

December 21, 2012

FINANCE/ADMINISTRATION MEMORANDUM

2012-23

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 - November 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 five 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 \$1,872,586 versus \$2,213,673 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 November 2012 include:

- Continued work with our auditors on preparing the City's and ECD FY 2012 CAFR

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	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	Projected	% Change Prev Yr
									% Increase	
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%	1,048,604	17.65%
FY YTD	4,373,144	-1.48%	4,132,968	-5.49%	4,505,344	9.01%	4,812,049	6.81%	5,262,264	9.36%
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%	6,209,115	7.82%
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%	7,618,854	6.28%
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%	8,532,571	5.57%
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%	9,433,856	5.01%
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%	10,472,936	4.49%
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%	11,436,177	4.10%
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%	12,455,865	3.75%
FY TOTALS	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,455,865	3.75%
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	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	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%	53,890	-0.15%
FY YTD	209,118	-0.38%	217,666	4.09%	230,341	5.82%	227,397	-1.28%	232,952	2.44%
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%	276,372	2.05%
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%	328,502	1.72%
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%	384,968	1.46%
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%	424,183	1.33%
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%	466,600	1.20%
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%	518,518	1.08%
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%	568,113	0.99%
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%	649,346	0.86%
FY TOTALS	568,115	-0.02%	575,162	1.24%	614,573	6.85%	643,791	4.75%	649,346	0.86%
BUDGET	568,000	100.02%	565,000	101.80%	570,000	107.82%	580,000	111.00%	580,000	111.96%

**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%	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%	47,487	-13.80%
FY YTD	136,420	0.80%	153,432	12.47%	173,870	13.32%	184,249	5.97%	189,968	3.10%
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%	231,049	2.54%
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%	287,081	2.03%
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%	366,472	1.59%
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%	398,921	1.45%
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%	440,717	1.31%
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%	492,531	1.17%
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%	536,658	1.08%
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%	592,646	0.97%
FY TOTALS	464,670	3.41%	479,808	3.26%	540,697	12.69%	586,928	8.55%	592,646	0.97%
BUDGET	425,000	109.33%	445,000	107.82%	475,000	113.83%	500,000	117.39%	525,000	112.89%

**City of Brentwood
Business Taxes**

<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	0%
									% Increase	% 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%	61,365	129.22%
FY YTD	670,110	-0.42%	660,744	-1.40%	471,707	-28.61%	502,919	6.62%	571,263	13.59%
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%	622,779	12.33%
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%	656,446	11.62%
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%	673,813	11.29%
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%	786,313	9.52%
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%	825,497	9.03%
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%	837,351	8.89%
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%	1,279,283	5.64%
FY TOTALS	1,211,203	-13.87%	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,279,283	5.64%
BUDGET	1,150,000	105.32%	1,100,000	113.03%	1,175,000	108.40%	1,175,000	103.06%	1,275,000	100.34%

**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%	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%	93,492	-1.34%
FY YTD	385,035	-3.46%	291,848	-24.20%	345,416	18.35%	366,556	6.12%	366,485	-0.02%
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%	448,614	-0.02%
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%	540,159	-0.01%
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%	610,733	-0.01%
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%	706,480	-0.01%
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%	804,590	-0.01%
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%	908,444	-0.01%
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%	1,009,255	-0.01%
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%	1,144,336	-0.01%
FY TOTALS	1,033,435	-12.28%	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,144,336	-0.01%
BUDGET	1,000,000	103.34%	990,000	96.66%	820,000	124.10%	1,000,000	114.44%	1,025,000	111.64%

**City of Brentwood
CATV Franchise**

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	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%	31,933	3.80%
FY YTD	114,108	9.77%	119,481	4.71%	126,265	5.68%	134,854	6.80%	140,248	4.00%
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%	171,003	3.26%
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%	201,925	2.74%
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%	257,155	2.14%
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%	288,070	1.91%
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%	318,987	1.72%
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%	361,506	1.51%
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%	392,430	1.39%
JUN	31,844	13.34%	36,843	15.70%	40,976	11.22%	43,750	6.77%	43,750	0.00%
FY YTD	349,777	8.35%	369,696	5.69%	396,065	7.13%	430,785	8.77%	436,180	1.25%
FY TOTALS	349,777	8.35%	369,696	5.69%	396,065	7.13%	430,785	8.77%	436,180	1.25%
BUDGET	300,000	116.59%	345,000	107.16%	360,000	110.02%	375,000	114.88%	400,000	109.04%

**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%	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%	56,893	9.27%
FY YTD	165,388	-36.06%	158,825	-3.97%	184,793	16.35%	249,468	35.00%	285,678	14.51%
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%	349,346	11.56%
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%	379,855	10.54%
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%	456,670	8.61%
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%	523,423	7.43%
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%	593,615	6.50%
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%	646,126	5.94%
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%	705,866	5.41%
FY TOTALS	366,587	-41.09%	370,111	0.96%	523,725	41.50%	669,656	27.86%	705,866	5.41%
BUDGET	475,000	77.18%	330,000	112.15%	350,000	149.64%	415,000	161.36%	600,000	117.64%

**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	% Increase 2012 - 13	0% % Change Prev Yr
JULY	214,927	-4.09%	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%
FY YTD	214,927	-4.09%	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%
AUG	201,977	-1.68%	176,282	-12.72%	185,474	5.21%	195,193	5.24%	198,509	1.70%
FY YTD	416,904	-2.94%	375,736	-9.87%	395,697	5.31%	405,618	2.51%	422,258	4.10%
SEPT	197,338	-7.27%	182,295	-7.62%	186,925	2.54%	203,553	8.90%	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%	209,313	0.72%
FY YTD	810,809	-5.01%	745,660	-8.04%	779,850	4.59%	816,991	4.76%	840,072	2.83%
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%	1,039,260	2.27%
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%	1,235,328	1.90%
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%	1,495,918	1.57%
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%	1,679,801	1.39%
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%	1,876,947	1.24%
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%	2,101,388	1.11%
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%	2,308,035	1.01%
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%	2,537,051	0.92%
FY TOTALS	2,324,537	-8.33%	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,537,051	0.92%
BUDGET	2,450,000	94.88%	2,300,000	97.62%	2,200,000	106.73%	2,285,000	110.02%	2,400,000	105.71%

**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	0%
									% Increase 2012 - 13	
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%	26,260	-17.33%
FY YTD	239,278	-11.11%	133,171	-44.34%	83,574	-37.24%	160,961	92.60%	124,438	-22.69%
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%	155,364	-19.03%
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%	172,314	-17.49%
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%	199,936	-15.45%
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%	222,662	-14.09%
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%	249,019	-12.79%
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%	273,177	-11.79%
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%	295,655	-10.99%
FY TOTALS	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	295,655	-10.99%
BUDGET	400,000	121.01%	500,000	66.68%	400,000	59.84%	250,000	132.87%	325,000	90.97%

**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%	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%	9,926	25.30%
FY YTD	153,431	-42.81%	104,670	-31.78%	87,713	-16.20%	45,544	-48.08%	51,005	11.99%
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%	59,580	10.09%
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%	69,918	8.47%
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%	80,421	7.29%
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%	92,819	6.25%
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%	106,078	5.43%
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%	119,407	4.79%
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%	132,477	4.30%
FY TOTALS	343,308	-44.25%	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	132,477	4.30%
BUDGET	450,000	76.29%	250,000	93.00%	150,000	156.39%	160,000	79.38%	125,000	105.98%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending November 30, 2012

Comparative % 42%

	<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	\$ 4,018	\$ 82,995	\$ 10,257,005	1%
PUBLIC UTILITY PROP TAX	360,000	0	0	360,000	0%
INTEREST,PENALTY & COURT COST	40,000	859	11,375	28,625	28%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	11,190,000	1,059,830	4,213,660	6,976,340	38%
WHOLESALE BEER TAX	580,000	53,890	232,952	347,048	40%
WHOLESALE LIQUOR TAX	525,000	47,487	189,967	335,033	36%
BUSINESS TAXES	1,275,000	61,365	571,263	703,737	45%
HOTEL/MOTEL TAX	1,025,000	93,492	366,485	658,515	36%
CATV FRANCHISE FEE	400,000	76,803	140,248	259,752	35%
TOTAL TAXES	\$ 25,760,000	\$ 1,397,744	\$ 5,808,945	\$ 19,951,055	23%
MECHANICAL PERMITS	\$ 25,000	\$ 2,580	\$ 15,121	\$ 9,879	60%
BUILDING PERMITS	600,000	56,893	285,679	314,321	48%
PLUMBING PERMITS	25,000	2,161	18,780	6,220	75%
EXCAVATION PERMITS	40,000	2,927	33,308	6,692	83%
ZONING BD APPL FEE	1,000	0	450	550	45%
BLAST/BURN PERMITS	200	50	200	0	100%
HOME OCCUPATION FEES	3,000	225	2,300	700	77%
HOME OCCUPATION RENEWAL FEES	2,000	100	1,030	970	52%
BEER LICENSES	1,500	0	250	1,250	17%
BEER PRIVILEGE TAX	6,000	13	105	5,895	2%
OTHER PERMITS	0	5	55	-55	0%
SUBDIV LOT FEES	6,000	2,375	7,450	-1,450	124%
SITE PLANS FEES	20,000	2,942	15,687	4,313	78%
TOTAL LICENSE AND PERMITS	\$ 729,700	\$ 70,271	\$ 380,415	\$ 349,285	52%
STATE GRANT - LIBRARY	2,500	0	0	2,500	0%
SAFER GRANT	19,530	0	6,510	13,020	33%
TVA P I L O T (PROP TAX)	430,000	105,656	105,656	324,344	25%
DOJ - DEA TASK FORCE REIMB	5,500	2,379	4,153	1,347	76%
STATE SALES TAX	2,400,000	209,313	840,071	1,559,929	35%
STATE INCOME TAX	900,000	0	-2,035	902,035	0%
STATE BEER TAX	18,000	0	9,661	8,339	54%
STATE LIQUOR BY THE DRINK TAX	120,000	11,888	51,266	68,734	43%
STATE STREETS & TRANSPORTATION	75,000	6,328	25,314	49,686	34%

