

May 27, 2013

FINANCE/ADMINISTRATION MEMORANDUM

2013-10

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 - April 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 ten 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 \$2,151,487 versus \$4,033,887 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: July, 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: June 30, 2013

Other Items of Interest. Other matters in which staff members have been involved in the month of April 2013 include:

- Continued preparation of the City's FY 2014-2019 CIP and FY 2014 Budget
- Participated in a work session with City Commission, City Manager and Department Heads to review the FY 2014-19 Capital Improvement Program draft document.

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	2.0% % 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%	926,319	2.78%
FY YTD	7,868,081	-4.53%	7,639,657	-2.90%	8,265,978	8.20%	8,983,641	8.68%	9,691,855	7.88%
APR	807,198	-12.78%	876,237	8.55%	933,935	6.58%	1,039,079	11.26%	1,061,356	2.14%
FY YTD	8,675,279	-5.36%	8,515,894	-1.84%	9,199,914	8.03%	10,022,721	8.94%	10,753,212	7.29%
MAY	790,749	-13.71%	812,267	2.72%	920,322	13.30%	963,241	4.66%	982,506	2.00%
FY YTD	9,466,028	-6.12%	9,328,160	-1.46%	10,120,235	8.49%	10,985,962	8.55%	11,735,718	6.82%
JUN	795,680	-2.29%	845,246	6.23%	907,674	7.39%	1,019,688	12.34%	1,040,082	2.00%
FY YTD	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,775,800	6.41%
FY TOTALS	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,775,800	6.41%
BUDGET	10,565,000	97.13%	10,275,000	99.01%	9,975,000	110.56%	10,675,000	112.47%	11,190,000	4.82%

**City of Brentwood
Wholesale
Beer Tax**

Month									Projected	
	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	% Increase 2012 - 13	0% % Change Prev Yr
JULY	55,790	0.55%	61,634	10.47%	65,234	5.84%	66,066	1.28%	56,005	-15.23%
FY YTD	55,790	0.55%	61,634	10.47%	65,234	5.84%	66,066	1.28%	56,005	-15.23%
AUG	55,944	9.66%	54,919	-1.83%	53,374	-2.81%	49,229	-7.77%	69,166	40.50%
FY YTD	111,734	4.91%	116,553	4.31%	118,608	1.76%	115,295	-2.79%	125,171	8.57%
SEPT	52,525	-12.68%	50,620	-3.63%	55,367	9.38%	58,131	4.99%	53,891	-7.29%
FY YTD	164,259	-1.44%	167,173	1.77%	173,975	4.07%	173,426	-0.32%	179,062	3.25%
OCT	44,859	3.70%	50,493	12.56%	56,366	11.63%	53,971	-4.25%	53,890	-0.15%
FY YTD	209,118	-0.38%	217,666	4.09%	230,341	5.82%	227,397	-1.28%	232,952	2.44%
NOV	50,051	16.49%	43,392	-13.30%	44,785	3.21%	43,420	-3.05%	54,378	25.24%
FY YTD	259,169	2.49%	261,058	0.73%	275,126	5.39%	270,817	-1.57%	287,330	6.10%
DEC	42,065	-12.60%	43,614	3.68%	49,419	13.31%	52,130	5.49%	60,921	16.86%
FY YTD	301,234	0.07%	304,672	1.14%	324,545	6.52%	322,947	-0.49%	348,251	7.84%
JAN	53,079	10.67%	54,567	2.80%	58,086	6.45%	56,466	-2.79%	45,817	-18.86%
FY YTD	354,313	1.53%	359,239	1.39%	382,631	6.51%	379,413	-0.84%	394,068	3.86%
FEB	39,758	-5.49%	33,235	-16.41%	37,185	11.89%	39,215	5.46%	42,126	7.42%
FY YTD	394,071	0.78%	392,474	-0.41%	419,816	6.97%	418,628	-0.28%	436,194	4.20%
MAR	34,769	1.87%	35,991	3.52%	37,366	3.82%	42,417	13.52%	48,849	15.16%
FY YTD	428,839	0.86%	428,465	-0.09%	457,182	6.70%	461,045	0.84%	485,043	5.21%
APR	39,065	0.19%	41,838	7.10%	48,987	17.09%	51,918	5.98%	51,918	0.00%
FY YTD	467,904	0.81%	470,303	0.51%	506,169	7.63%	512,963	1.34%	536,961	4.68%
MAY	47,897	4.47%	52,020	8.61%	49,695	-4.47%	49,595	-0.20%	49,595	0.00%
FY YTD	515,801	1.14%	522,323	1.26%	555,864	6.42%	562,558	1.20%	586,556	4.27%
JUN	52,314	-10.19%	52,839	1.00%	58,710	11.11%	81,234	38.37%	81,234	0.00%
FY YTD	568,115	-0.02%	575,162	1.24%	614,573	6.85%	643,791	4.75%	667,789	3.73%
FY TOTALS	568,115	-0.02%	575,162	1.24%	614,573	6.85%	643,791	4.75%	667,789	3.73%
BUDGET	568,000	100.02%	565,000	101.80%	570,000	107.82%	580,000	111.00%	580,000	115.14%

**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%	37,740	-9.70%
FY YTD	316,021	4.20%	325,210	2.91%	368,308	13.25%	389,124	5.65%	411,267	5.69%
MAR	31,083	-6.98%	35,233	13.35%	37,881	7.52%	51,814	36.78%	49,331	-4.79%
FY YTD	347,104	3.09%	360,443	3.84%	406,189	12.69%	440,938	8.55%	460,598	4.46%
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%	504,725	4.05%
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%	560,623	3.63%
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%	606,587	3.35%
FY TOTALS	464,670	3.41%	479,808	3.26%	540,697	12.69%	586,928	8.55%	606,587	3.35%
BUDGET	425,000	109.33%	445,000	107.82%	475,000	113.83%	500,000	117.39%	525,000	115.54%

**City of Brentwood
Business Taxes**

Month	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	Projected	0%
									% Increase	% Change Prev Yr
JULY	98,418	5.83%	107,518	9.25%	1,031	-99.04%	476	-53.83%	300	-36.97%
FY YTD	98,418	5.83%	107,518	9.25%	1,031	-99.04%	476	-53.83%	300	-36.97%
AUG	275,605	12.93%	338,698	22.89%	589	-99.83%	62,418	10497.28%	33,012	-47.11%
FY YTD	374,023	10.97%	446,216	19.30%	1,620	-99.64%	62,894	3782.35%	33,312	-47.03%
SEPT	225,360	-12.09%	140,088	-37.84%	254,683	81.80%	289,205	13.55%	318,197	10.02%
FY YTD	599,383	1.01%	586,304	-2.18%	256,303	-56.28%	352,099	37.38%	351,509	-0.17%
OCT	27,471	5.15%	14,841	-45.98%	192,718	1198.55%	124,049	-35.63%	158,389	27.68%
FY YTD	626,854	1.18%	601,145	-4.10%	449,021	-25.31%	476,148	6.04%	509,898	7.09%
NOV	43,257	-19.02%	59,599	37.78%	22,686	-61.94%	26,771	18.01%	61,425	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%	107,149	-4.76%
FY YTD	841,831	-4.35%	756,914	-10.09%	706,088	-6.71%	717,969	1.68%	860,382	19.84%
APR	17,719	-1.02%	63,793	260.03%	12,066	-81.09%	39,184	224.75%	21,539	-45.03%
FY YTD	859,550	-4.28%	820,707	-4.52%	718,154	-12.50%	757,153	5.43%	881,921	16.48%
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%	893,775	16.22%
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%	1,335,707	10.30%
FY TOTALS	1,211,203	-13.87%	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,335,707	10.30%
BUDGET	1,150,000	105.32%	1,100,000	113.03%	1,175,000	108.40%	1,175,000	103.06%	1,275,000	104.76%

**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%	77,438	-19.12%
FY YTD	694,822	-9.84%	575,609	-17.16%	636,018	10.49%	706,551	11.09%	735,340	4.07%
MAR	83,612	-18.81%	85,674	2.47%	79,292	-7.45%	98,110	23.73%	96,451	-1.69%
FY YTD	778,434	-10.90%	661,283	-15.05%	715,310	8.17%	804,661	12.49%	831,791	3.37%
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%	935,645	2.99%
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%	1,036,456	2.69%
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%	1,171,537	2.37%
FY TOTALS	1,033,435	-12.28%	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,171,537	2.37%
BUDGET	1,000,000	103.34%	990,000	96.66%	820,000	124.10%	1,000,000	114.44%	1,025,000	114.30%

**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%	32,995	6.73%
FY YTD	230,639	8.78%	241,211	4.58%	254,232	5.40%	282,676	11.19%	284,098	0.50%
MAR	29,575	6.65%	27,024	-8.63%	39,626	46.63%	30,917	-21.98%	33,606	8.70%
FY YTD	260,214	8.53%	268,235	3.08%	293,858	9.55%	313,593	6.72%	317,704	1.31%
APR	28,129	2.85%	34,748	23.53%	30,302	-12.79%	42,519	40.32%	42,519	0.00%
FY YTD	288,343	7.95%	302,983	5.08%	324,160	6.99%	356,112	9.86%	360,223	1.15%
MAY	29,590	7.17%	29,870	0.95%	30,929	3.55%	30,923	-0.02%	30,923	0.00%
FY YTD	317,933	7.88%	332,853	4.69%	355,090	6.68%	387,036	9.00%	391,147	1.06%
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%	434,896	0.95%
FY TOTALS	349,777	8.35%	369,696	5.69%	396,065	7.13%	430,785	8.77%	434,896	0.95%
BUDGET	300,000	116.59%	345,000	107.16%	360,000	110.02%	375,000	114.88%	400,000	108.72%

**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%	54,938	-17.70%
FY YTD	267,972	-41.66%	259,070	-3.32%	371,484	43.39%	487,213	31.15%	511,408	4.97%
APR	28,052	-62.81%	36,706	30.85%	53,896	46.83%	70,192	30.24%	65,301	-6.97%
FY YTD	296,024	-44.64%	295,776	-0.08%	425,380	43.82%	557,405	31.04%	576,709	3.46%
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%	629,220	3.16%
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%	688,960	2.88%
FY TOTALS	366,587	-41.09%	370,111	0.96%	523,725	41.50%	669,656	27.86%	688,960	2.88%
BUDGET	475,000	77.18%	330,000	112.15%	350,000	149.64%	415,000	161.36%	600,000	114.83%

**City of Brentwood
State Shared
Sales Tax**

Month									Projected	
	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	% Increase 2012 - 13	0% % Change Prev Yr
JULY	214,927	-4.09%	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%
FY YTD	214,927	-4.09%	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%
AUG	201,977	-1.68%	176,282	-12.72%	185,474	5.21%	195,193	5.24%	198,509	1.70%
FY YTD	416,904	-2.94%	375,736	-9.87%	395,697	5.31%	405,618	2.51%	422,258	4.10%
SEPT	197,338	-7.27%	182,295	-7.62%	186,925	2.54%	203,553	8.90%	208,501	2.43%
FY YTD	614,242	-4.37%	558,031	-9.15%	582,622	4.41%	609,170	4.56%	630,759	3.54%
OCT	196,567	-6.95%	187,629	-4.55%	197,228	5.12%	207,821	5.37%	209,313	0.72%
FY YTD	810,809	-5.01%	745,660	-8.04%	779,850	4.59%	816,991	4.76%	840,072	2.83%
NOV	188,333	-9.34%	179,925	-4.46%	188,386	4.70%	199,188	5.73%	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%	188,840	2.70%
FY YTD	1,590,424	-7.31%	1,497,563	-5.84%	1,559,790	4.16%	1,656,721	6.21%	1,699,996	2.61%
MAR	171,324	-10.03%	168,351	-1.74%	181,584	7.86%	197,146	8.57%	195,886	-0.64%
FY YTD	1,761,748	-7.59%	1,665,914	-5.44%	1,741,374	4.53%	1,853,866	6.46%	1,895,882	2.27%
APR	193,238	-8.62%	203,420	5.27%	205,850	1.19%	224,441	9.03%	224,441	0.00%
FY YTD	1,954,986	-7.69%	1,869,334	-4.38%	1,947,224	4.17%	2,078,307	6.73%	2,120,323	2.02%
MAY	180,284	-12.23%	185,964	3.15%	196,835	5.85%	206,647	4.99%	206,647	0.00%
FY YTD	2,135,269	-8.09%	2,055,298	-3.75%	2,144,059	4.32%	2,284,955	6.57%	2,326,970	1.84%
JUN	189,267	-10.91%	189,856	0.31%	203,974	7.44%	229,016	12.28%	229,016	0.00%
FY YTD	2,324,537	-8.33%	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,555,986	1.67%
FY TOTALS	2,324,537	-8.33%	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,555,986	1.67%
BUDGET	2,450,000	94.88%	2,300,000	97.62%	2,200,000	106.73%	2,285,000	110.02%	2,400,000	106.50%

**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%	35,459	56.03%
FY YTD	384,915	-10.60%	248,327	-35.49%	157,862	-36.43%	259,185	64.18%	243,965	-5.87%
APR	36,173	-8.07%	28,844	-20.26%	27,151	-5.87%	26,357	-2.92%	21,977	-16.62%
FY YTD	421,088	-10.39%	277,171	-34.18%	185,013	-33.25%	285,542	54.34%	265,942	-6.86%
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%	286,476	-7.50%
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%	305,582	-8.01%
FY TOTALS	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	305,582	-8.01%
BUDGET	400,000	121.01%	500,000	66.68%	400,000	59.84%	250,000	132.87%	325,000	94.03%

