

March 20, 2013

FINANCE/ADMINISTRATION MEMORANDUM

2013-06

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 - February 2013**

Financial Reporting

Please find attached revenue and expenditure reports for all City funds for the month of February as well as major revenue collection reports. These reports explain budget to actual comparisons for the eight 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 \$2,257,951 versus \$3,974,704 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.

Revised Target Date: April 30, 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 February 2013 include:

- Continued preparation of the City's FY 2014-2019 CIP and FY 2014 Budget
- Participated in department head FY 2014 budget meetings with the City Manager, Assistant City Manager and City Treasurer.

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 % Increase 2012 - 13	4.0% % 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%	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%	1,030,172	8.80%
FY YTD	5,186,698	-3.03%	5,005,339	-3.50%	5,331,248	6.51%	5,758,900	8.02%	6,292,437	9.26%
JAN	1,192,058	-5.41%	1,246,762	4.59%	1,307,394	4.86%	1,409,739	7.83%	1,500,512	6.44%
FY YTD	6,378,756	-3.48%	6,252,101	-1.99%	6,638,642	6.18%	7,168,639	7.98%	7,792,949	8.71%
FEB	788,678	-6.48%	718,939	-8.84%	846,751	17.78%	913,717	7.91%	972,587	6.44%
FY YTD	7,167,433	-3.82%	6,971,040	-2.74%	7,485,393	7.38%	8,082,356	7.98%	8,765,536	8.45%
MAR	700,647	-11.22%	668,617	-4.57%	780,585	16.75%	901,285	15.46%	937,337	4.00%
FY YTD	7,868,081	-4.53%	7,639,657	-2.90%	8,265,978	8.20%	8,983,641	8.68%	9,702,873	8.01%
APR	807,198	-12.78%	876,237	8.55%	933,935	6.58%	1,039,079	11.26%	1,080,643	4.00%
FY YTD	8,675,279	-5.36%	8,515,894	-1.84%	9,199,914	8.03%	10,022,721	8.94%	10,783,515	7.59%
MAY	790,749	-13.71%	812,267	2.72%	920,322	13.30%	963,241	4.66%	1,001,771	4.00%
FY YTD	9,466,028	-6.12%	9,328,160	-1.46%	10,120,235	8.49%	10,985,962	8.55%	11,785,286	7.28%
JUN	795,680	-2.29%	845,246	6.23%	907,674	7.39%	1,019,688	12.34%	1,060,476	4.00%
FY YTD	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,845,762	7.00%
FY TOTALS	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,845,762	7.00%
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%	49,229	-24.53%	56,005	13.76%
FY YTD	55,790	0.55%	61,634	10.47%	65,234	5.84%	49,229	-24.53%	56,005	13.76%
AUG	55,944	9.66%	54,919	-1.83%	53,374	-2.81%	58,131	8.91%	69,166	18.98%
FY YTD	111,734	4.91%	116,553	4.31%	118,608	1.76%	107,360	-9.48%	125,171	16.59%
SEPT	52,525	-12.68%	50,620	-3.63%	55,367	9.38%	53,971	-2.52%	53,891	-0.15%
FY YTD	164,259	-1.44%	167,173	1.77%	173,975	4.07%	161,331	-7.27%	179,062	10.99%
OCT	44,859	3.70%	50,493	12.56%	56,366	11.63%	43,420	-22.97%	53,890	24.11%
FY YTD	209,118	-0.38%	217,666	4.09%	230,341	5.82%	204,751	-11.11%	232,952	13.77%
NOV	50,051	16.49%	43,392	-13.30%	44,785	3.21%	52,130	16.40%	54,378	4.31%
FY YTD	259,169	2.49%	261,058	0.73%	275,126	5.39%	256,881	-6.63%	287,330	11.85%
DEC	42,065	-12.60%	43,614	3.68%	49,419	13.31%	56,466	14.26%	60,921	7.89%
FY YTD	301,234	0.07%	304,672	1.14%	324,545	6.52%	313,347	-3.45%	348,251	11.14%
JAN	53,079	10.67%	54,567	2.80%	58,086	6.45%	39,215	-32.49%	45,817	16.84%
FY YTD	354,313	1.53%	359,239	1.39%	382,631	6.51%	352,562	-7.86%	394,068	11.77%
FEB	39,758	-5.49%	33,235	-16.41%	37,185	11.89%	42,417	14.07%	42,417	0.00%
FY YTD	394,071	0.78%	392,474	-0.41%	419,816	6.97%	394,979	-5.92%	436,485	10.51%
MAR	34,769	1.87%	35,991	3.52%	37,366	3.82%	51,918	38.94%	51,918	0.00%
FY YTD	428,839	0.86%	428,465	-0.09%	457,182	6.70%	446,897	-2.25%	488,403	9.29%
APR	39,065	0.19%	41,838	7.10%	48,987	17.09%	49,595	1.24%	49,595	0.00%
FY YTD	467,904	0.81%	470,303	0.51%	506,169	7.63%	496,492	-1.91%	537,998	8.36%
MAY	47,897	4.47%	52,020	8.61%	49,695	-4.47%	77,916	56.79%	77,916	0.00%
FY YTD	515,801	1.14%	522,323	1.26%	555,864	6.42%	574,408	3.34%	615,914	7.23%
JUN	52,314	-10.19%	52,839	1.00%	58,710	11.11%	69,383	18.18%	69,383	0.00%
FY YTD	568,115	-0.02%	575,162	1.24%	614,573	6.85%	643,791	4.75%	685,297	6.45%
FY TOTALS	568,115	-0.02%	575,162	1.24%	614,573	6.85%	643,791	4.75%	685,297	6.45%
BUDGET	568,000	100.02%	565,000	101.80%	570,000	107.82%	580,000	111.00%	580,000	118.15%

**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%	41,353	-5.05%	45,690	10.49%
FY YTD	36,931	0.60%	37,527	1.61%	43,551	16.05%	41,353	-5.05%	45,690	10.49%
AUG	33,215	13.62%	39,634	19.33%	49,916	25.94%	41,932	-15.99%	49,309	17.59%
FY YTD	70,146	6.37%	77,161	10.00%	93,467	21.13%	83,285	-10.89%	94,999	14.06%
SEPT	34,542	-7.10%	34,446	-0.28%	35,093	1.88%	55,090	56.98%	47,482	-13.81%
FY YTD	104,688	1.51%	111,607	6.61%	128,560	15.19%	138,375	7.63%	142,481	2.97%
OCT	31,732	-1.48%	41,825	31.81%	45,310	8.33%	41,081	-9.33%	47,487	15.59%
FY YTD	136,420	0.80%	153,432	12.47%	173,870	13.32%	179,456	3.21%	189,968	5.86%
NOV	45,749	24.84%	35,854	-21.63%	41,730	16.39%	56,032	34.27%	63,674	13.64%
FY YTD	182,169	5.92%	189,286	3.91%	215,600	13.90%	235,488	9.22%	253,642	7.71%
DEC	41,992	-4.75%	46,588	10.95%	51,942	11.49%	79,391	52.85%	87,534	10.26%
FY YTD	224,161	3.75%	235,874	5.23%	267,542	13.43%	314,879	17.69%	341,176	8.35%
JAN	66,235	4.77%	67,925	2.55%	76,408	12.49%	32,449	-57.53%	32,351	-0.30%
FY YTD	290,396	3.98%	303,799	4.62%	343,950	13.22%	347,328	0.98%	373,527	7.54%
FEB	25,625	6.75%	21,411	-16.44%	24,358	13.76%	41,796	71.59%	41,796	0.00%
FY YTD	316,021	4.20%	325,210	2.91%	368,308	13.25%	389,124	5.65%	415,323	6.73%
MAR	31,083	-6.98%	35,233	13.35%	37,881	7.52%	51,814	36.78%	51,814	0.00%
FY YTD	347,104	3.09%	360,443	3.84%	406,189	12.69%	440,938	8.55%	467,137	5.94%
APR	41,082	13.00%	39,200	-4.58%	45,762	16.74%	44,127	-3.57%	44,127	0.00%
FY YTD	388,186	4.05%	399,643	2.95%	451,951	13.09%	485,065	7.33%	511,264	5.40%
MAY	37,710	7.44%	40,183	6.56%	44,592	10.97%	55,898	25.35%	55,898	0.00%
FY YTD	425,896	4.35%	439,826	3.27%	496,543	12.90%	540,963	8.95%	567,162	4.84%
JUN	38,774	-5.83%	39,982	3.12%	44,154	10.43%	45,965	4.10%	45,965	0.00%
FY YTD	464,670	3.41%	479,808	3.26%	540,697	12.69%	586,928	8.55%	613,126	4.46%
FY TOTALS	464,670	3.41%	479,808	3.26%	540,697	12.69%	586,928	8.55%	613,126	4.46%
BUDGET	425,000	109.33%	445,000	107.82%	475,000	113.83%	500,000	117.39%	525,000	116.79%

**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%
									<u>% Increase</u>	<u>% Change Prev Yr</u>
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%	61,425	129.45%
FY YTD	670,110	-0.42%	660,744	-1.40%	471,707	-28.61%	502,919	6.62%	571,323	13.60%
DEC	47,057	-41.68%	35,240	-25.11%	54,077	53.45%	51,516	-4.74%	88,115	71.04%
FY YTD	717,167	-4.84%	695,984	-2.95%	525,784	-24.45%	554,435	5.45%	659,438	18.94%
JAN	19,356	182.45%	8,085	-58.23%	51,328	534.85%	33,667	-34.41%	58,886	74.91%
FY YTD	736,523	-3.15%	704,069	-4.41%	577,112	-18.03%	588,102	1.90%	718,324	22.14%
FEB	71,195	-13.93%	9,391	-86.81%	23,087	145.85%	17,367	-24.78%	34,909	101.01%
FY YTD	807,718	-4.21%	713,460	-11.67%	600,199	-15.87%	605,469	0.88%	753,233	24.40%
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%	865,733	20.58%
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%	904,917	19.52%
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%	916,771	19.21%
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%	1,358,703	12.20%
FY TOTALS	1,211,203	-13.87%	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,358,703	12.20%
BUDGET	1,150,000	105.32%	1,100,000	113.03%	1,175,000	108.40%	1,175,000	103.06%	1,275,000	106.56%

**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%	100,452	22.31%
FY YTD	465,552	-5.86%	368,086	-20.94%	428,149	16.32%	448,685	4.80%	466,937	4.07%
DEC	84,707	-12.33%	68,252	-19.43%	75,144	10.10%	91,545	21.83%	118,272	29.20%
FY YTD	550,259	-6.92%	436,338	-20.70%	503,293	15.34%	540,230	7.34%	585,209	8.33%
JAN	72,655	-11.81%	68,399	-5.86%	59,764	-12.62%	70,574	18.09%	72,693	3.00%
FY YTD	622,914	-7.52%	504,737	-18.97%	563,057	11.55%	610,804	8.48%	657,902	7.71%
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%	753,649	6.67%
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%	851,759	5.85%
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%	955,613	5.18%
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%	1,056,424	4.67%
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%	1,191,505	4.12%
FY TOTALS	1,033,435	-12.28%	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,191,505	4.12%
BUDGET	1,000,000	103.34%	990,000	96.66%	820,000	124.10%	1,000,000	114.44%	1,025,000	116.24%

**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%	31,921	3.79%
FY YTD	143,365	10.18%	148,911	3.87%	155,609	4.50%	165,609	6.43%	172,169	3.96%
DEC	29,418	7.08%	32,267	9.68%	29,316	-9.14%	30,922	5.48%	45,787	48.07%
FY YTD	172,783	9.64%	181,178	4.86%	184,925	2.07%	196,531	6.28%	217,957	10.90%
JAN	29,071	8.07%	30,220	3.95%	39,248	29.88%	55,230	40.72%	33,146	-39.99%
FY YTD	201,855	9.41%	211,397	4.73%	224,173	6.04%	251,761	12.31%	251,103	-0.26%
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%	282,018	-0.23%
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%	312,935	-0.21%
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%	355,454	-0.18%
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%	386,378	-0.17%
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%	430,127	-0.15%
FY TOTALS	349,777	8.35%	369,696	5.69%	396,065	7.13%	430,785	8.77%	430,127	-0.15%
BUDGET	300,000	116.59%	345,000	107.16%	360,000	110.02%	375,000	114.88%	400,000	107.53%

**City of Brentwood
Building Permits**

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	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%	37,154	-41.64%
FY YTD	202,651	-41.67%	180,055	-11.15%	226,277	25.67%	313,136	38.39%	322,832	3.10%
JAN	23,813	7.69%	26,435	11.01%	27,591	4.37%	30,509	10.58%	66,762	118.83%
FY YTD	226,464	-38.72%	206,490	-8.82%	253,868	22.94%	343,645	35.36%	389,594	13.37%
FEB	20,450	-57.97%	18,239	-10.81%	53,437	192.98%	76,815	43.75%	66,876	-12.94%
FY YTD	246,914	-40.96%	224,729	-8.99%	307,305	36.74%	420,460	36.82%	456,470	8.56%
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%	523,223	7.39%
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%	593,415	6.46%
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%	645,926	5.90%
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%	705,666	5.38%
FY TOTALS	366,587	-41.09%	370,111	0.96%	523,725	41.50%	669,656	27.86%	705,666	5.38%
BUDGET	475,000	77.18%	330,000	112.15%	350,000	149.64%	415,000	161.36%	600,000	117.61%

