715	82%
Total Revenues	\$ 31,827,880	\$ 1,889,612	\$ 6,065,411	\$ 25,762,469	19%

DEPT 41110: CITY COMMISSION

SALARIES	\$ 80,400	\$ 6,700	\$ 26,800	\$ 53,600	33%
FICA (EMPLOYER'S SHARE)	6,150	450	1,800	4,350	29%
HEALTH INSURANCE	29,480	2,457	9,827	19,653	33%
LIFE INSURANCE	1,260	98	392	868	31%
MBRSHIPS & REGISTRATIONS	22,300	145	11,915	10,385	53%
COMMUNICATIONS	8,000	563	1,873	6,127	23%
RADIO & TV SRVCS	16,500	1,800	3,800	12,700	23%
SUNDRY	6,000	80	509	5,491	8%

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	Comparative %			33%	
	MTD	YTD		%	
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
COMPUTER HARDWARE - N/C	4,500	2,586	6,523	-2,023	145%
Total Expenditures	\$ 174,590	\$ 14,879	\$ 63,439	\$ 111,151	36%

DEPT 41210: COURT

SALARIES	\$ 2,300	\$ 174	\$ 697	\$ 1,603	30%
CITY JUDGE	24,000	2,000	8,000	16,000	33%
PROF MEMBERSHIPS & REGISTRATIONS	600	0	676	-76	113%
R/M - OTHER EQUIPMENT	9,800	0	0	9,800	0%
SUNDRY	500	0	0	500	0%
Total Expenditures	\$ 37,200	\$ 2,174	\$ 9,373	\$ 27,827	25%

DEPT 41320: CITY MANAGER

SALARIES	\$ 299,165	\$ 22,622	\$ 95,569	\$ 203,596	32%
LONGEVITY PAY	1,360	0	0	1,360	0%
COMMUNICATION ALLOWANCE	1,200	120	470	730	39%
FICA (EMPLOYER'S SHARE)	18,185	847	4,311	13,874	24%
HEALTH INSURANCE	14,740	1,228	4,913	9,827	33%
LIFE INSURANCE	360	28	112	248	31%
RETIREMENT - HEALTH/LIFE	12,135	1,011	4,045	8,090	33%
RETIREMENT - TCRS	45,265	3,420	16,024	29,241	35%
COMMUNICATIONS	560	49	196	364	35%
OTHER PROF SERVICES	4,000	0	0	4,000	0%
MBRSHIPS & REGISTRATIONS	8,000	410	5,126	2,874	64%
TRAVEL - CONF & SCHOOLS	4,800	510	1,634	3,166	34%
SUNDRY	2,000	8	76	1,924	4%
FUEL	4,000	292	1,449	2,551	36%
COMPUTER HARDWARE - N/C	1,400	0	1,125	275	80%
Total Expenditures	\$ 417,170	\$ 30,545	\$ 135,050	\$ 282,120	32%

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	\$ 30,086	\$ 127,540	\$ 270,070	32%
SALARIES - PART TIME	12,710	1,155	3,180	9,530	25%

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	Comparative %				33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
SALARIES - OVERTIME	3,830	1,301	3,086	744	81%
LONGEVITY PAY	2,320	0	0	2,320	0%
COMMUNICATION ALLOWANCE	1,200	100	400	800	33%
FICA (EMPLOYER'S SHARE)	31,950	2,425	10,388	21,562	33%
HEALTH INSURANCE	51,590	4,299	17,197	34,393	33%
LIFE INSURANCE	1,260	98	392	868	31%
RETIREMENT - HEALTH/LIFE	22,635	1,886	7,545	15,090	33%
RETIREMENT - TCRS	60,740	4,746	21,764	38,976	36%
POSTAGE & BOX RENTAL	30,000	1,428	12,119	17,881	40%
PRINTING,STATIONERY,ENVELOPES	12,000	4,648	5,348	6,652	45%
PUBLICATIONS, REPORTS, ETC	1,500	0	43	1,457	3%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
ACCTING & AUDITING SRVCS	44,000	17,250	29,800	14,200	68%
OTHER PROF SRVCS	26,000	0	315	25,685	1%
R/M - OFC MACH & EQUIP	42,500	1,165	36,108	6,392	85%
MBRSHIPS & REGISTRATIONS	9,000	822	1,864	7,136	21%
TRAVEL - CONF & SCHOOLS	7,500	160	309	7,191	4%
OFFICE SUPPLIES/MATERIALS	10,000	18	1,400	8,600	14%
SUNDRY	2,000	79	79	1,921	4%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
COMPUTER SOFTWARE-N/C	0	0	30	-30	0%
Total Expenditures	\$ 772,845	\$ 71,666	\$ 278,907	\$ 493,938	36%

DEPT 41510: CITY RECORDER

SALARIES	\$ 60,565	\$ 4,659	\$ 18,637	\$ 41,928	31%
SALARIES - OVERTIME	4,590	546	1,562	3,028	34%
LONGEVITY	920	0	0	920	0%
FICA	5,055	386	1,599	3,456	32%
HEALTH INSURANCE	7,370	614	2,457	4,913	33%
LIFE INSURANCE	180	14	56	124	31%
RETIREMENT - HEALTH/LIFE	2,470	206	823	1,647	33%
RETIREMENT - TCRS	9,860	787	3,392	6,468	34%
ADVERTISING/LEGAL NOTICES	5,000	180	680	4,320	14%
OTHER PROF SRVCS	7,000	0	515	6,485	7%
R/M - OFC MACH & EQUIP	11,500	346	992	10,508	9%
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%

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	Comparative %			33%
	MTD	YTD	Balance	Realized/ %
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Spent</u>
Total Expenditures	\$ 119,660	\$ 7,738	\$ 30,888	\$ 88,772 26%

DEPT 41520: LEGAL

SALARIES	\$ 130,130	\$ 10,010	\$ 40,038	\$ 90,092	31%
LONGEVITY PAY	1,080	0	0	1,080	0%
COMMUNICATION ALLOWANCE	720	60	240	480	33%
FICA (EMPLOYER'S SHARE)	8,850	524	2,886	5,964	33%
HEALTH INSURANCE	7,370	614	2,457	4,913	33%
LIFE INSURANCE	180	14	56	124	31%
RETIREMENT - HEALTH/LIFE	5,725	477	1,908	3,817	33%
RETIREMENT - TCRS	19,690	1,513	6,743	12,947	34%
PUBLICATIONS, REPORTS, ETC	12,000	1,708	4,088	7,912	34%
ADVERTISING/LEGAL NOTICES	0	0	150	-150	0%
SPECIAL LEGAL SERVICES	20,000	15,736	60,982	-40,982	305%
MBRSHIPS & REGISTRATIONS	3,200	306	374	2,826	12%
TRAVEL - CONF & SCHOOLS	4,500	284	621	3,879	14%
OFFICE SUPPLIES/MATERIALS	300	176	176	124	59%
SUNDRY	500	0	42	458	8%
COMPUTER HARDWARE - N/C	500	0	562	-62	112%
Total Expenditures	\$ 214,745	\$ 31,422	\$ 121,323	\$ 93,422	56%

DEPT 41640: TECHNOLOGY

SALARIES	\$ 313,475	\$ 25,109	\$ 93,013	\$ 220,462	30%
SALARIES - PART TIME	19,830	1,530	5,527	14,303	28%
SALARIES - OVERTIME	3,145	0	3,173	-28	101%
LONGEVITY PAY	1,600	0	0	1,600	0%
COMMUNICATION ALLOWANCE	2,880	300	1,080	1,800	38%
FICA (EMPLOYER'S SHARE)	26,150	1,999	7,875	18,275	30%
HEALTH INSURANCE	33,165	2,764	11,055	22,110	33%
LIFE INSURANCE	630	84	266	364	42%
RETIREMENT - HEALTH/LIFE	14,450	1,204	4,817	9,633	33%
RETIREMENT - TCRS	48,040	3,801	16,056	31,984	33%
CLOTHING/UNIFORMS	1,500	0	225	1,275	15%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
COMMUNICATIONS - INTERNET SRVC	43,000	10,028	15,782	27,218	37%
OTHER PROFESSIONAL SRVCS	15,000	350	2,325	12,675	16%
R/M - VECHICLES	750	0	574	176	77%
R/M - MACH & EQUIPMENT	65,000	16,376	45,944	19,056	71%

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		Comparative %			33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
MBRSHIPS & REGISTRATIONS	5,000	4,745	4,924	76	98%
TRAVEL - CONF & SCHOOLS	8,500	0	2,029	6,471	24%
OFFICE SUPPLIES/MATERIALS	5,000	810	2,153	2,847	43%
HOUSEHOLD/JANITORIAL SUPPLIES	300	0	31	269	10%
OTHER OPERATING SUPPLIES	1,000	0	36	964	4%
SUNDRY	1,500	111	271	1,229	18%
FUEL	700	65	183	517	26%
EQUIPMENT - N/C	1,200	44	4,164	-2,964	347%
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	0	511	-511	0%
EQUIPMENT REPLACEMENT FUND	355,000	29,583	118,333	236,667	33%
COMPUTER HARDWARE	6,000	0	0	6,000	0%
COMPUTER SOFTWARE	15,000	0	0	15,000	0%
MISC TECHNOLOGY	10,000	1,831	1,831	8,169	18%
Total Expenditures	\$ 1,015,915	\$ 100,734	\$ 346,153	\$ 669,762	34%

