

February 3, 2014

**FINANCE/ADMINISTRATION MEMORANDUM**

2014-1

TO: Honorable Mayor and Members of the City Commission

THROUGH: Kirk Bednar, City Manager

FROM: Carson K. Swinford, Director of Finance

**SUBJECT: Monthly Department Report – Mid Year Report Through December 2013**

**Financial Reporting**

Please find attached revenue and expenditure reports for all City funds for the month of December. These reports explain budget to actual comparisons for the six months of the 2013-2014 fiscal year.

Actual YTD revenues through December 2013 are \$20,671,206 versus \$20,135,289 for YTD December 2012, a \$535,917 or 2.7% increase. Major revenue account increases (decreases) through December 2013 compared to the previous year are provided below:

<b>Revenue Account</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
Local Sales Tax	\$34,999	.56%
Real and Personal Property Tax	\$127,604	1.21%
Wholesale Beer Tax	(\$23,634)	(8.23%)
Wholesale Liquor Tax	\$17,863	7.04%
Business Tax	\$137,196	20.81%
Hotel/Motel Tax	\$75,354	16.14%
CATV	\$7,106	4.13%
Building Permits	\$69,390	21.49%

State Shared Sales Tax	\$35,757	3.42%
Municipal Court Fines	(\$36,156)	(24.09%)
Interest Earnings	(\$31,439)	(50.45%)

As discussed at last week's FY 2015 budget work session, the sluggish sales tax collections growth rate through December 2013 is a concern and will be closely monitored. In addition, the decrease in wholesale beer tax collections is a result of the change in State law converting the price-based tax to a volume-based tax. The decrease in municipal court fines and interest earnings were also discussed. Please see the attached multi-year revenue spreadsheets for additional trend history information.

Total General Fund expenditures stand at 54% of budget through the first 6 months, consistent with previous years. Reflected are the full year's operating transfers to the Debt Service Fund (\$3,350,000), Municipal Center Fund (\$623,135), Emergency Communications District (\$418,700), Capital Projects Fund, (\$300,000) Facility Maintenance Fund (\$200,000), the contribution to City schools (\$215,250) and program contributions (\$87,000). Actual expenditures incurred for the first six months are \$17,768,286.

In addition, copies of 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 \$2,072,585 versus \$1,882,889 for the same period last year.

Please let me know if you have any questions or need additional information.

**City of Brentwood**  
**Local Sales Tax**

<u>Month</u>	<u>2009 - 10</u>	<u>% Change Prev Yr</u>	<u>2010 - 11</u>	<u>% Change Prev Yr</u>	<u>2011 - 12</u>	<u>% Change Prev Yr</u>	<u>2012 - 13</u>	<u>% Change Prev Yr</u>	Projected % Increase	0.0% <u>% Change Prev Yr</u>
JULY	908,838	-0.10%	954,651	5.04%	1,083,367	13.48%	1,087,722	0.40%	1,123,133	3.26%
FY YTD	908,838	-0.10%	954,651	5.04%	1,083,367	13.48%	1,087,722	0.40%	1,123,133	3.26%
AUG	739,009	-9.85%	872,160	18.02%	838,752	-3.83%	975,301	16.28%	887,678	-8.98%
FY YTD	1,647,846	-4.72%	1,826,811	10.86%	1,922,120	5.22%	2,063,023	7.33%	2,010,811	-2.53%
SEPT	837,160	-7.31%	893,074	6.68%	1,048,811	17.44%	1,090,808	4.00%	1,192,442	9.32%
FY YTD	2,485,007	-5.61%	2,719,885	9.45%	2,970,930	9.23%	3,153,830	6.16%	3,203,252	1.57%
OCT	837,185	-7.99%	924,888	10.48%	949,861	2.70%	1,059,830	11.58%	1,098,191	3.62%
FY YTD	3,322,192	-6.22%	3,644,772	9.71%	3,920,791	7.57%	4,213,660	7.47%	4,301,443	2.08%
NOV	810,776	-2.39%	860,572	6.14%	891,258	3.57%	1,048,604	17.65%	1,062,464	1.32%
FY YTD	4,132,968	-5.49%	4,505,344	9.01%	4,812,049	6.81%	5,262,264	9.36%	5,363,906	1.93%
DEC	872,371	7.23%	825,904	-5.33%	946,851	14.64%	1,030,172	8.80%	963,530	-6.47%
FY YTD	5,005,339	-3.50%	5,331,248	6.51%	5,758,900	8.02%	6,292,437	9.26%	6,327,436	0.56%
JAN	1,246,762	4.59%	1,307,394	4.86%	1,409,739	7.83%	1,500,512	6.44%	1,500,512	0.00%
FY YTD	6,252,101	-1.99%	6,638,642	6.18%	7,168,639	7.98%	7,792,949	8.71%	7,827,948	0.45%
FEB	718,939	-8.84%	846,751	17.78%	913,717	7.91%	972,587	6.44%	972,587	0.00%
FY YTD	6,971,040	-2.74%	7,485,393	7.38%	8,082,356	7.98%	8,765,536	8.45%	8,800,535	0.40%
MAR	668,617	-4.57%	780,585	16.75%	901,285	15.46%	926,319	2.78%	926,319	0.00%
FY YTD	7,639,657	-2.90%	8,265,978	8.20%	8,983,641	8.68%	9,691,855	7.88%	9,726,854	0.36%
APR	876,237	8.55%	933,935	6.58%	1,039,079	11.26%	1,061,356	2.14%	1,061,356	0.00%
FY YTD	8,515,894	-1.84%	9,199,914	8.03%	10,022,721	8.94%	10,753,212	7.29%	10,788,211	0.33%
MAY	812,267	2.72%	920,322	13.30%	963,241	4.66%	1,073,195	11.41%	1,073,195	0.00%
FY YTD	9,328,160	-1.46%	10,120,235	8.49%	10,985,962	8.55%	11,826,406	7.65%	11,861,405	0.30%
JUN	845,246	6.23%	907,674	7.39%	1,019,688	12.34%	936,267 (a)	-8.18%	936,267	0.00%
FY YTD	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,762,673	6.31%	12,797,672	0.27%
FY TOTALS	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,762,673	6.31%	12,797,672	0.27%
BUDGET	10,275,000	99.01%	9,975,000	110.56%	10,675,000	112.47%	11,190,000	4.82%	12,015,000	7.37%

(a) amount includes a 10-month deduction of \$111,652 for a Mt. Juliet business erroneously coded by State to Brentwood situs code for sales tax collection purposes.

(b) Change reflects a sales tax payment from a late payer of approx. \$120k due in August but paid in Sept.

**City of Brentwood  
Wholesale  
Beer Tax**

<u>Month</u>	<u>2009 - 10</u>	<u>% Change Prev Yr</u>	<u>2010 - 11</u>	<u>% Change Prev Yr</u>	<u>2011 - 12</u>	<u>% Change Prev Yr</u>	<u>2012 - 13</u>	<u>% Change Prev Yr</u>	<u>2013 - 14</u>	<u>% Change Prev Yr</u>
JULY	61,634	10.47%	65,234	5.84%	66,066	1.28%	56,005	-15.23%	56,714	1.27%
FY YTD	61,634	10.47%	65,234	5.84%	66,066	1.28%	56,005	-15.23%	56,714	1.27%
AUG	54,919	-1.83%	53,374	-2.81%	49,229	-7.77%	69,166	40.50%	58,107	-15.99%
FY YTD	116,553	4.31%	118,608	1.76%	115,295	-2.79%	125,171	8.57%	114,821	-8.27%
SEPT	50,620	-3.63%	55,367	9.38%	58,131	4.99%	53,891	-7.29%	48,098	-10.75%
FY YTD	167,173	1.77%	173,975	4.07%	173,426	-0.32%	179,062	3.25%	162,919	-9.02%
OCT	50,493	12.56%	56,366	11.63%	53,971	-4.25%	53,890	-0.15%	50,709	-5.90%
FY YTD	217,666	4.09%	230,341	5.82%	227,397	-1.28%	232,952	2.44%	213,628	-8.30%
NOV	43,392	-13.30%	44,785	3.21%	43,420	-3.05%	54,378	25.24%	50,068	-7.93%
FY YTD	261,058	0.73%	275,126	5.39%	270,817	-1.57%	287,330	6.10%	263,696	-8.23%
DEC	43,614	3.68%	49,419	13.31%	52,130	5.49%	60,921	16.86%	56,047	-8.00%
FY YTD	304,672	1.14%	324,545	6.52%	322,947	-0.49%	348,251	7.84%	319,743	-8.19%
JAN	54,567	2.80%	58,086	6.45%	56,466	-2.79%	45,817	-18.86%	42,152	-8.00%
FY YTD	359,239	1.39%	382,631	6.51%	379,413	-0.84%	394,068	3.86%	361,895	-8.16%
FEB	33,235	-16.41%	37,185	11.89%	39,215	5.46%	42,126	7.42%	38,756	-8.00%
FY YTD	392,474	-0.41%	419,816	6.97%	418,628	-0.28%	436,194	4.20%	400,651	-8.15%
MAR	35,991	3.52%	37,366	3.82%	42,417	13.52%	48,849	15.16%	44,941	-8.00%
FY YTD	428,465	-0.09%	457,182	6.70%	461,045	0.84%	485,043	5.21%	445,592	-8.13%
APR	41,838	7.10%	48,987	17.09%	51,918	5.98%	54,758	5.47%	50,377	-8.00%
FY YTD	470,303	0.51%	506,169	7.63%	512,963	1.34%	539,801	5.23%	495,969	-8.12%
MAY	52,020	8.61%	49,695	-4.47%	49,595	-0.20%	71,370	43.91%	65,660	-8.00%
FY YTD	522,323	1.26%	555,864	6.42%	562,558	1.20%	611,171	8.64%	561,630	-8.11%
JUN	52,839	1.00%	58,710	11.11%	81,234	38.37%	64,257	-20.90%	59,116	-8.00%
FY YTD	575,162	1.24%	614,573	6.85%	643,791	4.75%	675,428	4.91%	620,746	-8.10%
FY TOTALS	575,162	1.24%	614,573	6.85%	643,791	4.75%	675,428	4.91%	620,746	-8.10%
BUDGET	565,000	101.80%	570,000	107.82%	580,000	111.00%	580,000	116.45%	600,000	103.46%