**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	1% % 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%	204,391	2.61%
FY YTD	999,142	-5.86%	925,585	-7.36%	968,236	4.61%	1,016,180	4.95%	1,044,463	2.78%
DEC	184,221	-12.05%	178,671	-3.01%	182,209	1.98%	196,068	7.61%	206,916	5.53%
FY YTD	1,183,363	-6.88%	1,104,256	-6.68%	1,150,445	4.18%	1,212,247	5.37%	1,251,379	3.23%
JAN	238,919	-7.25%	235,123	-1.59%	242,682	3.21%	260,591	7.38%	259,777	-0.31%
FY YTD	1,422,282	-6.94%	1,339,379	-5.83%	1,393,127	4.01%	1,472,838	5.72%	1,511,156	2.60%
FEB	168,142	-10.36%	158,184	-5.92%	166,663	5.36%	183,883	10.33%	185,722	1.00%
FY YTD	1,590,424	-7.31%	1,497,563	-5.84%	1,559,790	4.16%	1,656,721	6.21%	1,696,878	2.42%
MAR	171,324	-10.03%	168,351	-1.74%	181,584	7.86%	197,146	8.57%	199,117	1.00%
FY YTD	1,761,748	-7.59%	1,665,914	-5.44%	1,741,374	4.53%	1,853,866	6.46%	1,895,995	2.27%
APR	193,238	-8.62%	203,420	5.27%	205,850	1.19%	224,441	9.03%	226,686	1.00%
FY YTD	1,954,986	-7.69%	1,869,334	-4.38%	1,947,224	4.17%	2,078,307	6.73%	2,122,680	2.14%
MAY	180,284	-12.23%	185,964	3.15%	196,835	5.85%	206,647	4.99%	208,714	1.00%
FY YTD	2,135,269	-8.09%	2,055,298	-3.75%	2,144,059	4.32%	2,284,955	6.57%	2,331,394	2.03%
JUN	189,267	-10.91%	189,856	0.31%	203,974	7.44%	229,016	12.28%	231,306	1.00%
FY YTD	2,324,537	-8.33%	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,562,700	1.94%
FY TOTALS	2,324,537	-8.33%	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,562,700	1.94%
BUDGET	2,450,000	94.88%	2,300,000	97.62%	2,200,000	106.73%	2,285,000	110.02%	2,400,000	106.78%

**City of Brentwood
Municipal
Court Fines**

Month	Projected									
	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	% Increase 2012 - 13	-15% % 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%	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%	25,676	-16.98%
FY YTD	274,411	-9.59%	168,435	-38.62%	107,820	-35.99%	191,887	77.97%	150,114	-21.77%
JAN	39,461	-7.58%	31,578	-19.98%	11,670	-63.04%	16,950	45.24%	27,640	63.07%
FY YTD	313,872	-9.34%	200,013	-36.28%	119,490	-40.26%	208,837	74.77%	177,754	-14.88%
FEB	31,193	-20.75%	21,081	-32.42%	14,025	-33.47%	27,622	96.95%	30,752	11.33%
FY YTD	345,065	-10.51%	221,094	-35.93%	133,515	-39.61%	236,459	77.10%	208,506	-11.82%
MAR	39,850	-11.40%	27,233	-31.66%	24,347	-10.60%	22,726	-6.66%	19,317	-15.00%
FY YTD	384,915	-10.60%	248,327	-35.49%	157,862	-36.43%	259,185	64.18%	227,823	-12.10%
APR	36,173	-8.07%	28,844	-20.26%	27,151	-5.87%	26,357	-2.92%	22,403	-15.00%
FY YTD	421,088	-10.39%	277,171	-34.18%	185,013	-33.25%	285,542	54.34%	250,227	-12.37%
MAY	29,922	-17.93%	31,353	4.78%	24,102	-23.13%	24,157	0.23%	20,534	-15.00%
FY YTD	451,010	-10.93%	308,524	-31.59%	209,115	-32.22%	309,699	48.10%	270,760	-12.57%
JUN	33,021	-39.20%	24,874	-24.67%	30,236	21.56%	22,479	-25.66%	19,107	-15.00%
FY YTD	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	289,867	-12.74%
FY TOTALS	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	289,867	-12.74%
BUDGET	400,000	121.01%	500,000	66.68%	400,000	59.84%	250,000	132.87%	325,000	89.19%

**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%	11,309	31.88%
FY YTD	182,104	-44.17%	121,102	-33.50%	106,587	-11.99%	54,119	-49.23%	62,314	15.14%
JAN	26,012	-57.91%	17,174	-33.98%	18,967	10.44%	10,338	-45.49%	12,732	23.16%
FY YTD	208,116	-46.35%	138,276	-33.56%	125,554	-9.20%	64,457	-48.66%	75,046	16.43%
FEB	26,241	-46.48%	17,482	-33.38%	18,977	8.55%	10,503	-44.65%	11,965	13.92%
FY YTD	234,357	-46.37%	155,758	-33.54%	144,531	-7.21%	74,960	-48.14%	87,011	16.08%
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%	99,409	13.80%
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%	112,668	11.98%
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%	125,997	10.58%
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%	139,067	9.49%
FY TOTALS	343,308	-44.25%	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	139,067	9.49%
BUDGET	450,000	76.29%	250,000	93.00%	150,000	156.39%	160,000	79.38%	125,000	111.25%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2013

Comparative % **67%**

	<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	\$ 17,424	\$ 10,554,557	\$ -214,557	102%
PUBLIC UTILITY PROP TAX	360,000	0	380,374	-20,374	106%
INTEREST,PENALTY & COURT COST	40,000	4,991	22,790	17,210	57%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	11,190,000	1,500,512	7,792,949	3,397,051	70%
WHOLESALE BEER TAX	580,000	45,817	394,068	185,932	68%
WHOLESALE LIQUOR TAX	525,000	32,351	373,526	151,474	71%
BUSINESS TAXES	1,275,000	34,909	753,233	521,767	59%
HOTEL/MOTEL TAX	1,025,000	72,693	657,902	367,098	64%
CATV FRANCHISE FEE	400,000	33,146	251,103	148,897	63%
TOTAL TAXES	\$ 25,760,000	\$ 1,741,843	\$ 21,180,502	\$ 4,579,498	82%
MECHANICAL PERMITS	\$ 25,000	\$ 2,718	\$ 22,284	\$ 2,716	89%
BUILDING PERMITS	600,000	66,876	456,471	143,529	76%
PLUMBING PERMITS	25,000	3,944	28,792	-3,792	115%
EXCAVATION PERMITS	40,000	5,250	45,327	-5,327	113%
ZONING BD APPL FEE	1,000	225	675	325	68%
BLAST/BURN PERMITS	200	25	250	-50	125%
HOME OCCUPATION FEES	3,000	475	3,450	-450	115%
HOME OCCUPATION RENEWAL FEES	2,000	180	1,450	550	72%
BEER LICENSES	1,500	0	1,250	250	83%
BEER PRIVILEGE TAX	6,000	400	6,582	-582	110%
OTHER PERMITS	0	10	75	-75	0%
SUBDIV LOT FEES	6,000	1,475	10,250	-4,250	171%
SITE PLANS FEES	20,000	6,441	24,943	-4,943	125%
TOTAL LICENSE AND PERMITS	\$ 729,700	\$ 88,019	\$ 601,799	\$ 127,901	82%
FEDERAL INTEROPERABILITY GRANT	0	0	800	-800	0%
STATE GRANT - LIBRARY	2,500	0	0	2,500	0%
SAFER GRANT	19,530	0	13,020	6,510	67%
TVA P I L O T (PROP TAX)	430,000	0	211,312	218,688	49%
DOJ - DEA TASK FORCE REIMB	5,500	2,596	7,873	-2,373	143%
STATE SALES TAX	2,400,000	259,777	1,511,155	888,845	63%
STATE INCOME TAX	900,000	0	5,966	894,034	1%
STATE BEER TAX	18,000	0	9,661	8,339	54%
STATE LIQUOR BY THE DRINK TAX	120,000	13,937	90,484	29,516	75%
STATE STREETS & TRANSPORTATION	75,000	6,328	44,299	30,701	59%

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	<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	31,800	31,800	37,800	46%
CORPORATE EXCISE TAX	15,000	0	0	15,000	0%
TELECOMMUNICATION TAX	3,000	340	1,604	1,396	53%
WM CO ALLOC - LIBR OPERATIONS	71,950	0	35,975	35,975	50%
WM COUNTY EMS UTILITY REIMB	2,000	172	1,402	598	70%
TOTAL INTERGOVERNMENTAL	\$ 4,132,080	\$ 314,950	\$ 1,965,351	\$ 2,166,729	48%
DUPLICATING SERVICES	\$ 500	\$ 137	\$ 404	\$ 96	81%
BUS TAX - CLERKS FEE	125,000	2,215	79,277	45,723	63%
MISC POLICE SERVICES	5,000	1,910	17,187	-12,187	344%
TOTAL OTHER REVENUES	\$ 130,500	\$ 4,262	\$ 96,868	\$ 33,632	74%
PARK RESERVATION FEES	\$ 0	\$ 0	\$ 75	\$ -75	0%
PARK RESERVATION & EVENTS	100,000	2,269	56,356	43,644	56%
LIBRARY FINES & CHARGES	80,000	5,004	44,003	35,997	55%
LIBRARY FEE - NON RESIDENT	57,000	4,135	37,695	19,305	66%
HISTORIC HOUSE RENTAL FEE	22,000	1,012	17,818	4,182	81%
LIBRARY MTG ROOM	15,000	540	8,980	6,020	60%
INSPECTION FEES - ENGINEERING	16,000	2,082	28,167	-12,167	176%
CELL TOWER RENTAL FEE	21,600	1,800	16,200	5,400	75%
TOTAL CHARGES FOR SERVICES	\$ 311,600	\$ 16,842	\$ 209,294	\$ 102,306	67%
MUN COURT FINES/COSTS	\$ 325,000	\$ 30,752	\$ 208,506	\$ 116,494	64%
COUNTY COURT FINES/COSTS	35,000	4,620	28,640	6,360	82%
TOTAL FINES AND FEES	\$ 360,000	\$ 35,372	\$ 237,146	\$ 122,854	66%
INTEREST EARNINGS	\$ 125,000	\$ 11,965	\$ 87,011	\$ 37,989	70%
SERVICE CENTER RENT - W/S	125,000	0	125,000	0	100%
GIS SERVICE FEE	138,000	0	138,000	0	100%
SALE OF GF EQUIPMENT	15,000	0	22,380	-7,380	149%
SALE OF GEN GOV'T SUPPLIES	1,000	201	1,257	-257	126%
MISCELLANEOUS	0	384	5,251	-5,251	0%
BAD CHECK CHRGS	0	50	200	-200	0%
TOTAL USES OF MONEY AND PROPERTY	\$ 404,000	\$ 12,600	\$ 379,099	\$ 24,901	94%
Total Revenues	\$ 31,827,880	\$ 2,213,888	\$ 24,670,059	\$ 7,157,821	78%

DEPT 41110: CITY COMMISSION

SALARIES	\$ 80,400	\$ 6,700	\$ 53,600	\$ 26,800	67%
FICA (EMPLOYER'S SHARE)	6,150	449	3,598	2,552	59%
HEALTH INSURANCE	29,480	2,457	19,653	9,827	67%

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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	784	476	62%
MBRSHIPS & REGISTRATIONS	22,300	0	20,324	1,976	91%
COMMUNICATIONS	8,000	510	4,119	3,881	51%
RADIO & TV SRVCS	16,500	1,000	6,500	10,000	39%
SUNDRY	6,000	286	1,326	4,674	22%
COMPUTER HARDWARE - N/C	4,500	0	6,433	-1,933	143%
Total Expenditures	\$ 174,590	\$ 11,500	\$ 116,337	\$ 58,253	67%

DEPT 41210: COURT

SALARIES	\$ 2,300	\$ 174	\$ 1,394	\$ 906	61%
CITY JUDGE	24,000	2,000	16,000	8,000	67%
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	\$ 18,070	\$ 19,130	49%

DEPT 41320: CITY MANAGER

SALARIES	\$ 299,165	\$ 99,609	\$ 263,045	\$ 36,120	88%
LONGEVITY PAY	1,360	0	1,360	0	100%
COMMUNICATION ALLOWANCE	1,200	120	950	250	79%
FICA (EMPLOYER'S SHARE)	18,185	7,270	14,186	3,999	78%
HEALTH INSURANCE	14,740	1,228	9,827	4,913	67%
LIFE INSURANCE	360	39	235	125	65%
RETIREMENT - HEALTH/LIFE	12,135	1,011	8,090	4,045	67%
RETIREMENT - TCRS	45,265	3,246	29,531	15,734	65%
COMMUNICATIONS	560	-25	321	239	57%
OTHER PROF SERVICES	4,000	2,413	6,062	-2,062	152%
MBRSHIPS & REGISTRATIONS	8,000	286	6,433	1,567	80%
TRAVEL - CONF & SCHOOLS	4,800	60	3,957	843	82%
SUNDRY	2,000	75	4,833	-2,833	242%
FUEL	4,000	532	3,052	948	76%
COMPUTER HARDWARE - N/C	1,400	0	1,125	275	80%
Total Expenditures	\$ 417,170	\$ 115,864	\$ 353,007	\$ 64,163	85%