DEPT 41645: GIS

SALARIES	\$ 159,460	\$ 12,229	\$ 49,694	\$ 109,766	31%
SALARIES - PART TIME	12,000	610	2,170	9,830	18%
SALARIES - OVERTIME	530	0	151	379	28%
LONGEVITY PAY	440	0	0	440	0%
COMMUNICATION ALLOWANCE	480	40	160	320	33%
FICA (EMPLOYER'S SHARE)	13,230	907	3,640	9,590	28%
HEALTH INSURANCE	22,110	1,842	7,370	14,740	33%
LIFE INSURANCE	540	42	168	372	31%
RETIREMENT - HEALTH/LIFE	8,095	675	2,698	5,397	33%
RETIREMENT - TCRS	24,205	1,849	8,363	15,842	35%
CLOTHING/UNIFORMS	400	0	133	267	33%
OTHER PROF SRVCS	12,500	0	0	12,500	0%
R/M - MOTOR VEHICLES	0	0	170	-170	0%
R/M - MACH & EQUIPMENT	26,000	0	26,092	-92	100%
MBRSHIPS & REGISTRATIONS	2,000	0	0	2,000	0%
TRAVEL - CONF & SCHOOLS	6,000	0	1,794	4,206	30%
OFFICE SUPPLIES/MATERIALS	2,500	0	104	2,396	4%
HOUSEHOLD/JANITORIAL SUPPLIES	100	0	0	100	0%
SUNDRY	500	0	0	500	0%
FUEL	1,200	62	409	791	34%

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Comparative % **33%**
 %

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
Total Expenditures	\$ 292,290	\$ 18,256	\$ 103,116	\$ 189,174	35%

DEPT 41650: HUMAN RESOURCES

SALARIES	\$ 180,200	\$ 13,746	\$ 56,501	\$ 123,699	31%
LONGEVITY PAY	1,520	0	0	1,520	0%
COMMUNICATION ALLOWANCE	720	60	240	480	33%
FICA (EMPLOYER'S SHARE)	13,955	1,056	4,653	9,302	33%
HEALTH INSURANCE	22,110	1,842	7,370	14,740	33%
LIFE INSURANCE	540	42	168	372	31%
RETIREMENT - HEALTH/LIFE	6,575	548	2,192	4,383	33%
RETIREMENT - TCRS	27,265	2,078	9,494	17,771	35%
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	526	3,676	3,824	49%
MEDICAL SERVICES	56,500	20,821	23,149	33,351	41%
OTHER PROF SRVCS	19,800	2,414	3,802	15,998	19%
ANNUAL EMPLOYEE BANQUET	16,500	300	300	16,200	2%
AWARDS	9,100	0	0	9,100	0%
MBRSHIPS & REGISTRATIONS	2,000	0	683	1,317	34%
TRAVEL - CONF & SCHOOLS	2,800	0	113	2,687	4%
OFFICE SUPPLIES/MATERIALS	2,000	439	680	1,320	34%
SUNDRY	5,500	417	447	5,053	8%
Total Expenditures	\$ 377,185	\$ 44,289	\$ 113,468	\$ 263,717	30%

DEPT 41680: COMMUNITY RELATIONS

SALARIES	\$ 80,275	\$ 5,995	\$ 26,310	\$ 53,965	33%
LONGEVITY PAY	1,000	0	0	1,000	0%
COMMUNICATION ALLOWANCE	480	40	160	320	33%
FICA (EMPLOYER'S SHARE)	6,255	442	1,938	4,317	31%
HEALTH INSURANCE	7,370	614	2,457	4,913	33%
LIFE INSURANCE	180	14	56	124	31%
RETIREMENT - HEALTH/LIFE	3,640	303	1,213	2,427	33%
RETIREMENT - TCRS	12,145	906	4,398	7,747	36%
POSTAGE	10,000	0	2,318	7,682	23%
PRINTING,STATIONERY,ENVELOPES	20,000	0	0	20,000	0%
PUBLICATIONS, REPORTS, ETC	0	0	38	-38	0%
ADVERTISING/LEGAL NOTICES	3,500	0	482	3,018	14%
ELECTRICITY	500	25	102	398	20%

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WATER	3,000	152	608	2,392	20%
SPECIAL EVENTS	45,000	57	24,272	20,728	54%
OTHER PROF SRVCS	25,000	8,684	15,355	9,645	61%
R/M - GROUNDS	43,000	4,620	10,638	32,362	25%
MBRSHIPS & REGISTRATIONS	2,500	0	955	1,545	38%
TRAVEL - CONF & SCHOOLS	3,000	2,042	2,042	958	68%
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	\$ 23,894	\$ 94,357	\$ 181,238	34%

DEPT 41700: PLANNING

SALARIES	\$ 198,245	\$ 15,352	\$ 61,410	\$ 136,835	31%
LONGEVITY PAY	1,440	0	0	1,440	0%
COMMUNICATION ALLOWANCE	1,680	140	540	1,140	32%
FICA (EMPLOYER'S SHARE)	15,405	1,177	5,143	10,262	33%
HEALTH INSURANCE	22,110	1,842	7,370	14,740	33%
LIFE INSURANCE	540	42	168	372	31%
RETIREMENT - HEALTH/LIFE	12,120	1,010	4,040	8,080	33%
RETIREMENT - TCRS	29,995	2,321	10,342	19,653	34%
PUBLICATIONS PRINTING	3,000	0	0	3,000	0%
PUBLICATIONS, REPORTS, ETC	1,850	0	0	1,850	0%
ADVERTISING/LEGAL NOTICES	2,250	82	209	2,041	9%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
RADIO & TV SRVCS	8,000	900	2,000	6,000	25%
TRAFFIC ENG SRVCS	5,000	0	0	5,000	0%
R/M - MACH & EQUIPMENT	40,200	973	31,329	8,871	78%
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	140	550	3,450	14%
SUNDRY	2,000	39	164	1,836	8%
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	\$ 24,018	\$ 132,138	\$ 248,997	35%

DEPT 41710: CODES

SALARIES	\$ 457,210	\$ 34,698	\$ 144,989	\$ 312,221	32%
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		Comparative %			33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
SALARIES - PART TIME	22,440	978	6,584	15,856	29%
SALARIES - OVERTIME	1,060	0	0	1,060	0%
LONGEVITY PAY	3,560	0	0	3,560	0%
COMMUNICATION ALLOWANCE	3,360	280	1,120	2,240	33%
FICA (EMPLOYER'S SHARE)	37,270	2,619	11,279	25,991	30%
HEALTH INSURANCE	58,960	4,913	19,653	39,307	33%
LIFE INSURANCE	1,440	112	448	992	31%
RETIREMENT - HEALTH/LIFE	19,035	1,586	6,345	12,690	33%
RETIREMENT - TCRS	69,335	5,246	24,330	45,005	35%
WORKER'S COMPENSATION	15,000	0	4,257	10,743	28%
CLOTHING & UNIFORMS	4,500	0	0	4,500	0%
PUBLICATIONS PRINTING	2,500	194	268	2,232	11%
PUBLICATIONS, REPORTS, ETC	6,000	321	607	5,393	10%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
COMMUNICATIONS	3,200	101	925	2,275	29%
ARCH ENG & LANDSCAPING	10,000	1,972	2,265	7,735	23%
R/M - OFFICE MACH & EQUIP	1,200	0	0	1,200	0%
R/M - MOTOR VEHICLES	6,500	154	253	6,247	4%
TIRES TUBES ETC	2,000	0	0	2,000	0%
MBRSHIPS & REGISTRATIONS	8,000	90	645	7,355	8%
TRAVEL - CONF & SCHOOLS	8,800	0	0	8,800	0%
OFFICE SUPPLIES/MATERIALS	3,000	82	710	2,290	24%
SUNDRY	1,700	133	1,318	382	78%
FUEL	16,000	1,520	6,356	9,644	40%
OFFICE EQUIPMENT - N/C	1,500	0	1,526	-26	102%
COMPUTER HARDWARE - N/C	600	0	0	600	0%
INS - LIABILITY	2,500	0	188	2,312	8%
Total Expenditures	\$ 767,170	\$ 54,999	\$ 234,066	\$ 533,104	31%

DEPT 41990: INSURANCE/OTHER BENEFITS

FICA (EMPLOYER'S SHARE)	14,300	0	0	14,300	0%
DENTAL REIMBURSEMENT	70,000	3,517	17,530	52,470	25%
401 RETIREMENT MATCH	240,000	18,469	82,133	157,867	34%
RETIREE LEAVE PAYOUT - RESERVE	100,000	0	100,000	0	100%
SICK LEAVE BUY-BACKS	60,000	0	26,381	33,619	44%
ATTENDANCE BONUS PAY	15,000	0	0	15,000	0%
ANNUAL LEAVE BUY-BACKS	112,000	0	42,302	69,698	38%
EDUCATION REIMBURSEMENT	12,000	0	2,160	9,840	18%
UNEMPLOYMENT COMPENSATION	5,000	0	0	5,000	0%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
				Comparative %	33%
					%
WORKER'S COMPENSATION	20,000	0	2,031	17,969	10%
LONG-TERM DISABILITY INSURANCE	68,000	3,041	11,948	56,052	18%
INS - PRIVACY AND NETWORK SECURITY	5,000	0	3,005	1,995	60%
INS - VEHICLE & EQUIP	6,000	0	2,315	3,685	39%
LIABILITY INSURANCE	40,000	0	-4,038	44,038	-10%
OFFICIALS' SURETY BONDS	1,000	0	0	1,000	0%
Total Expenditures	\$ 768,300	\$ 25,027	\$ 285,767	\$ 482,533	37%