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Comparative % 42%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
OTHER ST REV ALLOC-PD/FD PAY S	69,600	0	0	69,600	0%
CORPORATE EXCISE TAX	15,000	0	0	15,000	0%
TELECOMMUNICATION TAX	3,000	158	682	2,318	23%
WM CO ALLOC - LIBR OPERATIONS	71,950	17,988	35,975	35,975	50%
WM COUNTY EMS UTILITY REIMB	2,000	153	886	1,114	44%
TOTAL INTERGOVERNMENTAL	\$ 4,132,080	\$ 353,863	\$ 1,078,139	\$ 3,053,941	26%
DUPLICATING SERVICES	\$ 500	\$ 20	\$ 170	\$ 330	34%
BUS TAX - CLERKS FEE	125,000	6,786	60,399	64,601	48%
MISC POLICE SERVICES	5,000	2,960	10,667	-5,667	213%
TOTAL OTHER REVENUES	\$ 130,500	\$ 9,766	\$ 71,236	\$ 59,264	55%
PARK RESERVATION FEES	\$ 0	\$ 75	\$ 75	\$ -75	0%
PARK RESERVATION & EVENTS	100,000	4,234	53,762	46,238	54%
LIBRARY FINES & CHARGES	80,000	5,867	28,202	51,798	35%
LIBRARY FEE - NON RESIDENT	57,000	3,410	25,525	31,475	45%
HISTORIC HOUSE RENTAL FEE	22,000	1,112	12,923	9,077	59%
LIBRARY MTG ROOM	15,000	2,630	6,545	8,455	44%
INSPECTION FEES - ENGINEERING	16,000	5,183	21,915	-5,915	137%
CELL TOWER RENTAL FEE	21,600	1,800	10,800	10,800	50%
TOTAL CHARGES FOR SERVICES	\$ 311,600	\$ 24,311	\$ 159,747	\$ 151,853	51%
MUN COURT FINES/COSTS	\$ 325,000	\$ 26,260	\$ 124,438	\$ 200,562	38%
COUNTY COURT FINES/COSTS	35,000	2,874	18,267	16,733	52%
TOTAL FINES AND FEES	\$ 360,000	\$ 29,134	\$ 142,705	\$ 217,295	40%
INTEREST EARNINGS	\$ 125,000	\$ 9,926	\$ 51,005	\$ 73,995	41%
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	-284	21,951	-6,951	146%
SALE OF GEN GOV'T SUPPLIES	1,000	0	0	1,000	0%
MISCELLANEOUS	0	0	3,896	-3,896	0%
BAD CHECK CHRGS	0	0	75	-75	0%
	\$ 404,000	\$ 9,642	\$ 339,927	\$ 64,073	84%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 31,827,880	\$ 1,894,731	\$ 7,981,114	\$ 23,846,766	25%

DEPT 41110: CITY COMMISSION

SALARIES	\$ 80,400	\$ 6,700	\$ 33,500	\$ 46,900	42%
FICA (EMPLOYER'S SHARE)	6,150	450	2,250	3,900	37%
HEALTH INSURANCE	29,480	2,457	12,283	17,197	42%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
LIFE INSURANCE	1,260	98	490	770	39%
MBRSHIPS & REGISTRATIONS	22,300	3,776	15,691	6,609	70%
COMMUNICATIONS	8,000	716	2,589	5,411	32%
RADIO & TV SRVCS	16,500	200	4,000	12,500	24%
SUNDRY	6,000	230	739	5,261	12%
COMPUTER HARDWARE - N/C	4,500	-300	6,223	-1,723	138%
Total Expenditures	\$ 174,590	\$ 14,327	\$ 77,765	\$ 96,825	45%

DEPT 41210: COURT

SALARIES	\$ 2,300	\$ 174	\$ 872	\$ 1,428	38%
CITY JUDGE	24,000	2,000	10,000	14,000	42%
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	\$ 11,548	\$ 25,652	31%

DEPT 41320: CITY MANAGER

SALARIES	\$ 299,165	\$ 22,622	\$ 118,191	\$ 180,974	40%
LONGEVITY PAY	1,360	1,360	1,360	0	100%
COMMUNICATION ALLOWANCE	1,200	120	590	610	49%
FICA (EMPLOYER'S SHARE)	18,185	955	5,266	12,919	29%
HEALTH INSURANCE	14,740	1,228	6,142	8,598	42%
LIFE INSURANCE	360	28	140	220	39%
RETIREMENT - HEALTH/LIFE	12,135	1,011	5,056	7,079	42%
RETIREMENT - TCRS	45,265	3,420	19,444	25,821	43%
COMMUNICATIONS	560	49	245	315	44%
OTHER PROF SERVICES	4,000	3,500	3,500	500	88%
MBRSHIPS & REGISTRATIONS	8,000	35	5,161	2,839	65%
TRAVEL - CONF & SCHOOLS	4,800	1,887	3,522	1,278	73%
SUNDRY	2,000	80	156	1,844	8%
FUEL	4,000	391	1,840	2,160	46%
COMPUTER HARDWARE - N/C	1,400	0	1,125	275	80%
Total Expenditures	\$ 417,170	\$ 36,686	\$ 171,738	\$ 245,432	41%

DEPT 41400: ELECTIONS

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
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	\$ 157,627	\$ 239,983	40%
SALARIES - PART TIME	12,710	883	4,062	8,648	32%
SALARIES - OVERTIME	3,830	158	3,244	586	85%
LONGEVITY PAY	2,320	2,320	2,320	0	100%
COMMUNICATION ALLOWANCE	1,200	100	500	700	42%
FICA (EMPLOYER'S SHARE)	31,950	2,494	12,882	19,068	40%
HEALTH INSURANCE	51,590	4,299	21,496	30,094	42%
LIFE INSURANCE	1,260	98	490	770	39%
RETIREMENT - HEALTH/LIFE	22,635	1,886	9,431	13,204	42%
RETIREMENT - TCRS	60,740	4,573	26,337	34,403	43%
POSTAGE & BOX RENTAL	30,000	1,309	13,428	16,572	45%
PRINTING,STATIONERY,ENVELOPES	12,000	0	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	0	29,800	14,200	68%
OTHER PROF SRVCS	26,000	30	345	25,655	1%
R/M - OFC MACH & EQUIP	42,500	509	36,618	5,882	86%
MBRSHIPS & REGISTRATIONS	9,000	250	2,114	6,886	23%
TRAVEL - CONF & SCHOOLS	7,500	203	512	6,988	7%
OFFICE SUPPLIES/MATERIALS	10,000	1,272	2,671	7,329	27%
SUNDRY	2,000	109	187	1,813	9%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
COMPUTER SOFTWARE-N/C	0	0	30	-30	0%
Total Expenditures	\$ 772,845	\$ 50,579	\$ 329,485	\$ 443,360	43%

DEPT 41510: CITY RECORDER

SALARIES	\$ 60,565	\$ 4,659	\$ 23,296	\$ 37,269	38%
SALARIES - OVERTIME	4,590	491	2,053	2,537	45%
LONGEVITY	920	920	920	0	100%
FICA	5,055	453	2,052	3,003	41%
HEALTH INSURANCE	7,370	614	3,071	4,299	42%
LIFE INSURANCE	180	14	70	110	39%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
RETIREMENT - HEALTH/LIFE	2,470	206	1,029	1,441	42%
RETIREMENT - TCRS	9,860	779	4,171	5,689	42%
ADVERTISING/LEGAL NOTICES	5,000	303	983	4,017	20%
OTHER PROF SRVCS	7,000	0	515	6,485	7%
R/M - OFC MACH & EQUIP	11,500	5,578	6,570	4,930	57%
MBRSHIPS & REGISTRATIONS	1,450	0	175	1,275	12%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OFFICE SUPPLIES/MATERIALS	1,500	44	44	1,456	3%
SUNDRY	200	0	0	200	0%
Total Expenditures	\$ 119,660	\$ 14,061	\$ 44,949	\$ 74,711	38%

DEPT 41520: LEGAL

SALARIES	\$ 130,130	\$ 10,010	\$ 50,048	\$ 80,082	38%
LONGEVITY PAY	1,080	1,080	1,080	0	100%
COMMUNICATION ALLOWANCE	720	60	300	420	42%
FICA (EMPLOYER'S SHARE)	8,850	363	3,249	5,601	37%
HEALTH INSURANCE	7,370	614	3,071	4,299	42%
LIFE INSURANCE	180	14	70	110	39%
RETIREMENT - HEALTH/LIFE	5,725	477	2,385	3,340	42%
RETIREMENT - TCRS	19,690	1,513	8,256	11,434	42%
PUBLICATIONS, REPORTS, ETC	12,000	11	4,100	7,900	34%
ADVERTISING/LEGAL NOTICES	0	0	150	-150	0%
SPECIAL LEGAL SERVICES	20,000	2,349	63,331	-43,331	317%
MBRSHIPS & REGISTRATIONS	3,200	0	374	2,826	12%
TRAVEL - CONF & SCHOOLS	4,500	1,027	1,648	2,852	37%
OFFICE SUPPLIES/MATERIALS	300	0	176	124	59%
SUNDRY	500	0	42	458	8%
COMPUTER HARDWARE - N/C	500	0	562	-62	112%
Total Expenditures	\$ 214,745	\$ 17,518	\$ 138,842	\$ 75,903	65%

DEPT 41640: TECHNOLOGY

SALARIES	\$ 313,475	\$ 25,275	\$ 118,288	\$ 195,187	38%
SALARIES - PART TIME	19,830	1,658	7,185	12,645	36%
SALARIES - OVERTIME	3,145	0	3,173	-28	101%
LONGEVITY PAY	1,600	1,720	1,720	-120	108%
COMMUNICATION ALLOWANCE	2,880	300	1,380	1,500	48%

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	Budget	MTD Actual	YTD Actual	Balance	% Realized/ Spent
FICA (EMPLOYER'S SHARE)	26,150	2,154	10,028	16,122	38%
HEALTH INSURANCE	33,165	2,764	13,819	19,346	42%
LIFE INSURANCE	630	56	322	308	51%
RETIREMENT - HEALTH/LIFE	14,450	1,204	6,021	8,429	42%
RETIREMENT - TCRS	48,040	3,823	19,879	28,161	41%
CLOTHING/UNIFORMS	1,500	150	375	1,125	25%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
COMMUNICATIONS - INTERNET SRVC	43,000	2,753	18,535	24,465	43%
OTHER PROFESSIONAL SRVCS	15,000	189	2,514	12,486	17%
R/M - VEHICLES	750	95	669	81	89%
R/M - MACH & EQUIPMENT	65,000	9,722	55,666	9,334	86%
MBRSHIPS & REGISTRATIONS	5,000	320	5,244	-244	105%
TRAVEL - CONF & SCHOOLS	8,500	0	2,029	6,471	24%
OFFICE SUPPLIES/MATERIALS	5,000	1,024	3,177	1,823	64%
HOUSEHOLD/JANITORIAL SUPPLIES	300	0	31	269	10%
OTHER OPERATING SUPPLIES	1,000	0	36	964	4%
SUNDRY	1,500	54	325	1,175	22%
FUEL	700	54	237	463	34%
EQUIPMENT - N/C	1,200	0	4,164	-2,964	347%
OFFICE EQUIPMENT - N/C	2,000	0	0	2,000	0%
COMPUTER HARDWARE - N/C	3,000	503	503	2,497	17%
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	147,917	207,083	42%
COMPUTER HARDWARE	6,000	46,618	46,618	-40,618	777%
COMPUTER SOFTWARE	15,000	0	0	15,000	0%
MISC TECHNOLOGY	10,000	0	1,831	8,169	18%
Total Expenditures	\$ 1,015,915	\$ 130,019	\$ 476,172	\$ 539,743	47%