**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%	13,807	11.36%
FY YTD	260,804	-46.84%	174,901	-32.94%	167,709	-4.11%	87,358	-47.91%	100,818	15.41%
APR	27,790	-37.12%	19,309	-30.52%	21,219	9.89%	13,259	-37.51%	14,835	11.89%
FY YTD	288,594	-46.03%	194,210	-32.70%	188,928	-2.72%	100,617	-46.74%	115,653	14.94%
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%	128,982	13.20%
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%	142,052	11.84%
FY TOTALS	343,308	-44.25%	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	142,052	11.84%
BUDGET	450,000	76.29%	250,000	93.00%	150,000	156.39%	160,000	79.38%	125,000	113.64%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
FUND 110: GENERAL FUND					
REAL & PERSONAL PROP TAX	\$ 10,340,000	\$ -2,368	\$ 10,559,361	\$ -219,361	102%
PUBLIC UTILITY PROP TAX	360,000	0	380,374	-20,374	106%
INTEREST,PENALTY & COURT COST	40,000	6,532	39,897	103	100%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	11,190,000	926,317	9,691,853	1,498,147	87%
WHOLESALE BEER TAX	580,000	48,849	485,044	94,956	84%
WHOLESALE LIQUOR TAX	525,000	49,331	460,597	64,403	88%
BUSINESS TAXES	1,275,000	21,539	881,921	393,079	69%
HOTEL/MOTEL TAX	1,025,000	96,451	831,833	193,167	81%
CATV FRANCHISE FEE	400,000	33,606	317,704	82,296	79%
TOTAL TAXES	\$ 25,760,000	\$ 1,180,257	\$ 23,648,584	\$ 2,111,416	92%
MECHANICAL PERMITS	\$ 25,000	\$ 4,100	\$ 30,360	\$ -5,360	121%
BUILDING PERMITS	600,000	65,301	576,710	23,290	96%
PLUMBING PERMITS	25,000	3,512	36,716	-11,716	147%
EXCAVATION PERMITS	40,000	4,082	51,909	-11,909	130%
ZONING BD APPL FEE	1,000	800	1,750	-750	175%
BLAST/BURN PERMITS	200	0	250	-50	125%
HOME OCCUPATION FEES	3,000	450	4,550	-1,550	152%
HOME OCCUPATION RENEWAL FEES	2,000	370	2,110	-110	106%
BEER LICENSES	1,500	0	1,500	0	100%
BEER PRIVILEGE TAX	6,000	75	6,658	-658	111%
OTHER PERMITS	0	55	130	-130	0%
SUBDIV LOT FEES	6,000	1,175	12,850	-6,850	214%
SITE PLANS FEES	20,000	1,250	29,313	-9,313	147%
TRAFFIC CONSULTANT REVIEW FEES	0	0	-3	3	0%
TOTAL LICENSE AND PERMITS	\$ 729,700	\$ 81,170	\$ 754,803	\$ -25,103	103%
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%
ENVIRONMENT & CONSERVATION	0	2,141	2,141	-2,141	0%
TVA P I L O T (PROP TAX)	430,000	105,656	316,969	113,031	74%
DOJ - DEA TASK FORCE REIMB	5,500	2,336	10,209	-4,709	186%
STATE SALES TAX	2,400,000	195,886	1,895,881	504,119	79%
STATE INCOME TAX	900,000	0	5,798	894,202	1%
STATE BEER TAX	18,000	8,662	18,323	-323	102%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

	Comparative %				83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
STATE LIQUOR BY THE DRINK TAX	120,000	11,937	113,747	6,253	95%
STATE STREETS & TRANSPORTATION	75,000	6,328	56,956	18,044	76%
OTHER ST REV ALLOC-PD/FD PAY S	69,600	0	31,800	37,800	46%
CORPORATE EXCISE TAX	15,000	0	20,662	-5,662	138%
TELECOMMUNICATION TAX	3,000	293	2,245	755	75%
WM CO ALLOC - LIBR OPERATIONS	71,950	0	53,962	17,988	75%
WM COUNTY EMS UTILITY REIMB	2,000	162	1,724	276	86%
TOTAL INTERGOVERNMENTAL	\$ 4,132,080	\$ 333,401	\$ 2,544,237	\$ 1,587,843	62%
DUPLICATING SERVICES	\$ 500	\$ 130	\$ 540	\$ -40	108%
BUS TAX - CLERKS FEE	125,000	2,303	91,563	33,437	73%
MISC POLICE SERVICES	5,000	1,890	21,567	-16,567	431%
TOTAL OTHER REVENUES	\$ 130,500	\$ 4,323	\$ 113,670	\$ 16,830	87%
PARK RESERVATION FEES	\$ 0	\$ 0	\$ 75	\$ -75	0%
PARK RESERVATION & EVENTS	100,000	23,472	92,652	7,348	93%
LIBRARY FINES & CHARGES	80,000	5,399	54,530	25,470	68%
LIBRARY FEE - NON RESIDENT	57,000	4,045	45,380	11,620	80%
HISTORIC HOUSE RENTAL FEE	22,000	2,022	22,447	-447	102%
LIBRARY MTG ROOM	15,000	6,478	16,818	-1,818	112%
INSPECTION FEES - ENGINEERING	16,000	1,576	32,399	-16,399	202%
CELL TOWER RENTAL FEE	21,600	1,800	19,800	1,800	92%
TOTAL CHARGES FOR SERVICES	\$ 311,600	\$ 44,792	\$ 284,101	\$ 27,499	91%
MUN COURT FINES/COSTS	\$ 325,000	\$ 21,977	\$ 265,941	\$ 59,059	82%
COUNTY COURT FINES/COSTS	35,000	5,767	40,310	-5,310	115%
TOTAL FINES AND FEES	\$ 360,000	\$ 27,744	\$ 306,251	\$ 53,749	85%
INTEREST EARNINGS	\$ 125,000	\$ 14,835	\$ 115,652	\$ 9,348	93%
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	1,073	23,453	-8,453	156%
SALE OF GEN GOV'T SUPPLIES	1,000	84	1,547	-547	155%
MISCELLANEOUS	0	236	8,570	-8,570	0%
BAD CHECK CHRGS	0	0	225	-225	0%
INSURANCE RECOVERY	0	916	916	-916	0%
	\$ 404,000	\$ 17,144	\$ 413,363	\$ -9,363	102%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 31,827,880	\$ 1,688,831	\$ 28,065,009	\$ 3,762,871	88%

DEPT 41110: CITY COMMISSION

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

	Comparative %				83%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	Realized/ Spent
SALARIES	\$ 80,400	\$ 6,700	\$ 67,000	\$ 13,400	83%
FICA (EMPLOYER'S SHARE)	6,150	470	4,516	1,634	73%
HEALTH INSURANCE	29,480	2,457	24,567	4,913	83%
LIFE INSURANCE	1,260	98	980	280	78%
MBRSHIPS & REGISTRATIONS	22,300	15	20,518	1,782	92%
COMMUNICATIONS	8,000	509	5,141	2,859	64%
RADIO & TV SRVCS	16,500	1,500	9,000	7,500	55%
SUNDRY	6,000	356	1,898	4,102	32%
COMPUTER HARDWARE - N/C	4,500	0	6,433	-1,933	143%
Total Expenditures	\$ 174,590	\$ 12,105	\$ 140,053	\$ 34,537	80%

DEPT 41210: COURT

SALARIES	\$ 2,300	\$ 0	\$ 0	\$ 2,300	0%
CITY JUDGE	24,000	2,000	20,000	4,000	83%
PROF MEMBERSHIPS & REGISTRATIONS	600	0	676	-76	113%
OTHER PROFESSIONAL SERVICES	0	174	1,743	-1,743	0%
R/M - OTHER EQUIPMENT	9,800	0	0	9,800	0%
SUNDRY	500	0	0	500	0%
Total Expenditures	\$ 37,200	\$ 2,174	\$ 22,419	\$ 14,781	60%

DEPT 41320: CITY MANAGER

SALARIES	\$ 299,165	\$ 20,308	\$ 313,814	\$ -14,649	105%
LONGEVITY PAY	1,360	0	1,360	0	100%
COMMUNICATION ALLOWANCE	1,200	120	1,190	10	99%
FICA (EMPLOYER'S SHARE)	18,185	1,564	18,659	-474	103%
HEALTH INSURANCE	14,740	1,228	12,283	2,457	83%
LIFE INSURANCE	360	28	280	80	78%
RETIREMENT - HEALTH/LIFE	12,135	1,011	10,112	2,023	83%
RETIREMENT - TCRS	45,265	3,071	37,207	8,058	82%
COMMUNICATIONS	560	0	321	239	57%
OTHER PROF SERVICES	4,000	0	6,062	-2,062	152%
MBRSHIPS & REGISTRATIONS	8,000	650	7,408	592	93%
TRAVEL - CONF & SCHOOLS	4,800	18	3,982	818	83%
SUNDRY	2,000	88	5,111	-3,111	256%
FUEL	4,000	687	4,243	-243	106%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

	Comparative %				83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
COMPUTER HARDWARE - N/C	1,400	0	1,125	275	80%
Total Expenditures	\$ 417,170	\$ 28,773	\$ 423,157	\$ -5,987	101%

DEPT 41400: ELECTIONS

BOARD OF COMMISSIONERS	\$ 40,000	\$ 270	\$ 270	\$ 39,730	1%
Total Expenditures	\$ 40,000	\$ 270	\$ 270	\$ 39,730	1%

DEPT 41500: FINANCE

SALARIES	\$ 397,610	\$ 30,086	\$ 323,102	\$ 74,508	81%
SALARIES - PART TIME	12,710	744	8,357	4,353	66%
SALARIES - OVERTIME	3,830	0	4,623	-793	121%
LONGEVITY PAY	2,320	0	2,320	0	100%
COMMUNICATION ALLOWANCE	1,200	100	1,000	200	83%
FICA (EMPLOYER'S SHARE)	31,950	2,292	25,547	6,403	80%
HEALTH INSURANCE	51,590	4,299	42,992	8,598	83%
LIFE INSURANCE	1,260	98	980	280	78%
RETIREMENT - HEALTH/LIFE	22,635	1,886	18,862	3,773	83%
RETIREMENT - TCRS	60,740	4,549	51,565	9,175	85%
POSTAGE & BOX RENTAL	30,000	1,339	20,694	9,306	69%
PRINTING, STATIONERY, ENVELOPES	12,000	829	6,863	5,137	57%
PUBLICATIONS, REPORTS, ETC	1,500	0	1,145	355	76%
ADVERTISING/LEGAL NOTICES	500	0	26	474	5%
ACCTING & AUDITING SRVCS	44,000	0	36,500	7,500	83%
OTHER PROF SRVCS	26,000	60	760	25,240	3%
R/M - OFC MACH & EQUIP	42,500	1,185	41,564	936	98%
MBRSHIPS & REGISTRATIONS	9,000	0	4,572	4,428	51%
TRAVEL - CONF & SCHOOLS	7,500	408	1,374	6,126	18%
OFFICE SUPPLIES/MATERIALS	10,000	247	5,591	4,409	56%
SUNDRY	2,000	0	699	1,301	35%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
COMPUTER SOFTWARE-N/C	0	0	285	-285	0%
Total Expenditures	\$ 772,845	\$ 48,122	\$ 599,421	\$ 173,424	78%

DEPT 41510: CITY RECORDER

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

	Comparative %				83%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
SALARIES	\$ 60,565	\$ 4,659	\$ 48,922	\$ 11,643	81%
SALARIES - OVERTIME	4,590	426	4,084	506	89%
LONGEVITY	920	0	920	0	100%
FICA	5,055	377	3,996	1,059	79%
HEALTH INSURANCE	7,370	614	6,142	1,228	83%
LIFE INSURANCE	180	14	140	40	78%
RETIREMENT - HEALTH/LIFE	2,470	206	2,058	412	83%
RETIREMENT - TCRS	9,860	769	8,353	1,507	85%
ADVERTISING/LEGAL NOTICES	5,000	297	2,431	2,569	49%
OTHER PROF SRVCS	7,000	0	2,435	4,565	35%
R/M - OFC MACH & EQUIP	11,500	388	9,497	2,003	83%
MBRSHIPS & REGISTRATIONS	1,450	0	370	1,080	26%
TRAVEL - CONF & SCHOOLS	2,000	83	83	1,917	4%
OFFICE SUPPLIES/MATERIALS	1,500	119	236	1,264	16%
SUNDRY	200	0	0	200	0%
Total Expenditures	\$ 119,660	\$ 7,952	\$ 89,667	\$ 29,993	75%