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	\$ 247,886	\$ 149,724	62%
SALARIES - PART TIME	12,710	928	6,290	6,420	49%
SALARIES - OVERTIME	3,830	651	4,358	-528	114%
LONGEVITY PAY	2,320	0	2,320	0	100%
COMMUNICATION ALLOWANCE	1,200	100	800	400	67%
FICA (EMPLOYER'S SHARE)	31,950	2,356	19,153	12,797	60%
HEALTH INSURANCE	51,590	4,299	34,393	17,197	67%
LIFE INSURANCE	1,260	98	784	476	62%
RETIREMENT - HEALTH/LIFE	22,635	1,886	15,090	7,545	67%
RETIREMENT - TCRS	60,740	4,648	40,152	20,588	66%
POSTAGE & BOX RENTAL	30,000	1,454	17,966	12,034	60%
PRINTING, STATIONERY, ENVELOPES	12,000	411	5,914	6,086	49%
PUBLICATIONS, REPORTS, ETC	1,500	50	1,145	355	76%
ADVERTISING/LEGAL NOTICES	500	26	26	474	5%
ACCTING & AUDITING SRVCS	44,000	6,700	36,500	7,500	83%
OTHER PROF SRVCS	26,000	43	625	25,375	2%
R/M - OFC MACH & EQUIP	42,500	-1,600	39,815	2,685	94%
MBRSHIPS & REGISTRATIONS	9,000	1,315	4,322	4,678	48%
TRAVEL - CONF & SCHOOLS	7,500	461	812	6,688	11%
OFFICE SUPPLIES/MATERIALS	10,000	1,096	4,821	5,179	48%
SUNDRY	2,000	0	458	1,542	23%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
COMPUTER SOFTWARE-N/C	0	0	285	-285	0%
Total Expenditures	\$ 772,845	\$ 55,008	\$ 483,915	\$ 288,930	63%

DEPT 41510: CITY RECORDER

SALARIES	\$ 60,565	\$ 4,659	\$ 37,274	\$ 23,291	62%
SALARIES - OVERTIME	4,590	459	3,123	1,467	68%
LONGEVITY	920	0	920	0	100%
FICA	5,055	380	3,061	1,994	61%
HEALTH INSURANCE	7,370	614	4,913	2,457	67%
LIFE INSURANCE	180	14	112	68	62%

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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	1,647	823	67%
RETIREMENT - TCRS	9,860	774	6,446	3,414	65%
ADVERTISING/LEGAL NOTICES	5,000	268	1,914	3,086	38%
OTHER PROF SRVCS	7,000	0	2,435	4,565	35%
R/M - OFC MACH & EQUIP	11,500	341	8,785	2,715	76%
MBRSHIPS & REGISTRATIONS	1,450	0	210	1,240	14%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OFFICE SUPPLIES/MATERIALS	1,500	0	51	1,449	3%
SUNDRY	200	0	0	200	0%
Total Expenditures	\$ 119,660	\$ 7,715	\$ 70,891	\$ 48,769	59%

DEPT 41520: LEGAL

SALARIES	\$ 130,130	\$ 10,010	\$ 80,077	\$ 50,053	62%
LONGEVITY PAY	1,080	0	1,080	0	100%
COMMUNICATION ALLOWANCE	720	60	480	240	67%
FICA (EMPLOYER'S SHARE)	8,850	752	4,780	4,070	54%
HEALTH INSURANCE	7,370	614	4,913	2,457	67%
LIFE INSURANCE	180	14	112	68	62%
RETIREMENT - HEALTH/LIFE	5,725	477	3,817	1,908	67%
RETIREMENT - TCRS	19,690	1,513	12,797	6,893	65%
PUBLICATIONS, REPORTS, ETC	12,000	860	8,624	3,376	72%
ADVERTISING/LEGAL NOTICES	0	625	625	-625	0%
SPECIAL LEGAL SERVICES	20,000	9,766	86,917	-66,917	435%
MBRSHIPS & REGISTRATIONS	3,200	975	1,844	1,356	58%
TRAVEL - CONF & SCHOOLS	4,500	0	1,675	2,825	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	\$ 25,666	\$ 208,521	\$ 6,224	97%

DEPT 41640: TECHNOLOGY

SALARIES	\$ 313,475	\$ 25,285	\$ 179,451	\$ 134,024	57%
SALARIES - PART TIME	19,830	1,530	10,660	9,170	54%
SALARIES - OVERTIME	3,145	0	3,173	-28	101%
LONGEVITY PAY	1,600	0	1,720	-120	108%
COMMUNICATION ALLOWANCE	2,880	300	2,280	600	79%

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FICA (EMPLOYER'S SHARE)	26,150	2,019	14,490	11,660	55%
HEALTH INSURANCE	33,165	2,764	22,110	11,055	67%
LIFE INSURANCE	630	70	532	98	84%
RETIREMENT - HEALTH/LIFE	14,450	1,204	9,633	4,817	67%
RETIREMENT - TCRS	48,040	3,823	29,128	18,912	61%
CLOTHING/UNIFORMS	1,500	0	1,501	-1	100%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
COMMUNICATIONS - INTERNET SRVC	43,000	2,840	26,860	16,140	62%
OTHER PROFESSIONAL SRVCS	15,000	6,665	15,154	-154	101%
R/M - VEHICLES	750	20	689	61	92%
R/M - MACH & EQUIPMENT	65,000	3,732	62,392	2,608	96%
MBRSHIPS & REGISTRATIONS	5,000	152	5,689	-689	114%
TRAVEL - CONF & SCHOOLS	8,500	0	2,051	6,449	24%
OFFICE SUPPLIES/MATERIALS	5,000	56	3,700	1,300	74%
HOUSEHOLD/JANITORIAL SUPPLIES	300	0	31	269	10%
OTHER OPERATING SUPPLIES	1,000	9	312	688	31%
SUNDRY	1,500	49	604	896	40%
FUEL	700	7	362	338	52%
EQUIPMENT - N/C	1,200	0	4,164	-2,964	347%
OFFICE EQUIPMENT - N/C	2,000	515	515	1,485	26%
COMPUTER HARDWARE - N/C	3,000	0	503	2,497	17%
COMPUTER SOFTWARE-N/C	13,000	1,248	8,559	4,441	66%
MISC TECHNOLOGY - N/C	0	0	1,158	-1,158	0%
EQUIPMENT REPLACEMENT FUND	355,000	29,583	236,667	118,333	67%
COMPUTER HARDWARE	6,000	0	0	6,000	0%
COMPUTER SOFTWARE	15,000	17,329	17,329	-2,329	116%
MISC TECHNOLOGY	10,000	0	1,831	8,169	18%
Total Expenditures	\$ 1,015,915	\$ 99,200	\$ 663,248	\$ 352,667	65%

DEPT 41645: GIS

SALARIES	\$ 159,460	\$ 12,229	\$ 98,599	\$ 60,861	62%
SALARIES - PART TIME	12,000	720	4,510	7,490	38%
SALARIES - OVERTIME	530	0	151	379	28%
LONGEVITY PAY	440	0	440	0	100%
COMMUNICATION ALLOWANCE	480	40	320	160	67%
FICA (EMPLOYER'S SHARE)	13,230	914	7,291	5,939	55%
HEALTH INSURANCE	22,110	1,842	14,740	7,370	67%

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LIFE INSURANCE	540	42	336	204	62%
RETIREMENT - HEALTH/LIFE	8,095	675	5,397	2,698	67%
RETIREMENT - TCRS	24,205	1,849	15,759	8,446	65%
CLOTHING/UNIFORMS	400	0	133	267	33%
OTHER PROF SRVCS	12,500	0	0	12,500	0%
R/M - MOTOR VEHICLES	0	35	205	-205	0%
R/M - MACH & EQUIPMENT	26,000	0	26,092	-92	100%
MBRSHIPS & REGISTRATIONS	2,000	525	1,005	995	50%
TRAVEL - CONF & SCHOOLS	6,000	0	1,794	4,206	30%
OFFICE SUPPLIES/MATERIALS	2,500	22	548	1,952	22%
HOUSEHOLD/JANITORIAL SUPPLIES	100	0	0	100	0%
SUNDRY	500	0	63	437	13%
FUEL	1,200	16	708	492	59%
Total Expenditures	\$ 292,290	\$ 18,909	\$ 178,091	\$ 114,199	61%

DEPT 41650: HUMAN RESOURCES

SALARIES	\$ 180,200	\$ 13,906	\$ 111,584	\$ 68,616	62%
SALARIES - OVERTIME	0	220	220	-220	0%
LONGEVITY PAY	1,520	0	1,520	0	100%
COMMUNICATION ALLOWANCE	720	60	480	240	67%
FICA (EMPLOYER'S SHARE)	13,955	1,085	8,710	5,245	62%
HEALTH INSURANCE	22,110	1,842	14,740	7,370	67%
LIFE INSURANCE	540	42	336	204	62%
RETIREMENT - HEALTH/LIFE	6,575	548	4,383	2,192	67%
RETIREMENT - TCRS	27,265	2,136	17,865	9,400	66%
PRINTING, STATIONERY, ENVELOPES	1,600	0	57	1,543	4%
PUBLICATIONS, REPORTS, ETC	1,000	1,449	1,449	-449	145%
ADVERTISING/LEGAL NOTICES	7,500	0	5,746	1,754	77%
MEDICAL SERVICES	56,500	1,563	28,189	28,311	50%
OTHER PROF SRVCS	19,800	63	10,714	9,086	54%
R/M - OFC MACH & EQUIP	0	0	2,167	-2,167	0%
ANNUAL EMPLOYEE BANQUET	16,500	0	14,867	1,633	90%
AWARDS	9,100	0	8,150	950	90%
MBRSHIPS & REGISTRATIONS	2,000	1,195	2,113	-113	106%
TRAVEL - CONF & SCHOOLS	2,800	555	667	2,133	24%
TRAVEL - APPLICANTS	0	0	2,016	-2,016	0%
OFFICE SUPPLIES/MATERIALS	2,000	0	1,686	314	84%

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SUNDRY	5,500	0	1,385	4,115	25%
Total Expenditures	\$ 377,185	\$ 24,664	\$ 239,044	\$ 138,141	63%

DEPT 41680: COMMUNITY RELATIONS

SALARIES	\$ 80,275	\$ 5,995	\$ 50,291	\$ 29,984	63%
LONGEVITY PAY	1,000	0	1,000	0	100%
COMMUNICATION ALLOWANCE	480	40	320	160	67%
FICA (EMPLOYER'S SHARE)	6,255	442	3,784	2,471	60%
HEALTH INSURANCE	7,370	614	4,913	2,457	67%
LIFE INSURANCE	180	14	112	68	62%
RETIREMENT - HEALTH/LIFE	3,640	303	2,427	1,213	67%
RETIREMENT - TCRS	12,145	906	8,024	4,121	66%
POSTAGE	10,000	0	2,318	7,682	23%
PRINTING, STATIONERY, ENVELOPES	20,000	0	4,482	15,518	22%
PUBLICATIONS, REPORTS, ETC	0	0	68	-68	0%
ADVERTISING/LEGAL NOTICES	3,500	52	915	2,585	26%
ELECTRICITY	500	25	203	297	41%
WATER	3,000	35	823	2,177	27%
SPECIAL EVENTS	45,000	294	33,008	11,992	73%
OTHER PROF SRVCS	25,000	0	13,077	11,923	52%
R/M - GROUNDS	43,000	6,692	27,100	15,900	63%
MBRSHIPS & REGISTRATIONS	2,500	0	955	1,545	38%
TRAVEL - CONF & SCHOOLS	3,000	0	2,042	958	68%
OFFICE SUPPLIES/MATERIALS	250	0	75	175	30%
SUNDRY	1,500	0	190	1,310	13%
BANNERS	6,000	5,100	5,100	900	85%
LDRSHIP BWOOD	1,000	0	1,000	0	100%
Total Expenditures	\$ 275,595	\$ 20,512	\$ 162,227	\$ 113,368	59%

DEPT 41700: PLANNING

SALARIES	\$ 198,245	\$ 15,352	\$ 122,820	\$ 75,425	62%
LONGEVITY PAY	1,440	0	1,440	0	100%
COMMUNICATION ALLOWANCE	1,680	140	1,100	580	65%
FICA (EMPLOYER'S SHARE)	15,405	1,175	9,518	5,887	62%
HEALTH INSURANCE	22,110	1,842	14,740	7,370	67%
LIFE INSURANCE	540	42	336	204	62%

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RETIREMENT - HEALTH/LIFE	12,120	1,010	8,080	4,040	67%
RETIREMENT - TCRS	29,995	2,321	19,627	10,368	65%
PUBLICATIONS PRINTING	3,000	0	0	3,000	0%
PUBLICATIONS, REPORTS, ETC	1,850	0	166	1,684	9%
ADVERTISING/LEGAL NOTICES	2,250	127	885	1,365	39%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
RADIO & TV SRVCS	8,000	500	3,700	4,300	46%
TRAFFIC ENG SRVCS	5,000	-4,950	-3	5,003	0%
R/M - MACH & EQUIPMENT	40,200	973	35,220	4,980	88%
MBRSHIPS & REGISTRATIONS	16,300	175	11,483	4,817	70%
TRAVEL - CONF & SCHOOLS	5,500	1,647	1,647	3,853	30%
OFFICE SUPPLIES/MATERIALS	4,000	0	1,546	2,454	39%
SUNDRY	2,000	469	950	1,050	48%
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	\$ 20,823	\$ 234,255	\$ 146,880	61%