DEPT 41645: GIS

SALARIES	\$ 159,460	\$ 12,229	\$ 61,922	\$ 97,538	39%
SALARIES - PART TIME	12,000	600	2,770	9,230	23%
SALARIES - OVERTIME	530	0	151	379	28%
LONGEVITY PAY	440	440	440	0	100%
COMMUNICATION ALLOWANCE	480	40	200	280	42%
FICA (EMPLOYER'S SHARE)	13,230	940	4,580	8,650	35%
HEALTH INSURANCE	22,110	1,842	9,212	12,898	42%

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	Budget	MTD Actual	YTD Actual	Balance	% Realized/ Spent
LIFE INSURANCE	540	42	210	330	39%
RETIREMENT - HEALTH/LIFE	8,095	675	3,373	4,722	42%
RETIREMENT - TCRS	24,205	1,849	10,212	13,993	42%
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	480	480	1,520	24%
TRAVEL - CONF & SCHOOLS	6,000	0	1,794	4,206	30%
OFFICE SUPPLIES/MATERIALS	2,500	12	116	2,384	5%
HOUSEHOLD/JANITORIAL SUPPLIES	100	0	0	100	0%
SUNDRY	500	0	0	500	0%
FUEL	1,200	143	552	648	46%
Total Expenditures	\$ 292,290	\$ 19,292	\$ 122,407	\$ 169,883	42%

DEPT 41650: HUMAN RESOURCES

SALARIES	\$ 180,200	\$ 13,687	\$ 70,188	\$ 110,012	39%
LONGEVITY PAY	1,520	1,520	1,520	0	100%
COMMUNICATION ALLOWANCE	720	60	300	420	42%
FICA (EMPLOYER'S SHARE)	13,955	1,172	5,826	8,129	42%
HEALTH INSURANCE	22,110	1,842	9,212	12,898	42%
LIFE INSURANCE	540	42	210	330	39%
RETIREMENT - HEALTH/LIFE	6,575	548	2,740	3,835	42%
RETIREMENT - TCRS	27,265	2,078	11,572	15,693	42%
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	1,601	5,276	2,224	70%
MEDICAL SERVICES	56,500	1,056	24,205	32,295	43%
OTHER PROF SRVCS	19,800	432	4,234	15,566	21%
ANNUAL EMPLOYEE BANQUET	16,500	2,250	2,550	13,950	15%
AWARDS	9,100	2,350	2,350	6,750	26%
MBRSHIPS & REGISTRATIONS	2,000	165	848	1,152	42%
TRAVEL - CONF & SCHOOLS	2,800	0	113	2,687	4%
OFFICE SUPPLIES/MATERIALS	2,000	362	1,043	957	52%
SUNDRY	5,500	423	870	4,630	16%
Total Expenditures	\$ 377,185	\$ 29,588	\$ 143,057	\$ 234,128	38%

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					%
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DEPT 41680: COMMUNITY RELATIONS					
SALARIES	\$ 80,275	\$ 5,995	\$ 32,306	\$ 47,969	40%
LONGEVITY PAY	1,000	1,000	1,000	0	100%
COMMUNICATION ALLOWANCE	480	40	200	280	42%
FICA (EMPLOYER'S SHARE)	6,255	519	2,457	3,798	39%
HEALTH INSURANCE	7,370	614	3,071	4,299	42%
LIFE INSURANCE	180	14	70	110	39%
RETIREMENT - HEALTH/LIFE	3,640	303	1,517	2,123	42%
RETIREMENT - TCRS	12,145	906	5,305	6,840	44%
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	127	373	25%
WATER	3,000	110	719	2,281	24%
SPECIAL EVENTS	45,000	5,334	29,606	15,394	66%
OTHER PROF SRVCS	25,000	910	16,265	8,735	65%
R/M - GROUNDS	43,000	3,829	14,467	28,533	34%
MBRSHIPS & REGISTRATIONS	2,500	0	955	1,545	38%
TRAVEL - CONF & SCHOOLS	3,000	0	2,042	958	68%
OFFICE SUPPLIES/MATERIALS	250	60	75	175	30%
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	\$ 19,659	\$ 114,020	\$ 161,575	41%

DEPT 41700: PLANNING

SALARIES	\$ 198,245	\$ 15,352	\$ 76,762	\$ 121,483	39%
LONGEVITY PAY	1,440	1,440	1,440	0	100%
COMMUNICATION ALLOWANCE	1,680	140	680	1,000	40%
FICA (EMPLOYER'S SHARE)	15,405	1,287	6,431	8,974	42%
HEALTH INSURANCE	22,110	1,842	9,212	12,898	42%
LIFE INSURANCE	540	42	210	330	39%
RETIREMENT - HEALTH/LIFE	12,120	1,010	5,050	7,070	42%
RETIREMENT - TCRS	29,995	2,321	12,664	17,331	42%
PUBLICATIONS PRINTING	3,000	0	0	3,000	0%

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PUBLICATIONS, REPORTS, ETC	1,850	0	0	1,850	0%
ADVERTISING/LEGAL NOTICES	2,250	130	339	1,911	15%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
RADIO & TV SRVCS	8,000	100	2,100	5,900	26%
TRAFFIC ENG SRVCS	5,000	0	0	5,000	0%
R/M - MACH & EQUIPMENT	40,200	973	32,302	7,898	80%
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	321	871	3,129	22%
SUNDRY	2,000	37	202	1,798	10%
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	\$ 24,995	\$ 157,136	\$ 223,999	41%

DEPT 41710: CODES

SALARIES	\$ 457,210	\$ 34,698	\$ 179,686	\$ 277,524	39%
SALARIES - PART TIME	22,440	1,767	8,351	14,089	37%
SALARIES - OVERTIME	1,060	0	0	1,060	0%
LONGEVITY PAY	3,560	3,560	3,560	0	100%
COMMUNICATION ALLOWANCE	3,360	280	1,400	1,960	42%
FICA (EMPLOYER'S SHARE)	37,270	2,951	14,230	23,040	38%
HEALTH INSURANCE	58,960	4,913	24,567	34,393	42%
LIFE INSURANCE	1,440	112	560	880	39%
RETIREMENT - HEALTH/LIFE	19,035	1,586	7,931	11,104	42%
RETIREMENT - TCRS	69,335	5,246	29,577	39,758	43%
WORKER'S COMPENSATION	15,000	1,250	1,250	13,750	8%
CLOTHING & UNIFORMS	4,500	200	200	4,300	4%
PUBLICATIONS PRINTING	2,500	0	268	2,232	11%
PUBLICATIONS, REPORTS, ETC	6,000	15	622	5,378	10%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
COMMUNICATIONS	3,200	238	1,163	2,037	36%
ARCH ENG & LANDSCAPING	10,000	975	3,240	6,760	32%
R/M - OFFICE MACH & EQUIP	1,200	428	428	772	36%
R/M - MOTOR VEHICLES	6,500	50	303	6,197	5%
TIRES TUBES ETC	2,000	0	0	2,000	0%
MBRSHIPS & REGISTRATIONS	8,000	75	720	7,280	9%
TRAVEL - CONF & SCHOOLS	8,800	0	0	8,800	0%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
OFFICE SUPPLIES/MATERIALS	3,000	0	710	2,290	24%
SUNDRY	1,700	86	1,404	296	83%
FUEL	16,000	976	7,332	8,668	46%
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	\$ 59,406	\$ 289,216	\$ 477,954	38%

DEPT 41990: INSURANCE/OTHER BENEFITS

FICA (EMPLOYER'S SHARE)	14,300	0	0	14,300	0%
DENTAL REIMBURSEMENT	70,000	2,965	20,495	49,505	29%
401 RETIREMENT MATCH	240,000	18,395	100,528	139,472	42%
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%
WORKER'S COMPENSATION	20,000	1,667	1,667	18,333	8%
LONG-TERM DISABILITY INSURANCE	68,000	3,055	15,003	52,997	22%
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	\$ 26,082	\$ 309,818	\$ 458,482	40%

DEPT 42100: POLICE

SALARIES	\$ 3,062,845	\$ 239,541	\$ 1,214,314	\$ 1,848,531	40%
SALARIES - OVERTIME	107,720	6,188	38,261	69,459	36%
LONGEVITY PAY	26,060	24,260	24,260	1,800	93%
STATE PAY SUPPLEMENTS	33,600	0	0	33,600	0%
COMMUNICATION ALLOWANCE	12,720	1,180	5,660	7,060	44%
F T O SUPPLEMENTAL PAY	7,200	345	1,694	5,506	24%
SHIFT DIFFERENTIAL	41,100	2,815	14,253	26,847	35%
FICA (EMPLOYER'S SHARE)	251,780	19,880	95,183	156,597	38%
HEALTH INSURANCE	442,200	36,850	184,250	257,950	42%

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LIFE INSURANCE	10,800	840	4,200	6,600	39%
RETIREMENT - HEALTH/LIFE	161,340	13,445	67,225	94,115	42%
RETIREMENT - TCRS	589,175	45,736	253,231	335,944	43%
WORKER'S COMPENSATION	100,000	8,333	8,333	91,667	8%
CLOTHING & UNIFORMS	60,000	1,413	23,792	36,208	40%
POSTAGE & BOX RENTAL	2,500	0	43	2,457	2%
PRINTING,STATIONERY,ENVELOPES	7,500	138	1,701	5,799	23%
PERIODICAL SUBSCRIPTIONS	3,000	64	64	2,936	2%
COMMUNICATIONS	37,000	3,237	12,768	24,232	35%
OTHER PROF SRVCS	46,000	1,266	11,193	34,807	24%
R/M - MOTOR VEHICLES	70,000	2,879	26,253	43,747	38%
R/M - OTHER EQUIPMENT	135,200	678	75,324	59,876	56%
TIRES TUBES ETC	18,000	1,386	4,194	13,806	23%
MBRSHIPS & REGISTRATIONS	45,000	3,411	21,409	23,591	48%
TRAVEL - CONF & SCHOOLS	50,000	5,369	12,864	37,136	26%
OFFICE SUPPLIES/MATERIALS	20,000	402	1,255	18,745	6%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	610	3,358	16,642	17%
FIRE ARM SUPPLIES	39,000	4,219	14,866	24,134	38%
OTHER OPER SUPPLIES	70,000	4,764	23,518	46,482	34%
FUEL	202,000	15,865	87,137	114,863	43%
TRAFFIC ENFORCEMENT SUPPLIES	6,000	1,126	1,126	4,874	19%
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%
COMPUTER SOFTWARE-N/C	0	142	142	-142	0%
INS - LIABILITY	53,000	0	1,438	51,562	3%
RENTAL - MACH & EQUIP	25,000	372	5,853	19,147	23%
EQUIPMENT REPLACEMENT FUND	360,000	30,000	150,000	210,000	42%
OFFICE EQUIPMENT	0	298	1,770	-1,770	0%
COMPUTER HARDWARE	7,500	3,093	3,093	4,407	41%
COMPUTER SOFTWARE	20,000	0	0	20,000	0%
MISC TECHNOLOGY	7,500	0	0	7,500	0%
Total Expenditures	\$ 6,172,740	\$ 480,145	\$ 2,412,973	\$ 3,759,767	39%