DEPT 42100: POLICE

SALARIES	\$ 3,062,845	\$ 236,811	\$ 974,772	\$ 2,088,073	32%
SALARIES - OVERTIME	107,720	5,666	32,073	75,647	30%
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	4,480	8,240	35%
F T O SUPPLEMENTAL PAY	7,200	270	1,349	5,851	19%
SHIFT DIFFERENTIAL	41,100	2,815	11,437	29,663	28%
FICA (EMPLOYER'S SHARE)	251,780	17,742	75,302	176,478	30%
HEALTH INSURANCE	442,200	36,850	147,400	294,800	33%
LIFE INSURANCE	10,800	840	3,360	7,440	31%
RETIREMENT - HEALTH/LIFE	161,340	13,445	53,780	107,560	33%
RETIREMENT - TCRS	589,175	45,633	207,495	381,680	35%
WORKER'S COMPENSATION	100,000	1,622	34,685	65,315	35%
CLOTHING & UNIFORMS	60,000	2,008	22,380	37,620	37%
POSTAGE & BOX RENTAL	2,500	11	43	2,457	2%
PRINTING,STATIONERY,ENVELOPES	7,500	135	1,563	5,937	21%
PERIODICAL SUBSCRIPTIONS	3,000	0	0	3,000	0%
COMMUNICATIONS	37,000	3,216	9,531	27,469	26%
OTHER PROF SRVCS	46,000	3,544	9,927	36,073	22%
R/M - MOTOR VEHICLES	70,000	8,045	23,373	46,627	33%
R/M - OTHER EQUIPMENT	135,200	0	74,646	60,554	55%
TIRES TUBES ETC	18,000	1,578	2,809	15,191	16%
MBRSHIPS & REGISTRATIONS	45,000	3,190	17,998	27,002	40%
TRAVEL - CONF & SCHOOLS	50,000	2,323	7,495	42,505	15%
OFFICE SUPPLIES/MATERIALS	20,000	217	853	19,147	4%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	954	2,748	17,252	14%
FIRE ARM SUPPLIES	39,000	9,164	10,647	28,353	27%
OTHER OPER SUPPLIES	70,000	6,222	18,754	51,246	27%
FUEL	202,000	17,320	71,272	130,728	35%
TRAFFIC ENFORCEMENT SUPPLIES	6,000	0	0	6,000	0%

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	Comparative %				33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
VEHICLE ACCESSORIES	17,500	0	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	0	1,438	51,562	3%
RENTAL - MACH & EQUIP	25,000	3,091	5,482	19,518	22%
EQUIPMENT REPLACEMENT FUND	360,000	30,000	120,000	240,000	33%
OFFICE EQUIPMENT	0	1,473	1,473	-1,473	0%
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	\$ 455,365	\$ 1,967,513	\$ 4,205,227	32%

DEPT 42200: FIRE AND RESCUE

SALARIES	\$ 3,303,345	\$ 249,710	\$ 1,050,281	\$ 2,253,064	32%
SALARIES - OTHER	150,000	11,829	38,635	111,365	26%
SALARIES - OVERTIME	53,045	335	401	52,644	1%
LONGEVITY PAY	32,320	0	0	32,320	0%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000	0%
COMMUNICATION ALLOWANCE	2,400	160	640	1,760	27%
EMT SUPPLEMENTAL PAY	137,400	9,877	39,623	97,777	29%
FICA (EMPLOYER'S SHARE)	285,320	19,740	82,780	202,540	29%
HEALTH INSURANCE	456,940	38,078	152,313	304,627	33%
LIFE INSURANCE	11,160	896	3,584	7,576	32%
RETIREMENT - HEALTH/LIFE	171,495	14,291	57,165	114,330	33%
RETIREMENT - TCRS	677,350	50,485	230,570	446,780	34%
WORKER'S COMPENSATION	86,000	0	24,480	61,520	28%
CLOTHING & UNIFORMS	26,000	9,071	9,557	16,443	37%
PERSONAL PROTECTIVE EQUIPMENT	22,000	1,187	4,139	17,861	19%
POSTAGE	300	41	97	203	32%
ELECTRICITY	9,500	611	2,907	6,593	31%
WATER	750	60	224	526	30%
SEWER	750	71	284	466	38%
NATURAL GAS	2,000	45	183	1,817	9%
COMMUNICATIONS	25,000	1,029	4,727	20,273	19%
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	2,040	17,555	47,445	27%
R/M - MACH & EQUIPMENT	18,000	1,034	4,189	13,811	23%
TIRES TUBES ETC	10,000	1,938	2,274	7,726	23%

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		Comparative %			33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent %</u>
R/M - GROUNDS	1,500	0	136	1,364	9%
R/M - BUILDINGS	8,000	54	2,063	5,937	26%
R/M - PLUMBING & HVAC	1,000	2,287	2,287	-1,287	229%
TRAINING	22,000	1,422	6,505	15,495	30%
MBRSHIPS & REGISTRATIONS	6,000	1,045	3,489	2,511	58%
TRAVEL - CONF & SCHOOLS	19,000	1,497	8,569	10,431	45%
OFFICE SUPPLIES/MATERIALS	7,000	441	1,641	5,359	23%
HOUSEHOLD/JANITORIAL SUPPLIES	11,000	1,040	3,109	7,891	28%
MEDICAL SUPPLIES	15,000	418	6,601	8,399	44%
OTHER OPER SUPPLIES	15,000	258	2,815	12,185	19%
SUNDRY	5,000	36	321	4,679	6%
FUEL	69,000	6,013	24,093	44,907	35%
EQUIPMENT - N/C	27,300	7,007	16,286	11,014	60%
OFFICE EQUIPMENT - N/C	500	1,072	1,072	-572	214%
COMPUTER HARDWARE - N/C	1,500	250	304	1,196	20%
COMPUTER SOFTWARE-N/C	3,000	0	0	3,000	0%
MISC TECHNOLOGY N/C	500	2,709	2,709	-2,209	542%
FIRE PREVENTION/EDUCATION	15,000	1,946	7,784	7,216	52%
INS ON BLDGS	1,500	0	1,141	359	76%
INS - VEH & EQUIP	750	0	491	259	65%
INS - LIABILITY	54,000	0	0	54,000	0%
HYDRANT RENTAL EXPENSE	100,000	8,333	33,333	66,667	33%
EQUIPMENT REPLACEMENT FD	255,000	21,250	85,000	170,000	33%
MISC TECHNOLOGY	25,000	0	0	25,000	0%
Total Expenditures	\$ 6,261,625	\$ 469,606	\$ 1,939,372	\$ 4,322,253	31%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	16,000	1,560	6,803	9,197	43%
WATER	2,500	67	190	2,310	8%
SEWER	500	52	208	292	42%
NATURAL/PROPANE GAS	3,500	95	268	3,232	8%
COMMUNICATIONS	15,000	1,425	4,275	10,725	28%
OTHER PROF SERVICES	1,000	500	500	500	50%
R/M - OFFICE MACH & EQUIP	2,000	0	919	1,081	46%
R/M - MACH & EQUIPMENT	1,500	0	196	1,304	13%
GROUNDS MAINT	8,500	1,445	3,737	4,763	44%
R/M - BUILDINGS	6,000	0	1,071	4,929	18%
R/M - PLUMBING & HVAC	2,000	872	2,346	-346	117%
OFFICE SUPPLIES/MATERIALS	500	0	0	500	0%

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				Comparative %	33%
HOUSEHOLD/JANITORIAL SUPPLIES	7,000	207	942	6,058	13%
OTHER OPER SUPPLIES	1,000	0	167	833	17%
INS ON BUILDINGS	3,300	0	3,774	-474	114%
INS - LIABILITY	120	0	0	120	0%
Total Expenditures	\$ 70,420	\$ 6,223	\$ 25,396	\$ 45,024	36%

DEPT 43120: PUBLIC WORKS

SALARIES	\$ 747,640	\$ 53,638	\$ 228,709	\$ 518,931	31%
SALARIES - OVERTIME	46,790	3,614	13,700	33,090	29%
LONGEVITY PAY	8,080	0	0	8,080	0%
COMMUNICATION ALLOWANCE	1,440	120	540	900	38%
FICA (EMPLOYER'S SHARE)	61,470	4,110	17,369	44,101	28%
HEALTH INSURANCE	140,030	11,669	46,677	93,353	33%
LIFE INSURANCE	3,420	280	1,120	2,300	33%
RETIREMENT - HEALTH/LIFE	34,180	2,848	11,393	22,787	33%
RETIREMENT - TCRS	120,200	8,656	40,863	79,337	34%
WORKER'S COMPENSATION	41,000	368	13,122	27,878	32%
CLOTHING & UNIFORMS	20,500	2,575	5,100	15,400	25%
LANDFILL FEES	10,000	98	1,215	8,785	12%
COMMUNICATIONS	3,000	124	386	2,614	13%
OTHER PROF SRVCS	5,000	0	0	5,000	0%
R/M - MOTOR VEHICLES	25,000	3,444	15,007	9,993	60%
R/M - MACH & EQUIPMENT	45,000	6,474	10,680	34,320	24%
TIRES TUBES ETC	12,000	40	1,480	10,520	12%
R/M - ROADS & STREETS	510,000	0	1,424	508,576	0%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	60	1,484	108,516	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	16,145	63,685	61,315	51%
STREET SWEEPING	30,000	2,273	6,294	23,706	21%
MBRSHIPS & REGISTRATIONS	3,000	0	0	3,000	0%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OTHER OPER SUPPLIES	15,000	480	1,521	13,479	10%
FUEL	100,000	8,684	35,253	64,747	35%
INS - VEH & EQUIP	600	0	973	-373	162%
INS - LIABILITY	20,000	0	0	20,000	0%
RENTAL - MACH & EQUIP	7,500	130	338	7,162	5%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	55,000	110,000	33%