DEPT 41710: CODES

SALARIES	\$ 457,210	\$ 34,843	\$ 283,925	\$ 173,285	62%
SALARIES - PART TIME	22,440	3,012	14,449	7,991	64%
SALARIES - OVERTIME	1,060	0	0	1,060	0%
LONGEVITY PAY	3,560	0	3,560	0	100%
COMMUNICATION ALLOWANCE	3,360	280	2,240	1,120	67%
FICA (EMPLOYER'S SHARE)	37,270	2,781	22,140	15,130	59%
HEALTH INSURANCE	58,960	4,913	39,307	19,653	67%
LIFE INSURANCE	1,440	112	896	544	62%
RETIREMENT - HEALTH/LIFE	19,035	1,586	12,690	6,345	67%
RETIREMENT - TCRS	69,335	5,246	45,316	24,019	65%
WORKER'S COMPENSATION	15,000	1,250	10,000	5,000	67%
CLOTHING & UNIFORMS	4,500	0	540	3,960	12%
PUBLICATIONS PRINTING	2,500	252	2,291	209	92%
PUBLICATIONS, REPORTS, ETC	6,000	1,889	3,915	2,085	65%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
COMMUNICATIONS	3,200	238	1,877	1,323	59%
ARCH ENG & LANDSCAPING	10,000	195	3,645	6,355	36%
R/M - OFFICE MACH & EQUIP	1,200	0	428	772	36%
R/M - MOTOR VEHICLES	6,500	324	958	5,542	15%

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Comparative % **67%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
TIRES TUBES ETC	2,000	968	1,784	216	89%
MBRSHIPS & REGISTRATIONS	8,000	195	1,130	6,870	14%
TRAVEL - CONF & SCHOOLS	8,800	0	0	8,800	0%
OFFICE SUPPLIES/MATERIALS	3,000	378	1,309	1,691	44%
SUNDRY	1,700	24	1,604	96	94%
FUEL	16,000	865	10,591	5,409	66%
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	\$ 59,351	\$ 466,309	\$ 300,861	61%

DEPT 41990: INSURANCE/OTHER BENEFITS

FICA (EMPLOYER'S SHARE)	14,300	0	5,254	9,046	37%
DENTAL REIMBURSEMENT	70,000	5,556	34,802	35,198	50%
401 RETIREMENT MATCH	240,000	17,883	154,745	85,255	64%
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	900	8,175	3,825	68%
UNEMPLOYMENT COMPENSATION	5,000	0	0	5,000	0%
WORKER'S COMPENSATION	20,000	1,667	13,333	6,667	67%
LONG-TERM DISABILITY INSURANCE	68,000	3,001	24,078	43,922	35%
INS - PRIVACY AND NETWORK	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	50	100	900	10%
Total Expenditures	\$ 768,300	\$ 29,057	\$ 410,452	\$ 357,848	53%

DEPT 42100: POLICE

SALARIES	\$ 3,062,845	\$ 238,105	\$ 1,895,235	\$ 1,167,610	62%
SALARIES - OVERTIME	107,720	7,897	59,313	48,407	55%
LONGEVITY PAY	26,060	0	24,260	1,800	93%
STATE PAY SUPPLEMENTS	33,600	0	0	33,600	0%
COMMUNICATION ALLOWANCE	12,720	1,180	9,200	3,520	72%
F T O SUPPLEMENTAL PAY	7,200	180	1,889	5,311	26%

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Comparative % 67%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
SHIFT DIFFERENTIAL	41,100	2,815	22,698	18,402	55%
FICA (EMPLOYER'S SHARE)	251,780	18,106	145,415	106,365	58%
HEALTH INSURANCE	442,200	36,850	294,800	147,400	67%
LIFE INSURANCE	10,800	812	6,608	4,192	61%
RETIREMENT - HEALTH/LIFE	161,340	13,445	107,560	53,780	67%
RETIREMENT - TCRS	589,175	44,522	382,632	206,543	65%
WORKER'S COMPENSATION	100,000	8,333	66,667	33,333	67%
CLOTHING & UNIFORMS	60,000	3,598	36,021	23,979	60%
POSTAGE & BOX RENTAL	2,500	9	80	2,420	3%
PRINTING,STATIONERY,ENVELOPES	7,500	385	2,422	5,078	32%
PERIODICAL SUBSCRIPTIONS	3,000	0	1,375	1,625	46%
COMMUNICATIONS	37,000	5,347	24,480	12,520	66%
OTHER PROF SRVCS	46,000	4,199	30,682	15,318	67%
R/M - MOTOR VEHICLES	70,000	5,649	42,857	27,143	61%
R/M - OTHER EQUIPMENT	135,200	2,588	82,517	52,683	61%
TIRES TUBES ETC	18,000	938	8,350	9,650	46%
MBRSHIPS & REGISTRATIONS	45,000	900	28,063	16,937	62%
TRAVEL - CONF & SCHOOLS	50,000	1,939	24,024	25,976	48%
OFFICE SUPPLIES/MATERIALS	20,000	338	3,179	16,821	16%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	1,339	7,560	12,440	38%
FIRE ARM SUPPLIES	39,000	913	17,802	21,198	46%
OTHER OPER SUPPLIES	70,000	893	32,681	37,319	47%
FUEL	202,000	14,056	133,706	68,294	66%
TRAFFIC ENFORCEMENT SUPPLIES	6,000	0	1,126	4,874	19%
VEHICLE ACCESSORIES	17,500	5,741	7,984	9,516	46%
EQUIPMENT - N/C	0	0	15,558	-15,558	0%
OFFICE EQUIPMENT - N/C	4,500	0	1,412	3,088	31%
COMPUTER HARDWARE - N/C	0	0	85	-85	0%
COMPUTER SOFTWARE-N/C	0	0	142	-142	0%
INS - LIABILITY	53,000	0	1,438	51,562	3%
RENTAL - MACH & EQUIP	25,000	901	7,670	17,330	31%
EQUIPMENT REPLACEMENT FUND	360,000	30,000	240,000	120,000	67%
OFFICE EQUIPMENT	0	0	1,770	-1,770	0%
COMPUTER HARDWARE	7,500	0	3,093	4,407	41%
COMPUTER SOFTWARE	20,000	0	0	20,000	0%
MISC TECHNOLOGY	7,500	0	1,473	6,027	20%
Total Expenditures	\$ 6,172,740	\$ 451,978	\$ 3,773,827	\$ 2,398,913	61%

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Comparative % 67%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
DEPT 42200: FIRE AND RESCUE					
SALARIES	\$ 3,303,345	\$ 253,346	\$ 2,058,215	\$ 1,245,130	62%
SALARIES - OTHER	150,000	5,255	72,873	77,127	49%
SALARIES - OVERTIME	53,045	2,651	3,052	49,993	6%
LONGEVITY PAY	32,320	0	32,080	240	99%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000	0%
COMMUNICATION ALLOWANCE	2,400	220	1,400	1,000	58%
EMT SUPPLEMENTAL PAY	137,400	10,512	80,423	56,977	59%
FICA (EMPLOYER'S SHARE)	285,320	19,704	163,016	122,304	57%
HEALTH INSURANCE	456,940	38,078	304,627	152,313	67%
LIFE INSURANCE	11,160	910	7,168	3,992	64%
RETIREMENT - HEALTH/LIFE	171,495	14,291	114,330	57,165	67%
RETIREMENT - TCRS	677,350	50,487	431,837	245,513	64%
WORKER'S COMPENSATION	86,000	7,167	57,333	28,667	67%
CLOTHING & UNIFORMS	26,000	3,332	21,812	4,188	84%
PERSONAL PROTECTIVE EQUIPMENT	22,000	456	15,398	6,602	70%
POSTAGE	300	43	275	25	92%
ELECTRICITY	9,500	716	5,803	3,697	61%
WATER	750	62	460	290	61%
SEWER	750	72	572	178	76%
NATURAL GAS	2,000	352	1,113	887	56%
COMMUNICATIONS	25,000	1,829	13,802	11,198	55%
OTHER PROF SRVCS	11,000	0	0	11,000	0%
R/M - OFFICE MACH & EQUIPMENT	5,000	0	6,958	-1,958	139%
R/M - MOTOR VEHICLES	65,000	11,901	38,246	26,754	59%
R/M - MACH & EQUIPMENT	18,000	470	9,806	8,194	54%
TIRES TUBES ETC	10,000	0	14,640	-4,640	146%
R/M - GROUNDS	1,500	0	327	1,173	22%
R/M - BUILDINGS	8,000	1,397	4,250	3,750	53%
R/M - PLUMBING & HVAC	1,000	0	75	925	8%
TRAINING	22,000	764	12,898	9,102	59%
MBRSHIPS & REGISTRATIONS	6,000	811	5,809	191	97%
TRAVEL - CONF & SCHOOLS	19,000	2,496	13,915	5,085	73%
OFFICE SUPPLIES/MATERIALS	7,000	948	6,670	330	95%
HOUSEHOLD/JANITORIAL SUPPLIES	11,000	1,133	6,420	4,580	58%
MEDICAL SUPPLIES	15,000	517	8,437	6,563	56%
OTHER OPER SUPPLIES	15,000	1,806	10,000	5,000	67%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
SUNDRY	5,000	69	2,784	2,216	56%
FUEL	69,000	4,391	43,879	25,121	64%
EQUIPMENT - N/C	27,300	1,599	33,995	-6,695	125%
OFFICE EQUIPMENT - N/C	500	160	1,812	-1,312	362%
COMPUTER HARDWARE - N/C	1,500	89	393	1,107	26%
COMPUTER SOFTWARE-N/C	3,000	0	0	3,000	0%
MISC TECHNOLOGY N/C	500	0	8,583	-8,083	1717%
FIRE PREVENTION/EDUCATION	15,000	83	9,994	5,006	67%
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	66,667	33,333	67%
EQUIPMENT REPLACEMENT FD	255,000	21,250	170,000	85,000	67%
MISC TECHNOLOGY	25,000	0	0	25,000	0%
Total Expenditures	\$ 6,261,625	\$ 467,700	\$ 3,863,779	\$ 2,397,846	62%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	16,000	1,242	11,969	4,031	75%
WATER	2,500	64	451	2,049	18%
SEWER	500	53	419	81	84%
NATURAL/PROPANE GAS	3,500	446	1,252	2,248	36%
COMMUNICATIONS	15,000	1,425	9,975	5,025	66%
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	207	1,293	14%
GROUND MAINT	8,500	234	5,417	3,083	64%
R/M - BUILDINGS	6,000	283	2,234	3,766	37%
R/M - PLUMBING & HVAC	2,000	498	2,844	-844	142%
OFFICE SUPPLIES/MATERIALS	500	0	300	200	60%
HOUSEHOLD/JANITORIAL SUPPLIES	7,000	482	2,036	4,964	29%
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	\$ 4,727	\$ 42,464	\$ 27,956	60%

DEPT 43120: PUBLIC WORKS

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SALARIES	\$ 747,640	\$ 51,488	\$ 435,621	\$ 312,019	58%
SALARIES - OVERTIME	46,790	7,121	25,570	21,220	55%
LONGEVITY PAY	8,080	0	7,680	400	95%
COMMUNICATION ALLOWANCE	1,440	120	1,020	420	71%
FICA (EMPLOYER'S SHARE)	61,470	4,242	33,715	27,755	55%
HEALTH INSURANCE	140,030	11,669	93,353	46,677	67%
LIFE INSURANCE	3,420	266	2,184	1,236	64%
RETIREMENT - HEALTH/LIFE	34,180	2,848	22,787	11,393	67%
RETIREMENT - TCRS	120,200	8,862	73,841	46,359	61%
WORKER'S COMPENSATION	41,000	3,417	27,333	13,667	67%
CLOTHING & UNIFORMS	20,500	1,214	10,718	9,782	52%
LANDFILL FEES	10,000	86	1,519	8,481	15%
COMMUNICATIONS	3,000	118	852	2,148	28%
OTHER PROF SRVCS	5,000	0	450	4,550	9%
R/M - MOTOR VEHICLES	25,000	1,004	17,619	7,381	70%
R/M - MACH & EQUIPMENT	45,000	2,540	33,445	11,555	74%
TIRES TUBES ETC	12,000	0	3,577	8,423	30%
R/M - ROADS & STREETS	510,000	0	371,057	138,943	73%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	1,232	2,990	107,010	3%
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	1,242	7,258	15%
R O W MAINTENANCE - MOWING	125,000	0	71,310	53,690	57%
STREET SWEEPING	30,000	2,273	14,336	15,664	48%
MBRSHIPS & REGISTRATIONS	3,000	0	60	2,940	2%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OTHER OPER SUPPLIES	15,000	869	5,579	9,421	37%
FUEL	100,000	7,520	63,449	36,551	63%
INS - VEH & EQUIP	600	0	973	-373	162%
INS - LIABILITY	20,000	0	0	20,000	0%
RENTAL - MACH & EQUIP	7,500	0	465	7,035	6%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	110,000	55,000	67%
EQUIPMENT	44,000	27,881	27,881	16,119	63%
Total Expenditures	\$ 2,478,350	\$ 148,520	\$ 1,460,626	\$ 1,017,724	59%