DEPT 42200: FIRE AND RESCUE

SALARIES	\$ 3,303,345	\$ 250,672	\$ 1,300,954	\$ 2,002,391	39%
SALARIES - OTHER	150,000	15,610	54,244	95,756	36%

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SALARIES - OVERTIME	53,045	0	401	52,644	1%
LONGEVITY PAY	32,320	32,080	32,080	240	99%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000	0%
COMMUNICATION ALLOWANCE	2,400	160	800	1,600	33%
EMT SUPPLEMENTAL PAY	137,400	9,877	49,500	87,900	36%
FICA (EMPLOYER'S SHARE)	285,320	22,535	105,315	180,005	37%
HEALTH INSURANCE	456,940	38,078	190,392	266,548	42%
LIFE INSURANCE	11,160	882	4,466	6,694	40%
RETIREMENT - HEALTH/LIFE	171,495	14,291	71,456	100,039	42%
RETIREMENT - TCRS	677,350	50,890	281,460	395,890	42%
WORKER'S COMPENSATION	86,000	7,167	7,167	78,833	8%
CLOTHING & UNIFORMS	26,000	0	9,557	16,443	37%
PERSONAL PROTECTIVE EQUIPMENT	22,000	192	5,047	16,953	23%
POSTAGE	300	0	97	203	32%
ELECTRICITY	9,500	600	3,507	5,993	37%
WATER	750	56	280	470	37%
SEWER	750	72	356	394	47%
NATURAL GAS	2,000	86	269	1,731	13%
COMMUNICATIONS	25,000	480	5,208	19,792	21%
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	3,222	20,777	44,223	32%
R/M - MACH & EQUIPMENT	18,000	3,588	7,777	10,223	43%
TIRES TUBES ETC	10,000	2,842	5,116	4,884	51%
R/M - GROUNDS	1,500	0	136	1,364	9%
R/M - BUILDINGS	8,000	120	2,183	5,817	27%
R/M - PLUMBING & HVAC	1,000	0	0	1,000	0%
TRAINING	22,000	317	6,822	15,178	31%
MBRSHIPS & REGISTRATIONS	6,000	320	3,809	2,191	63%
TRAVEL - CONF & SCHOOLS	19,000	1,060	9,628	9,372	51%
OFFICE SUPPLIES/MATERIALS	7,000	1,169	2,809	4,191	40%
HOUSEHOLD/JANITORIAL SUPPLIES	11,000	769	3,878	7,122	35%
MEDICAL SUPPLIES	15,000	693	7,294	7,706	49%
OTHER OPER SUPPLIES	15,000	2,090	6,780	8,220	45%
SUNDRY	5,000	167	488	4,512	10%
FUEL	69,000	5,775	29,868	39,132	43%
EQUIPMENT - N/C	27,300	2,056	14,202	13,098	52%
OFFICE EQUIPMENT - N/C	500	0	1,652	-1,152	330%

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COMPUTER HARDWARE - N/C	1,500	0	304	1,196	20%
COMPUTER SOFTWARE-N/C	3,000	0	0	3,000	0%
MISC TECHNOLOGY N/C	500	0	2,709	-2,209	542%
FIRE PREVENTION/EDUCATION	15,000	1,266	9,050	5,950	60%
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	41,667	58,333	42%
EQUIPMENT REPLACEMENT FD	255,000	21,250	106,250	148,750	42%
MISC TECHNOLOGY	25,000	0	0	25,000	0%
Total Expenditures	\$ 6,261,625	\$ 498,765	\$ 2,410,402	\$ 3,851,223	38%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	16,000	1,263	8,066	7,934	50%
WATER	2,500	63	253	2,247	10%
SEWER	500	53	260	240	52%
NATURAL/PROPANE GAS	3,500	87	355	3,145	10%
COMMUNICATIONS	15,000	1,425	5,700	9,300	38%
OTHER PROF SERVICES	1,000	0	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%
GROUND MAINT	8,500	1,031	4,768	3,732	56%
R/M - BUILDINGS	6,000	189	1,260	4,740	21%
R/M - PLUMBING & HVAC	2,000	0	2,346	-346	117%
OFFICE SUPPLIES/MATERIALS	500	0	0	500	0%
HOUSEHOLD/JANITORIAL SUPPLIES	7,000	390	1,332	5,668	19%
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	\$ 4,501	\$ 29,896	\$ 40,524	42%

DEPT 43120: PUBLIC WORKS

SALARIES	\$ 747,640	\$ 51,217	\$ 279,926	\$ 467,714	37%
SALARIES - OVERTIME	46,790	1,600	15,299	31,491	33%
LONGEVITY PAY	8,080	7,680	7,680	400	95%
COMMUNICATION ALLOWANCE	1,440	120	660	780	46%

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FICA (EMPLOYER'S SHARE)	61,470	4,368	21,737	39,733	35%
HEALTH INSURANCE	140,030	11,669	58,346	81,684	42%
LIFE INSURANCE	3,420	266	1,386	2,034	41%
RETIREMENT - HEALTH/LIFE	34,180	2,848	14,242	19,938	42%
RETIREMENT - TCRS	120,200	7,986	48,849	71,351	41%
WORKER'S COMPENSATION	41,000	3,417	3,417	37,583	8%
CLOTHING & UNIFORMS	20,500	1,065	6,165	14,335	30%
LANDFILL FEES	10,000	0	1,215	8,785	12%
COMMUNICATIONS	3,000	116	502	2,498	17%
OTHER PROF SRVCS	5,000	450	450	4,550	9%
R/M - MOTOR VEHICLES	25,000	4,143	19,150	5,850	77%
R/M - MACH & EQUIPMENT	45,000	2,521	13,201	31,799	29%
TIRES TUBES ETC	12,000	0	1,480	10,520	12%
R/M - ROADS & STREETS	510,000	507	1,931	508,069	0%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	538	2,022	107,978	2%
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	0	63,685	61,315	51%
STREET SWEEPING	30,000	1,748	8,042	21,958	27%
MBRSHIPS & REGISTRATIONS	3,000	0	0	3,000	0%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OTHER OPER SUPPLIES	15,000	396	1,917	13,083	13%
FUEL	100,000	6,626	41,879	58,121	42%
INS - VEH & EQUIP	600	0	973	-373	162%
INS - LIABILITY	20,000	0	0	20,000	0%
RENTAL - MACH & EQUIP	7,500	127	465	7,035	6%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	68,750	96,250	42%
EQUIPMENT	44,000	0	0	44,000	0%
Total Expenditures	\$ 2,478,350	\$ 123,158	\$ 683,369	\$ 1,794,981	28%

DEPT 43150: STORM DRAINAGE

SUBDIVISION IMPROVEMENTS	50,000	100	940	49,060	2%
Total Expenditures	\$ 50,000	\$ 100	\$ 940	\$ 49,060	2%

DEPT 43160: STREET LIGHTING

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ELECTRIC	\$ 450,000	\$ 37,544	\$ 186,937	\$ 263,063	42%
Total Expenditures	\$ 450,000	\$ 37,544	\$ 186,937	\$ 263,063	42%

DEPT 43165: TRAFFIC SIGNALIZATION

SALARIES	\$ 101,805	\$ 7,992	\$ 36,938	\$ 64,867	36%
SALARIES - OVERTIME	2,155	1,441	6,106	-3,951	283%
LONGEVITY PAY	680	680	680	0	100%
COMMUNICATION ALLOWANCE	480	80	340	140	71%
FICA (EMPLOYER'S SHARE)	8,040	746	3,196	4,844	40%
HEALTH INSURANCE	14,740	1,228	6,142	8,598	42%
LIFE INSURANCE	360	14	70	290	19%
RETIREMENT - HEALTH/LIFE	2,610	218	1,088	1,522	42%
RETIREMENT - TCRS	15,730	1,426	6,854	8,876	44%
ELECTRIC	6,000	356	1,907	4,093	32%
COMMUNICATIONS	5,500	63	258	5,242	5%
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	160	167	133	56%
CONFERENCES & SCHOOLS	3,000	0	3,242	-242	108%
OTHER OPERATING SUPPLIES	18,000	1,809	14,233	3,767	79%
FUEL	5,000	165	1,605	3,395	32%
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	2,708	3,792	42%
EQUIPMENT	10,000	0	0	10,000	0%
Total Expenditures	\$ 264,400	\$ 16,920	\$ 98,374	\$ 166,026	37%

DEPT 43170: SERVICE CENTER

SALARIES	\$ 56,730	\$ 4,352	\$ 21,760	\$ 34,970	38%
SALARIES - OVERTIME	550	90	316	234	57%
FICA (EMPLOYER'S SHARE)	4,360	312	1,537	2,823	35%
HEALTH INSURANCE	14,740	1,228	6,142	8,598	42%
LIFE INSURANCE	360	28	140	220	39%
RETIREMENT - HEALTH/LIFE	3,540	295	1,475	2,065	42%

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RETIREMENT - TCRS	8,620	672	3,645	4,975	42%
PERIODICAL SUBSCRIPTIONS	350	32	128	222	37%
ELECTRIC	35,000	2,308	13,610	21,390	39%
WATER	8,000	150	2,511	5,489	31%
SEWER	2,100	147	612	1,488	29%
NATURAL/PROPANE GAS	12,000	448	711	11,289	6%
COMMUNICATIONS	4,000	0	0	4,000	0%
OTHER PROF SRVCS	7,000	250	2,299	4,701	33%
R/M - OFFICE MACH & EQUIPMENT	7,000	287	2,406	4,594	34%
STORM WATER DRAINAGE	1,550	129	516	1,034	33%
GROUND MAINT CONTRACT	11,000	0	3,473	7,527	32%
R/M - BUILDINGS	50,000	2,968	15,907	34,093	32%
R/M - PLUMBING & HVAC	4,500	196	1,488	3,012	33%
OFFICE SUPPLIES/MATERIALS	6,000	802	1,711	4,289	29%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	556	2,653	7,347	27%
OTHER OPER SUPPLIES	2,500	186	240	2,260	10%
INS ON BLDGS	5,500	0	5,535	-35	101%
Total Expenditures	\$ 255,400	\$ 15,436	\$ 88,815	\$ 166,585	35%