**City of Brentwood  
Wholesale  
Liquor Tax**

<b>Month</b>	<b>2009 - 10</b>	<b>% Change Prev Yr</b>	<b>2010 - 11</b>	<b>% Change Prev Yr</b>	<b>2011 - 12</b>	<b>% Change Prev Yr</b>	<b>2012 - 13</b>	<b>% Change Prev Yr</b>	<b>2013 - 14</b>	<b>0% % Change Prev Yr</b>
JULY	37,527	1.61%	43,551	16.05%	41,353	-5.05%	45,690	10.49%	49,051	7.36%
FY YTD	37,527	1.61%	43,551	16.05%	41,353	-5.05%	45,690	10.49%	49,051	7.36%
AUG	39,634	19.33%	49,916	25.94%	41,932	-15.99%	49,309	17.59%	48,737	-1.16%
FY YTD	77,161	10.00%	93,467	21.13%	83,285	-10.89%	94,999	14.06%	97,788	2.94%
SEPT	34,446	-0.28%	35,093	1.88%	55,090	56.98%	47,482	-13.81%	48,070	1.24%
FY YTD	111,607	6.61%	128,560	15.19%	138,375	7.63%	142,481	2.97%	145,858	2.37%
OCT	41,825	31.81%	45,310	8.33%	41,081	-9.33%	47,487	15.59%	53,646	12.97%
FY YTD	153,432	12.47%	173,870	13.32%	179,456	3.21%	189,968	5.86%	199,504	5.02%
NOV	35,854	-21.63%	41,730	16.39%	56,032	34.27%	63,674	13.64%	72,001	13.08%
FY YTD	189,286	3.91%	215,600	13.90%	235,488	9.22%	253,642	7.71%	271,505	7.04%
DEC	46,588	10.95%	51,942	11.49%	79,391	52.85%	87,534	10.26%	87,534	0.00%
FY YTD	235,874	5.23%	267,542	13.43%	314,879	17.69%	341,176	8.35%	359,039	5.24%
JAN	67,925	2.55%	76,408	12.49%	32,449	-57.53%	32,351	-0.30%	32,351	0.00%
FY YTD	303,799	4.62%	343,950	13.22%	347,328	0.98%	373,527	7.54%	391,390	4.78%
FEB	21,411	-16.44%	24,358	13.76%	41,796	71.59%	37,740	-9.70%	37,740	0.00%
FY YTD	325,210	2.91%	368,308	13.25%	389,124	5.65%	411,267	5.69%	429,130	4.34%
MAR	35,233	13.35%	37,881	7.52%	51,814	36.78%	49,331	-4.79%	49,331	0.00%
FY YTD	360,443	3.84%	406,189	12.69%	440,938	8.55%	460,598	4.46%	478,461	3.88%
APR	39,200	-4.58%	45,762	16.74%	44,127	-3.57%	46,013	4.27%	46,013	0.00%
FY YTD	399,643	2.95%	451,951	13.09%	485,065	7.33%	506,611	4.44%	524,474	3.53%
MAY	40,183	6.56%	44,592	10.97%	55,898	25.35%	54,069	-3.27%	54,069	0.00%
FY YTD	439,826	3.27%	496,543	12.90%	540,963	8.95%	560,679	3.64%	578,542	3.19%
JUN	39,982	3.12%	44,154	10.43%	45,965	4.10%	50,289	9.41%	50,289	0.00%
FY YTD	479,808	3.26%	540,697	12.69%	586,928	8.55%	610,968	4.10%	628,832	2.92%
FY TOTALS	479,808	3.26%	540,697	12.69%	586,928	8.55%	610,968	4.10%	628,832	2.92%
BUDGET	445,000	107.82%	475,000	113.83%	500,000	117.39%	525,000	116.37%	550,000	114.33%

**City of Brentwood  
Business Taxes**

<u>Month</u>	<u>2009 - 10</u>	<u>% Change Prev Yr</u>	<u>2010 - 11</u>	<u>% Change Prev Yr</u>	<u>2011 - 12</u>	<u>% Change Prev Yr</u>	<u>2012 - 13</u>	<u>% Change Prev Yr</u>	<u>2013 - 14</u>	<u>0% % Change Prev Yr</u>
JULY	107,518	9.25%	1,031	-99.04%	476	-53.83%	300	-36.97%	480	60.00%
FY YTD	107,518	9.25%	1,031	-99.04%	476	-53.83%	300	-36.97%	480	60.00%
AUG	338,698	22.89%	589	-99.83%	62,418	10497.28%	33,012	-47.11%	59,683	80.79%
FY YTD	446,216	19.30%	1,620	-99.64%	62,894	3782.35%	33,312	-47.03%	60,163	80.61%
SEPT	140,088	-37.84%	254,683	81.80%	289,205	13.55%	318,197	10.02%	311,067	-2.24%
FY YTD	586,304	-2.18%	256,303	-56.28%	352,099	37.38%	351,509	-0.17%	371,230	5.61%
OCT	14,841	-45.98%	192,718	1198.55%	124,049	-35.63%	158,389	27.68%	338,807	113.91%
FY YTD	601,145	-4.10%	449,021	-25.31%	476,148	6.04%	509,898	7.09%	710,037	39.25%
NOV	59,599	37.78%	22,686	-61.94%	26,771	18.01%	61,425	129.45%	26,242	-57.28%
FY YTD	660,744	-1.40%	471,707	-28.61%	502,919	6.62%	571,323	13.60%	736,279	28.87%
DEC	35,240	-25.11%	54,077	53.45%	51,516	-4.74%	88,115	71.04%	60,355	-31.50%
FY YTD	695,984	-2.95%	525,784	-24.45%	554,435	5.45%	659,438	18.94%	796,634	20.81%
JAN	8,085	-58.23%	51,328	534.85%	33,667	-34.41%	58,886	74.91%	58,886	0.00%
FY YTD	704,069	-4.41%	577,112	-18.03%	588,102	1.90%	718,324	22.14%	855,520	19.10%
FEB	9,391	-86.81%	23,087	145.85%	17,367	-24.78%	34,909	101.01%	34,909	0.00%
FY YTD	713,460	-11.67%	600,199	-15.87%	605,469	0.88%	753,233	24.40%	890,429	18.21%
MAR	43,454	27.38%	105,889	143.68%	112,500	6.24%	107,149	-4.76%	107,149	0.00%
FY YTD	756,914	-10.09%	706,088	-6.71%	717,969	1.68%	860,382	19.84%	997,578	15.95%
APR	63,793	260.03%	12,066	-81.09%	39,184	224.75%	21,539	-45.03%	21,539	0.00%
FY YTD	820,707	-4.52%	718,154	-12.50%	757,153	5.43%	881,921	16.48%	1,019,117	15.56%
MAY	6,739	-98.03%	14,080	108.93%	11,854	-15.81%	32,745	176.24%	32,745	0.00%
FY YTD	827,446	-31.15%	732,234	-11.51%	769,007	5.02%	914,666	18.94%	1,051,862	15.00%
JUN	415,906	4350.10%	541,505	30.20%	441,932	-18.39%	547,607	23.91%	547,607	0.00%
FY YTD	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,462,273	20.76%	1,599,469	9.38%
FY TOTALS	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,462,273	20.76%	1,599,469	9.38%
BUDGET	1,100,000	113.03%	1,175,000	108.40%	1,175,000	103.06%	1,275,000	114.69%	1,275,000	125.45%