DEPT 43150: STORM DRAINAGE

SUBDIVISION IMPROVEMENTS	50,000	0	940	49,060	2%
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Total Expenditures	\$ 50,000	\$ 0	\$ 940	\$ 49,060	2%

DEPT 43160: STREET LIGHTING

ELECTRIC	\$ 450,000	\$ 36,974	\$ 299,864	\$ 150,136	67%
Total Expenditures	\$ 450,000	\$ 36,974	\$ 299,864	\$ 150,136	67%

DEPT 43165: TRAFFIC SIGNALIZATION

SALARIES	\$ 101,805	\$ 7,992	\$ 61,008	\$ 40,797	60%
SALARIES - OVERTIME	2,155	615	8,636	-6,481	401%
LONGEVITY PAY	680	0	680	0	100%
COMMUNICATION ALLOWANCE	480	80	580	-100	121%
FICA (EMPLOYER'S SHARE	8,040	630	5,147	2,893	64%
HEALTH INSURANCE	14,740	1,228	9,827	4,913	67%
LIFE INSURANCE	360	14	112	248	31%
RETIREMENT - HEALTH/LIFE	2,610	218	1,740	870	67%
RETIREMENT - TCRS	15,730	1,301	10,876	4,854	69%
ELECTRIC	6,000	630	3,283	2,717	55%
COMMUNICATIONS	5,500	1,052	2,498	3,002	45%
TRAFFIC ENG SERVICES	25,000	0	228	24,772	1%
R/M - MOTOR VEHICLES	2,000	0	109	1,891	5%
R/M - MACH & EQUIPMENT	10,000	0	0	10,000	0%
CONTRACT SIGNAL MAINTENANCE	15,000	0	2,302	12,698	15%
MBRSHIPS & REGISTRATIONS	300	0	267	33	89%
CONFERENCES & SCHOOLS	3,000	0	3,242	-242	108%
OTHER OPERATING SUPPLIES	18,000	727	21,825	-3,825	121%
FUEL	5,000	280	2,524	2,476	50%
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	4,333	2,167	67%
EQUIPMENT	10,000	2,213	2,213	7,787	22%
Total Expenditures	\$ 264,400	\$ 17,522	\$ 153,105	\$ 111,295	58%

DEPT 43170: SERVICE CENTER

SALARIES	\$ 56,730	\$ 4,352	\$ 34,816	\$ 21,914	61%
SALARIES - OVERTIME	550	90	542	8	99%

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FICA (EMPLOYER'S SHARE)	4,360	325	2,496	1,864	57%
HEALTH INSURANCE	14,740	1,228	9,827	4,913	67%
LIFE INSURANCE	360	28	224	136	62%
RETIREMENT - HEALTH/LIFE	3,540	295	2,360	1,180	67%
RETIREMENT - TCRS	8,620	672	5,653	2,967	66%
PERIODICAL SUBSCRIPTIONS	350	32	227	123	65%
ELECTRIC	35,000	2,703	22,234	12,766	64%
WATER	8,000	139	2,989	5,011	37%
SEWER	2,100	219	1,126	974	54%
NATURAL/PROPANE GAS	12,000	2,476	6,297	5,703	52%
COMMUNICATIONS	4,000	0	0	4,000	0%
OTHER PROF SRVCS	7,000	500	3,549	3,451	51%
R/M - OFFICE MACH & EQUIPMENT	7,000	287	4,063	2,937	58%
STORM WATER DRAINAGE	1,550	129	904	646	58%
GROUND MAINT CONTRACT	11,000	759	6,509	4,491	59%
R/M - BUILDINGS	50,000	3,400	25,264	24,736	51%
R/M - PLUMBING & HVAC	4,500	131	1,619	2,881	36%
OFFICE SUPPLIES/MATERIALS	6,000	1,036	3,706	2,294	62%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	561	4,358	5,642	44%
OTHER OPER SUPPLIES	2,500	270	796	1,704	32%
INS ON BLDGS	5,500	0	5,535	-35	101%
Total Expenditures	\$ 255,400	\$ 19,632	\$ 145,094	\$ 110,306	57%

DEPT 43800: ENGINEERING

SALARIES	\$ 322,395	\$ 24,378	\$ 197,331	\$ 125,064	61%
LONGEVITY PAY	1,360	0	1,360	0	100%
COMMUNICATION ALLOWANCE	2,400	200	1,620	780	68%
FICA (EMPLOYER'S SHARE)	24,950	1,867	15,084	9,866	60%
HEALTH INSURANCE	29,480	2,457	19,653	9,827	67%
LIFE INSURANCE	720	70	560	160	78%
RETIREMENT - HEALTH/LIFE	17,350	1,446	11,567	5,783	67%
RETIREMENT - TCRS	48,780	3,686	31,505	17,275	65%
CLOTHING & UNIFORMS	1,200	0	42	1,158	4%
CIVIL ENG SRVCS	10,000	0	780	9,220	8%
GEOTECH/INSP SRVCS	5,000	0	262	4,738	5%
R/M - MOTOR VEHICLES	2,000	40	747	1,253	37%
STORM WATER COMPLIANCE	13,000	0	8,506	4,494	65%

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MBRSHIPS & REGISTRATIONS	5,500	0	2,311	3,189	42%
TRAVEL	1,500	0	35	1,465	2%
OTHER OPER SUPPLIES	2,500	34	857	1,643	34%
FUEL	7,400	752	5,879	1,521	79%
EQUIPMENT - N/C	2,500	0	2,399	101	96%
COMPUTER HARDWARE - N/C	500	0	0	500	0%
Total Expenditures	\$ 498,535	\$ 34,930	\$ 300,498	\$ 198,037	60%

DEPT 44100: PUBLIC HEALTH

CO HEALTH DEPT CONTRACT	\$ 15,000	\$ 0	\$ 7,500	\$ 7,500	50%
CO ANIMAL CONTROL CONTRACT	70,000	1,202	9,772	60,228	14%
Total Expenditures	\$ 85,000	\$ 1,202	\$ 17,272	\$ 67,728	20%

DEPT 44400: PARKS & RECREATION

SALARIES	570,685	44,033	351,359	219,326	62%
SALARIES - PART TIME	148,175	7,443	81,250	66,925	55%
SALARIES - OVERTIME	8,490	6	3,374	5,116	40%
LONGEVITY PAY	6,320	0	5,880	440	93%
COMMUNICATION ALLOWANCE	1,680	180	1,380	300	82%
FICA (EMPLOYER'S SHARE)	56,130	3,780	32,455	23,675	58%
HEALTH INSURANCE	103,180	8,598	68,787	34,393	67%
LIFE INSURANCE	2,340	182	1,456	884	62%
RETIREMENT - HEALTH/LIFE	23,880	1,990	15,920	7,960	67%
RETIREMENT - TCRS	87,630	6,659	56,521	31,109	64%
WORKER'S COMPENSATION	19,000	1,583	12,667	6,333	67%
CLOTHING & UNIFORMS	11,000	372	6,279	4,721	57%
PRINTING, STATIONERY, ENVELOPES	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
ADVERTISING/LEGAL NOTICES	0	0	103	-103	0%
ELECTRIC	90,000	6,079	44,873	45,127	50%
WATER	120,000	263	64,766	55,234	54%
SEWER	5,500	444	3,636	1,864	66%
NATURAL/PROPANE GAS	350	44	466	-116	133%
COMMUNICATIONS	2,500	92	688	1,812	28%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	20,000	799	13,179	6,821	66%

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Comparative % **67%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
R/M - MACH & EQUIPMENT	22,000	970	13,825	8,175	63%
TIRES TUBES ETC	4,000	0	1,393	2,607	35%
R/M - GROUNDS	225,000	0	109,823	115,177	49%
LANDSCAPING SUPPLIES	19,000	450	3,285	15,715	17%
R/M - IRRIGATION	9,000	0	2,337	6,663	26%
R/M - FACILITIES	100,000	7,270	68,928	31,072	69%
R/M - SPORTS FIELDS	35,000	0	0	35,000	0%
FERTILIZATION PROGRAM	31,500	177	8,351	23,149	27%
MBRSHIPS & REGISTRATIONS	6,000	139	3,059	2,941	51%
TRAVEL - CONF & SCHOOLS	5,000	0	12	4,988	0%
OFFICE SUPPLIES/MATERIALS	1,000	185	218	782	22%
HOUSEHOLD/JANITORIAL SUPPLIES	12,000	134	8,727	3,273	73%
REC PROGRAM SUPPLIES	9,000	1,922	4,737	4,263	53%
OTHER OPER SUPPLIES	13,000	554	5,875	7,125	45%
SUNDRY	1,000	0	220	780	22%
FUEL	54,000	4,244	37,307	16,693	69%
INS ON BLDGS	7,300	0	7,090	210	97%
INS - VEH & EQUIP	400	0	457	-57	114%
INS - LIABILITY	16,500	0	1,801	14,699	11%
RENTAL - EQUIPMENT	4,500	629	3,248	1,252	72%
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	2,667	1,333	67%
VEHICLES	25,000	22,880	22,880	2,120	92%
EQUIPMENT	34,400	6,600	29,239	5,161	85%
Total Expenditures	\$ 2,008,560	\$ 129,034	\$ 1,188,652	\$ 819,908	59%

DEPT 44800: PUBLIC LIBRARY

SALARIES	\$ 556,295	\$ 42,359	\$ 346,132	\$ 210,163	62%
SALARIES - PART TIME	365,470	26,583	221,005	144,465	60%
SALARIES - OVERTIME	1,075	0	0	1,075	0%
LONGEVITY PAY	5,120	0	4,720	400	92%
COMMUNICATION ALLOWANCE	720	60	480	240	67%
FICA (EMPLOYER'S SHARE)	71,045	5,182	42,979	28,066	60%
HEALTH INSURANCE	88,440	7,370	58,960	29,480	67%
LIFE INSURANCE	2,160	182	1,456	704	67%
RETIREMENT - HEALTH/LIFE	26,595	2,216	17,730	8,865	67%

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		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
RETIREMENT - TCRS	84,330	6,403	55,165	29,165	65%
POSTAGE & METER RENTAL	12,000	1,069	3,247	8,753	27%
PRINTING,STATIONERY,ENVELOPES	5,000	974	1,539	3,461	31%
BOOKS, CATALOGUES, BROCHURES	180,000	15,138	115,675	64,325	64%
E-BOOKS	30,000	0	0	30,000	0%
AUDIO VISUALS	95,000	3,277	46,667	48,333	49%
PERIODICAL SUBSCRIPTIONS	10,000	41	10,000	0	100%
ONLINE SERVICES AND RESOURCES	70,000	975	68,829	1,171	98%
ELECTRIC	115,000	6,486	71,119	43,881	62%
WATER	12,000	142	2,822	9,178	24%
SEWER	2,000	238	1,891	109	95%
NATURAL/PROPANE GAS	35,000	3,685	15,165	19,835	43%
COMMUNICATIONS	17,000	942	6,863	10,137	40%
OTHER PROF SRVCS	65,000	7,093	48,435	16,565	75%
R/M - OFFICE MACH & EQUIPMENT	20,500	1,279	19,998	502	98%
R/M - MACH & EQUIPMENT	40,000	718	19,709	20,291	49%
R/M - GROUNDS	14,000	678	9,288	4,712	66%
R/M - BUILDINGS	120,000	17,257	90,815	29,185	76%
R/M - PLUMBING & HVAC	20,000	3,721	13,355	6,645	67%
MBRSHIPS & REGISTRATIONS	3,000	200	815	2,185	27%
TRAVEL - CONF & SCHOOLS	5,000	0	649	4,351	13%
GRANT EXPENSE	2,500	0	0	2,500	0%
OFFICE SUPPLIES/MATERIALS	35,000	4,133	18,805	16,195	54%
PROGRAMS	11,000	68	3,746	7,254	34%
OTHER OPERATING SUPPLIES	0	0	599	-599	0%
SUNDRY	9,500	1,658	4,373	5,127	46%
EQUIPMENT - N/C	0	0	597	-597	0%
COMPUTER HARDWARE - N/C	5,000	601	2,674	2,326	53%
COMPUTER SOFTWARE-N/C	15,000	841	5,269	9,731	35%
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	\$ 161,569	\$ 1,349,279	\$ 826,471	62%

DEPT 44900: EDUCATION

BRENTWOOD HIGH SCHOOL	60,000	0	60,000	0	100%
BRENTWOOD MIDDLE SCHOOL	15,000	0	15,000	0	100%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
CROCKETT ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
LIPSCOMB ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
SCALES ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
WOODLAND MIDDLE SCHOOL	15,000	0	15,000	0	100%
EDMONDSON ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
KENROSE ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
RAVENWOOD HIGH SCHOOL	60,000	0	60,000	0	100%
SUNSET ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
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	\$ 149	\$ 2,162	\$ 838	72%
WATER	600	35	311	289	52%
SEWER	400	30	236	164	59%
NATURAL GAS	3,000	348	1,316	1,684	44%
COMMUNICATIONS	500	39	455	45	91%
OTHER PROF SRVCS	500	-75	-15	515	-3%
R/M - GROUNDS	6,000	520	4,187	1,813	70%
R/M - BUILDINGS	35,000	2,925	14,074	20,926	40%
OTHER OPERATING SUPPLIES	300	0	0	300	0%
INS ON BLDGS	1,150	0	869	281	76%
Total Expenditures	\$ 50,450	\$ 3,971	\$ 23,595	\$ 26,855	47%