DEPT 41520: LEGAL

SALARIES	\$ 130,130	\$ 10,010	\$ 105,101	\$ 25,029	81%
LONGEVITY PAY	1,080	0	1,080	0	100%
COMMUNICATION ALLOWANCE	720	60	600	120	83%
FICA (EMPLOYER'S SHARE)	8,850	752	6,772	2,078	77%
HEALTH INSURANCE	7,370	614	6,142	1,228	83%
LIFE INSURANCE	180	14	140	40	78%
RETIREMENT - HEALTH/LIFE	5,725	477	4,771	954	83%
RETIREMENT - TCRS	19,690	1,513	16,580	3,110	84%
PUBLICATIONS, REPORTS, ETC	12,000	1,207	10,985	1,015	92%
ADVERTISING/LEGAL NOTICES	0	0	625	-625	0%
SPECIAL LEGAL SERVICES	20,000	13,280	101,559	-81,559	508%
MBRSHIPS & REGISTRATIONS	3,200	0	1,919	1,281	60%
TRAVEL - CONF & SCHOOLS	4,500	-10	2,038	2,462	45%
OFFICE SUPPLIES/MATERIALS	300	0	176	124	59%
SUNDRY	500	0	85	415	17%
COMPUTER HARDWARE - N/C	500	0	562	-62	112%
Total Expenditures	\$ 214,745	\$ 27,917	\$ 259,135	\$ -44,390	121%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
DEPT 41640: TECHNOLOGY					
SALARIES	\$ 313,475	\$ 25,285	\$ 242,663	\$ 70,812	77%
SALARIES - PART TIME	19,830	1,578	14,717	5,113	74%
SALARIES - OVERTIME	3,145	0	3,430	-285	109%
LONGEVITY PAY	1,600	0	1,720	-120	108%
COMMUNICATION ALLOWANCE	2,880	300	2,880	0	100%
FICA (EMPLOYER'S SHARE)	26,150	2,018	19,924	6,226	76%
HEALTH INSURANCE	33,165	2,764	27,638	5,527	83%
LIFE INSURANCE	630	70	672	-42	107%
RETIREMENT - HEALTH/LIFE	14,450	1,204	12,042	2,408	83%
RETIREMENT - TCRS	48,040	3,823	38,725	9,315	81%
CLOTHING/UNIFORMS	1,500	0	1,501	-1	100%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
COMMUNICATIONS - INTERNET SRVC	43,000	3,024	32,842	10,158	76%
OTHER PROFESSIONAL SRVCS	15,000	900	18,672	-3,672	124%
R/M - VECHICLES	750	0	689	61	92%
R/M - MACH & EQUIPMENT	65,000	0	64,900	100	100%
MBRSHIPS & REGISTRATIONS	5,000	493	6,384	-1,384	128%
TRAVEL - CONF & SCHOOLS	8,500	0	2,051	6,449	24%
OFFICE SUPPLIES/MATERIALS	5,000	317	4,070	930	81%
HOUSEHOLD/JANITORIAL SUPPLIES	300	0	31	269	10%
OTHER OPERATING SUPPLIES	1,000	26	426	574	43%
SUNDRY	1,500	26	711	789	47%
FUEL	700	116	544	156	78%
EQUIPMENT - N/C	1,200	0	4,164	-2,964	347%
OFFICE EQUIPMENT - N/C	2,000	0	614	1,386	31%
COMPUTER HARDWARE - N/C	3,000	0	503	2,497	17%
COMPUTER SOFTWARE-N/C	13,000	2,732	11,291	1,709	87%
MISC TECHNOLOGY - N/C	0	102	1,298	-1,298	0%
EQUIPMENT REPLACEMENT FUND	355,000	29,583	295,833	59,167	83%
COMPUTER HARDWARE	6,000	0	0	6,000	0%
COMPUTER SOFTWARE	15,000	0	17,329	-2,329	116%
MISC TECHNOLOGY	10,000	0	8,953	1,047	90%
Total Expenditures	\$ 1,015,915	\$ 74,361	\$ 837,217	\$ 178,698	82%

DEPT 41645: GIS

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
SALARIES	\$ 159,460	\$ 12,229	\$ 129,131	\$ 30,329	81%
SALARIES - PART TIME	12,000	668	6,198	5,802	52%
SALARIES - OVERTIME	530	0	151	379	28%
LONGEVITY PAY	440	0	440	0	100%
COMMUNICATION ALLOWANCE	480	40	400	80	83%
FICA (EMPLOYER'S SHARE)	13,230	910	9,566	3,664	72%
HEALTH INSURANCE	22,110	1,842	18,425	3,685	83%
LIFE INSURANCE	540	42	420	120	78%
RETIREMENT - HEALTH/LIFE	8,095	675	6,746	1,349	83%
RETIREMENT - TCRS	24,205	1,849	20,382	3,823	84%
CLOTHING/UNIFORMS	400	0	133	267	33%
OTHER PROF SRVCS	12,500	0	0	12,500	0%
R/M - MOTOR VEHICLES	0	116	346	-346	0%
R/M - MACH & EQUIPMENT	26,000	0	26,092	-92	100%
MBRSHIPS & REGISTRATIONS	2,000	115	1,915	85	96%
TRAVEL - CONF & SCHOOLS	6,000	120	2,158	3,842	36%
OFFICE SUPPLIES/MATERIALS	2,500	0	1,166	1,334	47%
HOUSEHOLD/JANITORIAL SUPPLIES	100	16	16	84	16%
SUNDRY	500	0	63	437	13%
FUEL	1,200	80	937	263	78%
Total Expenditures	\$ 292,290	\$ 18,702	\$ 224,685	\$ 67,605	77%

DEPT 41650: HUMAN RESOURCES

SALARIES	\$ 180,200	\$ 13,746	\$ 145,982	\$ 34,218	81%
SALARIES - OVERTIME	0	0	220	-220	0%
LONGEVITY PAY	1,520	0	1,520	0	100%
COMMUNICATION ALLOWANCE	720	60	600	120	83%
FICA (EMPLOYER'S SHARE)	13,955	1,056	11,506	2,449	82%
HEALTH INSURANCE	22,110	1,842	18,425	3,685	83%
LIFE INSURANCE	540	42	420	120	78%
RETIREMENT - HEALTH/LIFE	6,575	548	5,479	1,096	83%
RETIREMENT - TCRS	27,265	2,078	23,066	4,199	85%
PRINTING, STATIONERY, ENVELOPES	1,600	0	57	1,543	4%
PUBLICATIONS, REPORTS, ETC	1,000	0	1,449	-449	145%
ADVERTISING/LEGAL NOTICES	7,500	0	7,469	31	100%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
MEDICAL SERVICES	56,500	11,774	40,397	16,103	71%
OTHER PROF SRVCS	19,800	2,246	13,023	6,777	66%
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	355	2,518	-518	126%
TRAVEL - CONF & SCHOOLS	2,800	380	1,048	1,752	37%
TRAVEL - APPLICANTS	0	0	2,016	-2,016	0%
OFFICE SUPPLIES/MATERIALS	2,000	229	3,810	-1,810	190%
SUNDRY	5,500	28	1,427	4,073	26%
Total Expenditures	\$ 377,185	\$ 34,384	\$ 305,616	\$ 71,569	81%

DEPT 41680: COMMUNITY RELATIONS

SALARIES	\$ 80,275	\$ 5,995	\$ 65,279	\$ 14,996	81%
LONGEVITY PAY	1,000	0	1,000	0	100%
COMMUNICATION ALLOWANCE	480	40	400	80	83%
FICA (EMPLOYER'S SHARE)	6,255	442	4,887	1,368	78%
HEALTH INSURANCE	7,370	614	6,142	1,228	83%
LIFE INSURANCE	180	14	140	40	78%
RETIREMENT - HEALTH/LIFE	3,640	303	3,033	607	83%
RETIREMENT - TCRS	12,145	906	10,291	1,854	85%
POSTAGE	10,000	0	4,740	5,260	47%
PRINTING,STATIONERY,ENVELOPES	20,000	0	4,482	15,518	22%
PUBLICATIONS, REPORTS, ETC	0	0	68	-68	0%
ADVERTISING/LEGAL NOTICES	3,500	2,385	3,321	179	95%
ELECTRICITY	500	25	254	246	51%
WATER	3,000	35	893	2,107	30%
SPECIAL EVENTS	45,000	0	33,008	11,992	73%
OTHER PROF SRVCS	25,000	910	16,738	8,262	67%
R/M - GROUNDS	43,000	3,092	32,716	10,284	76%
MBRSHIPS & REGISTRATIONS	2,500	0	955	1,545	38%
TRAVEL - CONF & SCHOOLS	3,000	0	2,042	958	68%
OFFICE SUPPLIES/MATERIALS	250	0	186	64	74%
SUNDRY	1,500	0	190	1,310	13%
BANNERS	6,000	0	5,270	730	88%
LDRSHIP BWOOD	1,000	0	1,000	0	100%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

	Comparative %				83%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	Realized/ <u>Spent</u>
Total Expenditures	\$ 275,595	\$ 14,761	\$ 197,035	\$ 78,560	71%

DEPT 41700: PLANNING

SALARIES	\$ 198,245	\$ 15,352	\$ 161,201	\$ 37,044	81%
LONGEVITY PAY	1,440	0	1,440	0	100%
COMMUNICATION ALLOWANCE	1,680	140	1,380	300	82%
FICA (EMPLOYER'S SHARE)	15,405	1,156	12,900	2,505	84%
HEALTH INSURANCE	22,110	1,842	18,425	3,685	83%
LIFE INSURANCE	540	42	420	120	78%
RETIREMENT - HEALTH/LIFE	12,120	1,010	10,100	2,020	83%
RETIREMENT - TCRS	29,995	2,321	25,431	4,564	85%
PUBLICATIONS PRINTING	3,000	159	278	2,722	9%
PUBLICATIONS, REPORTS, ETC	1,850	0	166	1,684	9%
ADVERTISING/LEGAL NOTICES	2,250	148	1,255	995	56%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
RADIO & TV SRVCS	8,000	600	4,900	3,100	61%
TRAFFIC ENG SRVCS	5,000	0	1,951	3,049	39%
R/M - MACH & EQUIPMENT	40,200	629	36,822	3,378	92%
MBRSHIPS & REGISTRATIONS	16,300	0	12,178	4,122	75%
TRAVEL - CONF & SCHOOLS	5,500	0	1,647	3,853	30%
OFFICE SUPPLIES/MATERIALS	4,000	28	1,665	2,335	42%
SUNDRY	2,000	97	1,336	664	67%
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	\$ 23,524	\$ 294,495	\$ 86,640	77%

DEPT 41710: CODES

SALARIES	\$ 457,210	\$ 34,698	\$ 370,669	\$ 86,541	81%
SALARIES - PART TIME	22,440	3,148	21,530	910	96%
SALARIES - OVERTIME	1,060	0	0	1,060	0%
LONGEVITY PAY	3,560	0	3,560	0	100%
COMMUNICATION ALLOWANCE	3,360	280	2,800	560	83%
FICA (EMPLOYER'S SHARE)	37,270	2,799	29,602	7,668	79%
HEALTH INSURANCE	58,960	4,913	49,133	9,827	83%
LIFE INSURANCE	1,440	112	1,120	320	78%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
RETIREMENT - HEALTH/LIFE	19,035	1,586	15,862	3,173	83%
RETIREMENT - TCRS	69,335	5,246	58,431	10,904	84%
WORKER'S COMPENSATION	15,000	1,250	12,500	2,500	83%
CLOTHING & UNIFORMS	4,500	0	540	3,960	12%
PUBLICATIONS PRINTING	2,500	0	2,291	209	92%
PUBLICATIONS, REPORTS, ETC	6,000	0	4,374	1,626	73%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
COMMUNICATIONS	3,200	238	2,353	847	74%
ARCH ENG & LANDSCAPING	10,000	3,900	7,545	2,455	75%
R/M - OFFICE MACH & EQUIP	1,200	805	1,232	-32	103%
R/M - MOTOR VEHICLES	6,500	0	1,565	4,935	24%
TIRES TUBES ETC	2,000	0	1,784	216	89%
MBRSHIPS & REGISTRATIONS	8,000	1,935	6,345	1,655	79%
TRAVEL - CONF & SCHOOLS	8,800	1,266	4,199	4,601	48%
OFFICE SUPPLIES/MATERIALS	3,000	427	2,431	569	81%
SUNDRY	1,700	0	1,635	65	96%
FUEL	16,000	1,287	13,121	2,879	82%
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	3,624	-1,124	145%
Total Expenditures	\$ 767,170	\$ 63,890	\$ 619,772	\$ 147,398	81%

DEPT 41990: INSURANCE/OTHER BENEFITS

FICA (EMPLOYER'S SHARE)	14,300	0	5,254	9,046	37%
DENTAL REIMBURSEMENT	70,000	6,451	47,119	22,881	67%
401 RETIREMENT MATCH	240,000	19,014	200,515	39,485	84%
RETIREE LEAVE PAYOUT - RESERVE	100,000	0	100,000	0	100%
SICK LEAVE BUY-BACKS	60,000	0	52,540	7,460	88%
ATTENDANCE BONUS PAY	15,000	0	0	15,000	0%
ANNUAL LEAVE BUY-BACKS	112,000	0	116,491	-4,491	104%
EDUCATION REIMBURSEMENT	12,000	0	9,075	2,925	76%
UNEMPLOYMENT COMPENSATION	5,000	0	0	5,000	0%
WORKER'S COMPENSATION	20,000	1,667	16,667	3,333	83%
LONG-TERM DISABILITY INSURANCE	68,000	2,979	30,068	37,932	44%
INS - PRIVACY AND NETWORK SECURITY	5,000	0	3,005	1,995	60%
INS - VEHICLE & EQUIP	6,000	0	2,315	3,685	39%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

	Comparative %				83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
LIABILITY INSURANCE	40,000	0	56,044	-16,044	140%
OFFICIALS' SURETY BONDS	1,000	0	150	850	15%
Total Expenditures	\$ 768,300	\$ 30,111	\$ 639,243	\$ 129,057	83%