**City of Brentwood  
Hotel Tax**

<b>Month</b>	<b>2009 - 10</b>	<b>% Change Prev Yr</b>	<b>2010 - 11</b>	<b>% Change Prev Yr</b>	<b>2011 - 12</b>	<b>% Change Prev Yr</b>	<b>2012 - 13</b>	<b>% Change Prev Yr</b>	<b>2013 - 14</b>	<b>0% % Change Prev Yr</b>
JULY	78,220	-24.68%	89,755	14.75%	99,100	10.41%	96,817	-2.30%	113,093	16.81%
FY YTD	78,220	-24.68%	89,755	14.75%	99,100	10.41%	96,817	-2.30%	113,093	16.81%
AUG	80,566	-13.47%	83,485	3.62%	91,988	10.19%	86,923	-5.51%	99,811	14.83%
FY YTD	158,786	-19.38%	173,240	9.10%	191,088	10.30%	183,740	-3.85%	212,904	15.87%
SEPT	61,561	-30.33%	87,023	41.36%	80,706	-7.26%	89,253	10.59%	109,479	22.66%
FY YTD	220,347	-22.77%	260,263	18.12%	271,794	4.43%	272,993	0.44%	322,383	18.09%
OCT	71,501	-28.29%	85,153	19.09%	94,762	11.28%	93,492	-1.34%	123,879	32.50%
FY YTD	291,848	-24.20%	345,416	18.35%	366,556	6.12%	366,485	-0.02%	446,262	21.77%
NOV	76,238	-5.31%	82,733	8.52%	82,129	-0.73%	100,452	22.31%	96,029	-4.40%
FY YTD	368,086	-20.94%	428,149	16.32%	448,685	4.80%	466,937	4.07%	542,291	16.14%
DEC	68,252	-19.43%	75,144	10.10%	91,545	21.83%	118,314	29.24%	118,314	0.00%
FY YTD	436,338	-20.70%	503,293	15.34%	540,230	7.34%	585,251	8.33%	660,605	12.88%
JAN	68,399	-5.86%	59,764	-12.62%	70,574	18.09%	72,693	3.00%	72,693	0.00%
FY YTD	504,737	-18.97%	563,057	11.55%	610,804	8.48%	657,944	7.72%	733,298	11.45%
FEB	70,872	-1.44%	72,961	2.95%	95,747	31.23%	77,438	-19.12%	77,438	0.00%
FY YTD	575,609	-17.16%	636,018	10.49%	706,551	11.09%	735,382	4.08%	810,736	10.25%
MAR	85,674	2.47%	79,292	-7.45%	98,110	23.73%	96,451	-1.69%	96,451	0.00%
FY YTD	661,283	-15.05%	715,310	8.17%	804,661	12.49%	831,833	3.38%	907,187	9.06%
APR	79,678	-6.01%	97,093	21.86%	103,854	6.96%	101,345	-2.42%	101,345	0.00%
FY YTD	740,961	-14.16%	812,403	9.64%	908,515	11.83%	933,178	2.71%	1,008,532	8.07%
MAY	95,960	22.57%	100,321	4.54%	100,811	0.49%	115,735	14.80%	115,735	0.00%
FY YTD	836,921	-11.11%	912,724	9.06%	1,009,325	10.58%	1,048,913	3.92%	1,124,267	7.18%
JUN	119,984	30.52%	104,905	-12.57%	135,082	28.77%	115,331	-14.62%	115,331	0.00%
FY YTD	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,164,244	1.73%	1,239,598	6.47%
FY TOTALS	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,164,244	1.73%	1,239,598	6.47%
BUDGET	990,000	96.66%	820,000	124.10%	1,000,000	114.44%	1,025,000	113.58%	1,060,000	116.94%

**City of Brentwood  
CATV Franchise**

<b>Month</b>	<b>2009 - 10</b>	<b>% Change Prev Yr</b>	<b>2010 - 11</b>	<b>% Change Prev Yr</b>	<b>2011 - 12</b>	<b>% Change Prev Yr</b>	<b>2012 - 13</b>	<b>% Change Prev Yr</b>	<b>2013 - 14</b>	<b>0% % Change Prev Yr</b>
JULY	29,092	3.30%	29,764	2.31%	31,042	4.29%	32,016	3.14%	33,668	5.16%
FY YTD	29,092	3.30%	29,764	2.31%	31,042	4.29%	32,016	3.14%	33,668	5.16%
AUG	29,351	-2.11%	29,737	1.32%	30,906	3.93%	31,429	1.69%	33,450	6.43%
FY YTD	58,443	0.51%	59,501	1.81%	61,948	4.11%	63,445	2.42%	67,118	5.79%
SEPT	31,923	14.50%	37,313	16.88%	42,142	12.94%	44,870	6.47%	45,202	0.74%
FY YTD	90,367	5.05%	96,814	7.13%	104,090	7.52%	108,315	4.06%	112,320	3.70%
OCT	29,114	3.67%	29,451	1.16%	30,764	4.46%	31,933	3.80%	33,356	4.46%
FY YTD	119,481	4.71%	126,265	5.68%	134,854	6.80%	140,248	4.00%	145,676	3.87%
NOV	29,430	0.59%	29,344	-0.29%	30,755	4.81%	31,921	3.79%	33,600	5.26%
FY YTD	148,911	3.87%	155,609	4.50%	165,609	6.43%	172,169	3.96%	179,276	4.13%
DEC	32,267	9.68%	29,316	-9.14%	30,922	5.48%	45,787	48.07%	45,787	0.00%
FY YTD	181,178	4.86%	184,925	2.07%	196,531	6.28%	217,957	10.90%	225,063	3.26%
JAN	30,220	3.95%	39,248	29.88%	55,230	40.72%	33,146	-39.99%	33,146	0.00%
FY YTD	211,397	4.73%	224,173	6.04%	251,761	12.31%	251,103	-0.26%	258,209	2.83%
FEB	29,814	3.58%	30,059	0.82%	30,915	2.85%	32,995	6.73%	32,995	0.00%
FY YTD	241,211	4.58%	254,232	5.40%	282,676	11.19%	284,098	0.50%	291,204	2.50%
MAR	27,024	-8.63%	39,626	46.63%	30,917	-21.98%	33,606	8.70%	33,606	0.00%
FY YTD	268,235	3.08%	293,858	9.55%	313,593	6.72%	317,704	1.31%	324,810	2.24%
APR	34,748	23.53%	30,302	-12.79%	42,519	40.32%	47,771	12.35%	47,771	0.00%
FY YTD	302,983	5.08%	324,160	6.99%	356,112	9.86%	365,475	2.63%	372,582	1.94%
MAY	29,870	0.95%	30,929	3.55%	30,923	-0.02%	33,747	9.13%	33,747	0.00%
FY YTD	332,853	4.69%	355,090	6.68%	387,036	9.00%	399,222	3.15%	406,329	1.78%
JUN	36,843	15.70%	40,976	11.22%	43,750	6.77%	47,280	8.07%	47,280	0.00%
FY YTD	369,696	5.69%	396,065	7.13%	430,785	8.77%	446,502	3.65%	453,608	1.59%
FY TOTALS	369,696	5.69%	396,065	7.13%	430,785	8.77%	446,502	3.65%	453,608	1.59%
BUDGET	345,000	107.16%	360,000	110.02%	375,000	114.88%	400,000	111.63%	425,000	106.73%