DEPT 43800: ENGINEERING

SALARIES	\$ 322,395	\$ 23,917	\$ 124,846	\$ 197,549	39%
LONGEVITY PAY	1,360	1,360	1,360	0	100%
COMMUNICATION ALLOWANCE	2,400	200	1,020	1,380	42%
FICA (EMPLOYER'S SHARE)	24,950	1,916	9,755	15,195	39%
HEALTH INSURANCE	29,480	2,457	12,283	17,197	42%
LIFE INSURANCE	720	70	350	370	49%
RETIREMENT - HEALTH/LIFE	17,350	1,446	7,229	10,121	42%
RETIREMENT - TCRS	48,780	3,616	20,545	28,235	42%
CLOTHING & UNIFORMS	1,200	0	0	1,200	0%
CIVIL ENG SRVCS	10,000	780	780	9,220	8%
GEOTECH/INSP SRVCS	5,000	0	0	5,000	0%
R/M - MOTOR VEHICLES	2,000	0	39	1,961	2%
STORM WATER COMPLIANCE	13,000	2,003	4,302	8,698	33%
MBRSHIPS & REGISTRATIONS	5,500	900	1,410	4,090	26%
TRAVEL	1,500	35	35	1,465	2%
OTHER OPER SUPPLIES	2,500	116	526	1,974	21%
FUEL	7,400	727	3,952	3,448	53%

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EQUIPMENT - N/C	2,500	0	2,399	101	96%
COMPUTER HARDWARE - N/C	500	0	0	500	0%
Total Expenditures	\$ 498,535	\$ 39,543	\$ 190,831	\$ 307,704	38%

DEPT 44100: PUBLIC HEALTH

CO HEALTH DEPT CONTRACT	\$ 15,000	\$ 0	\$ 0	\$ 15,000	0%
CO ANIMAL CONTROL CONTRACT	70,000	1,741	5,818	64,182	8%
Total Expenditures	\$ 85,000	\$ 1,741	\$ 5,818	\$ 79,182	7%

DEPT 44400: PARKS & RECREATION

SALARIES	570,685	43,456	220,351	350,334	39%
SALARIES - PART TIME	148,175	9,222	57,917	90,258	39%
SALARIES - OVERTIME	8,490	241	3,097	5,393	36%
LONGEVITY PAY	6,320	5,880	5,880	440	93%
COMMUNICATION ALLOWANCE	1,680	180	840	840	50%
FICA (EMPLOYER'S SHARE)	56,130	4,341	21,363	34,767	38%
HEALTH INSURANCE	103,180	8,598	42,992	60,188	42%
LIFE INSURANCE	2,340	182	910	1,430	39%
RETIREMENT - HEALTH/LIFE	23,880	1,990	9,950	13,930	42%
RETIREMENT - TCRS	87,630	6,607	36,680	50,950	42%
WORKER'S COMPENSATION	19,000	1,583	1,583	17,417	8%
CLOTHING & UNIFORMS	11,000	316	3,665	7,335	33%
PRINTING, STATIONERY, ENVELOPES	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
ELECTRIC	90,000	6,387	26,406	63,594	29%
WATER	120,000	5,388	66,446	53,554	55%
SEWER	5,500	492	2,263	3,237	41%
NATURAL/PROPANE GAS	350	45	225	125	64%
COMMUNICATIONS	2,500	93	414	2,086	17%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	20,000	326	7,980	12,020	40%
R/M - MACH & EQUIPMENT	22,000	1,178	10,806	11,194	49%
TIRES TUBES ETC	4,000	668	803	3,197	20%
R/M - GROUNDS	225,000	13,158	92,753	132,247	41%
LANDSCAPING SUPPLIES	19,000	450	1,380	17,620	7%
R/M - IRRIGATION	9,000	0	2,318	6,682	26%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
R/M - FACILITIES	100,000	10,597	39,868	60,132	40%
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	0	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	684	7,296	4,704	61%
REC PROGRAM SUPPLIES	9,000	0	2,815	6,185	31%
OTHER OPER SUPPLIES	13,000	1,325	3,592	9,408	28%
SUNDRY	1,000	119	220	780	22%
FUEL	54,000	4,043	25,411	28,589	47%
INS ON BLDGS	7,300	0	7,090	210	97%
INS - VEH & EQUIP	400	0	457	-57	114%
INS - LIABILITY	16,500	1,044	1,616	14,884	10%
RENTAL - EQUIPMENT	4,500	279	2,619	1,881	58%
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	1,667	2,333	42%
VEHICLES	25,000	0	0	25,000	0%
EQUIPMENT	34,400	9,989	16,389	18,011	48%
Total Expenditures	\$ 2,008,560	\$ 139,194	\$ 822,957	\$ 1,185,603	41%

DEPT 44800: PUBLIC LIBRARY

SALARIES	\$ 556,295	\$ 42,346	\$ 219,081	\$ 337,214	39%
SALARIES - PART TIME	365,470	28,999	145,243	220,227	40%
SALARIES - OVERTIME	1,075	0	0	1,075	0%
LONGEVITY PAY	5,120	4,720	4,720	400	92%
COMMUNICATION ALLOWANCE	720	60	300	420	42%
FICA (EMPLOYER'S SHARE)	71,045	5,729	27,737	43,308	39%
HEALTH INSURANCE	88,440	7,370	36,850	51,590	42%
LIFE INSURANCE	2,160	182	910	1,250	42%
RETIREMENT - HEALTH/LIFE	26,595	2,216	11,081	15,514	42%
RETIREMENT - TCRS	84,330	6,403	35,957	48,373	43%
POSTAGE & METER RENTAL	12,000	961	3,882	8,118	32%
PRINTING,STATIONERY,ENVELOPES	5,000	386	505	4,495	10%
BOOKS, CATALOGUES, BROCHURES	180,000	19,864	49,279	130,721	27%
E-BOOKS	30,000	0	0	30,000	0%

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AUDIO VISUALS	95,000	6,959	27,164	67,836	29%
PERIODICAL SUBSCRIPTIONS	10,000	11	9,846	154	98%
ONLINE SERVICES AND RESOURCES	70,000	4,299	64,546	5,454	92%
ELECTRIC	115,000	8,053	49,684	65,316	43%
WATER	12,000	635	2,422	9,578	20%
SEWER	2,000	238	1,176	824	59%
NATURAL/PROPANE GAS	35,000	2,038	4,344	30,656	12%
COMMUNICATIONS	17,000	960	4,083	12,917	24%
OTHER PROF SRVCS	65,000	6,332	32,490	32,510	50%
R/M - OFFICE MACH & EQUIPMENT	20,500	0	17,195	3,305	84%
R/M - MACH & EQUIPMENT	40,000	0	18,991	21,009	47%
R/M - GROUNDS	14,000	0	6,577	7,423	47%
R/M - BUILDINGS	120,000	18,008	51,245	68,755	43%
R/M - PLUMBING & HVAC	20,000	290	6,362	13,638	32%
MBRSHIPS & REGISTRATIONS	3,000	0	465	2,535	16%
TRAVEL - CONF & SCHOOLS	5,000	1	487	4,513	10%
GRANT EXPENSE	2,500	0	0	2,500	0%
OFFICE SUPPLIES/MATERIALS	35,000	1,159	8,345	26,655	24%
PROGRAMS	11,000	329	689	10,311	6%
OTHER OPERATING SUPPLIES	0	0	191	-191	0%
SUNDRY	9,500	25	1,518	7,982	16%
EQUIPMENT - N/C	0	497	597	-597	0%
COMPUTER HARDWARE - N/C	5,000	0	730	4,270	15%
COMPUTER SOFTWARE-N/C	15,000	0	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	\$ 169,070	\$ 866,428	\$ 1,309,322	40%

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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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	\$ 150	\$ 1,636	\$ 1,364	55%
WATER	600	40	206	394	34%
SEWER	400	30	148	252	37%
NATURAL GAS	3,000	157	358	2,642	12%
COMMUNICATIONS	500	39	277	223	55%
OTHER PROF SRVCS	500	675	160	340	32%
R/M - GROUNDS	6,000	0	3,052	2,948	51%
R/M - BUILDINGS	35,000	1,816	9,905	25,095	28%
OTHER OPERATING SUPPLIES	300	0	0	300	0%
INS ON BLDGS	1,150	0	869	281	76%
Total Expenditures	\$ 50,450	\$ 2,907	\$ 16,611	\$ 33,839	33%

DEPT 47010: HISTORIC SITES - RAVENSWOOD

ELECTRIC	\$ 3,000	\$ 19	\$ 99	\$ 2,901	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	600	600	9,400	6%
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	\$ 619	\$ 2,090	\$ 22,810	8%

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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** **\$ 1,794,029** **\$ 15,515,429** **\$ 16,302,336** **49%**

FUND 311: CAPITAL PROJECTS FUND

DEPT 00000: ADMINISTRATION

FEDERAL/STATE/LOCAL SOURCES	2,520,000	12,412	12,412	2,507,588	0%
TOTAL INTERGOVERNMENTAL	\$ 2,520,000	\$ 12,412	\$ 12,412	\$ 2,507,588	0%
INTEREST EARNINGS	\$ 50,000	\$ 4,421	\$ 23,776	\$ 26,224	48%
OPER TRANSFER FROM PWP FD	1,000,000	0	1,000,000	0	100%
OPER TRANSFER FROM GENERAL FD	600,000	0	600,000	0	100%
	\$ 1,650,000	\$ 4,421	\$ 1,623,776	\$ 26,224	98%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 4,170,000	\$ 16,833	\$ 1,636,188	\$ 2,533,812	39%

DEPT 43100: TRANSPORTATION

STREET RESURFACING	\$ 400,000	\$ 161,389	\$ 161,389	\$ 238,611	40%
BIKEWAY IMPROVEMENTS	305,000	0	0	305,000	0%
WILSON PIKE SOUTH	190,000	0	0	190,000	0%
CONCORD ROAD - EAST	300,000	30	4,213	295,787	1%
SIDEWALKS	160,000	0	0	160,000	0%
TRAFFIC SIGNAL UPGRADES	470,000	658	144,275	325,725	31%
FRANKLIN RD (SOUTH)	1,250,000	0	34,727	1,215,273	3%
CONCORD RD (WEST)	3,160,000	161	62,078	3,097,922	2%
WILSON PIKE	0	0	154,274	-154,274	0%
SPLIT LOG ROAD - PHASE II	0	7,505	34,702	-34,702	0%
Total Expenditures	\$ 6,235,000	\$ 169,743	\$ 595,658	\$ 5,639,342	10%

DEPT 43150: STORM DRAINAGE

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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	0	4,123	5,877	41%
FLOODWAY OPEN SPACE	57,000	0	14,185	42,815	25%
MARCELLA VIVRETTE SMITH PARK	3,755,000	13,152	72,265	3,682,735	2%
Total Expenditures	\$ 3,822,000	\$ 13,152	\$ 90,573	\$ 3,731,427	2%

DEPT 45200: GENERAL FACILITIES AND EQUIPME

LIBRARY	20,000	0	28,040	-8,040	140%
Total Expenditures	\$ 20,000	\$ 0	\$ 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	0	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	\$ 0	\$ 357,124	\$ 322,876	53%

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	\$ 182,895	\$ 1,201,395	\$ 9,735,605	11%
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FUND 320: INSURANCE FUND

DEPT 00000: ADMINISTRATION

INTEREST EARNINGS	\$ 6,000	\$ 786	\$ 3,955	\$ 2,045	66%
HEALTH INSURANCE TRANSFER FROM - GF	1,558,700	130,510	652,552	906,148	42%