DEPT 47010: HISTORIC SITES - RAVENSWOOD

ELECTRIC	\$ 3,000	\$ 19	\$ 155	\$ 2,845	5%
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	2,675	3,275	6,725	33%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
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	\$ 2,694	\$ 4,821	\$ 20,079	19%

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 \$ 1,970,896 \$ 21,541,018 \$ 10,276,747 68%**

FUND 311: CAPITAL PROJECTS FUND

DEPT 00000: ADMINISTRATION

FEDERAL/STATE/LOCAL SOURCES	2,520,000	0	12,412	2,507,588	0%
TOTAL INTERGOVERNMENTAL	\$ 2,520,000	\$ 0	\$ 12,412	\$ 2,507,588	0%
INTEREST EARNINGS	\$ 50,000	\$ 3,731	\$ 36,183	\$ 13,817	72%
PRIVATE SOURCES	0	0	34,760	-34,760	0%
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	\$ 3,731	\$ 1,670,943	\$ -20,943	101%
Total Revenues	\$ 4,170,000	\$ 3,731	\$ 1,683,355	\$ 2,486,645	40%

DEPT 43100: TRANSPORTATION

STREET RESURFACING	\$ 400,000	\$ 0	\$ 400,000	\$ 0	100%
BIKEWAY IMPROVEMENTS	305,000	0	0	305,000	0%
WILSON PIKE SOUTH	190,000	0	0	190,000	0%
CONCORD ROAD - EAST	300,000	-96	4,575	295,425	2%
SIDEWALKS	160,000	0	0	160,000	0%
TRAFFIC SIGNAL UPGRADES	470,000	0	233,075	236,925	50%
FRANKLIN RD (SOUTH)	1,250,000	0	74,613	1,175,387	6%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
CONCORD RD (WEST)	3,160,000	61,883	133,661	3,026,339	4%
SUNSET ROAD (EAST)	0	0	28,520	-28,520	0%
WILSON PIKE	0	0	155,648	-155,648	0%
SPLIT LOG ROAD - PHASE II	0	3,242	46,395	-46,395	0%
Total Expenditures	\$ 6,235,000	\$ 65,029	\$ 1,076,487	\$ 5,158,513	17%

DEPT 43150: STORM DRAINAGE

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

DEPT 44400: PARKS & RECREATION

GRANNY WHITE PARK	10,000	0	4,123	5,877	41%
FLOODWAY OPEN SPACE	57,000	0	14,746	42,254	26%
MARCELLA VIVRETTE SMITH PARK	3,755,000	9,124	103,184	3,651,816	3%
Total Expenditures	\$ 3,822,000	\$ 9,124	\$ 122,053	\$ 3,699,947	3%

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	51,565	8,435	86%
FIBER NETWORK EXPANSION	115,000	9,214	14,896	100,104	13%
GEOG INFO SYSTEM	65,000	6,338	12,675	52,325	20%
DISASTER RECOVERY SYSTEM	375,000	0	350,642	24,358	94%
GENERATOR SCADA	35,000	0	0	35,000	0%
Total Expenditures	\$ 680,000	\$ 15,552	\$ 429,778	\$ 250,222	63%

DEPT 49000: DEBT SERVICE

DEPT 51660: TRANSFERS

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
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** **\$ 89,705** **\$ 1,786,358** **\$ 9,150,642** **16%**

FUND 320: INSURANCE FUND
DEPT 00000: ADMINISTRATION

INTEREST EARNINGS	\$ 6,000	\$ 579	\$ 6,113	\$ -113	102%
HEALTH INSURANCE TRANSFER FROM - GF	1,558,700	130,510	1,044,083	514,617	67%
HEALTH INSURANCE TRANSFER FROM - WS	191,600	15,968	127,747	63,853	67%
HEALTH INSURANCE TRANSFER FROM - ECD	88,400	7,370	58,960	29,440	67%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	485,000	41,609	324,927	160,073	67%
TOTAL USES OF MONEY AND PROPERTY	\$ 2,329,700	\$ 196,036	\$ 1,561,830	\$ 767,870	67%
Total Revenues	\$ 2,329,700	\$ 196,036	\$ 1,561,830	\$ 767,870	67%

DEPT 41900: FUNDS HELD IN TRUST

MEDICAL CLAIMS	\$ 1,195,400	\$ 228,241	\$ 1,148,019	\$ 47,381	96%
HRA CLAIMS	412,500	38,349	254,558	157,942	62%
HEALTH INSURANCE PREMIUMS	432,900	25,730	301,957	130,943	70%
OTHER PROF SRVCS	100,000	0	16,125	83,875	16%
Total Expenditures	\$ 2,140,800	\$ 292,320	\$ 1,720,659	\$ 420,141	80%

DEPT 41905: WORKER'S COMP INSURANCE

INSURANCE TRANSFER FROM - GF	\$ 281,000	\$ 23,417	\$ 187,333	\$ 93,667	67%
INSURANCE TRANSFER FROM - WS	42,000	3,500	28,000	14,000	67%
INSURANCE TRANSFER FROM - ECD	3,145	262	2,097	1,048	67%
TOTAL USES OF MONEY AND PROPERTY	\$ 326,145	\$ 27,179	\$ 217,430	\$ 108,715	67%
Total Revenues	\$ 326,145	\$ 27,179	\$ 217,430	\$ 108,715	67%
WORKER'S COMPENSATION	\$ 300,000	\$ 10,402	\$ 156,084	\$ 143,916	52%
Total Expenditures	\$ 300,000	\$ 10,402	\$ 156,084	\$ 143,916	52%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
Total for FUND 320: INSURANCE FUND	\$ 2,440,800	\$ 302,722	\$ 1,876,743	\$ 564,057	77%

FUND 121: STATE STREET AID FUND

STATE GAS/MOTOR FUEL TAX	\$ 950,000	\$ 83,066	\$ 566,172	\$ 383,828	60%
INTEREST EARNINGS	3,000	342	2,011	989	67%
Total Revenues	\$ 953,000	\$ 83,408	\$ 568,183	\$ 384,817	60%
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	\$ 727	\$ 3,587	\$ 2,413	60%
PW PROJECT FEES	830,000	225,995	1,288,175	-458,175	155%
Total Revenues	\$ 836,000	\$ 226,722	\$ 1,291,762	\$ -455,762	155%
TRANSFER - C P FUND	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	100%
Total Expenditures	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	100%

FUND 124: ADEQUATE FACILITES TAX FUND

ADEQUATE SCHOOL FACILITIES TAX	\$ 250,000	\$ 36,483	\$ 268,899	\$ -18,899	108%
INTEREST EARNINGS	3,000	442	3,450	-450	115%
Total Revenues	\$ 253,000	\$ 36,925	\$ 272,349	\$ -19,349	108%

FUND 126: DRUG FUND

DRUG RELATED FINES	\$ 20,000	\$ 1,053	\$ 5,794	\$ 14,206	29%
FEDERAL FORFEITED PROPERTY	0	10,204	38,782	-38,782	0%
INTEREST EARNINGS	1,000	120	1,199	-199	120%
CONTRIBUTION - DRUG FUND	0	0	2,650	-2,650	0%
Total Revenues	\$ 21,000	\$ 11,377	\$ 48,425	\$ -27,425	231%
SUNDRY	\$ 20,000	\$ 565	\$ 4,663	\$ 15,337	23%
MISC TECHNOLOGY	0	60,517	60,517	-60,517	0%
Total Expenditures	\$ 20,000	\$ 61,082	\$ 65,180	\$ -45,180	326%

FUND 127: POST EMPLOYMENT BENEFITS FUND

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
INTEREST EARNINGS	\$ 2,000	\$ 425	\$ 4,225	\$ -2,225	211%
RETIREE BNFT TRNSFR FROM RHS	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	\$ 425	\$ 733,350	\$ 97,775	88%
RETIREMENT - HEALTH/LIFE	\$ 50,000	\$ 0	\$ 0	\$ 50,000	0%
MEDICAL CLAIMS	50,000	0	0	50,000	0%
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	423,712	211,863	67%
Total Expenditures	\$ 747,575	\$ 52,964	\$ 425,712	\$ 321,863	57%

FUND 211: DEBT SERVICE FUND

INTEREST EARNINGS	18,500	1,762	19,639	-1,139	106%
OPER TRANSFER FROM GENERAL FD	3,250,000	0	3,250,000	0	100%
Total Revenues	\$ 3,268,500	\$ 1,762	\$ 3,269,639	\$ -1,139	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	200,000	200,000	0	100%
PRIN - 2009 GO BONDS	185,000	185,000	185,000	0	100%
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	32,534	70,230	0	100%
INT - 2004 GO BOND	8,005	2,722	8,005	0	100%
INT - 2006 GO BOND	29,910	12,938	29,906	4	100%
INT - 2006 GO REFUNDING	91,555	45,684	91,555	0	100%
INT - 2007 GO BOND	162,585	81,292	162,584	1	100%
INT - 2009 GO BOND	166,045	83,022	166,044	1	100%
INT - 2011 GO BOND	146,600	72,375	146,600	0	100%

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INT - 2011 GO REFUNDING BOND	158,265	73,431	158,262	3	100%
INT - 2012 GO REFUNDING BOND	53,175	32,050	53,175	0	100%
BANK SERVICE CHARGES	6,000	0	3,705	2,295	62%
Total Expenditures	\$ 3,357,925	\$ 821,048	\$ 3,325,066	\$ 32,859	99%

FUND 310: EQUIPMENT REPLACEMENT FUND

INTEREST EARNINGS	\$ 7,500	\$ 1,112	\$ 10,908	\$ -3,408	145%
SALE OF EQUIPMENT	7,500	0	48,826	-41,326	651%
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	\$ 1,112	\$ 1,205,234	\$ -44,734	104%
COMPUTER HARDWARE -N/C	\$ 0	\$ 12,170	\$ 30,706	\$ -30,706	0%
COMPUTER HARDWARE	470,500	18,866	207,124	263,376	44%
SOFTWARE	24,500	0	29,376	-4,876	120%
VEHICLES/EQUIP - POLICE	363,000	0	55,820	307,180	15%
VEHICLES/EQUIP - FIRE AND RESCUE	790,000	1,972	39,465	750,535	5%
VEHICLES/EQUIP - PW	175,375	180,482	180,482	-5,107	103%
Total Expenditures	\$ 1,823,375	\$ 213,490	\$ 542,973	\$ 1,280,402	30%

FUND 312: FACILITIES MAINTENANCE FUND

INTEREST EARNINGS	5,000	679	5,514	-514	110%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0	100%
Total Revenues	\$ 205,000	\$ 679	\$ 205,514	\$ -514	100%
FIRE AND RESCUE	\$ 0	\$ 0	\$ 2,287	\$ -2,287	0%
SERVICE CENTER	25,000	0	0	25,000	0%
PARKS DEPT	120,000	6,510	22,252	97,748	19%
LIBRARY DEPT	105,000	0	5,940	99,060	6%
Total Expenditures	\$ 250,000	\$ 6,510	\$ 30,479	\$ 219,521	12%

FUND 315: FUEL FUND

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2013

Comparative % **67%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
INTEREST EARNINGS	\$ 1,000	\$ 62	\$ 402	\$ 598	40%
GF OPER TRANSFER	459,300	32,664	301,457	157,843	66%
WS OPER TRANSFER	60,000	4,596	42,995	17,005	72%
Total Revenues	\$ 520,300	\$ 37,322	\$ 344,854	\$ 175,446	66%
UNLEADED FUEL	\$ 363,000	\$ 24,441	\$ 203,206	\$ 159,794	56%
DIESEL FUEL	160,000	4,965	101,995	58,005	64%
Total Expenditures	\$ 523,000	\$ 29,406	\$ 305,201	\$ 217,799	58%

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	88,089	1,234,203	565,797	69%
WATER SALES-COMM OUT CITY	500	34	209	291	42%
WATER SALES-RESID IN CITY	5,110,000	213,420	3,449,887	1,660,113	68%
WATER SALES-INST IN CITY	500,000	19,286	297,886	202,114	60%
WATER PURCHASE SURCHARGE	600,000	40,141	509,017	90,983	85%
CROSS CONNECTION DOMESTIC	185,440	101,920	204,915	-19,475	111%
CROSS CONNECTION FIRE	21,825	11,275	22,440	-615	103%
INSTALLATION CHARGES	15,000	550	4,050	10,950	27%
WATER TAP FEES	400,000	130,050	442,550	-42,550	111%
N/CG UD AREA TAP FEES	300,000	0	0	300,000	0%
MISCELLANEOUS	2,000	0	4,788	-2,788	239%
SEWER CHGS-COMM IN CITY	1,326,000	120,001	958,033	367,967	72%
SEWER CHGS-COMM OUT CITY	29,580	903	7,224	22,356	24%
SEWER CHGS-RES IN CITY	3,825,000	310,926	2,499,786	1,325,214	65%
SEWER CHGS-RES OUT CITY	8,160	519	4,010	4,150	49%
SEWER CHGS-INST IN CITY	306,000	25,022	200,163	105,837	65%
SEWER CHGS-INST OUT CITY	15,300	1,871	14,969	331	98%
SEWER CHGS-METRO TREATMENT SURCHG	800,000	73,229	556,212	243,788	70%
METRO SEWER PUMP STATION	110,000	50,215	50,472	59,528	46%
SWR TAP INSPECTION FEES	1,500	285	2,010	-510	134%
FORFEITED DISC/PENALTIES	122,400	7,082	86,489	35,911	71%
SALE OF MATERIAL	500	0	0	500	0%
SEWER TAP FEES	500,000	96,350	1,121,518	-621,518	224%
GRINDER PUMP FEES	15,000	0	1,900	13,100	13%
BAD CHECK CHARGE	1,000	0	0	1,000	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2013