**City of Brentwood  
Building Permits**

<b>Month</b>	<b>2009 - 10</b>	<b>% Change Prev Yr</b>	<b>2010 - 11</b>	<b>% Change Prev Yr</b>	<b>2011 - 12</b>	<b>% Change Prev Yr</b>	<b>2012 - 13</b>	<b>% Change Prev Yr</b>	<b>2013 - 14</b>	<b>0% % Change Prev Yr</b>
JULY	41,579	40.54%	37,847	-8.98%	60,640	60.22%	92,625	52.74%	83,683	-9.65%
FY YTD	41,579	40.54%	37,847	-8.98%	60,640	60.22%	92,625	52.74%	83,683	-9.65%
AUG	23,383	-24.75%	45,343	93.91%	56,065	23.65%	50,576	-9.79%	120,914	139.07%
FY YTD	64,962	7.10%	83,190	28.06%	116,705	40.29%	143,201	22.70%	204,597	42.87%
SEPT	24,952	-54.36%	39,261	57.35%	36,437	-7.19%	56,624	55.40%	38,123	-32.67%
FY YTD	89,914	-22.03%	122,451	36.19%	153,142	25.06%	199,825	30.48%	242,720	21.47%
OCT	27,063	-10.25%	20,746	-23.34%	44,258	113.33%	28,960	-34.57%	63,476	119.19%
FY YTD	116,977	-19.59%	143,197	22.41%	197,400	37.85%	228,785	15.90%	306,196	33.84%
NOV	41,848	110.18%	41,596	-0.60%	52,068	25.18%	56,893	9.27%	38,684	-32.01%
FY YTD	158,825	-3.97%	184,793	16.35%	249,468	35.00%	285,678	14.51%	344,880	20.72%
DEC	21,230	-43.03%	41,484	95.40%	63,668	53.48%	37,154	-41.64%	47,342	27.42%
FY YTD	180,055	-11.15%	226,277	25.67%	313,136	38.39%	322,832	3.10%	392,222	21.49%
JAN	26,435	11.01%	27,591	4.37%	30,509	10.58%	66,762	118.83%	66,762	0.00%
FY YTD	206,490	-8.82%	253,868	22.94%	343,645	35.36%	389,594	13.37%	458,984	17.81%
FEB	18,239	-10.81%	53,437	192.98%	76,815	43.75%	66,876	-12.94%	66,876	0.00%
FY YTD	224,729	-8.99%	307,305	36.74%	420,460	36.82%	456,470	8.56%	525,860	15.20%
MAR	34,341	63.08%	64,179	86.89%	66,753	4.01%	54,938	-17.70%	54,938	0.00%
FY YTD	259,070	-3.32%	371,484	43.39%	487,213	31.15%	511,408	4.97%	580,798	13.57%
APR	36,706	30.85%	53,896	46.83%	70,192	30.24%	65,301	-6.97%	65,301	0.00%
FY YTD	295,776	-0.08%	425,380	43.82%	557,405	31.04%	576,709	3.46%	646,099	12.03%
MAY	28,870	-20.78%	41,721	44.51%	52,511	25.86%	125,669	139.32%	125,669	0.00%
FY YTD	324,646	-2.35%	467,101	43.88%	609,916	30.57%	702,378	15.16%	771,768	9.88%
JUN	45,465	33.24%	56,624	24.54%	59,740	5.50%	73,804	23.54%	73,804	0.00%
FY YTD	370,111	0.96%	523,725	41.50%	669,656	27.86%	776,182	15.91%	845,572	8.94%
FY TOTALS	370,111	0.96%	523,725	41.50%	669,656	27.86%	776,182	15.91%	845,572	8.94%
BUDGET	330,000	112.15%	350,000	149.64%	415,000	161.36%	600,000	129.36%	600,000	140.93%

**City of Brentwood  
State Shared  
Sales Tax**

<b>Month</b>	<b>2009 - 10</b>	<b>% Change Prev Yr</b>	<b>2010 - 11</b>	<b>% Change Prev Yr</b>	<b>2011 - 12</b>	<b>% Change Prev Yr</b>	<b>2012 - 13</b>	<b>% Change Prev Yr</b>	<b>2013 - 14</b>	<b>2% % Change Prev Yr</b>
JULY	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%	233,759	4.47%
FY YTD	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%	233,759	4.47%
AUG	176,282	-12.72%	185,474	5.21%	195,193	5.24%	198,509	1.70%	203,475	2.50%
FY YTD	375,736	-9.87%	395,697	5.31%	405,618	2.51%	422,258	4.10%	437,234	3.55%
SEPT	182,295	-7.62%	186,925	2.54%	203,553	8.90%	208,501	2.43%	217,134	4.14%
FY YTD	558,031	-9.15%	582,622	4.41%	609,170	4.56%	630,759	3.54%	654,368	3.74%
OCT	187,629	-4.55%	197,228	5.12%	207,821	5.37%	209,313	0.72%	214,193	2.33%
FY YTD	745,660	-8.04%	779,850	4.59%	816,991	4.76%	840,072	2.83%	868,561	3.39%
NOV	179,925	-4.46%	188,386	4.70%	199,188	5.73%	204,391	2.61%	211,659	3.56%
FY YTD	925,585	-7.36%	968,236	4.61%	1,016,180	4.95%	1,044,463	2.78%	1,080,220	3.42%
DEC	178,671	-3.01%	182,209	1.98%	196,068	7.61%	206,916	5.53%	210,925	1.94%
FY YTD	1,104,256	-6.68%	1,150,445	4.18%	1,212,247	5.37%	1,251,379	3.23%	1,291,145	3.18%
JAN	235,123	-1.59%	242,682	3.21%	260,591	7.38%	259,777	-0.31%	264,973	2.00%
FY YTD	1,339,379	-5.83%	1,393,127	4.01%	1,472,838	5.72%	1,511,156	2.60%	1,556,118	2.98%
FEB	158,184	-5.92%	166,663	5.36%	183,883	10.33%	188,840	2.70%	192,617	2.00%
FY YTD	1,497,563	-5.84%	1,559,790	4.16%	1,656,721	6.21%	1,699,996	2.61%	1,748,734	2.87%
MAR	168,351	-1.74%	181,584	7.86%	197,146	8.57%	195,886	-0.64%	199,804	2.00%
FY YTD	1,665,914	-5.44%	1,741,374	4.53%	1,853,866	6.46%	1,895,882	2.27%	1,948,538	2.78%
APR	203,420	5.27%	205,850	1.19%	224,441	9.03%	223,178	-0.56%	227,642	2.00%
FY YTD	1,869,334	-4.38%	1,947,224	4.17%	2,078,307	6.73%	2,119,060	1.96%	2,176,180	2.70%
MAY	185,964	3.15%	196,835	5.85%	206,647	4.99%	214,402	3.75%	218,690	2.00%
FY YTD	2,055,298	-3.75%	2,144,059	4.32%	2,284,955	6.57%	2,333,462	2.12%	2,394,870	2.63%
JUN	189,856	0.31%	203,974	7.44%	229,016	12.28%	218,189	-4.73%	222,553	2.00%
FY YTD	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,551,651	1.50%	2,617,423	2.58%
FY TOTALS	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,551,651	1.50%	2,617,423	2.58%
BUDGET	2,300,000	97.62%	2,200,000	106.73%	2,285,000	110.02%	2,400,000	106.32%	2,500,000	104.70%

**City of Brentwood  
Municipal  
Court Fines**

<b>Month</b>	<b>2009 - 10</b>	<b>% Change Prev Yr</b>	<b>2010 - 11</b>	<b>% Change Prev Yr</b>	<b>2011 - 12</b>	<b>% Change Prev Yr</b>	<b>2012 - 13</b>	<b>% Change Prev Yr</b>	<b>2013 - 14</b>	<b>-20% % Change Prev Yr</b>
JULY	35,254	-26.26%	18,346	-47.96%	34,352	87.25%	27,182	-20.87%	20,012	-26.38%
FY YTD	35,254	-26.26%	18,346	-47.96%	34,352	87.25%	27,182	-20.87%	20,012	-26.38%
AUG	30,431	-38.85%	15,853	-47.91%	30,024	89.39%	22,217	-26.00%	17,337	-21.96%
FY YTD	65,685	-32.68%	34,199	-47.93%	64,376	88.24%	49,399	-23.27%	37,349	-24.39%
SEPT	25,945	-59.48%	14,155	-45.44%	29,418	107.83%	20,992	-28.64%	19,418	-7.50%
FY YTD	91,630	-43.30%	48,354	-47.23%	93,794	93.97%	70,391	-24.95%	56,767	-19.35%
OCT	26,258	-36.83%	16,310	-37.89%	35,401	117.05%	27,787	-21.51%	24,553	-11.64%
FY YTD	117,888	-41.98%	64,664	-45.15%	129,195	99.79%	98,178	-24.01%	81,320	-17.17%
NOV	15,283	-57.66%	18,910	23.73%	31,766	67.98%	26,260	-17.33%	12,157	-53.71%
FY YTD	133,171	-44.34%	83,574	-37.24%	160,961	92.60%	124,438	-22.69%	93,477	-24.88%
DEC	35,264	0.37%	24,246	-31.24%	30,926	27.55%	25,676	-16.98%	20,481	-20.23%
FY YTD	168,435	-38.62%	107,820	-35.99%	191,887	77.97%	150,114	-21.77%	113,958	-24.09%
JAN	31,578	-19.98%	11,670	-63.04%	16,950	45.24%	27,640	63.07%	22,112	-20.00%
FY YTD	200,013	-36.28%	119,490	-40.26%	208,837	74.77%	177,754	-14.88%	136,070	-23.45%
FEB	21,081	-32.42%	14,025	-33.47%	27,622	96.95%	30,752	11.33%	24,602	-20.00%
FY YTD	221,094	-35.93%	133,515	-39.61%	236,459	77.10%	208,506	-11.82%	160,672	-22.94%
MAR	27,233	-31.66%	24,347	-10.60%	22,726	-6.66%	35,409	55.81%	28,327	-20.00%
FY YTD	248,327	-35.49%	157,862	-36.43%	259,185	64.18%	243,915	-5.89%	188,999	-22.51%
APR	28,844	-20.26%	27,151	-5.87%	26,357	-2.92%	21,862	-17.06%	17,489	-20.00%
FY YTD	277,171	-34.18%	185,013	-33.25%	285,542	54.34%	265,777	-6.92%	206,488	-22.31%
MAY	31,353	4.78%	24,102	-23.13%	24,157	0.23%	26,088	7.99%	20,870	-20.00%
FY YTD	308,524	-31.59%	209,115	-32.22%	309,699	48.10%	291,865	-5.76%	227,359	-22.10%
JUN	24,874	-24.67%	30,236	21.56%	22,479	-25.66%	21,010	-6.53%	16,808	-20.00%
FY YTD	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	312,875	-5.81%	244,167	-21.96%
FY TOTALS	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	312,875	-5.81%	244,167	-21.96%
BUDGET	500,000	66.68%	400,000	59.84%	250,000	132.87%	325,000	96.27%	275,000	88.79%