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HEALTH INSURANCE TRANSFER FROM - WS	191,600	15,968	79,842	111,758	42%
HEALTH INSURANCE TRANSFER FROM - ECD	88,400	7,370	36,850	51,550	42%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	485,000	38,322	208,882	276,118	43%
	\$ 2,329,700	\$ 192,956	\$ 982,081	\$ 1,347,619	42%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 2,329,700	\$ 192,956	\$ 982,081	\$ 1,347,619	42%

DEPT 41900: FUNDS HELD IN TRUST

MEDICAL CLAIMS	\$ 1,195,400	\$ 104,793	\$ 387,592	\$ 807,808	32%
HRA CLAIMS	412,500	29,021	141,292	271,208	34%
HEALTH INSURANCE PREMIUMS	432,900	44,482	198,593	234,307	46%
OTHER PROF SRVCS	100,000	0	7,875	92,125	8%
Total Expenditures	\$ 2,140,800	\$ 178,296	\$ 735,352	\$ 1,405,448	34%

DEPT 41905: WORKER'S COMP INSURANCE

INSURANCE TRANSFER FROM - GF	\$ 281,000	\$ 23,417	\$ 23,417	\$ 257,583	8%
INSURANCE TRANSFER FROM - WS	42,000	3,500	3,500	38,500	8%
INSURANCE TRANSFER FROM - ECD	3,145	262	262	2,883	8%
	\$ 326,145	\$ 27,179	\$ 27,179	\$ 298,966	8%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 326,145	\$ 27,179	\$ 27,179	\$ 298,966	8%
WORKER'S COMPENSATION	\$ 300,000	\$ 3,167	\$ 99,329	\$ 200,671	33%
Total Expenditures	\$ 300,000	\$ 3,167	\$ 99,329	\$ 200,671	33%

Total for FUND 320: INSURANCE FUND **\$ 2,440,800 \$ 181,463 \$ 834,681 \$ 1,606,119 34%**

FUND 121: STATE STREET AID FUND

STATE GAS/MOTOR FUEL TAX	\$ 950,000	\$ 85,623	\$ 328,998	\$ 621,002	35%
INTEREST EARNINGS	3,000	265	1,006	1,994	34%
Total Revenues	\$ 953,000	\$ 85,888	\$ 330,004	\$ 622,996	35%
R/M - ROADS & STREETS	\$ 1,040,000	0	0	1,040,000	0%
Total Expenditures	\$ 1,040,000	\$ 0	\$ 0	\$ 1,040,000	0%

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FUND 123: PUBLIC WORKS PROJECT FUND					
INTEREST EARNINGS	\$ 6,000	\$ 304	\$ 1,850	\$ 4,150	31%
PW PROJECT FEES	830,000	43,580	197,631	632,369	24%
Total Revenues	\$ 836,000	\$ 43,884	\$ 199,481	\$ 636,519	24%
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	\$ 45,638	\$ 154,392	\$ 95,608	62%
INTEREST EARNINGS	3,000	436	2,050	950	68%
Total Revenues	\$ 253,000	\$ 46,074	\$ 156,442	\$ 96,558	62%

FUND 126: DRUG FUND

DRUG RELATED FINES	\$ 20,000	\$ 157	\$ 3,697	\$ 16,303	18%
FEDERAL FORFEITED PROPERTY	0	2,982	28,578	-28,578	0%
INTEREST EARNINGS	1,000	152	762	238	76%
CONTRIBUTION - DRUG FUND	0	0	900	-900	0%
Total Revenues	\$ 21,000	\$ 3,291	\$ 33,937	\$ -12,937	162%
SUNDRY	\$ 20,000	\$ 0	\$ 3,802	\$ 16,198	19%
Total Expenditures	\$ 20,000	\$ 0	\$ 3,802	\$ 16,198	19%

FUND 127: POST EMPLOYMENT BENEFITS FUND

INTEREST EARNINGS	\$ 2,000	\$ 642	\$ 2,594	\$ -594	130%
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	\$ 642	\$ 731,719	\$ 99,406	88%
RETIREMENT - HEALTH/LIFE	\$ 50,000	\$ 671	\$ 7,378	\$ 42,622	15%
MEDICAL CLAIMS	50,000	2,967	18,285	31,715	37%
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	0	211,856	423,719	33%

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Total Expenditures	\$ 747,575	\$ 3,638	\$ 239,519	\$ 508,056	32%

FUND 211: DEBT SERVICE FUND

INTEREST EARNINGS	18,500	2,207	13,314	5,186	72%
OPER TRANSFER FROM GENERAL FD	3,250,000	0	3,250,000	0	100%
Total Revenues	\$ 3,268,500	\$ 2,207	\$ 3,263,314	\$ 5,186	100%
PRIN-DEERWOOD LEASE PYMT	28,110	0	0	28,110	0%
PRIN - 2003 GO REFUNDING	295,000	0	295,000	0	100%
PRIN - 2004 GO BONDS	160,000	0	160,000	0	100%
PRIN - 2006 GO BONDS	215,000	0	215,000	0	100%
PRIN - 2007 GO BONDS	200,000	0	0	200,000	0%
PRIN - 2009 GO BONDS	185,000	0	0	185,000	0%
PRIN - 2006 GO REFUNDING	10,000	0	10,000	0	100%
PRIN - 2011 GO BONDS	185,000	0	185,000	0	100%
PRIN - 2011 GO REFUNDING	1,140,000	0	1,140,000	0	100%
PRIN - 2012 GO REFUNDING	45,000	0	45,000	0	100%
INT -DEERWOOD LEASE PYMT	2,445	0	0	2,445	0%
INT - 2003 GO REFUNDING	70,230	0	37,696	32,534	54%
INT - 2004 GO BOND	8,005	0	5,282	2,723	66%
INT - 2006 GO BOND	29,910	0	16,969	12,941	57%
INT - 2006 GO REFUNDING	91,555	0	45,871	45,684	50%
INT - 2007 GO BOND	162,585	0	81,292	81,293	50%
INT - 2009 GO BOND	166,045	0	83,022	83,023	50%
INT - 2011 GO BOND	146,600	0	74,225	72,375	51%
INT - 2011 GO REFUNDING BOND	158,265	0	84,831	73,434	54%
INT - 2012 GO REFUNDING BOND	53,175	0	21,125	32,050	40%
BANK SERVICE CHARGES	6,000	0	3,705	2,295	62%
Total Expenditures	\$ 3,357,925	\$ 0	\$ 2,504,018	\$ 853,907	75%

FUND 310: EQUIPMENT REPLACEMENT FUND

INTEREST EARNINGS	\$ 7,500	\$ 1,371	\$ 7,063	\$ 437	94%
SALE OF EQUIPMENT	7,500	13	48,716	-41,216	650%
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%

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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	\$ 1,384	\$ 1,201,279	\$ -40,779	104%
COMPUTER HARDWARE -N/C	\$ 0	\$ 4,087	\$ 11,954	\$ -11,954	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	3,362	5,043	784,957	1%
VEHICLES/EQUIP - PW	175,375	0	0	175,375	0%
Total Expenditures	\$ 1,823,375	\$ 7,449	\$ 121,487	\$ 1,701,888	7%

FUND 312: FACILITIES MAINTENANCE FUND

INTEREST EARNINGS	5,000	764	3,270	1,730	65%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0	100%
Total Revenues	\$ 205,000	\$ 764	\$ 203,270	\$ 1,730	99%
FIRE AND RESCUE	\$ 0	\$ 0	\$ 2,287	\$ -2,287	0%
SERVICE CENTER	25,000	0	0	25,000	0%
PARKS DEPT	120,000	3,932	7,092	112,908	6%
LIBRARY DEPT	105,000	0	0	105,000	0%
Total Expenditures	\$ 250,000	\$ 3,932	\$ 9,379	\$ 240,621	4%

FUND 315: FUEL FUND

INTEREST EARNINGS	\$ 1,000	\$ 55	\$ 218	\$ 782	22%
GF OPER TRANSFER	459,300	34,764	199,814	259,486	44%
WS OPER TRANSFER	60,000	4,704	28,237	31,763	47%
Total Revenues	\$ 520,300	\$ 39,523	\$ 228,269	\$ 292,031	44%
UNLEADED FUEL	\$ 363,000	\$ 0	\$ 123,102	\$ 239,898	34%
DIESEL FUEL	160,000	0	77,898	82,102	49%
Total Expenditures	\$ 523,000	\$ 0	\$ 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	171,351	965,015	834,985	54%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending November 30, 2012

Comparative % 42%

		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
WATER SALES-COMM OUT CITY	500	34	125	375	25%
WATER SALES-RESID IN CITY	5,110,000	390,978	2,786,563	2,323,437	55%
WATER SALES-INST IN CITY	500,000	35,257	243,433	256,567	49%
WATER PURCHASE SURCHARGE	600,000	61,109	396,962	203,038	66%
CROSS CONNECTION DOMESTIC	185,440	380	1,238	184,202	1%
CROSS CONNECTION FIRE	21,825	0	0	21,825	0%
INSTALLATION CHARGES	15,000	325	2,825	12,175	19%
WATER TAP FEES	400,000	20,000	174,500	225,500	44%
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	119,923	598,722	727,278	45%
SEWER CHGS-COMM OUT CITY	29,580	903	4,515	25,065	15%
SEWER CHGS-RES IN CITY	3,825,000	312,179	1,565,068	2,259,932	41%
SEWER CHGS-RES OUT CITY	8,160	503	2,469	5,691	30%
SEWER CHGS-INST IN CITY	306,000	25,016	125,098	180,902	41%
SEWER CHGS-INST OUT CITY	15,300	1,871	9,356	5,944	61%
SEWER CHGS-METRO TREATMENT SURCHG	800,000	71,964	336,139	463,861	42%
METRO SEWER PUMP STATION	110,000	0	131	109,869	0%
SWR TAP INSPECTION FEES	1,500	165	1,365	135	91%
FORFEITED DISC/PENALTIES	122,400	11,631	60,424	61,976	49%
SALE OF MATERIAL	500	0	0	500	0%
SEWER TAP FEES	500,000	89,500	469,200	30,800	94%
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	41,667	58,333	42%
INTEREST EARNINGS	100,000	14,627	75,765	24,235	76%
Total Revenues	\$ 16,202,655	\$ 1,336,049	\$ 7,862,480	\$ 8,340,175	49%
SALARIES	1,173,995	81,489	425,347	748,648	36%
SALARIES - OVERTIME	100,785	6,191	39,592	61,193	39%
LONGEVITY PAY	11,200	10,520	10,520	680	94%
COMMUNICATION ALLOWANCE	4,800	420	2,100	2,700	44%
SALARIES BILLED TO OTHERS	-10,000	0	-916	-9,084	-9%
FICA (EMPLOYER'S SHARE)	98,745	7,177	34,721	64,024	35%
HEALTH INSURANCE	191,620	15,968	79,842	111,778	42%
DENTAL REIMBURSEMENT	9,000	272	1,913	7,087	21%
LIFE INSURANCE	4,680	308	1,582	3,098	34%
RETIREMENT - HEALTH/LIFE	60,000	5,000	25,000	35,000	42%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending November 30, 2012