DEPT 42100: POLICE

SALARIES	\$ 3,062,845	\$ 222,303	\$ 2,463,884	\$ 598,961	80%
SALARIES - OVERTIME	107,720	19,410	95,232	12,488	88%
LONGEVITY PAY	26,060	0	24,260	1,800	93%
STATE PAY SUPPLEMENTS	33,600	0	31,800	1,800	95%
COMMUNICATION ALLOWANCE	12,720	1,180	11,560	1,160	91%
F T O SUPPLEMENTAL PAY	7,200	210	2,309	4,891	32%
SHIFT DIFFERENTIAL	41,100	2,469	29,091	12,009	71%
FICA (EMPLOYER'S SHARE)	251,780	17,870	193,678	58,102	77%
HEALTH INSURANCE	442,200	36,850	368,500	73,700	83%
LIFE INSURANCE	10,800	770	8,190	2,610	76%
RETIREMENT - HEALTH/LIFE	161,340	13,445	134,450	26,890	83%
RETIREMENT - TCRS	589,175	44,296	494,033	95,142	84%
WORKER'S COMPENSATION	100,000	8,333	83,333	16,667	83%
CLOTHING & UNIFORMS	60,000	2,472	39,614	20,386	66%
POSTAGE & BOX RENTAL	2,500	86	177	2,323	7%
PRINTING,STATIONERY,ENVELOPES	7,500	0	3,801	3,699	51%
PERIODICAL SUBSCRIPTIONS	3,000	206	1,581	1,419	53%
COMMUNICATIONS	37,000	636	26,831	10,169	73%
OTHER PROF SRVCS	46,000	1,299	33,666	12,334	73%
R/M - MOTOR VEHICLES	70,000	6,697	53,492	16,508	76%
R/M - OTHER EQUIPMENT	135,200	0	83,742	51,458	62%
TIRES TUBES ETC	18,000	1,135	11,006	6,994	61%
MBRSHIPS & REGISTRATIONS	45,000	2,714	35,618	9,382	79%
TRAVEL - CONF & SCHOOLS	50,000	3,247	28,080	21,920	56%
OFFICE SUPPLIES/MATERIALS	20,000	1,330	4,749	15,251	24%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	2,010	10,433	9,567	52%
FIRE ARM SUPPLIES	39,000	102	18,828	20,172	48%
OTHER OPER SUPPLIES	70,000	5,183	43,239	26,761	62%
FUEL	202,000	15,221	166,923	35,077	83%
TRAFFIC ENFORCEMENT SUPPLIES	6,000	0	4,126	1,874	69%
VEHICLE ACCESSORIES	17,500	0	7,984	9,516	46%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

	Comparative %				83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
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	345	-345	0%
COMPUTER SOFTWARE-N/C	0	0	142	-142	0%
INS - LIABILITY	53,000	0	56,222	-3,222	106%
RENTAL - MACH & EQUIP	25,000	717	8,898	16,102	36%
EQUIPMENT REPLACEMENT FUND	360,000	30,000	300,000	60,000	83%
OFFICE EQUIPMENT	0	0	1,873	-1,873	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	3,073	4,427	41%
Total Expenditures	\$ 6,172,740	\$ 440,191	\$ 4,904,826	\$ 1,267,914	79%

DEPT 42200: FIRE AND RESCUE

SALARIES	\$ 3,303,345	\$ 248,636	\$ 2,687,706	\$ 615,639	81%
SALARIES - OTHER	150,000	5,697	106,331	43,669	71%
SALARIES - OVERTIME	53,045	225	3,766	49,279	7%
LONGEVITY PAY	32,320	0	32,080	240	99%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000	0%
COMMUNICATION ALLOWANCE	2,400	220	1,840	560	77%
EMT SUPPLEMENTAL PAY	137,400	10,512	106,823	30,577	78%
FICA (EMPLOYER'S SHARE)	285,320	19,305	215,856	69,464	76%
HEALTH INSURANCE	456,940	38,078	380,783	76,157	83%
LIFE INSURANCE	11,160	910	8,988	2,172	81%
RETIREMENT - HEALTH/LIFE	171,495	14,291	142,912	28,583	83%
RETIREMENT - TCRS	677,350	49,241	560,039	117,311	83%
WORKER'S COMPENSATION	86,000	7,167	71,667	14,333	83%
CLOTHING & UNIFORMS	26,000	225	23,253	2,747	89%
PERSONAL PROTECTIVE EQUIPMENT	22,000	654	16,824	5,176	76%
POSTAGE	300	20	295	5	98%
ELECTRICITY	9,500	583	7,101	2,399	75%
WATER	750	53	571	179	76%
SEWER	750	76	720	30	96%
NATURAL GAS	2,000	162	1,606	394	80%
COMMUNICATIONS	25,000	140	13,127	11,873	53%
OTHER PROF SRVCS	11,000	0	0	11,000	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	Realized/ <u>Spent</u>
R/M - OFFICE MACH & EQUIPMENT	5,000	572	7,530	-2,530	151%
R/M - MOTOR VEHICLES	65,000	6,210	48,937	16,063	75%
R/M - MACH & EQUIPMENT	18,000	1,069	12,124	5,876	67%
TIRES TUBES ETC	10,000	3,820	18,461	-8,461	185%
R/M - GROUNDS	1,500	0	465	1,035	31%
R/M - BUILDINGS	8,000	334	4,599	3,401	57%
R/M - PLUMBING & HVAC	1,000	168	259	741	26%
TRAINING	22,000	1,290	15,833	6,167	72%
MBRSHIPS & REGISTRATIONS	6,000	529	7,858	-1,858	131%
TRAVEL - CONF & SCHOOLS	19,000	1,570	16,081	2,919	85%
OFFICE SUPPLIES/MATERIALS	7,000	162	7,048	-48	101%
HOUSEHOLD/JANITORIAL SUPPLIES	11,000	1,247	8,193	2,807	74%
MEDICAL SUPPLIES	15,000	745	10,194	4,806	68%
OTHER OPER SUPPLIES	15,000	3,454	14,164	836	94%
SUNDRY	5,000	109	2,894	2,106	58%
FUEL	69,000	6,546	55,978	13,022	81%
EQUIPMENT - N/C	27,300	650	34,645	-7,345	127%
OFFICE EQUIPMENT - N/C	500	0	2,160	-1,660	432%
COMPUTER HARDWARE - N/C	1,500	0	393	1,107	26%
COMPUTER SOFTWARE-N/C	3,000	105	105	2,895	4%
MISC TECHNOLOGY N/C	500	0	8,583	-8,083	1717%
FIRE PREVENTION/EDUCATION	15,000	162	11,061	3,939	74%
INS ON BLDGS	1,500	0	1,141	359	76%
INS - VEH & EQUIP	750	0	491	259	65%
INS - LIABILITY	54,000	0	41,665	12,335	77%
HYDRANT RENTAL EXPENSE	100,000	8,333	83,333	16,667	83%
EQUIPMENT REPLACEMENT FD	255,000	21,250	212,500	42,500	83%
MISC TECHNOLOGY	25,000	0	0	25,000	0%
Total Expenditures	\$ 6,261,625	\$ 454,520	\$ 5,008,983	\$ 1,252,642	80%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	16,000	1,356	14,479	1,521	90%
WATER	2,500	65	675	1,825	27%
SEWER	500	46	518	-18	104%
NATURAL/PROPANE GAS	3,500	393	2,079	1,421	59%
COMMUNICATIONS	15,000	1,425	12,825	2,175	86%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
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	1,907	2,113	-613	141%
GROUNDS MAINT	8,500	236	5,886	2,614	69%
R/M - BUILDINGS	6,000	661	2,914	3,086	49%
R/M - PLUMBING & HVAC	2,000	0	2,938	-938	147%
OFFICE SUPPLIES/MATERIALS	500	0	300	200	60%
HOUSEHOLD/JANITORIAL SUPPLIES	7,000	112	2,546	4,454	36%
OTHER OPER SUPPLIES	1,000	0	167	833	17%
OFFICE EQUIPMENT - N/C	0	0	470	-470	0%
INS ON BUILDINGS	3,300	0	3,774	-474	114%
INS - LIABILITY	120	0	139	-19	116%
Total Expenditures	\$ 70,420	\$ 6,201	\$ 53,242	\$ 17,178	76%

DEPT 43120: PUBLIC WORKS

SALARIES	\$ 747,640	\$ 52,970	\$ 566,431	\$ 181,209	76%
SALARIES - OVERTIME	46,790	4,301	32,228	14,562	69%
LONGEVITY PAY	8,080	0	7,680	400	95%
COMMUNICATION ALLOWANCE	1,440	120	1,260	180	88%
FICA (EMPLOYER'S SHARE)	61,470	4,140	43,624	17,846	71%
HEALTH INSURANCE	140,030	11,669	116,692	23,338	83%
LIFE INSURANCE	3,420	280	2,730	690	80%
RETIREMENT - HEALTH/LIFE	34,180	2,848	28,483	5,697	83%
RETIREMENT - TCRS	120,200	8,659	94,627	25,573	79%
WORKER'S COMPENSATION	41,000	3,417	34,167	6,833	83%
CLOTHING & UNIFORMS	20,500	2,110	14,113	6,387	69%
LANDFILL FEES	10,000	32	1,551	8,449	16%
COMMUNICATIONS	3,000	116	1,085	1,915	36%
OTHER PROF SRVCS	5,000	0	450	4,550	9%
R/M - MOTOR VEHICLES	25,000	102	18,450	6,550	74%
R/M - MACH & EQUIPMENT	45,000	2,376	39,349	5,651	87%
TIRES TUBES ETC	12,000	3,742	7,320	4,680	61%
R/M - ROADS & STREETS	510,000	88,943	460,000	50,000	90%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	140	8,767	101,233	8%
GUARD RAILS & POSTS	5,000	0	1,150	3,850	23%
CRUSHED STONE	8,000	316	316	7,684	4%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

			Comparative %		83%
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ASPHALT & ASPHALT FILLER	8,500	827	2,069	6,431	24%
R O W MAINTENANCE - MOWING	125,000	16,145	87,455	37,545	70%
STREET SWEEPING	30,000	4,021	18,357	11,643	61%
MBRSHIPS & REGISTRATIONS	3,000	0	120	2,880	4%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OTHER OPER SUPPLIES	15,000	1,338	7,297	7,703	49%
FUEL	100,000	8,445	79,007	20,993	79%
INS - VEH & EQUIP	600	0	973	-373	162%
INS - LIABILITY	20,000	0	14,113	5,887	71%
RENTAL - MACH & EQUIP	7,500	0	465	7,035	6%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	137,500	27,500	83%
EQUIPMENT	44,000	0	27,881	16,119	63%
Total Expenditures	\$ 2,478,350	\$ 230,807	\$ 1,855,710	\$ 622,640	75%

DEPT 43150: STORM DRAINAGE

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

DEPT 43160: STREET LIGHTING

ELECTRIC	\$ 450,000	\$ 38,723	\$ 375,112	\$ 74,888	83%
Total Expenditures	\$ 450,000	\$ 38,723	\$ 375,112	\$ 74,888	83%

DEPT 43165: TRAFFIC SIGNALIZATION

SALARIES	\$ 101,805	\$ 7,759	\$ 80,848	\$ 20,957	79%
SALARIES - OVERTIME	2,155	670	10,253	-8,098	476%
LONGEVITY PAY	680	0	680	0	100%
COMMUNICATION ALLOWANCE	480	80	740	-260	154%
FICA (EMPLOYER'S SHARE	8,040	616	6,715	1,325	84%
HEALTH INSURANCE	14,740	1,228	12,283	2,457	83%
LIFE INSURANCE	360	14	140	220	39%
RETIREMENT - HEALTH/LIFE	2,610	218	2,175	435	83%
RETIREMENT - TCRS	15,730	1,274	14,120	1,610	90%
ELECTRIC	6,000	308	3,910	2,090	65%
COMMUNICATIONS	5,500	65	4,897	603	89%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

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TRAFFIC ENG SERVICES	25,000	5,877	6,105	18,895	24%
R/M - MOTOR VEHICLES	2,000	0	109	1,891	5%
R/M - MACH & EQUIPMENT	10,000	1,377	1,377	8,623	14%
CONTRACT SIGNAL MAINTENANCE	15,000	4,172	8,803	6,197	59%
MBRSHIPS & REGISTRATIONS	300	0	267	33	89%
CONFERENCES & SCHOOLS	3,000	0	3,242	-242	108%
OTHER OPERATING SUPPLIES	18,000	779	23,318	-5,318	130%
FUEL	5,000	194	3,099	1,901	62%
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	5,417	1,083	83%
EQUIPMENT	10,000	0	2,213	7,787	22%
Total Expenditures	\$ 264,400	\$ 25,173	\$ 202,386	\$ 62,014	77%

DEPT 43170: SERVICE CENTER

SALARIES	\$ 56,730	\$ 4,367	\$ 45,711	\$ 11,019	81%
SALARIES - OVERTIME	550	192	734	-184	133%
FICA (EMPLOYER'S SHARE)	4,360	334	3,307	1,053	76%
HEALTH INSURANCE	14,740	1,228	12,283	2,457	83%
LIFE INSURANCE	360	28	280	80	78%
RETIREMENT - HEALTH/LIFE	3,540	295	2,950	590	83%
RETIREMENT - TCRS	8,620	689	7,329	1,291	85%
PERIODICAL SUBSCRIPTIONS	350	32	291	59	83%
ELECTRIC	35,000	2,363	27,374	7,626	78%
WATER	8,000	148	3,272	4,728	41%
SEWER	2,100	156	1,442	658	69%
NATURAL/PROPANE GAS	12,000	1,599	9,883	2,117	82%
COMMUNICATIONS	4,000	0	0	4,000	0%
OTHER PROF SRVCS	7,000	250	4,049	2,951	58%
R/M - OFFICE MACH & EQUIPMENT	7,000	477	4,826	2,174	69%
STORM WATER DRAINAGE	1,550	129	1,162	388	75%
GROUNDS MAINT CONTRACT	11,000	1,046	8,313	2,687	76%
R/M - BUILDINGS	50,000	5,692	33,675	16,325	67%
R/M - PLUMBING & HVAC	4,500	0	1,719	2,781	38%
OFFICE SUPPLIES/MATERIALS	6,000	372	4,744	1,256	79%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	827	5,955	4,045	60%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