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	Budget	MTD Actual	YTD Actual	Balance	Realized/ Spent
EQUIPMENT	44,000	0	0	44,000	0%
Total Expenditures	\$ 2,478,350	\$ 139,580	\$ 573,333	\$ 1,905,017	23%

DEPT 43150: STORM DRAINAGE

SUBDIVISION IMPROVEMENTS	50,000	0	840	49,160	2%
Total Expenditures	\$ 50,000	\$ 0	\$ 840	\$ 49,160	2%

DEPT 43160: STREET LIGHTING

ELECTRIC	\$ 450,000	\$ 36,886	\$ 149,393	\$ 300,607	33%
Total Expenditures	\$ 450,000	\$ 36,886	\$ 149,393	\$ 300,607	33%

DEPT 43165: TRAFFIC SIGNALIZATION

SALARIES	\$ 101,805	\$ 7,992	\$ 28,946	\$ 72,859	28%
SALARIES - OVERTIME	2,155	2,173	4,665	-2,510	216%
LONGEVITY PAY	680	0	0	680	0%
COMMUNICATION ALLOWANCE	480	80	260	220	54%
FICA (EMPLOYER'S SHARE)	8,040	750	2,450	5,590	30%
HEALTH INSURANCE	14,740	1,228	4,913	9,827	33%
LIFE INSURANCE	360	14	56	304	16%
RETIREMENT - HEALTH/LIFE	2,610	218	870	1,740	33%
RETIREMENT - TCRS	15,730	1,537	5,428	10,302	35%
ELECTRIC	6,000	428	1,551	4,449	26%
COMMUNICATIONS	5,500	63	195	5,305	4%
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	4,282	12,424	5,576	69%
FUEL	5,000	442	1,440	3,560	29%
INS ON PROPERTY	9,000	0	11,675	-2,675	130%
RENTAL - EXPENSE	2,500	0	0	2,500	0%
EQUIPMENT REPLACEMENT FUND	6,500	542	2,167	4,333	33%
EQUIPMENT	10,000	0	0	10,000	0%
Total Expenditures	\$ 264,400	\$ 19,749	\$ 81,454	\$ 182,946	31%

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DEPT 43170: SERVICE CENTER					
SALARIES	\$ 56,730	\$ 4,352	\$ 17,408	\$ 39,322	31%
SALARIES - OVERTIME	550	0	226	324	41%
FICA (EMPLOYER'S SHARE)	4,360	305	1,225	3,135	28%
HEALTH INSURANCE	14,740	1,228	4,913	9,827	33%
LIFE INSURANCE	360	28	112	248	31%
RETIREMENT - HEALTH/LIFE	3,540	295	1,180	2,360	33%
RETIREMENT - TCRS	8,620	658	2,973	5,647	34%
PERIODICAL SUBSCRIPTIONS	350	64	96	254	27%
ELECTRIC	35,000	2,528	11,303	23,697	32%
WATER	8,000	456	2,362	5,638	30%
SEWER	2,100	149	465	1,635	22%
NATURAL/PROPANE GAS	12,000	95	263	11,737	2%
COMMUNICATIONS	4,000	0	0	4,000	0%
OTHER PROF SRVCS	7,000	1,549	2,049	4,951	29%
R/M - OFFICE MACH & EQUIPMENT	7,000	516	2,120	4,880	30%
STORM WATER DRAINAGE	1,550	129	387	1,163	25%
GROUND MAINT CONTRACT	11,000	759	3,473	7,527	32%
R/M - BUILDINGS	50,000	4,053	12,939	37,061	26%
R/M - PLUMBING & HVAC	4,500	16	1,292	3,208	29%
OFFICE SUPPLIES/MATERIALS	6,000	149	910	5,090	15%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	745	2,097	7,903	21%
OTHER OPER SUPPLIES	2,500	0	55	2,445	2%
INS ON BLDGS	5,500	0	5,535	-35	101%
Total Expenditures	\$ 255,400	\$ 18,074	\$ 73,383	\$ 182,017	29%

DEPT 43800: ENGINEERING

SALARIES	\$ 322,395	\$ 23,917	\$ 100,930	\$ 221,465	31%
LONGEVITY PAY	1,360	0	0	1,360	0%
COMMUNICATION ALLOWANCE	2,400	200	820	1,580	34%
FICA (EMPLOYER'S SHARE)	24,950	1,812	7,839	17,111	31%
HEALTH INSURANCE	29,480	2,457	9,827	19,653	33%
LIFE INSURANCE	720	70	280	440	39%
RETIREMENT - HEALTH/LIFE	17,350	1,446	5,783	11,567	33%
RETIREMENT - TCRS	48,780	3,616	16,929	31,851	35%
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%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
R/M - MOTOR VEHICLES	2,000	0	39	1,961	2%
STORM WATER COMPLIANCE	13,000	37	2,299	10,701	18%
MBRSHIPS & REGISTRATIONS	5,500	0	510	4,990	9%
TRAVEL	1,500	0	0	1,500	0%
OTHER OPER SUPPLIES	2,500	147	410	2,090	16%
FUEL	7,400	835	3,226	4,174	44%
EQUIPMENT - N/C	2,500	2,399	2,399	101	96%
COMPUTER HARDWARE - N/C	500	0	0	500	0%
Total Expenditures	\$ 498,535	\$ 36,936	\$ 151,291	\$ 347,244	30%

DEPT 44100: PUBLIC HEALTH

CO HEALTH DEPT CONTRACT	\$ 15,000	\$ 0	\$ 0	\$ 15,000	0%
CO ANIMAL CONTROL CONTRACT	70,000	1,511	4,076	65,924	6%
Total Expenditures	\$ 85,000	\$ 1,511	\$ 4,076	\$ 80,924	5%

DEPT 44400: PARKS & RECREATION

SALARIES	570,685	43,504	176,895	393,790	31%
SALARIES - PART TIME	148,175	9,094	48,695	99,480	33%
SALARIES - OVERTIME	8,490	218	2,856	5,634	34%
LONGEVITY PAY	6,320	0	0	6,320	0%
COMMUNICATION ALLOWANCE	1,680	180	660	1,020	39%
FICA (EMPLOYER'S SHARE)	56,130	3,884	17,022	39,108	30%
HEALTH INSURANCE	103,180	8,598	34,393	68,787	33%
LIFE INSURANCE	2,340	182	728	1,612	31%
RETIREMENT - HEALTH/LIFE	23,880	1,990	7,960	15,920	33%
RETIREMENT - TCRS	87,630	6,603	30,074	57,556	34%
WORKER'S COMPENSATION	19,000	0	5,618	13,382	30%
CLOTHING & UNIFORMS	11,000	1,287	3,350	7,650	30%
PRINTING,STATIONERY,ENVELOPES	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
ELECTRIC	90,000	6,254	20,018	69,982	22%
WATER	120,000	14,839	61,058	58,942	51%
SEWER	5,500	473	1,771	3,729	32%
NATURAL/PROPANE GAS	350	45	181	169	52%
COMMUNICATIONS	2,500	95	322	2,178	13%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	20,000	547	7,654	12,346	38%
R/M - MACH & EQUIPMENT	22,000	3,312	9,628	12,372	44%

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		Comparative %			33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
TIRES TUBES ETC	4,000	0	135	3,865	3%
R/M - GROUNDS	225,000	27,477	79,595	145,405	35%
LANDSCAPING SUPPLIES	19,000	930	930	18,070	5%
R/M - IRRIGATION	9,000	266	2,318	6,682	26%
R/M - FACILITIES	100,000	12,382	29,271	70,729	29%
R/M - SPORTS FIELDS	35,000	0	0	35,000	0%
FERTILIZATION PROGRAM	31,500	0	8,174	23,326	26%
MBRSHIPS & REGISTRATIONS	6,000	510	555	5,445	9%
TRAVEL - CONF & SCHOOLS	5,000	0	12	4,988	0%
OFFICE SUPPLIES/MATERIALS	1,000	0	20	980	2%
HOUSEHOLD/JANITORIAL SUPPLIES	12,000	1,449	6,613	5,387	55%
REC PROGRAM SUPPLIES	9,000	1,000	2,815	6,185	31%
OTHER OPER SUPPLIES	13,000	990	2,267	10,733	17%
SUNDRY	1,000	51	101	899	10%
FUEL	54,000	4,808	21,368	32,632	40%
INS ON BLDGS	7,300	0	7,090	210	97%
INS - VEH & EQUIP	400	0	457	-57	114%
INS - LIABILITY	16,500	0	572	15,928	3%
RENTAL - EQUIPMENT	4,500	428	2,340	2,160	52%
PROGRAM CONTRIBUTIONS	87,000	0	87,000	0	100%
TREE COMMITTEE	3,000	0	1,134	1,866	38%
EQUIPMENT REPLACEMENT FUND	4,000	333	1,333	2,667	33%
VEHICLES	25,000	0	0	25,000	0%
EQUIPMENT	34,400	0	6,400	28,000	19%
Total Expenditures	\$ 2,008,560	\$ 151,729	\$ 689,383	\$ 1,319,177	34%