Comparative % 42%

		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
RETIREMENT - TCRS	192,875	13,257	76,474	116,401	40%
SUPPLEMENTAL RETIREMENT - 401	25,000	1,955	11,058	13,942	44%
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	3,500	3,500	38,500	8%
CLOTHING & UNIFORMS	26,000	0	1,330	24,670	5%
POSTAGE & BOX RENTAL	45,900	3,961	12,013	33,887	26%
PRINTING,STATIONERY,ENVELOPES	20,000	2,297	6,149	13,851	31%
ELECTRIC	300,000	21,039	122,391	177,609	41%
WATER	1,000	65	298	702	30%
WATER PURCHASED FOR RESALE	4,900,000	349,475	2,389,152	2,510,848	49%
METRO SEWER TREATMENT	2,900,000	254,389	1,023,762	1,876,238	35%
BACKFLOW PREVENTION TESTING	120,000	0	49,725	70,275	41%
COMMUNICATIONS	1,800	10,588	11,031	-9,231	613%
LEGAL SERVICES	10,000	0	0	10,000	0%
ACCTING & AUDITING SRVCS	20,000	0	20,000	0	100%
LABORATORY SERVICES	15,000	994	3,338	11,662	22%
CAPACITY MGT. PROGRAM (CMOM)	25,000	0	12,660	12,340	51%
OTHER PROF SRVCS	55,000	260	32,406	22,594	59%
R/M - MOTOR VEHICLES	15,300	481	5,507	9,793	36%
R/M - MACH & EQUIPMENT	66,300	4,115	34,417	31,883	52%
TIRES TUBES ETC	5,100	60	1,049	4,051	21%
R/M - BUILDINGS	5,100	0	0	5,100	0%
METER REPAIR	66,300	0	5,053	61,247	8%
METRO PUMP STATION MAINT	75,000	0	0	75,000	0%
REPAIR PARTS-GRINDER PUMPS	205,000	12,489	88,314	116,686	43%
REPAIR PARTS-WTR/SWR LINES	117,300	26,000	54,989	62,311	47%
MANHOLE & SWR LINE MAINT	153,000	886	3,201	149,799	2%
WATER TANK MAINTENANCE	10,500	204	876	9,624	8%
SWR LIFT STATION R/M	80,000	0	1,741	78,259	2%
WTR LIFT STATION R/M	100,000	0	7,696	92,304	8%
MBRSHIPS & REGISTRATIONS	12,000	245	7,393	4,607	62%
TRAVEL - CONF & SCHOOLS	10,000	1,374	3,595	6,405	36%
GRANT EXPENSE	0	0	3,766	-3,766	0%
OFFICE SUPPLIES/MATERIALS	5,000	89	1,388	3,612	28%
HOUSEHOLD/JANITORIAL SUPPLIES	1,020	0	0	1,020	0%
OPERATING CHEMICALS	12,000	0	2,903	9,097	24%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending November 30, 2012

Comparative % 42%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
OTHER OPER SUPPLIES	60,000	2,435	20,099	39,901	33%
FUEL	60,000	4,704	28,237	31,763	47%
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	52,208	72,792	42%
GIS SERVICE FEE	138,000	11,500	57,500	80,500	42%
STATE ENVIRONMENTAL FEES	15,000	0	11,979	3,021	80%
PROV FOR DEPRECIATION EXPENSE	2,900,000	207,800	1,039,000	1,861,000	36%
BANK SRVC CHGS	0	0	2,813	-2,813	0%
BAD DEBT EXPENSE	0	18	1,585	-1,585	0%
INT -1999 SEWER BONDS	9,095	0	2,006	7,089	22%
INT - 2003 SEWER REFUNDING	43,205	0	23,220	19,985	54%
INT -2006 WATER REFUNDING	63,715	0	-4,330	68,045	-7%
INT - 2008 SEWER BOND	338,340	0	56,390	281,950	17%
INT - 2010 WATER & SEWER BOND	269,530	0	44,922	224,608	17%
INT - 2012 WATER & SEWER BOND	116,525	0	1,208	115,317	1%
PROV FOR AMORTIZATION EXPENSE	25,000	1,177	5,884	19,116	24%
Total Expenditures	\$ 15,566,380	\$ 1,073,150	\$ 5,978,211	\$ 9,588,169	38%

FUND 434: MUNICIPAL CENTER FUND

RENT INC- WMSN MEDICAL	20,110	1,704	10,112	9,998	50%
RENT INC- CHMBR OF COMMERC	21,930	5,382	26,910	-4,980	123%
RENT INC- CTY OF BRENTWOOD	623,135	0	623,135	0	100%
RENT INC- ECD FUND	31,800	2,650	13,250	18,550	42%
OPERATING TRANSFER FROM CP	130,000	0	130,000	0	100%
INTEREST EARNINGS	7,500	847	4,370	3,130	58%
Total Revenues	\$ 834,475	\$ 10,583	\$ 807,777	\$ 26,698	97%
ELECTRIC	\$ 126,500	\$ 9,123	\$ 53,621	\$ 72,879	42%
WATER	20,000	1,152	4,803	15,197	24%
SEWER	5,000	260	1,283	3,717	26%
NATURAL/PROPANE GAS	15,000	836	3,314	11,686	22%
COMMUNICATIONS	40,000	1,265	5,059	34,941	13%
ACCTING & AUDITING SRVCS	4,000	0	4,000	0	100%
OTHER PROF SRVCS	30,000	1,354	8,151	21,849	27%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending November 30, 2012

Comparative % 42%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
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	252	4,641	15,359	23%
R/M - BUILDINGS	120,000	5,256	31,610	88,390	26%
R/M - TRASH REMOVAL	6,000	523	2,600	3,400	43%
R/M - PLUMBING & HVAC	25,000	307	6,201	18,799	25%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	522	2,130	7,870	21%
OTHER OPER SUPPLIES	4,000	153	153	3,847	4%
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	120,575	179,425	40%
Total Expenditures	\$ 742,500	\$ 45,118	\$ 258,996	\$ 483,504	35%

FUND 450: EMERGENCY COMMUNICATIONS DIST

911 FEES-LANDLINE	580,000	4,157	133,030	446,970	23%
911 FEES-WIRELESS	82,000	0	15,619	66,381	19%
TECB OPERATIONAL FUNDING	219,155	0	98,686	120,469	45%
INTEREST EARNINGS	5,000	591	3,088	1,912	62%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
Total Revenues	\$ 1,304,855	\$ 4,748	\$ 669,123	\$ 635,732	51%
SALARIES	537,080	32,071	181,698	355,382	34%
SALARIES - OVERTIME	42,190	3,765	21,738	20,452	52%
LONGEVITY PAY	4,940	4,480	4,480	460	91%
SHIFT DIFFERENTIAL	11,100	762	4,114	6,986	37%
FICA (EMPLOYER'S SHARE)	45,630	3,058	15,887	29,743	35%
HEALTH INSURANCE	88,440	7,370	36,850	51,590	42%
DENTAL REIMBURSEMENT	3,000	0	204	2,796	7%
LIFE INSURANCE	2,160	154	812	1,348	38%
RETIREMENT - HEALTH/LIFE	21,255	1,771	8,856	12,399	42%
RETIREMENT - TCRS	89,500	5,534	33,888	55,612	38%
SUPPLEMENT RETIREMENT - 457	7,500	585	3,220	4,280	43%
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	262	262	2,883	8%
CLOTHING & UNIFORMS	5,500	0	1,015	4,485	18%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending November 30, 2012

Comparative % 42%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
PERIODICAL SUBSCRIPTIONS	4,000	172	516	3,484	13%
COMMUNICATIONS	115,000	0	27,137	87,863	24%
ACCTING & AUDITING SRVCS	7,900	0	7,899	1	100%
MAPPING/DATA BASE	10,000	0	10,000	0	100%
OTHER PROF SRVCS	10,000	21	3,383	6,617	34%
R/M - OTHER EQUIPMENT	60,000	0	16,413	43,587	27%
MRBSHIPS & REGISTRATIONS	6,000	484	942	5,058	16%
TRAVEL - CONF & SCHOOLS	5,000	0	0	5,000	0%
OFFICE SUPPLIES	2,500	106	462	2,038	18%
OTHER OPER SUPPLIES	2,300	566	667	1,633	29%
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	4,000	6,000	40%
DEPRECIATION	170,000	14,470	72,350	97,650	43%
RENTAL - BUILDING AND FACILIITES MC	31,800	2,650	13,250	18,550	42%
Total Expenditures	\$ 1,301,340	\$ 78,281	\$ 470,655	\$ 830,685	36%

FUND 610: OPEB TRUST FUND

UNREALIZED GAIN (LOSS) ON INVESTMENTS	\$ 0	\$ 0	\$ 177,538	\$ -177,538	0%
RETIREE BNFT TRNSFR FROM OPEB	0	0	211,856	-211,856	0%
Total Revenues	\$ 0	\$ 0	\$ 389,394	\$ -389,394	0%

FUND 615: DHT FUND

INTEREST EARNINGS	\$ 0	\$ 107	\$ 572	\$ -572	0%
LIBRARY GIFTS AND DONATIONS	0	5,525	20,019	-20,019	0%
PUBLIC SAFETY DONATIONS	0	290	1,273	-1,273	0%
HISTORIC SITES DONATIONS	0	100	2,040	-2,040	0%
CONCERT SERIES DONATIONS	0	0	7,500	-7,500	0%
EMPLOYEE ASSISTANCE	0	0	1,200	-1,200	0%
Total Revenues	\$ 0	\$ 6,022	\$ 32,604	\$ -32,604	0%
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 13,766	\$ 31,708	\$ -31,708	0%
PUBLIC SAFETY TRUST DONATIONS EXPENSE	0	0	2,800	-2,800	0%
HISTORIC SITE DONATIONS EXPENSE	0	0	4,471	-4,471	0%
EMPLOYEE ASSISTANCE DONATIONS EXPENSE	0	0	1,200	-1,200	0%

%

<u>Budget</u>	MTD <u>Actual</u>	YTD <u>Actual</u>	<u>Balance</u>	Realized/ <u>Spent</u>
\$ 0	\$ 13,766	\$ 40,179	\$ -40,179	0%

Transaction Report For Your VantageCare Retirement Health Savings Plan 11/01/2012 through 11/30/2012

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

Plan Summary Information For the Period 11/01/2012 through 11/30/2012

Ending Fund Balance	\$5,341,517.38	Plan No:	801114
Employer	\$5,341,517.38		
Total Plan Assets	\$5,341,517.38		

Summary by Fund	Current Period	Vantagepoint MP Svgs Orntd	Vantagepoint MP Cons Grwth	Vantagepoint MP Trad Grwth
Beginning Balance	\$5,316,305.10	\$1,618,056.97	\$2,130,386.15	\$1,567,861.98
Earnings	25,212.28	3,736.85	10,128.62	11,346.81
Ending Balance	\$5,341,517.38	\$1,621,793.82	\$2,140,514.77	\$1,579,208.79
Percentage Invested		30%	40%	30%

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

Share Value	Shares on 11/01/2012		Shares on 11/30/2012	
	# Shares	Value of	# Shares	Value of
	Owned	One Share	Owned	One Share
Vantagepoint MP Svgs Orntd	62,280.8687	\$25.98	62,280.8687	\$26.04
Vantagepoint MP Cons Grwth	84,405.1566	\$25.24	84,405.1566	\$25.36
Vantagepoint MP Trad Grwth	66,745.9336	\$23.49	66,745.9336	\$23.66

Summary by Account Type

	Total	Employer
Beginning Balance	\$5,316,305.10	\$5,316,305.10
Earnings	25,212.28	25,212.28
Ending Balance	\$5,341,517.38	\$5,341,517.38
Percentage by Type	0%	0%

December 21, 2012

FINANCE/ADMINISTRATION MEMORANDUM

2012 – 24

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 – November 2012

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of November 2012. Net operating income of \$262,899 was posted for the month of November 2012 as compared to a prior year net income of \$374,919.