	Comparative %				83%
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					<u>Spent</u>
OTHER OPER SUPPLIES	2,500	33	976	1,524	39%
INS ON BLDGS	5,500	0	5,535	-35	101%
Total Expenditures	\$ 255,400	\$ 20,257	\$ 185,810	\$ 69,590	73%

DEPT 43800: ENGINEERING

SALARIES	\$ 322,395	\$ 24,657	\$ 258,973	\$ 63,422	80%
LONGEVITY PAY	1,360	0	1,360	0	100%
COMMUNICATION ALLOWANCE	2,400	200	2,020	380	84%
FICA (EMPLOYER'S SHARE)	24,950	1,888	20,314	4,636	81%
HEALTH INSURANCE	29,480	2,457	24,567	4,913	83%
LIFE INSURANCE	720	70	700	20	97%
RETIREMENT - HEALTH/LIFE	17,350	1,446	14,458	2,892	83%
RETIREMENT - TCRS	48,780	3,728	40,825	7,955	84%
CLOTHING & UNIFORMS	1,200	0	97	1,103	8%
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	22	789	1,211	39%
STORM WATER COMPLIANCE	13,000	1,202	9,709	3,291	75%
MBRSHIPS & REGISTRATIONS	5,500	0	2,311	3,189	42%
TRAVEL	1,500	0	35	1,465	2%
OTHER OPER SUPPLIES	2,500	34	1,004	1,496	40%
FUEL	7,400	973	7,477	-77	101%
EQUIPMENT - N/C	2,500	0	2,399	101	96%
COMPUTER HARDWARE - N/C	500	0	0	500	0%
Total Expenditures	\$ 498,535	\$ 36,677	\$ 388,080	\$ 110,455	78%

DEPT 44100: PUBLIC HEALTH

CO HEALTH DEPT CONTRACT	\$ 15,000	\$ 0	\$ 7,500	\$ 7,500	50%
CO ANIMAL CONTROL CONTRACT	70,000	1,035	62,994	7,006	90%
Total Expenditures	\$ 85,000	\$ 1,035	\$ 70,494	\$ 14,506	83%

DEPT 44400: PARKS & RECREATION

SALARIES	570,685	42,461	459,344	111,341	80%
SALARIES - PART TIME	148,175	9,155	103,654	44,521	70%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

			Comparative %		83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
SALARIES - OVERTIME	8,490	1,153	5,168	3,322	61%
LONGEVITY PAY	6,320	0	5,880	440	93%
COMMUNICATION ALLOWANCE	1,680	180	1,740	-60	104%
FICA (EMPLOYER'S SHARE)	56,130	3,879	42,464	13,666	76%
HEALTH INSURANCE	103,180	8,598	85,983	17,197	83%
LIFE INSURANCE	2,340	168	1,806	534	77%
RETIREMENT - HEALTH/LIFE	23,880	1,990	19,900	3,980	83%
RETIREMENT - TCRS	87,630	6,594	73,036	14,594	83%
WORKER'S COMPENSATION	19,000	1,583	15,833	3,167	83%
CLOTHING & UNIFORMS	11,000	828	7,605	3,395	69%
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	6,407	57,727	32,273	64%
WATER	120,000	997	66,221	53,779	55%
SEWER	5,500	389	4,475	1,025	81%
NATURAL/PROPANE GAS	350	279	789	-439	225%
COMMUNICATIONS	2,500	91	871	1,629	35%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	20,000	291	14,817	5,183	74%
R/M - MACH & EQUIPMENT	22,000	886	20,092	1,908	91%
TIRES TUBES ETC	4,000	921	2,355	1,645	59%
R/M - GROUNDS	225,000	12,337	122,160	102,840	54%
LANDSCAPING SUPPLIES	19,000	601	13,908	5,092	73%
R/M - IRRIGATION	9,000	0	2,350	6,650	26%
R/M - FACILITIES	100,000	5,537	78,403	21,597	78%
R/M - SPORTS FIELDS	35,000	6,992	10,592	24,408	30%
FERTILIZATION PROGRAM	31,500	4,309	15,244	16,256	48%
MBRSHIPS & REGISTRATIONS	6,000	210	3,759	2,241	63%
TRAVEL - CONF & SCHOOLS	5,000	0	12	4,988	0%
OFFICE SUPPLIES/MATERIALS	1,000	0	242	758	24%
HOUSEHOLD/JANITORIAL SUPPLIES	12,000	363	11,322	678	94%
REC PROGRAM SUPPLIES	9,000	1,298	10,885	-1,885	121%
OTHER OPER SUPPLIES	13,000	594	6,883	6,117	53%
SUNDRY	1,000	0	220	780	22%
FUEL	54,000	5,808	48,089	5,911	89%
INS ON BLDGS	7,300	0	7,090	210	97%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

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INS - VEH & EQUIP	400	0	457	-57	114%
INS - LIABILITY	16,500	0	14,625	1,875	89%
RENTAL - EQUIPMENT	4,500	0	3,248	1,252	72%
PROGRAM CONTRIBUTIONS	87,000	0	87,000	0	100%
TREE BOARD	3,000	566	1,928	1,072	64%
EQUIPMENT REPLACEMENT FUND	4,000	333	3,333	667	83%
VEHICLES	25,000	0	22,880	2,120	92%
EQUIPMENT	34,400	0	29,239	5,161	85%
Total Expenditures	\$ 2,008,560	\$ 125,798	\$ 1,483,732	\$ 524,828	74%

DEPT 44800: PUBLIC LIBRARY

SALARIES	\$ 556,295	\$ 42,346	\$ 451,996	\$ 104,299	81%
SALARIES - PART TIME	365,470	26,706	289,273	76,197	79%
SALARIES - OVERTIME	1,075	0	0	1,075	0%
LONGEVITY PAY	5,120	0	4,720	400	92%
COMMUNICATION ALLOWANCE	720	60	600	120	83%
FICA (EMPLOYER'S SHARE)	71,045	5,216	56,112	14,933	79%
HEALTH INSURANCE	88,440	7,370	73,700	14,740	83%
LIFE INSURANCE	2,160	182	1,820	340	84%
RETIREMENT - HEALTH/LIFE	26,595	2,216	22,162	4,433	83%
RETIREMENT - TCRS	84,330	6,403	71,172	13,158	84%
POSTAGE & METER RENTAL	12,000	737	4,984	7,016	42%
PRINTING,STATIONERY,ENVELOPES	5,000	0	1,539	3,461	31%
BOOKS, CATALOGUES, BROCHURES	180,000	11,008	141,988	38,012	79%
E-BOOKS	30,000	0	0	30,000	0%
AUDIO VISUALS	95,000	3,941	58,501	36,499	62%
PERIODICAL SUBSCRIPTIONS	10,000	50	10,221	-221	102%
ONLINE SERVICES AND RESOURCES	70,000	500	70,128	-128	100%
ELECTRIC	115,000	8,634	86,705	28,295	75%
WATER	12,000	154	3,102	8,898	26%
SEWER	2,000	157	2,286	-286	114%
NATURAL/PROPANE GAS	35,000	2,265	21,261	13,739	61%
COMMUNICATIONS	17,000	782	8,427	8,573	50%
OTHER PROF SRVCS	65,000	17,224	72,473	-7,473	111%
R/M - OFFICE MACH & EQUIPMENT	20,500	94	21,014	-514	103%
R/M - MACH & EQUIPMENT	40,000	0	19,709	20,291	49%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

			Comparative %		83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
R/M - GROUNDS	14,000	678	10,644	3,356	76%
R/M - BUILDINGS	120,000	8,111	104,856	15,144	87%
R/M - PLUMBING & HVAC	20,000	606	14,251	5,749	71%
MBRSHIPS & REGISTRATIONS	3,000	731	1,596	1,404	53%
TRAVEL - CONF & SCHOOLS	5,000	171	845	4,155	17%
GRANT EXPENSE	2,500	0	0	2,500	0%
OFFICE SUPPLIES/MATERIALS	35,000	410	23,213	11,787	66%
PROGRAMS	11,000	351	8,317	2,683	76%
OTHER OPERATING SUPPLIES	0	3,605	4,204	-4,204	0%
SUNDRY	9,500	1,453	5,952	3,548	63%
EQUIPMENT - N/C	0	0	597	-597	0%
COMPUTER HARDWARE - N/C	5,000	2,267	5,161	-161	103%
COMPUTER SOFTWARE-N/C	15,000	745	6,709	8,291	45%
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	3,952	-952	132%
OFFICE EQUIPMENT	0	9,850	15,734	-15,734	0%
Total Expenditures	\$ 2,175,750	\$ 165,023	\$ 1,717,632	\$ 458,118	79%

DEPT 44900: EDUCATION

BRENTWOOD HIGH SCHOOL	60,000	0	60,000	0	100%
BRENTWOOD MIDDLE SCHOOL	15,000	0	15,000	0	100%
CROCKETT ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
LIPSCOMB ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
SCALES ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
WOODLAND MIDDLE SCHOOL	15,000	0	15,000	0	100%
EDMONDSON ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
KENROSE ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
RAVENWOOD HIGH SCHOOL	60,000	0	60,000	0	100%
SUNSET ELEMENTARY SCHOOL	10,000	0	10,000	0	100%
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%
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CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

	Comparative %				83%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	Realized/ <u>Spent</u>
Total Expenditures	\$ 10,000	\$ 0	\$ 5,000	\$ 5,000	50%

DEPT 47000: HISTORIC SITES - CROCKETT PARK

ELECTRIC	\$ 3,000	\$ 148	\$ 2,452	\$ 548	82%
WATER	600	36	383	217	64%
SEWER	400	30	296	104	74%
NATURAL GAS	3,000	182	1,801	1,199	60%
COMMUNICATIONS	500	0	554	-54	111%
OTHER PROF SRVCS	500	-225	-840	1,340	-168%
R/M - GROUNDS	6,000	1,188	5,864	136	98%
R/M - BUILDINGS	35,000	5,551	24,501	10,499	70%
OTHER OPERATING SUPPLIES	300	0	0	300	0%
INS ON BLDGS	1,150	0	869	281	76%
Total Expenditures	\$ 50,450	\$ 6,910	\$ 35,880	\$ 14,570	71%

DEPT 47010: HISTORIC SITES - RAVENSWOOD

ELECTRIC	\$ 3,000	\$ 19	\$ 194	\$ 2,806	6%
WATER	600	0	0	600	0%
NATURAL GAS	3,000	0	0	3,000	0%
COMMUNICATIONS	500	0	0	500	0%
OTHER PROF SRVCS	500	0	0	500	0%
R/M GROUNDS	10,000	0	3,275	6,725	33%
R/M - BUILDINGS	5,000	0	0	5,000	0%
OTHER OPERATING SUPPLIES	300	0	0	300	0%
INS ON BLDGS	2,000	0	1,391	609	70%
Total Expenditures	\$ 24,900	\$ 19	\$ 4,860	\$ 20,040	20%

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%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

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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 110: GENERAL FUND	\$ 31,817,765	\$ 1,938,380	\$ 26,252,707	\$ 5,565,058	83%

FUND 311: CAPITAL PROJECTS FUND
DEPT 00000: ADMINISTRATION

FEDERAL/STATE/LOCAL SOURCES	2,520,000	0	20,032	2,499,968	1%
TOTAL INTERGOVERNMENTAL	\$ 2,520,000	\$ 0	\$ 20,032	\$ 2,499,968	1%
INTEREST EARNINGS	\$ 50,000	\$ 4,018	\$ 43,972	\$ 6,028	88%
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%
	\$ 1,650,000	\$ 4,018	\$ 1,678,732	\$ -28,732	102%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 4,170,000	\$ 4,018	\$ 1,698,764	\$ 2,471,236	41%

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	0	5,075	294,925	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%
CONCORD RD (WEST)	3,160,000	272,165	406,612	2,753,388	13%
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	8,526	56,142	-56,142	0%
Total Expenditures	\$ 6,235,000	\$ 280,691	\$ 1,359,685	\$ 4,875,315	22%

DEPT 43150: STORM DRAINAGE

LIPSCOMB DRIVE AREA DRAINAGE	50,000	0	0	50,000	0%
Total Expenditures	\$ 50,000	\$ 0	\$ 0	\$ 50,000	0%

DEPT 44400: PARKS & RECREATION

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

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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	116	415,826	3,339,174	11%
Total Expenditures	\$ 3,822,000	\$ 116	\$ 434,695	\$ 3,387,305	11%

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	0	14,896	100,104	13%
GEOG INFO SYSTEM	65,000	0	12,675	52,325	20%
DISASTER RECOVERY SYSTEM	375,000	13,485	364,127	10,873	97%
GENERATOR SCADA	35,000	0	0	35,000	0%
TECHNOLOGY	0	4,400	4,400	-4,400	0%
Total Expenditures	\$ 680,000	\$ 17,885	\$ 447,663	\$ 232,337	66%