**City of Brentwood  
Interest Earnings**

<b>Month</b>	<b>2009 - 10</b>	<b>% Change Prev Yr</b>	<b>2010 - 11</b>	<b>% Change Prev Yr</b>	<b>2011 - 12</b>	<b>% Change Prev Yr</b>	<b>2012 - 13</b>	<b>% Change Prev Yr</b>	<b>Projected % Increase 2013 - 14</b>	<b>-50.0% % Change Prev Yr</b>
JULY	28,026	2.30%	17,636	-37.07%	9,928	-43.71%	10,316	3.91%	5,639	-45.34%
FY YTD	28,026	2.30%	17,636	-37.07%	9,928	-43.71%	10,316	3.91%	5,639	-45.34%
AUG	29,010	24.32%	21,687	-25.24%	11,549	-46.75%	10,642	-7.85%	5,098	-52.10%
FY YTD	57,036	12.43%	39,323	-31.06%	21,477	-45.38%	20,958	-2.42%	10,737	-48.77%
SEPT	16,139	-57.35%	10,070	-37.61%	8,108	-19.48%	9,305	14.76%	5,110	-45.08%
FY YTD	73,176	-17.38%	49,393	-32.50%	29,585	-40.10%	30,263	2.29%	15,847	-47.64%
OCT	15,530	-55.72%	18,052	16.24%	8,037	-55.48%	10,816	34.58%	4,981	-53.95%
FY YTD	88,706	-28.26%	67,445	-23.97%	37,622	-44.22%	41,079	9.19%	20,828	-49.30%
NOV	15,963	-46.40%	20,268	26.97%	7,922	-60.91%	9,926	25.30%	4,736	-52.29%
FY YTD	104,670	-31.78%	87,713	-16.20%	45,544	-48.08%	51,005	11.99%	25,564	-49.88%
DEC	16,432	-42.69%	18,874	14.86%	8,575	-54.57%	11,309	31.88%	5,311	-53.04%
FY YTD	121,102	-33.50%	106,587	-11.99%	54,119	-49.23%	62,314	15.14%	30,875	-50.45%
JAN	17,174	-33.98%	18,967	10.44%	10,338	-45.49%	12,732	23.16%	6,366	-50.00%
FY YTD	138,276	-33.56%	125,554	-9.20%	64,457	-48.66%	75,046	16.43%	37,241	-50.38%
FEB	17,482	-33.38%	18,977	8.55%	10,503	-44.65%	11,965	13.92%	5,983	-50.00%
FY YTD	155,758	-33.54%	144,531	-7.21%	74,960	-48.14%	87,011	16.08%	43,224	-50.32%
MAR	19,143	-27.62%	23,178	21.08%	12,398	-46.51%	13,807	11.36%	6,904	-50.00%
FY YTD	174,901	-32.94%	167,709	-4.11%	87,358	-47.91%	100,818	15.41%	50,127	-50.28%
APR	19,309	-30.52%	21,219	9.89%	13,259	-37.51%	14,835	11.89%	7,418	-50.00%
FY YTD	194,210	-32.70%	188,928	-2.72%	100,617	-46.74%	115,653	14.94%	57,545	-50.24%
MAY	18,420	-31.24%	23,396	27.01%	13,329	-43.03%	6,294	-52.78%	3,147	-50.00%
FY YTD	212,630	-32.58%	212,324	-0.14%	113,946	-46.33%	121,947	7.02%	60,692	-50.23%
JUN	19,861	-28.88%	22,257	12.06%	13,070	-41.28%	5,490	-57.99%	2,745	-50.00%
FY YTD	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	127,437	0.33%	63,437	-50.22%
FY TOTALS	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	127,437	0.33%	63,437	-50.22%
BUDGET	250,000	93.00%	150,000	156.39%	160,000	79.38%	125,000	101.95%	65,000	97.59%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
FUND 110: GENERAL FUND					
DEPT 00000: ADMINISTRATION					
REAL & PERSONAL PROP TAX	\$ 10,450,000	\$ -2	\$ 10,652,219	\$ -202,219	102%
PUBLIC UTILITY PROP TAX	360,000	0	0	360,000	0%
INTEREST,PENALTY & COURT COST	40,000	594	11,192	28,808	28%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	12,015,000	1,062,464	5,363,906	6,651,094	45%
WHOLESALE BEER TAX	600,000	50,068	263,695	336,305	44%
WHOLESALE LIQUOR TAX	550,000	72,001	271,505	278,495	49%
BUSINESS TAXES	1,275,000	60,355	796,633	478,367	62%
HOTEL/MOTEL TAX	1,060,000	96,029	542,292	517,708	51%
CATV FRANCHISE FEE	425,000	33,600	179,276	245,724	42%
TOTAL TAXES	<b>\$ 26,800,000</b>	<b>\$ 1,375,109</b>	<b>\$ 18,080,718</b>	<b>\$ 8,719,282</b>	<b>67%</b>
MECHANICAL PERMITS	\$ 25,000	\$ 2,259	\$ 25,207	\$ -207	101%
BUILDING PERMITS	600,000	47,342	392,221	207,779	65%
PLUMBING PERMITS	25,000	3,072	33,234	-8,234	133%
EXCAVATION PERMITS	40,000	2,525	22,882	17,118	57%
ZONING BD APPL FEE	1,000	350	900	100	90%
BLAST/BURN PERMITS	200	0	225	-25	112%
HOME OCCUPATION FEES	3,000	250	2,100	900	70%
HOME OCCUPATION RENEWAL FEES	2,000	170	1,410	590	70%
BEER LICENSES	1,500	0	750	750	50%
BEER PRIVILEGE TAX	6,000	5,100	5,584	416	93%
OTHER PERMITS	0	40	280	-280	0%
SUBDIV LOT FEES	6,000	0	6,750	-750	112%
SITE PLANS FEES	20,000	4,310	18,620	1,380	93%
TRAFFIC CONSULTANT REVIEW FEES	0	0	5,926	-5,926	0%
TOTAL LICENSE AND PERMITS	<b>\$ 729,700</b>	<b>\$ 65,418</b>	<b>\$ 516,089</b>	<b>\$ 213,611</b>	<b>71%</b>
TVA P I L O T (PROP TAX)	420,000	0	102,504	317,496	24%
DOJ - DEA TASK FORCE REIMB	5,500	2,370	8,690	-3,190	158%
STATE SALES TAX	2,500,000	211,659	1,080,221	1,419,779	43%
STATE INCOME TAX	900,000	-17,011	-17,011	917,011	-2%
STATE BEER TAX	18,000	0	9,313	8,687	52%
STATE LIQUOR BY THE DRINK TAX	130,000	12,857	63,557	66,443	49%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
STATE STREETS & TRANSPORTATION	75,000	6,322	31,610	43,390	42%
OTHER ST REV ALLOC-PD/FD PAY S	69,600	0	0	69,600	0%
CORPORATE EXCISE TAX	15,000	0	0	15,000	0%
TELECOMMUNICATION TAX	3,000	331	1,504	1,496	50%
WM CO ALLOC - LIBR OPERATIONS	71,950	0	35,975	35,975	50%
WM COUNTY EMS UTILITY REIMB	2,000	173	1,115	885	56%
TOTAL INTERGOVERNMENTAL	<b>\$ 4,210,050</b>	<b>\$ 216,701</b>	<b>\$ 1,317,478</b>	<b>\$ 2,892,572</b>	<b>31%</b>
DUPLICATING SERVICES	\$ 500	\$ 20	\$ 474	\$ 26	95%
BUS TAX - CLERKS FEE	125,000	9,642	85,778	39,222	69%
MISC POLICE SERVICES	5,000	1,955	10,970	-5,970	219%
TOTAL OTHER REVENUES	<b>\$ 130,500</b>	<b>\$ 11,617</b>	<b>\$ 97,222</b>	<b>\$ 33,278</b>	<b>74%</b>
PARK RESERVATION & EVENTS	100,000	1,644	68,628	31,372	69%
LIBRARY FINES & CHARGES	70,000	5,802	34,149	35,851	49%
LIBRARY FEE - NON RESIDENT	57,000	3,595	30,178	26,822	53%
HISTORIC HOUSE RENTAL FEE	30,000	1,775	15,791	14,209	53%
HISTORIC RAVENSWOOD HOUSE RENTAL FEE	26,000	0	0	26,000	0%
LIBRARY MTG ROOM	15,000	1,075	8,768	6,232	58%
INSPECTION FEES - ENGINEERING	16,000	3,185	23,748	-7,748	148%
CELL TOWER RENTAL FEE	21,600	1,800	12,600	9,000	58%
TOTAL CHARGES FOR SERVICES	<b>\$ 335,600</b>	<b>\$ 18,876</b>	<b>\$ 193,862</b>	<b>\$ 141,738</b>	<b>58%</b>
MUN COURT FINES/COSTS	\$ 275,000	\$ 20,481	\$ 113,927	\$ 161,073	41%
COUNTY COURT FINES/COSTS	35,000	3,438	19,819	15,181	57%
TOTAL FINES AND FEES	<b>\$ 310,000</b>	<b>\$ 23,919</b>	<b>\$ 133,746</b>	<b>\$ 176,254</b>	<b>43%</b>
INTEREST EARNINGS	\$ 65,000	\$ 5,311	\$ 30,876	\$ 34,124	48%
SERVICE CENTER RENT - W/S	125,000	0	125,000	0	100%
GIS SERVICE FEE	138,000	0	138,000	0	100%
SALE OF GF EQUIPMENT	15,000	0	32,187	-17,187	215%
SALE OF GEN GOV'T SUPPLIES	1,000	203	540	460	54%
MISCELLANEOUS	0	948	5,188	-5,188	0%
BAD CHECK CHRGS	0	0	300	-300	0%
TOTAL USES OF MONEY AND PROPERTY	<b>\$ 344,000</b>	<b>\$ 6,462</b>	<b>\$ 332,091</b>	<b>\$ 11,909</b>	<b>97%</b>
Total Revenues	<b>\$ 32,859,850</b>	<b>\$ 1,718,102</b>	<b>\$ 20,671,206</b>	<b>\$ 12,188,644</b>	<b>63%</b>