Comparative % 67%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
FIRE HYDRANT RENTAL	100,000	8,333	66,667	33,333	67%
INTEREST EARNINGS	100,000	12,834	118,496	-18,496	118%
Total Revenues	\$ 16,202,655	\$ 1,312,335	\$ 11,857,894	\$ 4,344,761	73%
SALARIES	1,173,995	81,150	668,657	505,338	57%
SALARIES - OVERTIME	100,785	8,421	61,917	38,868	61%
LONGEVITY PAY	11,200	0	10,520	680	94%
COMMUNICATION ALLOWANCE	4,800	420	3,360	1,440	70%
SALARIES BILLED TO OTHERS	-10,000	0	-3,379	-6,621	-34%
FICA (EMPLOYER'S SHARE)	98,745	6,495	54,012	44,733	55%
HEALTH INSURANCE	191,620	15,968	127,747	63,873	67%
DENTAL REIMBURSEMENT	9,000	810	4,065	4,935	45%
LIFE INSURANCE	4,680	308	2,506	2,174	54%
RETIREMENT - HEALTH/LIFE	60,000	5,000	40,000	20,000	67%
RETIREMENT - TCRS	192,875	13,543	116,638	76,237	60%
SUPPLEMENTAL RETIREMENT - 401	25,000	1,955	16,924	8,076	68%
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	28,000	14,000	67%
CLOTHING & UNIFORMS	26,000	690	16,615	9,385	64%
POSTAGE & BOX RENTAL	45,900	4,084	24,448	21,452	53%
PRINTING, STATIONERY, ENVELOPES	20,000	1,789	12,336	7,664	62%
ELECTRIC	300,000	20,148	194,504	105,496	65%
WATER	1,000	65	489	511	49%
WATER PURCHASED FOR RESALE	4,900,000	271,924	3,188,538	1,711,462	65%
METRO SEWER TREATMENT	2,900,000	374,621	1,947,198	952,802	67%
BACKFLOW PREVENTION TESTING	120,000	7,553	59,409	60,591	50%
COMMUNICATIONS	1,800	111	11,435	-9,635	635%
LEGAL SERVICES	10,000	0	0	10,000	0%
ACCTING & AUDITING SRVCS	20,000	0	20,000	0	100%
LABORATORY SERVICES	15,000	38	5,634	9,366	38%
CAPACITY MGT. PROGRAM (CMOM)	25,000	0	12,660	12,340	51%
OTHER PROF SRVCS	55,000	3,432	45,019	9,981	82%
R/M - MOTOR VEHICLES	15,300	2,268	11,214	4,086	73%
R/M - MACH & EQUIPMENT	66,300	7,561	47,480	18,820	72%
TIRES TUBES ETC	5,100	0	2,038	3,062	40%
R/M - BUILDINGS	5,100	0	230	4,870	5%
METER REPAIR	66,300	759	23,052	43,248	35%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2013

Comparative % **67%**

		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
METRO PUMP STATION MAINT	75,000	0	9,140	65,860	12%
REPAIR PARTS-GRINDER PUMPS	205,000	17,050	151,001	53,999	74%
REPAIR PARTS-WTR/SWR LINES	117,300	2,813	110,739	6,561	94%
MANHOLE & SWR LINE MAINT	153,000	924	28,012	124,988	18%
WATER TANK MAINTENANCE	10,500	54	929	9,571	9%
SWR LIFT STATION R/M	80,000	0	8,241	71,759	10%
WTR LIFT STATION R/M	100,000	1,313	9,086	90,914	9%
MBRSHIPS & REGISTRATIONS	12,000	90	9,133	2,867	76%
TRAVEL - CONF & SCHOOLS	10,000	84	4,230	5,770	42%
GRANT EXPENSE	0	0	3,766	-3,766	0%
OFFICE SUPPLIES/MATERIALS	5,000	0	1,656	3,344	33%
HOUSEHOLD/JANITORIAL SUPPLIES	1,020	0	0	1,020	0%
OPERATING CHEMICALS	12,000	1,196	6,371	5,629	53%
OTHER OPER SUPPLIES	60,000	5,604	31,925	28,075	53%
FUEL	60,000	4,596	42,995	17,005	72%
COMPUTER SOFTWARE-N/C	5,000	0	380	4,620	8%
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	58	1,582	968	62%
SERVICE CENTER RENT	125,000	10,448	83,551	41,449	67%
GIS SERVICE FEE	138,000	11,500	92,000	46,000	67%
STATE ENVIRONMENTAL FEES	15,000	0	13,649	1,351	91%
PROV FOR DEPRECIATION EXPENSE	2,900,000	207,800	1,662,400	1,237,600	57%
BANK SRVC CHGS	0	0	2,813	-2,813	0%
BAD DEBT EXPENSE	0	61	1,927	-1,927	0%
INT -1999 SEWER BONDS	9,095	3,080	5,086	4,009	56%
INT - 2003 SEWER REFUNDING	43,205	19,982	43,202	3	100%
INT -2006 WATER REFUNDING	63,715	30,264	25,934	37,781	41%
INT - 2008 SEWER BOND	338,340	169,169	225,559	112,781	67%
INT - 2010 WATER & SEWER BOND	269,530	134,766	179,687	89,843	67%
INT - 2012 WATER & SEWER BOND	116,525	70,619	71,826	44,699	62%
PROV FOR AMORTIZATION EXPENSE	25,000	1,177	9,415	15,585	38%
Total Expenditures	\$ 15,566,380	\$ 1,525,261	\$ 9,606,590	\$ 5,959,790	62%

FUND 434: MUNICIPAL CENTER FUND

RENT INC- WMSN MEDICAL	20,110	0	13,520	6,590	67%
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CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2013

Comparative % **67%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
RENT INC- CHMBR OF COMMERC	21,930	5,382	43,056	-21,126	196%
RENT INC- CTY OF BRENTWOOD	623,135	0	623,135	0	100%
RENT INC- ECD FUND	31,800	2,650	21,200	10,600	67%
OPERATING TRANSFER FROM CP	130,000	0	130,000	0	100%
INTEREST EARNINGS	7,500	738	6,826	674	91%
Total Revenues	\$ 834,475	\$ 8,770	\$ 837,737	\$ -3,262	100%
ELECTRIC	\$ 126,500	\$ 7,264	\$ 77,392	\$ 49,108	61%
WATER	20,000	579	6,557	13,443	33%
SEWER	5,000	260	2,063	2,937	41%
NATURAL/PROPANE GAS	15,000	1,530	7,714	7,286	51%
COMMUNICATIONS	40,000	1,265	8,853	31,147	22%
ACCTING & AUDITING SRVCS	4,000	0	4,000	0	100%
OTHER PROF SRVCS	30,000	3,176	12,996	17,004	43%
R/M - OFC MACH & EQUIPMENT	3,000	0	919	2,081	31%
R/M - MOTOR VEHICLES	1,000	0	0	1,000	0%
R/M - GROUNDS/LANDSCAPE	20,000	1,039	8,546	11,454	43%
R/M - BUILDINGS	120,000	7,387	55,961	64,039	47%
R/M - TRASH REMOVAL	6,000	1,098	4,791	1,209	80%
R/M - PLUMBING & HVAC	25,000	1,580	9,964	15,036	40%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	594	3,174	6,826	32%
OTHER OPER SUPPLIES	4,000	280	715	3,285	18%
SUNDRY	1,000	55	55	945	6%
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	192,920	107,080	64%
Total Expenditures	\$ 742,500	\$ 50,222	\$ 406,556	\$ 335,944	55%

FUND 450: EMERGENCY COMMUNICATIONS DIST

911 FEES-LANDLINE	580,000	22,487	280,971	299,029	48%
911 FEES-WIRELESS	82,000	0	30,343	51,657	37%
ECD/PSAP EQUIP REIMB - TECB	0	0	300,000	-300,000	0%
TECB OPERATIONAL FUNDING	219,155	0	137,274	81,881	63%
INTEREST EARNINGS	5,000	632	5,108	-108	102%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
Total Revenues	\$ 1,304,855	\$ 23,119	\$ 1,172,396	\$ 132,459	90%
SALARIES	537,080	33,144	308,249	228,831	57%
SALARIES - OVERTIME	42,190	3,347	34,578	7,612	82%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2013

Comparative % **67%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
LONGEVITY PAY	4,940	0	4,480	460	91%
SHIFT DIFFERENTIAL	11,100	762	6,399	4,701	58%
FICA (EMPLOYER'S SHARE)	45,630	2,766	26,475	19,155	58%
HEALTH INSURANCE	88,440	7,370	58,960	29,480	67%
DENTAL REIMBURSEMENT	3,000	598	1,035	1,965	34%
LIFE INSURANCE	2,160	154	1,274	886	59%
RETIREMENT - HEALTH/LIFE	21,255	1,771	14,170	7,085	67%
RETIREMENT - TCRS	89,500	5,633	55,310	34,190	62%
SUPPLEMENT RETIREMENT - 457	7,500	585	4,976	2,524	66%
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	2,097	1,048	67%
CLOTHING & UNIFORMS	5,500	168	1,385	4,115	25%
PERIODICAL SUBSCRIPTIONS	4,000	0	2,063	1,937	52%
COMMUNICATIONS	115,000	7,081	55,458	59,542	48%
ACCTING & AUDITING SRVCS	7,900	876	8,775	-875	111%
MAPPING/DATA BASE	10,000	0	10,000	0	100%
OTHER PROF SRVCS	10,000	0	3,402	6,598	34%
R/M - OTHER EQUIPMENT	60,000	6,556	43,411	16,589	72%
MRBSHIPS & REGISTRATIONS	6,000	0	942	5,058	16%
TRAVEL - CONF & SCHOOLS	5,000	0	0	5,000	0%
OFFICE SUPPLIES	2,500	49	820	1,680	33%
OTHER OPER SUPPLIES	2,300	103	1,440	860	63%
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	115,760	54,240	68%
RENTAL - BUILDING AND FACILITES MC	31,800	2,650	21,200	10,600	67%
Total Expenditures	\$ 1,301,340	\$ 88,345	\$ 787,271	\$ 514,069	60%

FUND 610: OPEB TRUST FUND

UNREALIZED GAIN (LOSS) ON INVESTMENTS	\$ 0	\$ 0	\$ 228,191	\$ -228,191	0%
RETIREE BNFT TRNSFR FROM OPEB	0	52,964	423,712	-423,712	0%
Total Revenues	\$ 0	\$ 52,964	\$ 651,903	\$ -651,903	0%
RETIREMENT - HEALTH/LIFE	\$ 0	\$ 5,369	\$ 22,619	\$ -22,619	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2013

Comparative % 67%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
MEDICAL CLAIMS	0	24,693	56,400	-56,400	0%
Total Expenditures	\$ 0	\$ 30,062	\$ 79,019	\$ -79,019	0%

FUND 615: DHT FUND

INTEREST EARNINGS	\$ 0	\$ 103	\$ 895	\$ -895	0%
LIBRARY GIFTS AND DONATIONS	0	3,048	31,884	-31,884	0%
PUBLIC SAFETY DONATIONS	0	100	1,373	-1,373	0%
HISTORIC SITES DONATIONS	0	1,000	4,265	-4,265	0%
CONCERT SERIES DONATIONS	0	0	7,500	-7,500	0%
EMPLOYEE ASSISTANCE	0	0	1,200	-1,200	0%
PARKS TRUST FUND	0	1,000	21,000	-21,000	0%
Total Revenues	\$ 0	\$ 5,251	\$ 68,117	\$ -68,117	0%
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 8,316	\$ 53,738	\$ -53,738	0%
PUBLIC SAFETY TRUST DONATIONS EXPENSE	0	0	2,800	-2,800	0%
HISTORIC SITE DONATIONS EXPENSE	0	0	4,642	-4,642	0%
EMPLOYEE ASSISTANCE DONATIONS EXPENSE	0	0	1,200	-1,200	0%
Total Expenditures	\$ 0	\$ 8,316	\$ 62,380	\$ -62,380	0%

**Transaction Report For
Your VantageCare Retirement Health Savings Plan
02/01/2013 through 02/28/2013**

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

Plan Summary Information For the Period 02/01/2013 through 02/28/2013

Ending Fund Balance \$5,735,226.37
Employer \$5,735,226.37

Plan No:

Total Contribution this Period:
Employer

\$52,964.00
\$52,964.00

Total Plan Assets \$5,735,226.37

Summary by Fund	Current Period	Vantagepoint MP Svgs Orntd	Vantagepoint MP Cons Grwth	Vantagepoint MP Trad Grwth
Beginning Balance	\$5,665,053.12	\$1,699,175.90	\$2,268,018.06	\$1,697,859.16
Contributions	52,964.00	15,889.20	21,185.60	15,889.20
Earnings	17,209.25	3,945.45	6,221.58	7,042.22
Ending Balance	\$5,735,226.37	\$1,719,010.55	\$2,295,425.24	\$1,720,790.58
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 02/01/2013		Shares on 02/28/2013	
	Shares #	Value of One Share	Shares #	Value of One Share
Vantagepoint MP Svgs Orntd	65,757.5811	\$25.84	66,371.0637	\$25.90
Vantagepoint MP Cons Grwth	89,116.6232	\$25.45	89,946.1299	\$25.52
Vantagepoint MP Trad Grwth	70,685.2273	\$24.02	71,342.8929	\$24.12

Summary by Account Type

Total Employer
46

Beginning Balance	\$5,665,053.12	\$5,665,053.12
Contributions	52,964.00	52,964.00
Earnings	17,209.25	17,209.25
Ending Balance	\$5,735,226.37	\$5,735,226.37
Percentage by Type	0%	0%

Contribution Listing

Date	Total	Employer
02/01/2013	\$52,964.00	\$52,964.00
Total Contributions	\$52,964.00	

Activity dated outside the current period reflects adjustments to your account to ensure proper crediting of earnings.