DEPT 44800: PUBLIC LIBRARY

SALARIES	\$ 556,295	\$ 42,346	\$ 176,736	\$ 379,559	32%
SALARIES - PART TIME	365,470	27,718	116,244	249,226	32%
SALARIES - OVERTIME	1,075	0	0	1,075	0%
LONGEVITY PAY	5,120	0	0	5,120	0%
COMMUNICATION ALLOWANCE	720	60	240	480	33%
FICA (EMPLOYER'S SHARE)	71,045	5,270	22,008	49,037	31%
HEALTH INSURANCE	88,440	7,370	29,480	58,960	33%
LIFE INSURANCE	2,160	182	728	1,432	34%
RETIREMENT - HEALTH/LIFE	26,595	2,216	8,865	17,730	33%
RETIREMENT - TCRS	84,330	6,586	29,555	54,775	35%
POSTAGE & METER RENTAL	12,000	237	2,921	9,079	24%
PRINTING,STATIONERY,ENVELOPES	5,000	0	0	5,000	0%

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		Comparative %			33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent %</u>
BOOKS, CATALOGUES, BROCHURES	180,000	7,994	29,415	150,585	16%
E-BOOKS	30,000	0	0	30,000	0%
AUDIO VISUALS	95,000	6,453	20,205	74,795	21%
PERIODICAL SUBSCRIPTIONS	10,000	11	9,835	165	98%
ONLINE SERVICES AND RESOURCES	70,000	850	60,247	9,753	86%
ELECTRIC	115,000	8,816	41,631	73,369	36%
WATER	12,000	153	1,786	10,214	15%
SEWER	2,000	234	938	1,062	47%
NATURAL/PROPANE GAS	35,000	921	2,306	32,694	7%
COMMUNICATIONS	17,000	956	3,123	13,877	18%
OTHER PROF SRVCS	65,000	12,072	26,158	38,842	40%
R/M - OFFICE MACH & EQUIPMENT	20,500	1,255	17,195	3,305	84%
R/M - MACH & EQUIPMENT	40,000	1,430	18,991	21,009	47%
R/M - GROUNDS	14,000	700	6,577	7,423	47%
R/M - BUILDINGS	120,000	10,951	33,236	86,764	28%
R/M - PLUMBING & HVAC	20,000	4,978	6,072	13,928	30%
MBRSHIPS & REGISTRATIONS	3,000	190	465	2,535	16%
TRAVEL - CONF & SCHOOLS	5,000	75	486	4,514	10%
GRANT EXPENSE	2,500	0	0	2,500	0%
OFFICE SUPPLIES/MATERIALS	35,000	2,708	7,305	27,695	21%
PROGRAMS	11,000	21	360	10,640	3%
OTHER OPERATING SUPPLIES	0	0	191	-191	0%
SUNDRY	9,500	595	1,493	8,007	16%
EQUIPMENT - N/C	0	0	100	-100	0%
COMPUTER HARDWARE - N/C	5,000	730	730	4,270	15%
COMPUTER SOFTWARE-N/C	15,000	2,626	4,028	10,972	27%
MISC TECHNOLOGY - N/C	5,000	0	0	5,000	0%
INS ON BLDGS	18,000	0	17,708	292	98%
INS - LIABILITY	3,000	0	0	3,000	0%
Total Expenditures	\$ 2,175,750	\$ 156,704	\$ 697,358	\$ 1,478,392	32%

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%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>	Comparative % 33%
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%	
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	\$ 240	\$ 1,486	\$ 1,514	50%	
WATER	600	45	165	435	28%	
SEWER	400	30	118	282	30%	
NATURAL GAS	3,000	57	200	2,800	7%	
COMMUNICATIONS	500	39	238	262	48%	
OTHER PROF SRVCS	500	0	-515	1,015	-103%	
R/M - GROUNDS	6,000	0	3,052	2,948	51%	
R/M - BUILDINGS	35,000	2,526	8,089	26,911	23%	
OTHER OPERATING SUPPLIES	300	0	0	300	0%	
INS ON BLDGS	1,150	0	869	281	76%	
Total Expenditures	\$ 50,450	\$ 2,937	\$ 13,702	\$ 36,748	27%	

DEPT 47010: HISTORIC SITES - RAVENSWOOD

ELECTRIC	\$ 3,000	\$ 19	\$ 80	\$ 2,920	3%	
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	0	1,391	609	70%	
Total Expenditures	\$ 24,900	\$ 19	\$ 1,471	\$ 23,429	6%	

DEPT 52000: TRANSFERS

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	Comparative %				33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
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** **\$ 1,944,960** **\$ 13,628,845** **\$ 18,188,920** **43%**

FUND 311: CAPITAL PROJECTS FUND
DEPT 0000: 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	\$ 4,971	\$ 19,355	\$ 30,645	39%
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%
TOTAL USES OF MONEY AND PROPERTY	\$ 1,650,000	\$ 4,971	\$ 1,619,355	\$ 30,645	98%
Total Revenues	\$ 4,170,000	\$ 4,971	\$ 1,619,355	\$ 2,550,645	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	342	2,533	297,467	1%
SIDEWALKS	160,000	0	0	160,000	0%
TRAFFIC SIGNAL UPGRADES	470,000	143,617	143,617	326,383	31%
FRANKLIN RD (SOUTH)	1,250,000	0	34,727	1,215,273	3%
CONCORD RD (WEST)	3,160,000	58,590	61,917	3,098,083	2%
WILSON PIKE	0	144,557	154,274	-154,274	0%
SPLIT LOG ROAD - PHASE II	0	15,592	27,196	-27,196	0%
Total Expenditures	\$ 6,235,000	\$ 362,698	\$ 424,264	\$ 5,810,736	7%

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 %	
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	33% % <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	21,282	59,113	3,695,887	2%
Total Expenditures	\$ 3,822,000	\$ 21,282	\$ 77,421	\$ 3,744,579	2%

DEPT 45200: GENERAL FACILITIES AND EQUIPME

LIBRARY	20,000	13,990	28,040	-8,040	140%
Total Expenditures	\$ 20,000	\$ 13,990	\$ 28,040	\$ -8,040	140%

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	1,425	4,474	110,526	4%
GEOG INFO SYSTEM	65,000	0	0	65,000	0%
DISASTER RECOVERY SYSTEM	375,000	0	352,650	22,350	94%
GENERATOR SCADA	35,000	0	0	35,000	0%
Total Expenditures	\$ 680,000	\$ 1,425	\$ 357,124	\$ 322,876	53%

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** **\$ 399,395** **\$ 1,016,849** **\$ 9,920,151** **9%**

FUND 320: INSURANCE FUND

DEPT 00000: ADMINISTRATION

INTEREST EARNINGS	\$ 6,000	\$ 865	\$ 3,169	\$ 2,831	53%
HEALTH INSURANCE TRANSFER FROM - GF	1,558,700	130,510	522,042	1,036,658	33%
HEALTH INSURANCE TRANSFER FROM - WS	191,600	15,968	63,873	127,727	33%
HEALTH INSURANCE TRANSFER FROM - ECD	88,400	7,370	29,480	58,920	33%

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	Comparative %				33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	485,000	38,845	170,560	314,440	35%
TOTAL USES OF MONEY AND PROPERTY	\$ 2,329,700	\$ 193,558	\$ 789,124	\$ 1,540,576	34%
Total Revenues	\$ 2,329,700	\$ 193,558	\$ 789,124	\$ 1,540,576	34%

DEPT 41900: FUNDS HELD IN TRUST

MEDICAL CLAIMS	\$ 1,195,400	\$ 99,276	\$ 282,799	\$ 912,601	24%
HRA CLAIMS	412,500	20,845	112,271	300,229	27%
HEALTH INSURANCE PREMIUMS	432,900	44,979	154,111	278,789	36%
OTHER PROF SRVCS	100,000	7,875	7,875	92,125	8%
Total Expenditures	\$ 2,140,800	\$ 172,975	\$ 557,056	\$ 1,583,744	26%

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 \$ 172,975 \$ 557,056 \$ 1,883,744 23%**

FUND 121: STATE STREET AID FUND

STATE GAS/MOTOR FUEL TAX	\$ 950,000	\$ 78,447	\$ 243,375	\$ 706,625	26%
INTEREST EARNINGS	3,000	250	741	2,259	25%
Total Revenues	\$ 953,000	\$ 78,697	\$ 244,116	\$ 708,884	26%
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	\$ 322	\$ 1,546	\$ 4,454	26%
PW PROJECT FEES	830,000	26,130	154,051	675,949	19%
Total Revenues	\$ 836,000	\$ 26,452	\$ 155,597	\$ 680,403	19%
TRANSFER - C P FUND	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	100%

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Comparative %
33%
 %

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
Total Expenditures	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	100%

FUND 124: ADEQUATE FACILITES TAX FUND

ADEQUATE SCHOOL FACILITIES TAX	\$ 250,000	\$ 34,189	\$ 108,754	\$ 141,246	44%
INTEREST EARNINGS	3,000	460	1,614	1,386	54%
Total Revenues	\$ 253,000	\$ 34,649	\$ 110,368	\$ 142,632	44%

FUND 126: DRUG FUND

DRUG RELATED FINES	\$ 20,000	\$ 600	\$ 3,540	\$ 16,460	18%
FEDERAL FORFEITED PROPERTY	0	0	25,595	-25,595	0%
INTEREST EARNINGS	1,000	166	610	390	61%
CONTRIBUTION - DRUG FUND	0	0	900	-900	0%
Total Revenues	\$ 21,000	\$ 766	\$ 30,645	\$ -9,645	146%
SUNDRY	\$ 20,000	\$ 322	\$ 3,802	\$ 16,198	19%
Total Expenditures	\$ 20,000	\$ 322	\$ 3,802	\$ 16,198	19%