DEPT 51660: TRANSFERS

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

Total for FUND 311: CAPITAL PROJECTS FUND	\$ 10,937,000	\$ 298,692	\$ 2,400,083	\$ 8,536,917	22%
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FUND 320: INSURANCE FUND

DEPT 00000: ADMINISTRATION

INTEREST EARNINGS	\$ 6,000	\$ 838	\$ 7,643	\$ -1,643	127%
HEALTH INSURANCE TRANSFER FROM - GF	1,558,700	130,510	1,305,104	253,596	84%
HEALTH INSURANCE TRANSFER FROM - WS	191,600	15,968	159,683	31,917	83%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

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HEALTH INSURANCE TRANSFER FROM - ECD	88,400	7,370	73,700	14,700	83%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	485,000	36,233	415,760	69,240	86%
STOP LOSS REIMBURSEMENT	0	1,525	302,199	-302,199	0%
	\$ 2,329,700	\$ 192,444	\$ 2,264,089	\$ 65,611	97%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 2,329,700	\$ 192,444	\$ 2,264,089	\$ 65,611	97%

DEPT 41900: FUNDS HELD IN TRUST

MEDICAL CLAIMS	\$ 1,195,400	\$ 144,974	\$ 1,429,549	\$ -234,149	120%
HRA CLAIMS	412,500	27,323	311,856	100,644	76%
HEALTH INSURANCE PREMIUMS	432,900	15,464	280,066	152,834	65%
OTHER PROF SRVCS	100,000	13,466	71,364	28,636	71%
Total Expenditures	\$ 2,140,800	\$ 201,227	\$ 2,092,835	\$ 47,965	98%

DEPT 41905: WORKER'S COMP INSURANCE

INSURANCE TRANSFER FROM - GF	\$ 281,000	\$ 23,417	\$ 234,167	\$ 46,833	83%
INSURANCE TRANSFER FROM - WS	42,000	3,500	35,000	7,000	83%
INSURANCE TRANSFER FROM - ECD	3,145	262	2,621	524	83%
	\$ 326,145	\$ 27,179	\$ 271,788	\$ 54,357	83%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 326,145	\$ 27,179	\$ 271,788	\$ 54,357	83%
WORKER'S COMPENSATION	\$ 300,000	\$ -9,538	\$ 151,086	\$ 148,914	50%
Total Expenditures	\$ 300,000	\$ -9,538	\$ 151,086	\$ 148,914	50%

Total for FUND 320: INSURANCE FUND	\$ 2,440,800	\$ 191,689	\$ 2,243,921	\$ 196,879	92%
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FUND 121: STATE STREET AID FUND

STATE GAS/MOTOR FUEL TAX	\$ 950,000	\$ 65,207	\$ 705,300	\$ 244,700	74%
INTEREST EARNINGS	3,000	393	2,803	197	93%
Total Revenues	\$ 953,000	\$ 65,600	\$ 708,103	\$ 244,897	74%
R/M - ROADS & STREETS	\$ 1,040,000	\$ 543,833	\$ 543,833	\$ 496,167	52%
Total Expenditures	\$ 1,040,000	\$ 543,833	\$ 543,833	\$ 496,167	52%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

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FUND 123: PUBLIC WORKS PROJECT FUND					
INTEREST EARNINGS	\$ 6,000	\$ 901	\$ 5,302	\$ 698	88%
PW PROJECT FEES	830,000	43,834	1,360,063	-530,063	164%
Total Revenues	\$ 836,000	\$ 44,735	\$ 1,365,365	\$ -529,365	163%
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	\$ 0	\$ 307,866	\$ -57,866	123%
INTEREST EARNINGS	3,000	542	4,475	-1,475	149%
Total Revenues	\$ 253,000	\$ 542	\$ 312,341	\$ -59,341	123%

FUND 126: DRUG FUND

DRUG RELATED FINES	\$ 20,000	\$ 1,389	\$ 8,960	\$ 11,040	45%
FEDERAL FORFEITED PROPERTY	0	5,477	53,491	-53,491	0%
INTEREST EARNINGS	1,000	141	1,466	-466	147%
CONTRIBUTION - DRUG FUND	0	0	3,300	-3,300	0%
Total Revenues	\$ 21,000	\$ 7,007	\$ 67,217	\$ -46,217	320%
SUNDRY	\$ 20,000	\$ 556	\$ 5,508	\$ 14,492	28%
MISC TECHNOLOGY	0	0	60,517	-60,517	0%
Total Expenditures	\$ 20,000	\$ 556	\$ 66,025	\$ -46,025	330%

FUND 127: POST EMPLOYMENT BENEFITS FUND

INTEREST EARNINGS	\$ 2,000	\$ 413	\$ 5,060	\$ -3,060	253%
RETIREE BNFT TRNSFR FROM RHS TRUST	100,000	0	0	100,000	0%
RETIREE BNFT TRNSFR FROM GF	547,870	0	547,870	0	100%
RETIREE BNFT TRNSFR FROM WSF	60,000	0	60,000	0	100%
RETIREE BNFT TRNSFR FROM ECD	21,255	0	21,255	0	100%
RETIREE LEAVE PAYOUT TRANSFER - GF	100,000	0	100,000	0	100%
Total Revenues	\$ 831,125	\$ 413	\$ 734,185	\$ 96,940	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%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

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OTHER PROF SRVCS	10,000	0	0	10,000	0%
TRANSFER-RETIREE BENEFITS TRUST	635,575	52,966	529,642	105,933	83%
Total Expenditures	\$ 747,575	\$ 52,966	\$ 531,642	\$ 215,933	71%

FUND 211: DEBT SERVICE FUND

INTEREST EARNINGS	18,500	1,871	23,233	-4,733	126%
OPER TRANSFER FROM GENERAL FD	3,250,000	0	3,250,000	0	100%
Total Revenues	\$ 3,268,500	\$ 1,871	\$ 3,273,233	\$ -4,733	100%
PRIN-DEERWOOD LEASE PYMT	28,110	0	0	28,110	0%
PRIN - 2003 GO REFUNDING	295,000	0	295,000	0	100%
PRIN - 2004 GO BONDS	160,000	0	160,000	0	100%
PRIN - 2006 GO BONDS	215,000	0	215,000	0	100%
PRIN - 2007 GO BONDS	200,000	0	200,000	0	100%
PRIN - 2009 GO BONDS	185,000	0	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	0	70,230	0	100%
INT - 2004 GO BOND	8,005	0	8,005	0	100%
INT - 2006 GO BOND	29,910	0	29,906	4	100%
INT - 2006 GO REFUNDING	91,555	0	91,555	0	100%
INT - 2007 GO BOND	162,585	0	162,584	1	100%
INT - 2009 GO BOND	166,045	0	166,044	1	100%
INT - 2011 GO BOND	146,600	0	146,600	0	100%
INT - 2011 GO REFUNDING BOND	158,265	0	158,262	3	100%
INT - 2012 GO REFUNDING BOND	53,175	0	53,175	0	100%
BANK SERVICE CHARGES	6,000	0	3,705	2,295	62%
Total Expenditures	\$ 3,357,925	\$ 0	\$ 3,325,066	\$ 32,859	99%

FUND 310: EQUIPMENT REPLACEMENT FUND

INTEREST EARNINGS	\$ 7,500	\$ 1,171	\$ 13,167	\$ -5,667	176%
SALE OF EQUIPMENT	7,500	0	48,862	-41,362	651%
GF OPER TRANSFER - FIRE AND RESCUE	255,000	0	255,000	0	100%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
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	\$ 1,171	\$ 1,207,529	\$ -47,029	104%
COMPUTER HARDWARE -N/C	\$ 0	\$ 0	\$ 31,890	\$ -31,890	0%
COMPUTER HARDWARE	470,500	0	270,920	199,580	58%
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	448	40,949	749,051	5%
VEHICLES/EQUIP - PW	175,375	0	180,482	-5,107	103%
Total Expenditures	\$ 1,823,375	\$ 448	\$ 609,437	\$ 1,213,938	33%

FUND 312: FACILITIES MAINTENANCE FUND

INTEREST EARNINGS	5,000	775	7,006	-2,006	140%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0	100%
Total Revenues	\$ 205,000	\$ 775	\$ 207,006	\$ -2,006	101%
FIRE AND RESCUE	\$ 0	\$ 5,221	\$ 7,508	\$ -7,508	0%
SERVICE CENTER	25,000	0	0	25,000	0%
PARKS DEPT	120,000	0	22,252	97,748	19%
LIBRARY DEPT	105,000	0	5,940	99,060	6%
Total Expenditures	\$ 250,000	\$ 5,221	\$ 35,700	\$ 214,300	14%

FUND 315: FUEL FUND

INTEREST EARNINGS	\$ 1,000	\$ 78	\$ 538	\$ 462	54%
GF OPER TRANSFER	459,300	39,358	379,418	79,882	83%
WS OPER TRANSFER	60,000	6,059	53,575	6,425	89%
Total Revenues	\$ 520,300	\$ 45,495	\$ 433,531	\$ 86,769	83%
UNLEADED FUEL	\$ 363,000	\$ 35,022	\$ 264,050	\$ 98,950	73%
DIESEL FUEL	160,000	17,814	126,701	33,299	79%
Total Expenditures	\$ 523,000	\$ 52,836	\$ 390,751	\$ 132,249	75%

FUND 412: WATER AND SEWER FUND

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
WWT PROPERTY LEASE/PURCHASE	2,450	0	0	2,450	0%
SALE OF EQUIPMENT	5,000	-177	2,180	2,820	44%
WATER SALES-COMM IN CITY	1,800,000	79,827	1,391,356	408,644	77%
WATER SALES-COMM OUT CITY	500	29	264	236	53%
WATER SALES-RESID IN CITY	5,110,000	207,357	3,850,054	1,259,946	75%
WATER SALES-INST IN CITY	500,000	21,995	337,513	162,487	68%
WATER PURCHASE SURCHARGE	600,000	38,600	582,697	17,303	97%
CROSS CONNECTION DOMESTIC	185,440	32	205,240	-19,800	111%
CROSS CONNECTION FIRE	21,825	0	22,495	-670	103%
INSTALLATION CHARGES	15,000	625	5,150	9,850	34%
WATER TAP FEES	400,000	57,000	534,550	-134,550	134%
N/CG UD AREA TAP FEES	300,000	0	0	300,000	0%
SAFETY GRANT PROGRAM	0	2,000	2,000	-2,000	0%
MISCELLANEOUS	2,000	0	4,788	-2,788	239%
SEWER CHGS-COMM IN CITY	1,326,000	117,594	1,195,642	130,358	90%
SEWER CHGS-COMM OUT CITY	29,580	903	9,029	20,551	31%
SEWER CHGS-RES IN CITY	3,825,000	317,305	3,127,235	697,765	82%
SEWER CHGS-RES OUT CITY	8,160	513	5,053	3,107	62%
SEWER CHGS-INST IN CITY	306,000	23,642	248,861	57,139	81%
SEWER CHGS-INST OUT CITY	15,300	1,872	18,712	-3,412	122%
SEWER CHGS-METRO TREATMENT SURCHG	800,000	73,980	703,291	96,709	88%
METRO SEWER PUMP STATION	110,000	0	50,472	59,528	46%
SWR TAP INSPECTION FEES	1,500	360	2,655	-1,155	177%
FORFEITED DISC/PENALTIES	122,400	7,350	103,147	19,253	84%
SALE OF MATERIAL	500	0	0	500	0%
SEWER TAP FEES	500,000	100,000	1,296,518	-796,518	259%
GRINDER PUMP FEES	15,000	3,800	7,600	7,400	51%
BAD CHECK CHARGE	1,000	0	0	1,000	0%
FIRE HYDRANT RENTAL	100,000	8,333	83,333	16,667	83%
INTEREST EARNINGS	100,000	14,278	145,890	-45,890	146%
Total Revenues	\$ 16,202,655	\$ 1,077,218	\$ 13,935,725	\$ 2,266,930	86%
SALARIES	1,173,995	81,106	871,039	302,956	74%
SALARIES - OVERTIME	100,785	4,776	74,590	26,195	74%
LONGEVITY PAY	11,200	0	10,520	680	94%
COMMUNICATION ALLOWANCE	4,800	420	4,200	600	88%
SALARIES BILLED TO OTHERS	-10,000	-6,039	-9,419	-581	-94%
FICA (EMPLOYER'S SHARE)	98,745	6,290	69,902	28,843	71%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
HEALTH INSURANCE	191,620	15,968	159,683	31,937	83%
DENTAL REIMBURSEMENT	9,000	503	5,008	3,992	56%
LIFE INSURANCE	4,680	308	3,122	1,558	67%
RETIREMENT - HEALTH/LIFE	60,000	5,000	50,000	10,000	83%
RETIREMENT - TCRS	192,875	12,985	149,154	43,721	77%
SUPPLEMENTAL RETIREMENT - 401	25,000	1,955	21,811	3,189	87%
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	5,855	-855	117%
WORKER'S COMPENSATION	42,000	3,500	35,000	7,000	83%
CLOTHING & UNIFORMS	26,000	314	17,787	8,213	68%
POSTAGE & BOX RENTAL	45,900	4,172	36,848	9,052	80%
PRINTING,STATIONERY,ENVELOPES	20,000	1,835	18,402	1,598	92%
ELECTRIC	300,000	25,152	243,149	56,851	81%
WATER	1,000	63	610	390	61%
WATER PURCHASED FOR RESALE	4,900,000	284,854	3,746,947	1,153,053	76%
METRO SEWER TREATMENT	2,900,000	301,304	2,516,556	383,444	87%
BACKFLOW PREVENTION TESTING	120,000	7,027	76,720	43,280	64%
COMMUNICATIONS	1,800	115	11,660	-9,860	648%
LEGAL SERVICES	10,000	0	0	10,000	0%
ACCTING & AUDITING SRVCS	20,000	0	20,000	0	100%
LABORATORY SERVICES	15,000	891	7,806	7,194	52%
CAPACITY MGT. PROGRAM (CMOM)	25,000	0	12,660	12,340	51%
OTHER PROF SRVCS	55,000	249	45,513	9,487	83%
R/M - MOTOR VEHICLES	15,300	405	12,009	3,291	78%
R/M - MACH & EQUIPMENT	66,300	213	48,832	17,468	74%
TIRES TUBES ETC	5,100	258	4,076	1,024	80%
R/M - BUILDINGS	5,100	0	230	4,870	5%
METER REPAIR	66,300	40	23,546	42,754	36%
METRO PUMP STATION MAINT	75,000	0	17,241	57,759	23%
REPAIR PARTS-GRINDER PUMPS	205,000	19,331	185,382	19,618	90%
REPAIR PARTS-WTR/SWR LINES	117,300	15,944	128,890	-11,590	110%
MANHOLE & SWR LINE MAINT	153,000	50,372	79,005	73,995	52%
WATER TANK MAINTENANCE	10,500	0	929	9,571	9%
SWR LIFT STATION R/M	80,000	17	17,108	62,892	21%
WTR LIFT STATION R/M	100,000	0	9,086	90,914	9%
MBRSHIPS & REGISTRATIONS	12,000	325	9,998	2,002	83%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
TRAVEL - CONF & SCHOOLS	10,000	0	4,230	5,770	42%
GRANT EXPENSE	0	0	3,766	-3,766	0%
OFFICE SUPPLIES/MATERIALS	5,000	125	1,802	3,198	36%
HOUSEHOLD/JANITORIAL SUPPLIES	1,020	0	0	1,020	0%
OPERATING CHEMICALS	12,000	798	8,244	3,756	69%
OTHER OPER SUPPLIES	60,000	979	34,793	25,207	58%
FUEL	60,000	6,059	53,575	6,425	89%
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	47,346	39,754	54%
RENTAL - MACH & EQUIP	2,550	0	1,694	856	66%
SERVICE CENTER RENT	125,000	10,448	104,447	20,553	84%
GIS SERVICE FEE	138,000	11,500	115,000	23,000	83%
STATE ENVIRONMENTAL FEES	15,000	0	13,649	1,351	91%
PROV FOR DEPRECIATION EXPENSE	2,900,000	207,800	2,078,000	822,000	72%
BANK SRVC CHGS	0	0	2,813	-2,813	0%
BAD DEBT EXPENSE	0	0	1,851	-1,851	0%
INT -1999 SEWER BONDS	9,095	0	5,086	4,009	56%
INT - 2003 SEWER REFUNDING	43,205	0	43,202	3	100%
INT -2006 WATER REFUNDING	63,715	0	25,934	37,781	41%
INT - 2008 SEWER BOND	338,340	0	225,559	112,781	67%
INT - 2010 WATER & SEWER BOND	269,530	0	179,687	89,843	67%
INT - 2012 WATER & SEWER BOND	116,525	0	71,826	44,699	62%
PROV FOR AMORTIZATION EXPENSE	25,000	1,177	11,769	13,231	47%
Total Expenditures	\$ 15,566,380	\$ 1,078,539	\$ 11,790,878	\$ 3,775,502	76%