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
<b>DEPT 41110: CITY COMMISSION</b>					
SALARIES	\$ 80,400	\$ 6,700	\$ 40,201	\$ 40,199	50%
FICA (EMPLOYER'S SHARE)	6,150	449	2,691	3,459	44%
HEALTH INSURANCE	31,220	2,602	15,610	15,610	50%
LIFE INSURANCE	1,260	98	588	672	47%
MBRSHIPS & REGISTRATIONS	23,700	50	21,004	2,696	89%
COMMUNICATIONS	8,000	487	2,661	5,339	33%
RADIO & TV SRVCS	15,000	1,600	5,300	9,700	35%
SUNDRY	6,000	0	1,259	4,741	21%
COMPUTER HARDWARE - N/C	1,000	0	0	1,000	0%
Total Expenditures	<b>\$ 172,730</b>	<b>\$ 11,986</b>	<b>\$ 89,314</b>	<b>\$ 83,416</b>	<b>52%</b>

**DEPT 41210: COURT**

CITY JUDGE	24,000	2,000	12,000	12,000	50%
PROF MEMBERSHIPS & REGISTRATIONS	1,000	0	0	1,000	0%
OTHER PROFESSIONAL SERVICES	2,300	174	1,046	1,254	45%
R/M - OTHER EQUIPMENT	9,800	0	0	9,800	0%
SUNDRY	500	0	0	500	0%
Total Expenditures	<b>\$ 37,600</b>	<b>\$ 2,174</b>	<b>\$ 13,046</b>	<b>\$ 24,554</b>	<b>35%</b>

**DEPT 41320: CITY MANAGER**

SALARIES	\$ 279,140	\$ 21,230	\$ 126,938	\$ 152,202	45%
LONGEVITY PAY	520	0	520	0	100%
COMMUNICATION ALLOWANCE	1,440	120	720	720	50%
FICA (EMPLOYER'S SHARE)	18,295	1,156	6,112	12,183	33%
HEALTH INSURANCE	15,610	1,301	7,805	7,805	50%
LIFE INSURANCE	360	0	140	220	39%
RETIREMENT - HEALTH/LIFE	12,135	1,011	6,068	6,067	50%
RETIREMENT - TCRS	42,235	3,210	20,728	21,507	49%
OTHER PROF SERVICES	6,000	0	3,500	2,500	58%
MBRSHIPS & REGISTRATIONS	7,750	0	5,430	2,320	70%
TRAVEL - CONF & SCHOOLS	5,000	580	3,298	1,702	66%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
SUNDRY	2,000	0	562	1,438	28%
FUEL	4,500	360	2,214	2,286	49%
COMPUTER HARDWARE - N/C	750	0	0	750	0%
Total Expenditures	<b>\$ 395,735</b>	<b>\$ 28,968</b>	<b>\$ 184,035</b>	<b>\$ 211,700</b>	<b>47%</b>

**DEPT 41500: FINANCE**

SALARIES	\$ 404,815	\$ 30,720	\$ 189,790	\$ 215,025	47%
SALARIES - PART TIME	13,015	768	5,223	7,792	40%
SALARIES - OVERTIME	5,175	0	1,269	3,906	25%
LONGEVITY PAY	2,480	0	2,480	0	100%
COMMUNICATION ALLOWANCE	1,200	100	600	600	50%
FICA (EMPLOYER'S SHARE)	32,640	2,237	14,664	17,976	45%
HEALTH INSURANCE	54,635	4,553	27,318	27,317	50%
LIFE INSURANCE	1,260	98	588	672	47%
RETIREMENT - HEALTH/LIFE	22,635	1,886	11,318	11,317	50%
RETIREMENT - TCRS	62,030	4,645	31,163	30,867	50%
POSTAGE & BOX RENTAL	24,400	1,339	9,241	15,159	38%
PRINTING, STATIONERY, ENVELOPES	7,400	224	1,780	5,620	24%
PUBLICATIONS, REPORTS, ETC	2,500	0	130	2,370	5%
ADVERTISING/LEGAL NOTICES	1,000	0	0	1,000	0%
ACCTING & AUDITING SRVCS	44,000	0	24,000	20,000	55%
OTHER PROF SRVCS	98,000	30	69,978	28,022	71%
R/M - OFC MACH & EQUIP	48,000	1,534	39,093	8,907	81%
MBRSHIPS & REGISTRATIONS	9,000	1,700	2,935	6,065	33%
TRAVEL - CONF & SCHOOLS	7,500	0	99	7,401	1%
OFFICE SUPPLIES/MATERIALS	10,000	120	4,222	5,778	42%
SUNDRY	2,000	384	824	1,176	41%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
COMPUTER SOFTWARE-N/C	500	0	0	500	0%
Total Expenditures	<b>\$ 856,185</b>	<b>\$ 50,338</b>	<b>\$ 436,715</b>	<b>\$ 419,470</b>	<b>51%</b>

**DEPT 41510: CITY RECORDER**

SALARIES	\$ 62,690	\$ 4,822	\$ 28,934	\$ 33,756	46%
----------	-----------	----------	-----------	-----------	-----



**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
SALARIES - OVERTIME	4,750	463	2,724	2,026	57%
LONGEVITY	960	0	960	0	100%
FICA	5,235	393	2,419	2,816	46%
HEALTH INSURANCE	7,805	650	3,903	3,902	50%
LIFE INSURANCE	180	14	84	96	47%
RETIREMENT - HEALTH/LIFE	2,470	206	1,235	1,235	50%
RETIREMENT - TCRS	10,205	799	5,169	5,036	51%
ADVERTISING/LEGAL NOTICES	5,000	343	1,664	3,336	33%
OTHER PROF SRVCS	7,000	0	458	6,542	7%
R/M - OFC MACH & EQUIP	11,500	583	8,532	2,968	74%
MBRSHIPS & REGISTRATIONS	1,450	0	345	1,105	24%
TRAVEL - CONF & SCHOOLS	2,000	0	65	1,935	3%
OFFICE SUPPLIES/MATERIALS	1,300	26	92	1,208	7%
SUNDRY	200	0	0	200	0%
Total Expenditures	<b>\$ 122,745</b>	<b>\$ 8,299</b>	<b>\$ 56,584</b>	<b>\$ 66,161</b>	<b>46%</b>