For the first four months of the 2012-2013 fiscal year, the percentage of “unaccounted for” water stands at 19.62%, as compared to 16.18 % for the prior year. During this same period, the percentage of sewerage treated to billed stands at 162.60%, with a prior year comparison of 149.12%.

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:	Nov-12	Nov-11	% Change	Nov-12	Nov-11	% Change
Residential	\$ 390,978	\$ 453,821	-13.85%	\$ 2,786,563	\$2,760,161	0.96%
Commercial	\$ 171,351	\$ 162,744	5.29%	\$ 965,015	\$ 949,534	1.63%
Institutional	\$ 35,257	\$ 35,774	-1.45%	\$ 243,433	\$ 265,406	-8.28%
Water Purchase Surcharge	\$ 61,109	\$ 41,202	48.32%	\$ 396,962	\$ 243,919	62.74%
Total Water Sales	\$ 658,695	\$ 693,541	-5.02%	\$ 4,391,973	\$ 4,219,020	4.10%
Purchased Water Cost	\$ 349,475	\$ 370,594	-5.70%	\$ 2,389,152	\$2,116,413	12.89%
Net Water Sales	\$ 309,220	\$ 322,947	-4.25%	\$ 2,002,821	\$ 2,102,607	-4.75%
Total Gallons Billed (1,000s)	127,356	136,266	-6.54%	850,103	846,661	0.41%
Total Gallons Purchased (1,000s)	157,026	180,580	-13.04%	1,072,064	1,024,748	4.62%
Total gallons thru meters (1000s)	157,026	180,580	-13.04%	1,072,064	1,024,748	4.62%
Water Adjustments	2,333	2,333	0.00%	11,667	12,267	-4.89%
Gallons Unaccounted For	27,337	41,981	-34.88%	210,294	165,820	26.82%
% Unaccounted For	17.41%	23.25%	-25.11%	19.62%	16.18%	21.22%
Revenue per 1000 Gallons Billed	\$ 5.17	\$ 5.09	1.62%	\$ 5.17	\$ 4.98	3.68%
Cost per 1000 Gallons Billed	\$ 2.74	\$ 2.72	0.90%	\$ 2.81	\$ 2.50	12.43%
Net Profit/1000 Gallons Billed	\$ 2.43	\$ 2.37	2.45%	\$ 2.36	\$ 2.48	-5.13%
SEWER CHARGES:						
Residential	\$ 312,682	\$ 319,699	-2.19%	\$ 1,567,536	\$1,593,366	-1.62%
Commercial	\$ 120,826	\$ 115,211	4.87%	\$ 603,238	\$ 580,596	3.90%
Institutional	\$ 26,887	\$ 24,588	9.35%	\$ 134,455	\$ 124,198	8.26%
Metro Sewer Surcharge	\$ 71,964	\$ 66,302	8.54%	\$ 336,139	\$ 311,319	7.97%
Total Sewer Charges	\$ 532,359	\$ 525,800	1.25%	\$ 2,641,368	\$ 2,609,479	1.22%
Treatment Cost	\$ 254,389	\$ 164,631	54.52%	\$ 1,023,762	\$ 902,263	13.47%
Net Sewer Charges	\$ 277,970	\$ 361,169	-23.04%	\$ 1,617,606	\$ 1,707,216	-5.25%
Total Gallons Billed (1,000s)*	71,727	71,629	0.14%	356,799	356,379	0.12%
Total Gallons Treated (1,000s)	144,164	96,971	48.67%	580,172	531,450	9.17%
% of Gallons Treated to Gallons Billed*	200.99%	135.38%	48.46%	162.60%	149.12%	9.04%
Revenue per 1000 Gallons Billed	\$ 7.42	\$ 7.34	1.11%	\$ 7.40	\$ 7.32	1.10%
Cost per 1000 Gallons Billed	\$ 3.55	\$ 2.30	54.31%	\$ 2.87	\$ 2.53	13.33%
Net Profit/1000 Gallons Billed	\$ 3.88	\$ 5.04	-23.14%	\$ 4.53	\$ 4.79	-5.36%
Total Water and Sewer Charges	\$ 1,191,054	\$ 1,219,341	-2.32%	\$ 7,033,341	\$ 6,828,499	3.00%
Total Direct Costs	\$ 603,864	\$ 535,225	12.82%	\$ 3,412,914	\$ 3,018,676	13.06%
Net Profit	\$ 587,190	\$ 684,116	-14.17%	\$ 3,620,427	\$ 3,809,823	-4.97%
Water Tap Fees	\$ 20,000	\$ 58,000	-65.52%	\$ 174,500	\$ 246,000	-29.07%
Sewer Tap Fees	\$ 89,500	\$ 75,000	19.33%	\$ 469,200	\$ 348,515	34.63%
Other Operating Revenues	\$ 35,495	\$ 28,216	25.80%	\$ 185,438	\$ 353,285	-47.51%
Less Other Operating Expenses	\$ 260,309	\$ 260,378	-0.03%	\$ 1,532,094	\$ 1,493,775	2.57%
Less Estimated Depr/Amort	\$ 208,977	\$ 210,035	-0.50%	\$ 1,044,885	\$ 1,050,175	-0.50%
NET OPERATING INCOME - UNADJUSTED	\$ 262,899	\$ 374,919	-29.88%	\$ 1,872,586	\$ 2,213,673	-15.41%

* 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>	<u>Nov-12</u>
Residential	\$ 739,803	\$ 641,638	\$ 540,823	\$ 473,321	\$ 390,978
Commercial	\$ 198,603	\$ 234,343	\$ 190,571	\$ 170,147	\$ 171,351
Institutional	\$ 55,804	\$ 54,894	\$ 50,053	\$ 47,425	\$ 35,257
Water Purchase Surcharge	\$ 98,994	\$ 92,301	\$ 76,943	\$ 67,615	\$ 61,109
Total Water Sales	\$ 1,093,204	\$ 1,023,176	\$ 858,390	\$ 758,508	\$ 658,695
Purchased Water Cost	\$ 543,967	\$ 574,022	\$ 515,454	\$ 406,234	\$ 349,475
Net Water Sales	\$ 549,237	\$ 449,154	\$ 342,936	\$ 352,274	\$ 309,220
Total Gallons Billed	213,158,000	198,242,500	165,608,600	145,738,400	127,355,500
Total Gallons Purchased	244,900,672	255,877,924	231,560,480	182,698,932	157,025,732
Total gallons actually thru meters	244,900,672	255,877,924	231,560,480	182,698,932	157,025,732
Water Adjustments	2,333,333	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	\$ 5.17
Cost per 1000 Gallons Billed	\$ 2.55	\$ 2.90	\$ 3.11	\$ 2.79	\$ 2.74
Net Profit/1000 Gallons Billed	\$ 2.58	\$ 2.27	\$ 2.07	\$ 2.42	\$ 2.43
SEWER CHARGES:					
Residential - Inside	\$ 312,211	\$ 313,656	\$ 313,116	\$ 313,907	\$ 312,179
Residential - Outside	\$ 487	\$ 487	\$ 487	\$ 503	\$ 503
Commercial - Inside	\$ 118,863	\$ 120,380	\$ 119,769	\$ 119,788	\$ 119,923
Commercial - Outside	\$ 903	\$ 903	\$ 903	\$ 903	\$ 903
Institutional - Inside	\$ 25,021	\$ 25,021	\$ 25,021	\$ 25,021	\$ 25,016
Institutional - Outside	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,871
Metro Surcharge	\$ 65,774	\$ 66,136	\$ 66,087	\$ 66,178	\$ 71,964
Total Sewer Charges	\$ 525,130	\$ 528,454	\$ 527,254	\$ 528,171	\$ 532,359
Treatment Cost	\$ 148,223	\$ 210,011	\$ 189,970	\$ 221,169	\$ 254,389
Net Sewer Charges	\$ 376,907	\$ 318,443	\$ 337,284	\$ 307,002	\$ 277,970
Total Gallons Billed	71,178,300	71,288,200	71,226,100	71,379,000	71,727,000
Total Gallons Treated	83,998,750	119,014,320	107,657,390	125,337,600	144,163,820
Revenue per 1000 Gallons Billed	\$ 7.38	\$ 7.41	\$ 7.40	\$ 7.40	\$ 7.42
Cost per 1000 Gallons Billed	\$ 2.08	\$ 2.95	\$ 2.67	\$ 3.10	\$ 3.55
Net Profit/1000 Gallons Billed	\$ 5.30	\$ 4.47	\$ 4.74	\$ 4.30	\$ 3.88
Total Water and Sewer Charges	\$ 1,618,334	\$ 1,551,630	\$ 1,385,644	\$ 1,286,679	\$ 1,191,054
Total Direct Costs	\$ 692,190	\$ 784,033	\$ 705,424	\$ 627,403	\$ 603,864
Net Profit	\$ 926,144	\$ 767,597	\$ 680,220	\$ 659,276	\$ 587,190
Water Tap Fees	\$ 44,000	\$ 75,500	\$ 15,000	\$ 20,000	\$ 20,000
Sewer Tap Fees	\$ 155,000	\$ 84,700	\$ 40,000	\$ 100,000	\$ 89,500
Other Operating Revenues	\$ 39,529	\$ 39,288	\$ 34,263	\$ 36,863	\$ 35,495
Less Other Operating Expenses	\$ (73,831)	\$ 719,119	\$ 361,101	\$ 265,396	\$ 260,309
Less Estimated Depr/Amort	\$ 208,977	\$ 208,977	\$ 208,977	\$ 208,977	\$ 208,977
Net Operating Income For Month	\$ 1,029,527	\$ 38,989	\$ 199,405	\$ 341,766	\$ 262,899
Cumulative Net Operating Income	\$ 1,029,527	\$ 1,068,516	\$ 1,267,921	\$ 1,609,687	\$ 1,872,586