FUND 434: MUNICIPAL CENTER FUND

RENT INC- WMSN MEDICAL	20,110	1,704	16,929	3,181	84%
RENT INC- CHMBR OF COMMERC	21,930	5,382	53,820	-31,890	245%
RENT INC- CTY OF BRENTWOOD	623,135	0	623,135	0	100%
RENT INC- ECD FUND	31,800	2,650	26,500	5,300	83%
OPERATING TRANSFER FROM CP	130,000	0	130,000	0	100%
INTEREST EARNINGS	7,500	824	8,417	-917	112%
Total Revenues	\$ 834,475	\$ 10,560	\$ 858,801	\$ -24,326	103%
ELECTRIC	\$ 126,500	\$ 8,888	\$ 93,922	\$ 32,578	74%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
WATER	20,000	594	7,741	12,259	39%
SEWER	5,000	303	2,626	2,374	53%
NATURAL/PROPANE GAS	15,000	928	10,040	4,960	67%
COMMUNICATIONS	40,000	1,145	11,146	28,854	28%
ACCTING & AUDITING SRVCS	4,000	0	4,000	0	100%
OTHER PROF SRVCS	30,000	1,570	17,454	12,546	58%
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	1,519	11,104	8,896	56%
R/M - BUILDINGS	120,000	7,939	70,475	49,525	59%
R/M - TRASH REMOVAL	6,000	554	5,345	655	89%
R/M - PLUMBING & HVAC	25,000	671	10,941	14,059	44%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	423	3,982	6,018	40%
OTHER OPER SUPPLIES	4,000	99	814	3,186	20%
SUNDRY	1,000	13	68	932	7%
INS ON BLDGS	10,000	0	9,936	64	99%
INS - LIABILITY	2,000	0	0	2,000	0%
DEPRECIATION EXPENSE	300,000	24,115	241,150	58,850	80%
Total Expenditures	\$ 742,500	\$ 48,761	\$ 501,663	\$ 240,837	68%

FUND 450: EMERGENCY COMMUNICATIONS DIST

911 FEES-LANDLINE	580,000	54,629	376,401	203,599	65%
911 FEES-WIRELESS	82,000	14,704	59,838	22,162	73%
ECD/PSAP EQUIP REIMB - TECB	0	0	300,000	-300,000	0%
TECB OPERATIONAL FUNDING	219,155	38,917	204,061	15,094	93%
INTEREST EARNINGS	5,000	727	6,503	-1,503	130%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
Total Revenues	\$ 1,304,855	\$ 108,977	\$ 1,365,503	\$ -60,648	105%
SALARIES	537,080	32,954	390,633	146,447	73%
SALARIES - OVERTIME	42,190	4,572	45,302	-3,112	107%
LONGEVITY PAY	4,940	0	4,480	460	91%
SHIFT DIFFERENTIAL	11,100	669	8,118	2,982	73%
FICA (EMPLOYER'S SHARE)	45,630	2,844	33,525	12,105	73%
HEALTH INSURANCE	88,440	7,370	73,700	14,740	83%
DENTAL REIMBURSEMENT	3,000	302	1,422	1,578	47%
LIFE INSURANCE	2,160	154	1,582	578	73%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

			Comparative %		83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
RETIREMENT - HEALTH/LIFE	21,255	1,771	17,712	3,543	83%
RETIREMENT - TCRS	89,500	5,775	69,648	19,852	78%
SUPPLEMENT RETIREMENT - 457	7,500	587	6,441	1,059	86%
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	2,621	524	83%
CLOTHING & UNIFORMS	5,500	0	1,485	4,015	27%
PERIODICAL SUBSCRIPTIONS	4,000	0	2,063	1,937	52%
COMMUNICATIONS	115,000	7,080	69,620	45,380	61%
ACCTING & AUDITING SRVCS	7,900	0	8,775	-875	111%
MAPPING/DATA BASE	10,000	0	10,000	0	100%
OTHER PROF SRVCS	10,000	0	3,425	6,575	34%
R/M - OTHER EQUIPMENT	60,000	0	43,411	16,589	72%
MRBSHIPS & REGISTRATIONS	6,000	551	1,533	4,467	26%
TRAVEL - CONF & SCHOOLS	5,000	-45	527	4,473	11%
OFFICE SUPPLIES	2,500	86	906	1,594	36%
OTHER OPER SUPPLIES	2,300	0	2,953	-653	128%
LIABILITY INSURANCE	1,400	0	2,359	-959	168%
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	144,700	25,300	85%
RENTAL - BUILDING AND FACILITES MC	31,800	2,650	26,500	5,300	83%
Total Expenditures	\$ 1,301,340	\$ 82,052	\$ 978,053	\$ 323,287	75%

FUND 610: OPEB TRUST FUND

UNREALIZED GAIN (LOSS) ON INVESTMENTS	\$ 0	\$ 0	\$ 454,540	\$ -454,540	0%
RETIREE BNFT TRNSFR FROM OPEB	0	52,966	529,642	-529,642	0%
Total Revenues	\$ 0	\$ 52,966	\$ 984,182	\$ -984,182	0%
RETIREMENT - HEALTH/LIFE	\$ 0	\$ 286	\$ 30,930	\$ -30,930	0%
MEDICAL CLAIMS	0	24,675	98,789	-98,789	0%
Total Expenditures	\$ 0	\$ 24,961	\$ 129,719	\$ -129,719	0%

FUND 615: DHT FUND

INTEREST EARNINGS	\$ 0	\$ 118	\$ 1,122	\$ -1,122	0%
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CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2013

				Comparative %	83%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
LIBRARY GIFTS AND DONATIONS	0	16,973	50,632	-50,632	0%
PUBLIC SAFETY DONATIONS	0	200	1,573	-1,573	0%
HISTORIC SITES DONATIONS	0	295	4,810	-4,810	0%
CONCERT SERIES DONATIONS	0	0	12,500	-12,500	0%
EMPLOYEE ASSISTANCE	0	0	1,200	-1,200	0%
PARKS TRUST FUND	0	0	26,000	-26,000	0%
Total Revenues	\$ 0	\$ 17,586	\$ 97,837	\$ -97,837	0%
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 13,344	\$ 72,449	\$ -72,449	0%
PUBLIC SAFETY TRUST DONATIONS	0	0	2,800	-2,800	0%
EXPENSE					
HISTORIC SITE DONATIONS EXPENSE	0	723	6,059	-6,059	0%
EMPLOYEE ASSISTANCE DONATIONS	0	0	1,200	-1,200	0%
EXPENSE					
Total Expenditures	\$ 0	\$ 14,067	\$ 82,508	\$ -82,508	0%

Transaction Report For Your VantageCare Retirement Health Savings Plan 04/01/2013 through 04/30/2013

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

Plan Summary Information For the Period 04/01/2013 through 04/30/2013

Ending Fund Balance	\$5,988,531.84	Plan No:	
Employer	\$5,988,531.84		
		Total Contribution this Period:	\$52,966.33
		Employer	\$52,966.33
Total Plan Assets	\$5,988,531.84		

Summary by Fund	Current Period	Vantagepoint MS Ret Inc	Vantagepoint Cor Bnd Ix II	Vantagepoint MP Cons Grwth	Vantagepoint MP Trad Grwth
Beginning Balance	\$5,873,529.44	\$875,451.80	\$872,657.17	\$2,350,864.24	\$1,774,556.23
Contributions	52,966.33	7,944.95	7,944.95	21,186.53	15,889.90
Earnings	62,036.07	8,141.90	8,052.94	24,744.48	21,096.75
Ending Balance	\$5,988,531.84	\$891,538.65	\$888,655.06	\$2,396,795.25	\$1,811,542.88
Percentage Invested		15%	15%	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 04/01/2013		Shares on 04/30/2013	
	# Shares	Value of	# Shares	Value of
	Owned	One Share	Owned	One Share
Vantagepoint MS Ret Inc	80,686.8014	\$10.85	81,419.0549	\$10.95
Vantagepoint Cor Bnd Ix II	83,031.1290	\$10.51	83,993.8621	\$10.58
Vantagepoint MP Cons Grwth	90,766.9590	\$25.90	91,585.6039	\$26.17
Vantagepoint MP Trad Grwth	71,990.1108	\$24.65	72,636.0417	\$24.94

Summary by Account Type

	Total	Employer
Beginning Balance	\$5,873,529.44	\$5,873,529.44
Contributions	52,966.33	52,966.33
Earnings	62,036.07	62,036.07
Ending Balance	\$5,988,531.84	\$5,988,531.84
Percentage by Type	0%	0%

Contribution Listing

Date	Total	Employer
04/02/2013	\$52,966.33	\$52,966.33

May 27, 2013

FINANCE/ADMINISTRATION MEMORANDUM

2013 – 11

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 – April 2013

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of April 2013. A net operating loss of \$(1,321) was posted for the month of April 2013 as compared to prior year net income of \$64,008.

For the first ten months of the 2012-2013 fiscal year, the percentage of “unaccounted for” water stands at 22.94%, as compared to 16.92 % for the prior year. During this same period, the percentage of sewerage treated to billed stands at 193.74%, with a prior year comparison of 178.80%.

Please contact me with any questions or comments.