FUND 127: POST EMPLOYMENT BENEFITS FUND

INTEREST EARNINGS	\$ 2,000	\$ 657	\$ 1,952	\$ 48	98%
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	\$ 657	\$ 731,077	\$ 100,048	88%
RETIREMENT - HEALTH/LIFE	\$ 50,000	\$ 3,560	\$ 6,706	\$ 43,294	13%
MEDICAL CLAIMS	50,000	10,768	15,319	34,681	31%
ACCTING & AUDITING SRVCS	2,000	0	2,000	0	100%
OTHER PROF SRVCS	10,000	0	0	10,000	0%
TRANSFER-RETIREE BENEFITS TRUST	635,575	52,964	211,856	423,719	33%
Total Expenditures	\$ 747,575	\$ 67,292	\$ 235,881	\$ 511,694	32%

FUND 211: DEBT SERVICE FUND

INTEREST EARNINGS	18,500	2,426	11,107	7,393	60%
OPER TRANSFER FROM GENERAL FD	3,250,000	0	3,250,000	0	100%
Total Revenues	\$ 3,268,500	\$ 2,426	\$ 3,261,107	\$ 7,393	100%
PRIN-DEERWOOD LEASE PYMT	28,110	0	0	28,110	0%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
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	650	3,705	2,295	62%
Total Expenditures	\$ 3,357,925	\$ 650	\$ 2,504,018	\$ 853,907	75%

FUND 310: EQUIPMENT REPLACEMENT FUND

INTEREST EARNINGS	\$ 7,500	\$ 1,511	\$ 5,692	\$ 1,808	76%
SALE OF EQUIPMENT	7,500	-502	48,703	-41,203	649%
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	\$ 1,009	\$ 1,199,895	\$ -39,395	103%
COMPUTER HARDWARE -N/C	\$ 0	\$ 7,087	\$ 7,866	\$ -7,866	0%
COMPUTER HARDWARE	470,500	0	75,114	395,386	16%
SOFTWARE	24,500	0	29,376	-4,876	120%
VEHICLES/EQUIP - POLICE	363,000	0	0	363,000	0%
VEHICLES/EQUIP - FIRE AND RESCUE	790,000	713	713	789,287	0%
VEHICLES/EQUIP - PW	175,375	0	0	175,375	0%

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	Comparative %			33%	
Budget	MTD Actual	YTD Actual	Balance	Realized/ Spent %	
Total Expenditures	\$ 1,823,375	\$ 7,800	\$ 113,069	\$ 1,710,306	6%

FUND 312: FACILITIES MAINTENANCE FUND

INTEREST EARNINGS	5,000	710	2,506	2,494	50%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0	100%
Total Revenues	\$ 205,000	\$ 710	\$ 202,506	\$ 2,494	99%
SERVICE CENTER	25,000	0	0	25,000	0%
PARKS DEPT	120,000	3,160	3,160	116,840	3%
LIBRARY DEPT	105,000	0	0	105,000	0%
Total Expenditures	\$ 250,000	\$ 3,160	\$ 3,160	\$ 246,840	1%

FUND 315: FUEL FUND

INTEREST EARNINGS	\$ 1,000	\$ 46	\$ 163	\$ 837	16%
GF OPER TRANSFER	459,300	40,040	165,050	294,250	36%
WS OPER TRANSFER	60,000	5,802	23,533	36,467	39%
Total Revenues	\$ 520,300	\$ 45,888	\$ 188,746	\$ 331,554	36%
UNLEADED FUEL	\$ 363,000	\$ 48,857	\$ 123,102	\$ 239,898	34%
DIESEL FUEL	160,000	13,077	77,898	82,102	49%
Total Expenditures	\$ 523,000	\$ 61,934	\$ 201,000	\$ 322,000	38%

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%
WATER SALES-COMM IN CITY	1,800,000	170,147	793,664	1,006,336	44%
WATER SALES-COMM OUT CITY	500	25	92	408	18%
WATER SALES-RESID IN CITY	5,110,000	473,321	2,395,584	2,714,416	47%
WATER SALES-INST IN CITY	500,000	47,425	208,176	291,824	42%
WATER PURCHASE SURCHARGE	600,000	67,615	335,853	264,147	56%
CROSS CONNECTION DOMESTIC	185,440	0	858	184,582	0%
CROSS CONNECTION FIRE	21,825	0	0	21,825	0%
INSTALLATION CHARGES	15,000	250	2,500	12,500	17%
WATER TAP FEES	400,000	20,000	154,500	245,500	39%
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	119,788	478,799	847,201	36%
SEWER CHGS-COMM OUT CITY	29,580	903	3,612	25,968	12%
SEWER CHGS-RES IN CITY	3,825,000	313,907	1,252,890	2,572,110	33%

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

	Comparative %				33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
SEWER CHGS-RES OUT CITY	8,160	503	1,965	6,195	24%
SEWER CHGS-INST IN CITY	306,000	25,021	100,082	205,918	33%
SEWER CHGS-INST OUT CITY	15,300	1,871	7,485	7,815	49%
SEWER CHGS-METRO TREATMENT SURCHG	800,000	66,178	264,175	535,825	33%
METRO SEWER PUMP STATION	110,000	0	131	109,869	0%
SWR TAP INSPECTION FEES	1,500	120	1,200	300	80%
FORFEITED DISC/PENALTIES	122,400	12,224	48,793	73,607	40%
SALE OF MATERIAL	500	0	0	500	0%
SEWER TAP FEES	500,000	100,000	379,700	120,300	76%
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	33,333	66,667	33%
INTEREST EARNINGS	100,000	15,911	61,138	38,862	61%
Total Revenues	\$ 16,202,655	\$ 1,443,542	\$ 6,526,430	\$ 9,676,225	40%
SALARIES	1,173,995	82,989	343,858	830,137	29%
SALARIES - OVERTIME	100,785	7,568	33,400	67,385	33%
LONGEVITY PAY	11,200	0	0	11,200	0%
COMMUNICATION ALLOWANCE	4,800	420	1,680	3,120	35%
SALARIES BILLED TO OTHERS	-10,000	-916	-916	-9,084	-9%
FICA (EMPLOYER'S SHARE)	98,745	6,590	27,544	71,201	28%
HEALTH INSURANCE	191,620	15,968	63,873	127,747	33%
DENTAL REIMBURSEMENT	9,000	566	1,641	7,359	18%
LIFE INSURANCE	4,680	322	1,274	3,406	27%
RETIREMENT - HEALTH/LIFE	60,000	5,000	20,000	40,000	33%
RETIREMENT - TCRS	192,875	13,692	63,216	129,659	33%
SUPPLEMENTAL RETIREMENT - 401	25,000	2,028	9,103	15,897	36%
SICK LEAVE BUY-BACKS	1,500	0	570	930	38%
ATTENDANCE BONUS PAY	2,000	0	0	2,000	0%
ANNUAL LEAVE BUY-BACKS	5,000	0	2,319	2,681	46%
WORKER'S COMPENSATION	42,000	197	11,684	30,316	28%
CLOTHING & UNIFORMS	26,000	575	1,330	24,670	5%
POSTAGE & BOX RENTAL	45,900	134	8,051	37,849	18%
PRINTING,STATIONERY,ENVELOPES	20,000	53	3,852	16,148	19%
ELECTRIC	300,000	23,549	101,352	198,648	34%
WATER	1,000	68	233	767	23%
WATER PURCHASED FOR RESALE	4,900,000	406,234	2,039,677	2,860,323	42%
METRO SEWER TREATMENT	2,900,000	221,169	769,373	2,130,627	27%
BACKFLOW PREVENTION TESTING	120,000	2,660	49,725	70,275	41%
COMMUNICATIONS	1,800	111	444	1,356	25%

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

		Comparative %			33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent %</u>
LEGAL SERVICES	10,000	0	0	10,000	0%
ACCTING & AUDITING SRVCS	20,000	7,450	20,000	0	100%
LABORATORY SERVICES	15,000	35	2,345	12,655	16%
CAPACITY MGT. PROGRAM (CMOM)	25,000	0	12,660	12,340	51%
OTHER PROF SRVCS	55,000	15,708	32,146	22,854	58%
R/M - MOTOR VEHICLES	15,300	2,160	5,026	10,274	33%
R/M - MACH & EQUIPMENT	66,300	1,278	30,302	35,998	46%
TIRES TUBES ETC	5,100	0	989	4,111	19%
R/M - BUILDINGS	5,100	0	0	5,100	0%
METER REPAIR	66,300	133	5,053	61,247	8%
METRO PUMP STATION MAINT	75,000	0	0	75,000	0%
REPAIR PARTS-GRINDER PUMPS	205,000	30,933	75,825	129,175	37%
REPAIR PARTS-WTR/SWR LINES	117,300	9,337	28,989	88,311	25%
MANHOLE & SWR LINE MAINT	153,000	1,316	2,314	150,686	2%
WATER TANK MAINTENANCE	10,500	0	672	9,828	6%
SWR LIFT STATION R/M	80,000	0	1,741	78,259	2%
WTR LIFT STATION R/M	100,000	3,829	7,696	92,304	8%
MBRSHIPS & REGISTRATIONS	12,000	312	7,148	4,852	60%
TRAVEL - CONF & SCHOOLS	10,000	67	2,221	7,779	22%
GRANT EXPENSE	0	0	3,766	-3,766	0%
OFFICE SUPPLIES/MATERIALS	5,000	346	1,299	3,701	26%
HOUSEHOLD/JANITORIAL SUPPLIES	1,020	0	0	1,020	0%
OPERATING CHEMICALS	12,000	1,595	2,903	9,097	24%
OTHER OPER SUPPLIES	60,000	1,132	17,664	42,336	29%
FUEL	60,000	5,802	23,533	36,467	39%
COMPUTER SOFTWARE-N/C	5,000	0	0	5,000	0%
INS - BUILDINGS	15,000	0	13,654	1,346	91%
INS - VEH & EQUIP	1,500	0	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	41,761	83,239	33%
GIS SERVICE FEE	138,000	11,500	46,000	92,000	33%
STATE ENVIRONMENTAL FEES	15,000	0	11,979	3,021	80%
PROV FOR DEPRECIATION EXPENSE	2,900,000	207,800	831,200	2,068,800	29%
BANK SRVC CHGS	0	250	2,813	-2,813	0%
BAD DEBT EXPENSE	0	191	1,567	-1,567	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%