**DEPT 41520: LEGAL**

SALARIES	\$ 134,680	\$ 10,360	\$ 62,160	\$ 72,520	46%
SALARIES - PART TIME	5,000	0	1,464	3,536	29%
LONGEVITY PAY	1,120	0	1,120	0	100%
COMMUNICATION ALLOWANCE	720	60	360	360	50%
FICA (EMPLOYER'S SHARE)	9,525	148	3,588	5,937	38%
HEALTH INSURANCE	7,805	650	3,903	3,902	50%
LIFE INSURANCE	180	14	84	96	47%
RETIREMENT - HEALTH/LIFE	5,725	477	2,862	2,863	50%
RETIREMENT - TCRS	20,380	1,566	10,155	10,225	50%
PUBLICATIONS, REPORTS, ETC	15,000	891	6,020	8,980	40%
ADVERTISING/LEGAL NOTICES	0	0	893	-893	0%
SPECIAL LEGAL SERVICES	50,000	2,986	15,636	34,364	31%
MBRSHIPS & REGISTRATIONS	3,500	30	472	3,028	13%
TRAVEL - CONF & SCHOOLS	4,500	26	2,541	1,959	56%
OFFICE SUPPLIES/MATERIALS	300	0	50	250	17%
SUNDRY	500	0	100	400	20%
Total Expenditures	<b>\$ 258,935</b>	<b>\$ 17,208</b>	<b>\$ 111,408</b>	<b>\$ 147,527</b>	<b>43%</b>

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

	<b>Comparative %</b>				<b>50%</b>
	<b><u>Budget</u></b>	<b><u>MTD Actual</u></b>	<b><u>YTD Actual</u></b>	<b><u>Balance</u></b>	<b><u>% Realized/Spent</u></b>
<b>DEPT 41640: TECHNOLOGY</b>					
SALARIES	\$ 307,605	\$ 9,762	\$ 125,887	\$ 181,718	41%
SALARIES - PART TIME	44,985	1,497	9,130	35,855	20%
SALARIES - OVERTIME	7,765	178	178	7,587	2%
LONGEVITY PAY	1,700	-140	1,700	0	100%
COMMUNICATION ALLOWANCE	2,880	300	1,590	1,290	55%
FICA (EMPLOYER'S SHARE)	27,990	879	10,484	17,506	37%
HEALTH INSURANCE	35,125	2,927	17,562	17,563	50%
LIFE INSURANCE	810	84	448	362	55%
RETIREMENT - HEALTH/LIFE	14,450	1,204	7,225	7,225	50%
RETIREMENT - TCRS	47,850	1,503	20,689	27,161	43%
CLOTHING/UNIFORMS	1,500	525	1,349	151	90%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
COMMUNICATIONS - INTERNET SRVC	55,000	1,547	10,461	44,539	19%
OTHER PROFESSIONAL SRVCS	35,000	531	46,911	-11,911	134%
R/M - VEHICLES	1,000	9	52	948	5%
R/M - MACH & EQUIPMENT	90,000	320	41,246	48,754	46%
MBRSHIPS & REGISTRATIONS	6,000	92	492	5,508	8%
TRAVEL - CONF & SCHOOLS	8,000	0	589	7,411	7%
OFFICE SUPPLIES/MATERIALS	5,000	233	3,407	1,593	68%
HOUSEHOLD/JANITORIAL SUPPLIES	300	17	17	283	6%
OTHER OPERATING SUPPLIES	1,000	0	27	973	3%
SUNDRY	1,500	0	96	1,404	6%
FUEL	1,000	49	336	664	34%
EQUIPMENT - N/C	5,000	0	0	5,000	0%
OFFICE EQUIPMENT - N/C	2,000	0	1,036	964	52%
COMPUTER HARDWARE - N/C	5,000	0	3,385	1,615	68%
COMPUTER SOFTWARE-N/C	5,000	0	0	5,000	0%
MISC TECHNOLOGY - N/C	15,000	1,633	1,751	13,249	12%
EQUIPMENT REPLACEMENT FUND	375,000	31,250	187,500	187,500	50%
COMPUTER SOFTWARE	8,000	0	0	8,000	0%
TECHNOLOGY INFRASTRUCTURE	10,000	0	0	10,000	0%
Total Expenditures	<b>\$ 1,121,560</b>	<b>\$ 54,400</b>	<b>\$ 493,548</b>	<b>\$ 628,012</b>	<b>44%</b>

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
<b>DEPT 41645: GIS</b>					
SALARIES	\$ 164,540	\$ 12,549	\$ 77,040	\$ 87,500	47%
SALARIES - PART TIME	12,000	740	3,260	8,740	27%
SALARIES - OVERTIME	550	0	0	550	0%
LONGEVITY PAY	720	0	720	0	100%
COMMUNICATION ALLOWANCE	480	40	240	240	50%
FICA (EMPLOYER'S SHARE)	13,640	920	5,659	7,981	41%
HEALTH INSURANCE	23,415	1,951	11,708	11,707	50%
LIFE INSURANCE	540	42	252	288	47%
RETIREMENT - HEALTH/LIFE	8,095	675	4,047	4,048	50%
RETIREMENT - TCRS	24,975	1,897	12,573	12,402	50%
CLOTHING/UNIFORMS	400	0	0	400	0%
OTHER PROF SRVCS	20,000	0	4,750	15,250	24%
R/M - MOTOR VEHICLES	1,000	0	23	977	2%
R/M - MACH & EQUIPMENT	27,000	0	26,272	728	97%
MBRSHIPS & REGISTRATIONS	5,200	0	2,898	2,302	56%
TRAVEL - CONF & SCHOOLS	5,000	0	4,486	514	90%
OFFICE SUPPLIES/MATERIALS	2,500	70	70	2,430	3%
HOUSEHOLD/JANITORIAL SUPPLIES	100	0	0	100	0%
SUNDRY	500	0	0	500	0%
FUEL	1,500	179	556	944	37%
Total Expenditures	<b>\$ 312,155</b>	<b>\$ 19,063</b>	<b>\$ 154,554</b>	<b>\$ 157,601</b>	<b>50%</b>

**DEPT 41650: HUMAN RESOURCES**

SALARIES	\$ 184,950	\$ 14,146	\$ 86,134	\$ 98,816	47%
LONGEVITY PAY	1,640	0	1,640	0	100%
COMMUNICATION ALLOWANCE	720	60	360	360	50%
FICA (EMPLOYER'S SHARE)	14,330	1,083	6,720	7,610	47%
HEALTH INSURANCE	23,415	1,951	11,708	11,707	50%
LIFE INSURANCE	540	42	252	288	47%
RETIREMENT - HEALTH/LIFE	6,575	548	3,288	3,287	50%
RETIREMENT - TCRS	27,985	2,139	14,063	13,922	50%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

	<b>Comparative %</b>				<b>50%</b>
	<b><u>Budget</u></b>	<b><u>MTD Actual</u></b>	<b><u>YTD Actual</u></b>	<b><u>Balance</u></b>	<b>% Realized/ Spent</b>
PRINTING,STATIONERY,ENVELOPES	1,600	129	1,012	588	63%
PUBLICATIONS, REPORTS, ETC	1,000	0	0	1,000	0%
ADVERTISING/LEGAL NOTICES	7,500	879	2,212	5,288	29%
MEDICAL SERVICES	58,750	19,504	27,297	31,453	46%
OTHER PROF SRVCS	20,800	353	9,547	11,253	46%
R/M - OFC MACH & EQUIP	4,350	0	4,333	17	100%
ANNUAL EMPLOYEE BANQUET	16,500	12,475	15,575	925	94%
AWARDS	7,600	5,250	7,104	496	93%
MBRSHIPS & REGISTRATIONS	2,000	0	793	1,207	40%
TRAVEL - CONF & SCHOOLS	2,800	0	40	2,760	1%
OFFICE SUPPLIES/MATERIALS	3,000	42	1,731	1,269	58%
SUNDRY	5,500	150	1,174	4,326	21%
Total Expenditures	<b>\$ 391,555</b>	<b>\$ 58,751</b>	<b>\$ 194,983</b>	<b>\$ 196,572</b>	<b>50%</b>