WATER/SEWER FUND
FISCAL 2012 - 2013

	<u>MONTH TO DATE</u>			<u>YEAR TO DATE</u>		
	<u>Apr-13</u>	<u>Apr-12</u>	<u>% Change</u>	<u>Apr-13</u>	<u>Apr-12</u>	<u>% Change</u>
WATER SALES:						
Residential	\$ 207,357	\$ 239,898	-13.56%	\$ 3,845,261	\$ 3,843,730	0.04%
Commercial	\$ 79,856	\$ 89,364	-10.64%	\$ 1,391,410	\$ 1,381,189	0.74%
Institutional	\$ 21,995	\$ 26,129	-15.82%	\$ 337,512	\$ 370,577	-8.92%
Water Purchase Surcharge	\$ 38,600	\$ 20,582	87.54%	\$ 582,697	\$ 336,203	73.32%
Total Water Sales	\$ 347,808	\$ 375,973	-7.49%	\$ 6,156,880	\$ 5,931,699	3.80%
Purchased Water Cost	\$ 284,854	\$ 242,876	17.28%	\$ 3,746,948	\$ 3,267,872	14.66%
Net Water Sales	\$ 62,954	\$ 133,097	-52.70%	\$ 2,409,932	\$ 2,663,827	-9.53%
Total Gallons Billed (1,000s)	59,464	70,264	-15.37%	1,154,353	1,181,814	-2.32%
Total Gallons Purchased (1,000s)	119,995	117,545	2.08%	1,652,063	1,586,500	4.13%
Total gallons thru meters (1000s)	95,887	96,625	-0.76%	1,556,643	1,474,116	5.60%
Water Adjustments	2,333	2,333	0.00%	23,333	23,933	-2.51%
Gallons Unaccounted For	34,090	24,028	41.88%	378,957	268,369	41.21%
% Unaccounted For	28.41%	20.44%	38.98%	22.94%	16.92%	35.60%
Revenue per 1000 Gallons Billed	\$ 5.85	\$ 5.35	9.31%	\$ 5.33	\$ 5.02	6.27%
Cost per 1000 Gallons Billed	\$ 4.79	\$ 3.46	38.59%	\$ 3.25	\$ 2.77	17.39%
Net Profit/1000 Gallons Billed	\$ 1.06	\$ 1.89	-44.11%	\$ 2.09	\$ 2.25	-7.38%
SEWER CHARGES:						
Residential	\$ 317,818	\$ 310,875	2.23%	\$ 3,132,287	\$ 3,174,994	-1.35%
Commercial	\$ 118,497	\$ 118,888	-0.33%	\$ 1,204,672	\$ 1,161,510	3.72%
Institutional	\$ 25,514	\$ 26,653	-4.27%	\$ 267,575	\$ 250,141	6.97%
Metro Sewer Surcharge	\$ 73,980	\$ 65,357	13.19%	\$ 703,290	\$ 640,522	9.80%
Total Sewer Charges	\$ 535,809	\$ 521,773	2.69%	\$ 5,307,824	\$ 5,227,167	1.54%
Treatment Cost	\$ 301,304	\$ 222,098	35.66%	\$ 2,516,557	\$ 2,131,285	18.08%
Net Sewer Charges	\$ 234,505	\$ 299,675	-21.75%	\$ 2,791,267	\$ 3,095,882	-9.84%
Total Gallons Billed (1,000s)*	71,289	70,453	1.19%	711,108	707,692	0.48%
Total Gallons Treated (1,000s)	160,994	146,168	10.14%	1,377,682	1,265,346	8.88%
% of Gallons Treated to Gallons Billed*	225.83%	207.47%	8.85%	193.74%	178.80%	8.35%
Revenue per 1000 Gallons Billed	\$ 7.52	\$ 7.41	1.49%	\$ 7.46	\$ 7.39	1.06%
Cost per 1000 Gallons Billed	\$ 4.23	\$ 3.15	34.07%	\$ 3.54	\$ 3.01	17.51%
Net Profit/1000 Gallons Billed	\$ 3.29	\$ 4.25	-22.66%	\$ 3.93	\$ 4.37	-10.27%
Total Water and Sewer Charges	\$ 883,617	\$ 897,746	-1.57%	\$ 11,464,704	\$ 11,158,866	2.74%
Total Direct Costs	\$ 586,158	\$ 464,974	26.06%	\$ 6,263,505	\$ 5,399,157	16.01%
Net Profit	\$ 297,459	\$ 432,772	-31.27%	\$ 5,201,199	\$ 5,759,709	-9.70%
Water Tap Fees	\$ 57,000	\$ 22,000	159.09%	\$ 534,550	\$ 550,000	-2.81%
Sewer Tap Fees	\$ 100,000	\$ 67,900	47.28%	\$ 1,296,518	\$ 2,355,915	-44.97%
Other Operating Revenues	\$ 36,601	\$ 27,375	33.70%	\$ 635,156	\$ 704,671	-9.86%
Less Other Operating Expenses	\$ 283,404	\$ 276,004	2.68%	\$ 3,426,166	\$ 3,236,058	5.87%
Less Estimated Depr/Amort	\$ 208,977	\$ 210,035	-0.50%	\$ 2,089,770	\$ 2,100,350	-0.50%
NET OPERATING INCOME - UNADJUSTED	\$ (1,321)	\$ 64,008	-102.06%	\$ 2,151,487	\$ 4,033,887	-46.66%

* 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>
WATER SALES:						
Residential	\$ 739,803	\$ 641,638	\$ 540,823	\$ 473,321	\$ 390,978	\$ 221,962
Commercial	\$ 198,603	\$ 234,343	\$ 190,571	\$ 170,147	\$ 171,351	\$ 97,993
Institutional	\$ 55,804	\$ 54,894	\$ 50,053	\$ 47,425	\$ 35,257	\$ 19,286
Water Purchase Surcharge	\$ 98,994	\$ 92,301	\$ 76,943	\$ 67,615	\$ 61,109	\$ 31,491
Total Water Sales	\$ 1,093,204	\$ 1,023,176	\$ 858,390	\$ 758,508	\$ 658,695	\$ 370,732
Purchased Water Cost	\$ 543,967	\$ 574,022	\$ 515,454	\$ 406,234	\$ 349,475	\$ 260,262
Net Water Sales	\$ 549,237	\$ 449,154	\$ 342,936	\$ 352,274	\$ 309,220	\$ 110,470
Total Gallons Billed	213,158,000	198,242,500	165,608,600	145,738,400	127,355,500	67,588,100
Total Gallons Purchased	244,900,672	255,877,924	231,560,480	182,698,932	157,025,732	117,394,956
Total gallons actually thru meters	244,900,672	255,877,924	231,560,480	182,698,932	157,025,732	110,939,056
Water Adjustments	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
Cost per 1000 Gallons Billed	\$ 2.55	\$ 2.90	\$ 3.11	\$ 2.79	\$ 2.74	\$ 3.85
Net Profit/1000 Gallons Billed	\$ 2.58	\$ 2.27	\$ 2.07	\$ 2.42	\$ 2.43	\$ 1.63
SEWER CHARGES:						
Residential - Inside	\$ 312,211	\$ 313,656	\$ 313,116	\$ 313,907	\$ 312,179	\$ 312,172
Residential - Outside	\$ 487	\$ 487	\$ 487	\$ 503	\$ 503	\$ 501
Commercial - Inside	\$ 118,863	\$ 120,380	\$ 119,769	\$ 119,788	\$ 119,923	\$ 119,717
Commercial - Outside	\$ 903	\$ 903	\$ 903	\$ 903	\$ 903	\$ 903
Institutional - Inside	\$ 25,021	\$ 25,021	\$ 25,021	\$ 25,021	\$ 25,016	\$ 25,022
Institutional - Outside	\$ 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
Total Sewer Charges	\$ 525,130	\$ 528,454	\$ 527,254	\$ 528,171	\$ 532,359	\$ 533,621
Treatment Cost	\$ 148,223	\$ 210,011	\$ 189,970	\$ 221,169	\$ 254,389	\$ 231,675
Net Sewer Charges	\$ 376,907	\$ 318,443	\$ 337,284	\$ 307,002	\$ 277,970	\$ 301,946
Total Gallons Billed	71,178,300	71,288,200	71,226,100	71,379,000	71,727,000	70,862,500
Total Gallons Treated	83,998,750	119,014,320	107,657,390	125,337,600	144,163,820	123,670,190
Revenue per 1000 Gallons Billed	\$ 7.38	\$ 7.41	\$ 7.40	\$ 7.40	\$ 7.42	\$ 7.53
Cost per 1000 Gallons Billed	\$ 2.08	\$ 2.95	\$ 2.67	\$ 3.10	\$ 3.55	\$ 3.27
Net Profit/1000 Gallons Billed	\$ 5.30	\$ 4.47	\$ 4.74	\$ 4.30	\$ 3.88	\$ 4.26
Total Water and Sewer Charges	\$ 1,618,334	\$ 1,551,630	\$ 1,385,644	\$ 1,286,679	\$ 1,191,054	\$ 904,353
Total Direct Costs	\$ 692,190	\$ 784,033	\$ 705,424	\$ 627,403	\$ 603,864	\$ 491,937
Net Profit	\$ 926,144	\$ 767,597	\$ 680,220	\$ 659,276	\$ 587,190	\$ 412,416
Water Tap Fees	\$ 44,000	\$ 75,500	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
Sewer Tap Fees	\$ 155,000	\$ 84,700	\$ 40,000	\$ 100,000	\$ 89,500	\$ 45,000
Other Operating Revenues	\$ 39,529	\$ 39,288	\$ 34,263	\$ 36,863	\$ 35,495	\$ 38,242
Less Other Operating Expenses	\$ (73,831)	\$ 719,119	\$ 361,101	\$ 265,396	\$ 260,309	\$ 296,378
Less Estimated Depr/Amort	\$ 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
Cumulative Net Operating Income	\$ 1,029,527	\$ 1,068,516	\$ 1,267,921	\$ 1,609,687	\$ 1,872,586	\$ 1,882,889

WATER/SEWER FUND
FISCAL 2012 - 2013

	<u>Jan-13</u>	<u>Feb-13</u>	<u>Mar-13</u>	<u>Apr-13</u>
WATER SALES:				
Residential	\$ 223,149	\$ 213,420	\$ 192,810	\$ 207,357
Commercial	\$ 83,106	\$ 88,089	\$ 77,351	\$ 79,856
Institutional	\$ 15,880	\$ 19,286	\$ 17,632	\$ 21,995
Water Purchase Surcharge	\$ 40,423	\$ 40,141	\$ 35,080	\$ 38,600
Total Water Sales	\$ 362,558	\$ 360,936	\$ 322,873	\$ 347,808
Purchased Water Cost	\$ 267,201	\$ 271,924	\$ 273,555	\$ 284,854
Net Water Sales	\$ 95,357	\$ 89,012	\$ 49,318	\$ 62,954
Total Gallons Billed	61,992,800	61,644,300	53,560,700	59,463,900
Total Gallons Purchased	112,661,628	114,630,408	115,317,076	119,995,252
Total gallons actually thru meters	91,972,228	99,018,408	86,763,176	95,886,852
Water Adjustments	2,333,333	2,333,333	2,333,333	2,333,333
Revenue per 1000 Gallons Billed	\$ 5.85	\$ 5.86	\$ 6.03	\$ 5.85
Cost per 1000 Gallons Billed	\$ 4.31	\$ 4.41	\$ 5.11	\$ 4.79
Net Profit/1000 Gallons Billed	\$ 1.54	\$ 1.44	\$ 0.92	\$ 1.06
SEWER CHARGES:				
Residential - Inside	\$ 311,620	\$ 310,926	\$ 310,144	\$ 317,305
Residential - Outside	\$ 522	\$ 519	\$ 529	\$ 513
Commercial - Inside	\$ 119,591	\$ 120,001	\$ 120,016	\$ 117,594
Commercial - Outside	\$ 903	\$ 903	\$ 903	\$ 903
Institutional - Inside	\$ 25,022	\$ 25,022	\$ 25,056	\$ 23,642
Institutional - Outside	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,872
Metro Surcharge	\$ 73,409	\$ 73,229	\$ 73,098	\$ 73,980
Total Sewer Charges	\$ 532,938	\$ 532,471	\$ 531,617	\$ 535,809
Treatment Cost	\$ 317,141	\$ 374,621	\$ 268,054	\$ 301,304
Net Sewer Charges	\$ 215,797	\$ 157,850	\$ 263,563	\$ 234,505
Total Gallons Billed	70,805,100	70,852,700	70,500,000	71,289,000
Total Gallons Treated	169,455,000	200,163,740	143,227,260	160,993,500
Revenue per 1000 Gallons Billed	\$ 7.53	\$ 7.52	\$ 7.54	\$ 7.52
Cost per 1000 Gallons Billed	\$ 4.48	\$ 5.29	\$ 3.80	\$ 4.23
Net Profit/1000 Gallons Billed	\$ 3.05	\$ 2.23	\$ 3.74	\$ 3.29
Total Water and Sewer Charges	\$ 895,496	\$ 893,407	\$ 854,490	\$ 883,617
Total Direct Costs	\$ 584,342	\$ 646,545	\$ 541,609	\$ 586,158
Net Profit	\$ 311,154	\$ 246,862	\$ 312,881	\$ 297,459
Water Tap Fees	\$ 118,000	\$ 130,050	\$ 35,000	\$ 57,000
Sewer Tap Fees	\$ 510,968	\$ 96,350	\$ 75,000	\$ 100,000
Other Operating Revenues	\$ 146,226	\$ 192,528	\$ 36,121	\$ 36,601
Less Other Operating Expenses	\$ 289,383	\$ 669,739	\$ 355,168	\$ 283,404
Less Estimated Depr/Amort	\$ 208,977	\$ 208,977	\$ 208,977	\$ 208,977
Net Operating Income For Month	\$ 587,988	\$ (212,926)	\$ (105,143)	\$ (1,321)
Cumulative Net Operating Income	\$ 2,470,877	\$ 2,257,951	\$ 2,152,808	\$ 2,151,487