March 20, 2013

FINANCE/ADMINISTRATION MEMORANDUM

2013 – 7

TO: Kirk Bednar, City Manager
Jay Evans, 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 – February 2013

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of February 2013. A net operating loss of \$(212,926) was posted for the month of February 2013 as compared to prior year net income of \$1,468,490. Please note the prior year net income included Water and Sewer Tap Fee collections for the Bristol (\$1,555,500) and Morning Pointe (\$197,000) projects. Also note the month of February historically shows a net loss as this is the month with the least amount of water usage coupled with increased expenses for the City's semi-annual debt service interest payment.

For the first eight months of the 2012-2013 fiscal year, the percentage of "unaccounted for" water stands at 22.16%, as compared to 17.88 % for the prior year. During this same period, the percentage of sewerage treated to billed stands at 188.55%, with a prior year comparison of 174.43%.

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:	Feb-13	Feb-12	% Change	Feb-13	Feb-12	% Change
Residential	\$ 213,420	\$ 204,119	4.56%	\$ 3,445,094	\$3,406,344	1.14%
Commercial	\$ 88,089	\$ 80,146	9.91%	\$ 1,234,203	\$1,210,611	1.95%
Institutional	\$ 19,286	\$ 20,433	-5.61%	\$ 297,885	\$ 324,323	-8.15%
Water Purchase Surcharge	\$ 40,141	\$ 17,135	134.26%	\$ 509,017	\$ 298,909	70.29%
Total Water Sales	\$ 360,936	\$ 321,833	12.15%	\$ 5,486,199	\$ 5,240,187	4.69%
Purchased Water Cost	\$ 271,924	\$ 228,054	19.24%	\$ 3,188,539	\$2,796,580	14.02%
Net Water Sales	\$ 89,012	\$ 93,779	-5.08%	\$ 2,297,660	\$ 2,443,607	-5.97%
Total Gallons Billed (1,000s)	61,644	58,487	5.40%	1,041,328	1,034,549	0.66%
Total Gallons Purchased (1,000s)	114,630	111,438	2.87%	1,416,751	1,357,376	4.37%
Total gallons thru meters (1000s)	99,018	90,950	8.87%	1,373,993	1,296,482	5.98%
Water Adjustments	2,333	2,333	0.00%	18,667	19,267	-3.11%
Gallons Unaccounted For	35,041	30,130	16.30%	313,999	242,667	29.39%
% Unaccounted For	30.57%	27.04%	13.06%	22.16%	17.88%	23.97%
Revenue per 1000 Gallons Billed	\$ 5.86	\$ 5.50	6.41%	\$ 5.27	\$ 5.07	4.01%
Cost per 1000 Gallons Billed	\$ 4.41	\$ 3.90	13.13%	\$ 3.06	\$ 2.70	13.27%
Net Profit/1000 Gallons Billed	\$ 1.44	\$ 1.60	-9.94%	\$ 2.21	\$ 2.36	-6.58%
SEWER CHARGES:						
Residential	\$ 311,445	\$ 318,337	-2.17%	\$ 2,503,796	\$2,546,573	-1.68%
Commercial	\$ 120,904	\$ 116,313	3.95%	\$ 965,256	\$ 927,964	4.02%
Institutional	\$ 26,893	\$ 24,819	8.36%	\$ 215,134	\$ 198,669	8.29%
Metro Sewer Surcharge	\$ 73,229	\$ 66,033	10.90%	\$ 556,212	\$ 509,372	9.20%
Total Sewer Charges	\$ 532,471	\$ 525,502	1.33%	\$ 4,240,398	\$ 4,182,578	1.38%
Treatment Cost	\$ 374,621	\$ 276,098	35.68%	\$ 1,947,199	\$ 1,677,877	16.05%
Net Sewer Charges	\$ 157,850	\$ 249,404	-36.71%	\$ 2,293,199	\$ 2,504,701	-8.44%
Total Gallons Billed (1,000s)*	70,853	71,026	-0.24%	569,319	566,467	0.50%
Total Gallons Treated (1,000s)	200,164	156,466	27.93%	1,073,461	988,093	8.64%
% of Gallons Treated to Gallons Billed*	282.51%	220.30%	28.24%	188.55%	174.43%	8.10%
Revenue per 1000 Gallons Billed	\$ 7.52	\$ 7.40	1.57%	\$ 7.45	\$ 7.38	0.87%
Cost per 1000 Gallons Billed	\$ 5.29	\$ 3.89	36.02%	\$ 3.42	\$ 2.96	15.47%
Net Profit/1000 Gallons Billed	\$ 2.23	\$ 3.51	-36.55%	\$ 4.03	\$ 4.42	-8.90%
Total Water and Sewer Charges	\$ 893,407	\$ 847,335	5.44%	\$ 9,726,597	\$ 9,422,765	3.22%
Total Direct Costs	\$ 646,545	\$ 504,152	28.24%	\$ 5,135,738	\$ 4,474,457	14.78%
Net Profit	\$ 246,862	\$ 343,183	-28.07%	\$ 4,590,859	\$ 4,948,307	-7.22%
Water Tap Fees	\$ 130,050	\$ 157,000	-17.17%	\$ 442,550	\$ 501,000	-11.67%
Sewer Tap Fees	\$ 96,350	\$1,744,500	-94.48%	\$ 1,121,518	\$ 2,223,015	-49.55%
Other Operating Revenues	\$ 192,528	\$ 134,746	42.88%	\$ 562,434	\$ 649,197	-13.36%
Less Other Operating Expenses	\$ 669,739	\$ 700,903	-4.45%	\$ 2,787,594	\$ 2,666,535	4.54%
Less Estimated Depr/Amort	\$ 208,977	\$ 210,035	-0.50%	\$ 1,671,816	\$ 1,680,280	-0.50%
NET OPERATING INCOME - UNADJUSTED	\$ (212,926)	\$ 1,468,490	-114.50%	\$ 2,257,951	\$ 3,974,704	-43.19%

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

**WATER/SEWER FUND
FISCAL 2012 - 2013**

	<u>Jul-12</u>	<u>Aug-12</u>	<u>Sep-12</u>	<u>Oct-12</u>	<u>Nov-12</u>	<u>Dec-12</u>	<u>Jan-13</u>	<u>Feb-13</u>
Residential	\$ 739,803	\$ 641,638	\$ 540,823	\$ 473,321	\$ 390,978	\$ 221,962	\$ 223,149	\$ 213,420
Commercial	\$ 198,603	\$ 234,343	\$ 190,571	\$ 170,147	\$ 171,351	\$ 97,993	\$ 83,106	\$ 88,089
Institutional	\$ 55,804	\$ 54,894	\$ 50,053	\$ 47,425	\$ 35,257	\$ 19,286	\$ 15,880	\$ 19,286
Water Purchase Surcharge	\$ 98,994	\$ 92,301	\$ 76,943	\$ 67,615	\$ 61,109	\$ 31,491	\$ 40,423	\$ 40,141
Total Water Sales	\$ 1,093,204	\$ 1,023,176	\$ 858,390	\$ 758,508	\$ 658,695	\$ 370,732	\$ 362,558	\$ 360,936
Purchased Water Cost	\$ 543,967	\$ 574,022	\$ 515,454	\$ 406,234	\$ 349,475	\$ 260,262	\$ 267,201	\$ 271,924
Net Water Sales	\$ 549,237	\$ 449,154	\$ 342,936	\$ 352,274	\$ 309,220	\$ 110,470	\$ 95,357	\$ 89,012
Total Gallons Billed	213,158,000	198,242,500	165,608,600	145,738,400	127,355,500	67,588,100	61,992,800	61,644,300
Total Gallons Purchased	244,900,672	255,877,924	231,560,480	182,698,932	157,025,732	117,394,956	112,661,628	114,630,408
Total gallons actually thru meters	244,900,672	255,877,924	231,560,480	182,698,932	157,025,732	110,939,056	91,972,228	99,018,408
Water Adjustments	2,333,333	2,333,333	2,333,333	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	\$ 5.49	\$ 5.85	\$ 5.86
Cost per 1000 Gallons Billed	\$ 2.55	\$ 2.90	\$ 3.11	\$ 2.79	\$ 2.74	\$ 3.85	\$ 4.31	\$ 4.41
Net Profit/1000 Gallons Billed	\$ 2.58	\$ 2.27	\$ 2.07	\$ 2.42	\$ 2.43	\$ 1.63	\$ 1.54	\$ 1.44
SEWER CHARGES:								
Residential - Inside	\$ 312,211	\$ 313,656	\$ 313,116	\$ 313,907	\$ 312,179	\$ 312,172	\$ 311,620	\$ 310,926
Residential - Outside	\$ 487	\$ 487	\$ 487	\$ 503	\$ 503	\$ 501	\$ 522	\$ 519
Commercial - Inside	\$ 118,863	\$ 120,380	\$ 119,769	\$ 119,788	\$ 119,923	\$ 119,717	\$ 119,591	\$ 120,001
Commercial - Outside	\$ 903	\$ 903	\$ 903	\$ 903	\$ 903	\$ 903	\$ 903	\$ 903
Institutional - Inside	\$ 25,021	\$ 25,021	\$ 25,021	\$ 25,021	\$ 25,016	\$ 25,022	\$ 25,022	\$ 25,022
Institutional - Outside	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,871
Metro Surcharge	\$ 65,774	\$ 66,136	\$ 66,087	\$ 66,178	\$ 71,964	\$ 73,435	\$ 73,409	\$ 73,229
Total Sewer Charges	\$ 525,130	\$ 528,454	\$ 527,254	\$ 528,171	\$ 532,359	\$ 533,621	\$ 532,938	\$ 532,471
Treatment Cost	\$ 148,223	\$ 210,011	\$ 189,970	\$ 221,169	\$ 254,389	\$ 231,675	\$ 317,141	\$ 374,621
Net Sewer Charges	\$ 376,907	\$ 318,443	\$ 337,284	\$ 307,002	\$ 277,970	\$ 301,946	\$ 215,797	\$ 157,850
Total Gallons Billed	71,178,300	71,288,200	71,226,100	71,379,000	71,727,000	70,862,500	70,805,100	70,852,700
Total Gallons Treated	83,998,750	119,014,320	107,657,390	125,337,600	144,163,820	123,670,190	169,455,000	200,163,740
Revenue per 1000 Gallons Billed	\$ 7.38	\$ 7.41	\$ 7.40	\$ 7.40	\$ 7.42	\$ 7.53	\$ 7.53	\$ 7.52
Cost per 1000 Gallons Billed	\$ 2.08	\$ 2.95	\$ 2.67	\$ 3.10	\$ 3.55	\$ 3.27	\$ 4.48	\$ 5.29
Net Profit/1000 Gallons Billed	\$ 5.30	\$ 4.47	\$ 4.74	\$ 4.30	\$ 3.88	\$ 4.26	\$ 3.05	\$ 2.23
Total Water and Sewer Charges	\$ 1,618,334	\$ 1,551,630	\$ 1,385,644	\$ 1,286,679	\$ 1,191,054	\$ 904,353	\$ 895,496	\$ 893,407
Total Direct Costs	\$ 692,190	\$ 784,033	\$ 705,424	\$ 627,403	\$ 603,864	\$ 491,937	\$ 584,342	\$ 646,545
Net Profit	\$ 926,144	\$ 767,597	\$ 680,220	\$ 659,276	\$ 587,190	\$ 412,416	\$ 311,154	\$ 246,862
Water Tap Fees	\$ 44,000	\$ 75,500	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 118,000	\$ 130,050
Sewer Tap Fees	\$ 155,000	\$ 84,700	\$ 40,000	\$ 100,000	\$ 89,500	\$ 45,000	\$ 510,968	\$ 96,350
Other Operating Revenues	\$ 39,529	\$ 39,288	\$ 34,263	\$ 36,863	\$ 35,495	\$ 38,242	\$ 146,226	\$ 192,528
Less Other Operating Expenses	\$ (73,831)	\$ 719,119	\$ 361,101	\$ 265,396	\$ 260,309	\$ 296,378	\$ 289,383	\$ 669,739
Less Estimated Depr/Amort	\$ 208,977	\$ 208,977	\$ 208,977	\$ 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	\$ 10,303	\$ 587,988	\$ (212,926)
Cumulative Net Operating Income	\$ 1,029,527	\$ 1,068,516	\$ 1,267,921	\$ 1,609,687	\$ 1,872,586	\$ 1,882,889	\$ 2,470,877	\$ 2,257,951