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

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
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	1,177	4,708	20,292	19%
Total Expenditures	\$ 15,566,380	\$ 1,101,776	\$ 4,916,744	\$ 10,649,636	32%

FUND 434: MUNICIPAL CENTER FUND

RENT INC- WMSN MEDICAL	20,110	3,409	8,407	11,703	42%
RENT INC- CHMBR OF COMMERC	21,930	5,382	21,528	402	98%
RENT INC- CTY OF BRENTWOOD	623,135	0	623,135	0	100%
RENT INC- ECD FUND	31,800	2,650	10,600	21,200	33%
OPERATING TRANSFER FROM CP	130,000	0	130,000	0	100%
INTEREST EARNINGS	7,500	932	3,522	3,978	47%
Total Revenues	\$ 834,475	\$ 12,373	\$ 797,192	\$ 37,283	96%
ELECTRIC	\$ 126,500	\$ 8,945	\$ 44,498	\$ 82,002	35%
WATER	20,000	722	3,651	16,349	18%
SEWER	5,000	256	1,024	3,976	20%
NATURAL/PROPANE GAS	15,000	567	2,478	12,522	17%
COMMUNICATIONS	40,000	1,265	3,794	36,206	9%
ACCTING & AUDITING SRVCS	4,000	0	4,000	0	100%
OTHER PROF SRVCS	30,000	3,611	6,797	23,203	23%
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	1,272	4,389	15,611	22%
R/M - BUILDINGS	120,000	10,472	26,354	93,646	22%
R/M - TRASH REMOVAL	6,000	522	2,076	3,924	35%
R/M - PLUMBING & HVAC	25,000	3,185	5,894	19,106	24%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	469	1,608	8,392	16%
OTHER OPER SUPPLIES	4,000	0	0	4,000	0%
SUNDRY	1,000	0	0	1,000	0%
INS ON BLDGS	10,000	0	9,936	64	99%
INS - LIABILTY	2,000	0	0	2,000	0%
DEPRECIATION EXPENSE	300,000	24,115	96,460	203,540	32%
Total Expenditures	\$ 742,500	\$ 55,401	\$ 213,878	\$ 528,622	29%

FUND 450: EMERGENCY COMMUNICATIONS DIST

911 FEES-LANDLINE	580,000	96,263	128,873	451,127	22%
911 FEES-WIRELESS	82,000	15,619	15,619	66,381	19%
TECB OPERATIONAL FUNDING	219,155	27,869	98,686	120,469	45%

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

	Comparative %				33%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
INTEREST EARNINGS	5,000	658	2,497	2,503	50%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
Total Revenues	\$ 1,304,855	\$ 140,409	\$ 664,375	\$ 640,480	51%
SALARIES	537,080	33,458	149,627	387,453	28%
SALARIES - OVERTIME	42,190	6,588	17,973	24,217	43%
LONGEVITY PAY	4,940	0	0	4,940	0%
SHIFT DIFFERENTIAL	11,100	762	3,353	7,747	30%
FICA (EMPLOYER'S SHARE)	45,630	3,035	12,830	32,800	28%
HEALTH INSURANCE	88,440	7,370	29,480	58,960	33%
DENTAL REIMBURSEMENT	3,000	0	204	2,796	7%
LIFE INSURANCE	2,160	154	658	1,502	30%
RETIREMENT - HEALTH/LIFE	21,255	1,771	7,085	14,170	33%
RETIREMENT - TCRS	89,500	6,170	28,355	61,145	32%
SUPPLEMENT RETIREMENT - 457	7,500	585	2,634	4,866	35%
SICK LEAVE BUY-BACKS	1,000	0	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%
CLOTHING & UNIFORMS	5,500	349	1,015	4,485	18%
PERIODICAL SUBSCRIPTIONS	4,000	172	344	3,656	9%
COMMUNICATIONS	115,000	7,080	27,137	87,863	24%
ACCTING & AUDITING SRVCS	7,900	3,072	7,899	1	100%
MAPPING/DATA BASE	10,000	0	10,000	0	100%
OTHER PROF SRVCS	10,000	1,500	3,362	6,638	34%
R/M - OTHER EQUIPMENT	60,000	1,780	16,413	43,587	27%
MRBSHIPS & REGISTRATIONS	6,000	0	458	5,542	8%
TRAVEL - CONF & SCHOOLS	5,000	0	0	5,000	0%
OFFICE SUPPLIES	2,500	113	356	2,144	14%
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	2,000	4,000	6,000	40%
DEPRECIATION	170,000	14,470	57,880	112,120	34%
RENTAL - BUILDING AND FACILIITES MC	31,800	2,650	10,600	21,200	33%
Total Expenditures	\$ 1,301,340	\$ 93,079	\$ 392,662	\$ 908,678	30%

FUND 610: OPEB TRUST FUND

UNREALIZED GAIN (LOSS) ON INVESTMENTS	\$ 0	\$ 0	\$ 177,538	\$ -177,538	0%
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CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending October 31, 2012

	Comparative %				33%
<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	Realized/Spent %	
RETIREE BNFT TRNSFR FROM OPEB	0	52,964	211,856	-211,856	0%
Total Revenues	\$ 0	\$ 52,964	\$ 389,394	\$ -389,394	0%
 FUND 615: DHT FUND					
INTEREST EARNINGS	\$ 0	\$ 122	\$ 464	\$ -464	0%
LIBRARY GIFTS AND DONATIONS	0	4,080	14,494	-14,494	0%
PUBLIC SAFETY DONATIONS	0	0	983	-983	0%
HISTORIC SITES DONATIONS	0	75	1,940	-1,940	0%
CONCERT SERIES DONATIONS	0	5,000	7,500	-7,500	0%
EMPLOYEE ASSISTANCE	0	0	1,200	-1,200	0%
Total Revenues	\$ 0	\$ 9,277	\$ 26,581	\$ -26,581	0%
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 5,800	\$ 17,943	\$ -17,943	0%
PUBLIC SAFETY TRUST DONATIONS EXPENSE	0	0	2,800	-2,800	0%
HISTORIC SITE DONATIONS EXPENSE	0	2,374	4,471	-4,471	0%
EMPLOYEE ASSISTANCE DONATIONS EXPENSE	0	0	1,200	-1,200	0%
Total Expenditures	\$ 0	\$ 8,174	\$ 26,414	\$ -26,414	0%

Transaction Report For Your VantageCare Retirement Health Savings Plan 10/01/2012 through 10/31/2012

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

Plan Summary Information For the Period 10/01/2012 through 10/31/2012

Ending Fund Balance	\$5,316,305.10	Plan No:	[REDACTED]
Employer	\$5,316,305.10		
		Total Contribution this Period:	\$52,964.00
		Employer	\$52,964.00
Total Plan Assets	\$5,316,305.10		

Summary by Fund	Current Period	Vantagepoint MP Svgs Orntd	Vantagepoint MP Cons Grwth	Vantagepoint MP Trad Grwth
Beginning Balance	\$5,278,744.38	\$1,601,575.49	\$2,115,150.68	\$1,562,018.21
Contributions	52,964.00	15,889.20	21,185.60	15,889.20
Earnings	15,403.28-	592.28	5,950.13-	10,045.43-
Ending Balance	\$5,316,305.10	\$1,618,056.97	\$2,130,386.15	\$1,567,861.98
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 10/01/2012		Shares on 10/31/2012	
	# Shares	Value of	# Shares	Value of
	Owned	One Share	Owned	One Share
Vantagepoint MP Svgs Orntd	61,670.2154	\$25.97	62,280.8687	\$25.98
Vantagepoint MP Cons Grwth	83,569.7623	\$25.31	84,405.1566	\$25.24
Vantagepoint MP Trad Grwth	66,075.2202	\$23.64	66,745.9336	\$23.49

Summary by Account Type

	Total	Employer
Beginning Balance	\$5,278,744.38	\$5,278,744.38
Contributions	52,964.00	52,964.00
Earnings	15,403.28-	15,403.28-
Ending Balance	\$5,316,305.10	\$5,316,305.10
Percentage by Type	0%	0%

Contribution Listing

Date	Total	Employer
10/01/2012	\$52,964.00	\$52,964.00
Total Contributions	\$52,964.00	

November 20, 2012

FINANCE/ADMINISTRATION MEMORANDUM

2012 – 22

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 – October 2012

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of October 2012. Net operating income of \$341,766 was posted for the month of October 2012 as compared to a prior year net income of \$352,831.

For the first four months of the 2012-2013 fiscal year, the percentage of “unaccounted for” water stands at 19.99%, as compared to 14.67 % for the prior year. During this same period, the percentage of sewerage treated to billed stands at 152.95%, with a prior year comparison of 152.58%.

Please contact me with any questions or comments.

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

	MONTH TO DATE			YEAR TO DATE		
	Oct-12	Oct-11	% Change	Oct-12	Oct-11	% Change
WATER SALES:						
Residential	\$ 473,321	\$ 449,490	5.30%	\$ 2,395,585	\$2,306,340	3.87%
Commercial	\$ 170,147	\$ 175,963	-3.31%	\$ 793,664	\$ 786,790	0.87%
Institutional	\$ 47,425	\$ 40,734	16.43%	\$ 208,176	\$ 229,632	-9.34%
Water Purchase Surcharge	\$ 67,615	\$ 40,251	67.98%	\$ 335,853	\$ 202,717	65.68%
Total Water Sales	\$ 758,508	\$ 706,438	7.37%	\$ 3,733,278	\$ 3,525,479	5.89%
Purchased Water Cost	\$ 406,234	\$ 351,959	15.42%	\$ 2,039,677	\$1,745,819	16.83%
Net Water Sales	\$ 352,274	\$ 354,479	-0.62%	\$ 1,693,601	\$ 1,779,660	-4.84%
Total Gallons Billed (1,000s)	145,738	141,071	3.31%	722,748	710,395	1.74%
Total Gallons Purchased (1,000s)	182,699	170,379	7.23%	915,038	844,168	8.40%
Total gallons thru meters (1000s)	182,699	170,379	7.23%	915,038	844,168	8.40%
Water Adjustments	2,333	2,333	0.00%	9,333	9,933	-6.04%
Gallons Unaccounted For	34,627	26,975	28.37%	182,957	123,839	47.74%
% Unaccounted For	18.95%	15.83%	19.71%	19.99%	14.67%	36.30%
Revenue per 1000 Gallons Billed	\$ 5.20	\$ 5.01	3.93%	\$ 5.17	\$ 4.96	4.08%
Cost per 1000 Gallons Billed	\$ 2.79	\$ 2.49	11.72%	\$ 2.82	\$ 2.46	14.84%
Net Profit/1000 Gallons Billed	\$ 2.42	\$ 2.51	-3.81%	\$ 2.34	\$ 2.51	-6.46%
SEWER CHARGES:						
Residential	\$ 314,810	\$ 319,023	-1.32%	\$ 1,255,254	\$ 1,273,667	-1.45%
Commercial	\$ 120,691	\$ 115,749	4.27%	\$ 482,412	\$ 465,385	3.66%
Institutional	\$ 26,892	\$ 24,840	8.26%	\$ 107,568	\$ 99,610	7.99%
Metro Sewer Surcharge	\$ 66,178	\$ 61,320	7.92%	\$ 264,175	\$ 245,017	7.82%
Total Sewer Charges	\$ 528,571	\$ 520,932	1.47%	\$ 2,109,409	\$ 2,083,679	1.23%
Treatment Cost	\$ 221,169	\$ 210,733	4.95%	\$ 769,373	\$ 737,632	4.30%
Net Sewer Charges	\$ 307,402	\$ 310,199	-0.90%	\$ 1,340,036	\$ 1,346,047	-0.45%
Total Gallons Billed (1,000s)*	71,379	71,415	-0.05%	285,072	284,750	0.11%
Total Gallons Treated (1,000s)	125,338	124,126	0.98%	436,008	434,479	0.35%
% of Gallons Treated to Gallons Billed*	175.59%	173.81%	1.03%	152.95%	152.58%	0.24%
Revenue per 1000 Gallons Billed	\$ 7.41	\$ 7.29	1.52%	\$ 7.40	\$ 7.32	1.12%
Cost per 1000 Gallons Billed	\$ 3.10	\$ 2.95	5.01%	\$ 2.70	\$ 2.59	4.19%
Net Profit/1000 Gallons Billed	\$ 4.31	\$ 4.34	-0.85%	\$ 4.70	\$ 4.73	-0.56%
Total Water and Sewer Charges	\$ 1,287,079	\$ 1,227,370	4.86%	\$ 5,842,687	\$ 5,609,158	4.16%
Total Direct Costs	\$ 627,403	\$ 562,692	11.50%	\$ 2,809,050	\$ 2,483,451	13.11%
Net Profit	\$ 659,676	\$ 664,678	-0.75%	\$ 3,033,637	\$ 3,125,707	-2.95%
Water Tap Fees	\$ 20,000	\$ 34,000	-41.18%	\$ 154,500	\$ 188,000	-17.82%
Sewer Tap Fees	\$ 100,000	\$ 70,000	42.86%	\$ 379,700	\$ 273,515	38.82%
Other Operating Revenues	\$ 36,463	\$ 34,003	7.23%	\$ 149,543	\$ 325,069	-54.00%
Less Other Operating Expenses	\$ 265,396	\$ 239,815	10.67%	\$ 1,271,785	\$ 1,233,397	3.11%
Less Estimated Depr/Amort	\$ 208,977	\$ 210,035	-0.50%	\$ 835,908	\$ 840,140	-0.50%
NET OPERATING INCOME - UNADJUSTED	\$ 341,766	\$ 352,831	-3.14%	\$ 1,609,687	\$ 1,838,754	-12.46%

* 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>	<u>Oct-12</u>
WATER SALES:				
Residential	\$ 739,803	\$ 641,638	\$ 540,823	\$ 473,321
Commercial	\$ 198,603	\$ 234,343	\$ 190,571	\$ 170,147
Institutional	\$ 55,804	\$ 54,894	\$ 50,053	\$ 47,425
Water Purchase Surcharge	\$ 98,994	\$ 92,301	\$ 76,943	\$ 67,615
Total Water Sales	\$ 1,093,204	\$ 1,023,176	\$ 858,390	\$ 758,508
Purchased Water Cost	\$ 543,967	\$ 574,022	\$ 515,454	\$ 406,234
Net Water Sales	\$ 549,237	\$ 449,154	\$ 342,936	\$ 352,274
Total Gallons Billed	213,158,000	198,242,500	165,608,600	145,738,400
Total Gallons Purchased	244,900,672	255,877,924	231,560,480	182,698,932
Total gallons actually thru meters	244,900,672	255,877,924	231,560,480	182,698,932
Water Adjustments	2,333,333	2,333,333	2,333,333	2,333,333
Revenue per 1000 Gallons Billed	\$ 5.13	\$ 5.16	\$ 5.18	\$ 5.20
Cost per 1000 Gallons Billed	\$ 2.55	\$ 2.90	\$ 3.11	\$ 2.79
Net Profit/1000 Gallons Billed	\$ 2.58	\$ 2.27	\$ 2.07	\$ 2.42
SEWER CHARGES:				
Residential - Inside	\$ 312,211	\$ 313,656	\$ 313,116	\$ 313,907
Residential - Outside	\$ 487	\$ 487	\$ 487	\$ 903
Commercial - Inside	\$ 118,863	\$ 120,380	\$ 119,769	\$ 119,788
Commercial - Outside	\$ 903	\$ 903	\$ 903	\$ 903
Institutional - Inside	\$ 25,021	\$ 25,021	\$ 25,021	\$ 25,021
Institutional - Outside	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,871
Metro Surcharge	\$ 65,774	\$ 66,136	\$ 66,087	\$ 66,178
Total Sewer Charges	\$ 525,130	\$ 528,454	\$ 527,254	\$ 528,571
Treatment Cost	\$ 148,223	\$ 210,011	\$ 189,970	\$ 221,169
Net Sewer Charges	\$ 376,907	\$ 318,443	\$ 337,284	\$ 307,402
Total Gallons Billed	71,178,300	71,288,200	71,226,100	71,379,000
Total Gallons Treated	83,998,750	119,014,320	107,657,390	125,337,600
Revenue per 1000 Gallons Billed	\$ 7.38	\$ 7.41	\$ 7.40	\$ 7.41
Cost per 1000 Gallons Billed	\$ 2.08	\$ 2.95	\$ 2.67	\$ 3.10
Net Profit/1000 Gallons Billed	\$ 5.30	\$ 4.47	\$ 4.74	\$ 4.31
Total Water and Sewer Charges	\$ 1,618,334	\$ 1,551,630	\$ 1,385,644	\$ 1,287,079
Total Direct Costs	\$ 692,190	\$ 784,033	\$ 705,424	\$ 627,403
Net Profit	\$ 926,144	\$ 767,597	\$ 680,220	\$ 659,676
Water Tap Fees	\$ 44,000	\$ 75,500	\$ 15,000	\$ 20,000
Sewer Tap Fees	\$ 155,000	\$ 84,700	\$ 40,000	\$ 100,000
Other Operating Revenues	\$ 39,529	\$ 39,288	\$ 34,263	\$ 36,463
Less Other Operating Expenses	\$ (73,831)	\$ 719,119	\$ 361,101	\$ 265,396
Less Estimated Depr/Amort	\$ 208,977	\$ 208,977	\$ 208,977	\$ 208,977
Net Operating Income For Month	\$ 1,029,527	\$ 38,989	\$ 199,405	\$ 341,766
Cumulative Net Operating Income	\$ 1,029,527	\$ 1,068,516	\$ 1,267,921	\$ 1,609,687