**DEPT 41680: COMMUNITY RELATIONS**

SALARIES	\$ 132,435	\$ 9,701	\$ 49,904	\$ 82,531	38%
LONGEVITY PAY	1,040	0	1,040	0	100%
COMMUNICATION ALLOWANCE	1,200	100	450	750	38%
FICA (EMPLOYER'S SHARE)	10,305	711	3,748	6,557	36%
HEALTH INSURANCE	15,610	1,301	7,805	7,805	50%
LIFE INSURANCE	360	28	126	234	35%
RETIREMENT - HEALTH/LIFE	6,750	562	3,375	3,375	50%
RETIREMENT - TCRS	20,040	1,467	7,999	12,041	40%
POSTAGE	10,000	0	2,453	7,547	25%
PRINTING,STATIONERY,ENVELOPES	20,000	0	6,847	13,153	34%
PUBLICATIONS, REPORTS, ETC	100	0	22	78	22%
ADVERTISING/LEGAL NOTICES	3,500	325	525	2,975	15%
ELECTRICITY	500	25	153	347	31%
WATER	3,000	35	603	2,397	20%
COMMUNICATIONS	600	94	162	438	27%
SPECIAL EVENTS	35,000	0	30,058	4,942	86%
OTHER PROF SRVCS	25,000	1,750	14,560	10,440	58%
R/M - GROUNDS	43,000	0	17,701	25,299	41%
MBRSHIPS & REGISTRATIONS	2,500	45	1,085	1,415	43%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
TRAVEL - CONF & SCHOOLS	4,800	0	1,160	3,640	24%
OFFICE SUPPLIES/MATERIALS	250	46	560	-310	224%
SUNDRY	1,500	243	373	1,127	25%
COMPUTER HARDWARE - N/C	2,000	100	2,419	-419	121%
BANNERS	3,000	0	0	3,000	0%
LDRSHIP BWOOD	1,000	0	1,000	0	100%
HISTORIC BOARD	2,500	0	0	2,500	0%
Total Expenditures	<b>\$ 345,990</b>	<b>\$ 16,533</b>	<b>\$ 154,128</b>	<b>\$ 191,862</b>	<b>45%</b>

**DEPT 41700: PLANNING**

SALARIES	\$ 206,570	\$ 15,896	\$ 95,376	\$ 111,194	46%
SALARIES - PART TIME	4,500	0	0	4,500	0%
SALARIES - OVERTIME	0	250	1,974	-1,974	0%
LONGEVITY PAY	1,560	0	1,560	0	100%
COMMUNICATION ALLOWANCE	1,680	140	840	840	50%
FICA (EMPLOYER'S SHARE)	16,395	1,216	7,440	8,955	45%
HEALTH INSURANCE	23,415	1,951	11,708	11,707	50%
LIFE INSURANCE	540	42	252	288	47%
RETIREMENT - HEALTH/LIFE	12,120	1,010	6,060	6,060	50%
RETIREMENT - TCRS	31,255	2,441	15,880	15,375	51%
PUBLICATIONS PRINTING	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	2,500	0	754	1,746	30%
ADVERTISING/LEGAL NOTICES	2,250	250	848	1,402	38%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
RADIO & TV SRVCS	8,000	1,150	4,725	3,275	59%
TRAFFIC ENG SRVCS	5,000	1,856	2,624	2,376	52%
R/M - MACH & EQUIPMENT	41,200	965	32,303	8,897	78%
MBRSHIPS & REGISTRATIONS	16,500	1,100	9,200	7,300	56%
TRAVEL - CONF & SCHOOLS	5,500	0	0	5,500	0%
OFFICE SUPPLIES/MATERIALS	4,000	252	1,419	2,581	35%
SUNDRY	2,000	369	671	1,329	34%
OFFICE EQUIPMENT - N/C	1,000	0	0	1,000	0%
COMPUTER HARDWARE - N/C	1,000	150	150	850	15%
COMPUTER SOFTWARE-N/C	1,000	0	0	1,000	0%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
Total Expenditures	\$ 394,985	\$ 29,038	\$ 193,784	\$ 201,201	49%
<b>DEPT 41710: CODES</b>					
SALARIES	\$ 466,855	\$ 35,590	\$ 217,743	\$ 249,112	47%
SALARIES - PART TIME	23,210	1,838	10,506	12,704	45%
SALARIES - OVERTIME	1,100	0	0	1,100	0%
LONGEVITY PAY	3,880	0	3,880	0	100%
COMMUNICATION ALLOWANCE	3,360	280	1,680	1,680	50%
FICA (EMPLOYER'S SHARE)	38,105	2,751	17,014	21,091	45%
HEALTH INSURANCE	62,445	5,204	31,222	31,223	50%
LIFE INSURANCE	1,440	112	672	768	47%
RETIREMENT - HEALTH/LIFE	19,035	1,586	9,518	9,517	50%
RETIREMENT - TCRS	70,800	5,381	35,546	35,254	50%
WORKER'S COMPENSATION	15,000	1,250	7,500	7,500	50%
CLOTHING & UNIFORMS	4,500	0	362	4,138	8%
PUBLICATIONS PRINTING	2,500	0	116	2,384	5%
PUBLICATIONS, REPORTS, ETC	5,000	0	75	4,925	2%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
COMMUNICATIONS	3,300	298	1,490	1,810	45%
ARCH ENG & LANDSCAPING	8,000	0	822	7,178	10%
R/M - OFFICE MACH & EQUIP	3,000	0	1,612	1,388	54%
R/M - MOTOR VEHICLES	5,000	25	603	4,397	12%
TIRES TUBES ETC	2,000	0	948	1,052	47%
MBRSHIPS & REGISTRATIONS	8,000	0	1,305	6,695	16%
TRAVEL - CONF & SCHOOLS	8,800	598	1,682	7,118	19%
OFFICE SUPPLIES/MATERIALS	3,000	90	585	2,415	20%
SUNDRY	2,500	31	387	2,113	15%
FUEL	17,500	1,191	8,527	8,973	49%
OFFICE EQUIPMENT - N/C	3,000	0	1,020	1,980	34%
COMPUTER HARDWARE - N/C	600	0	0	600	0%
COMPUTER SOFTWARE-N/C	1,000	0	0	1,000	0%
INS - LIABILITY	3,700	0	218	3,482	6%
VEHICLES	46,400	0	0	46,400	0%
Total Expenditures	\$ 833,530	\$ 56,225	\$ 355,033	\$ 478,497	43%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

				Comparative %	50%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
<b>DEPT 41990: INSURANCE/OTHER BENEFITS</b>					
FICA (EMPLOYER'S SHARE)	14,300	0	6,174	8,126	43%
DENTAL REIMBURSEMENT	70,000	4,574	26,981	43,019	39%
401 RETIREMENT MATCH	240,000	17,848	117,061	122,939	49%
RETIREE LEAVE PAYOUT - RESERVE	100,000	0	100,000	0	100%
SICK LEAVE BUY-BACKS	55,000	0	24,464	30,536	44%
ATTENDANCE BONUS PAY	15,000	0	500	14,500	3%
ANNUAL LEAVE BUY-BACKS	117,000	0	55,739	61,261	48%
EDUCATION REIMBURSEMENT	12,000	4,050	7,200	4,800	60%
UNEMPLOYMENT COMPENSATION	5,000	0	0	5,000	0%
WORKER'S COMPENSATION	20,000	1,667	10,000	10,000	50%
LONG-TERM DISABILITY INSURANCE	50,000	3,085	18,521	31,479	37%
INS - PRIVACY AND NETWORK	5,000	0	0	5,000	0%
INS - VEHICLE & EQUIP	6,000	0	2,681	3,319	45%
LIABILITY INSURANCE	64,100	0	-3,980	68,080	-6%
OFFICIALS' SURETY BONDS	1,000	0	0	1,000	0%
Total Expenditures	<b>\$ 774,400</b>	<b>\$ 31,224</b>	<b>\$ 365,341</b>	<b>\$ 409,059</b>	<b>47%</b>

**DEPT 42100: POLICE**

SALARIES	\$ 3,226,840	\$ 236,489	\$ 1,477,411	\$ 1,749,429	46%
SALARIES - OVERTIME	111,490	8,773	79,773	31,717	72%
LONGEVITY PAY	25,480	0	23,080	2,400	91%
STATE PAY SUPPLEMENTS	33,600	0	0	33,600	0%
COMMUNICATION ALLOWANCE	12,720	1,240	7,300	5,420	57%
F T O SUPPLEMENTAL PAY	7,200	255	3,031	4,169	42%
SHIFT DIFFERENTIAL	41,100	2,723	15,772	25,328	38%
FICA (EMPLOYER'S SHARE)	264,575	18,018	116,461	148,114	44%
HEALTH INSURANCE	491,730	40,978	246,384	245,346	50%
LIFE INSURANCE	11,340	826	4,816	6,524	42%
RETIREMENT - HEALTH/LIFE	166,720	13,893	83,360	83,360	50%
RETIREMENT - TCRS	622,415	45,887	301,806	320,609	48%
WORKER'S COMPENSATION	100,000	8,333	50,000	50,000	50%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

	<b>Comparative %</b>				<b>50%</b>
					<b>%</b>
	<b><u>Budget</u></b>	<b><u>MTD Actual</u></b>	<b><u>YTD Actual</u></b>	<b><u>Balance</u></b>	<b><u>Realized/Spent</u></b>
CLOTHING & UNIFORMS	65,200	8,294	44,789	20,411	69%
POSTAGE & BOX RENTAL	2,500	90	250	2,250	10%
PRINTING,STATIONERY,ENVELOPES	7,500	0	2,172	5,328	29%
PERIODICAL SUBSCRIPTIONS	3,000	1,002	1,087	1,913	36%
COMMUNICATIONS	49,000	3,196	16,279	32,721	33%
OTHER PROF SRVCS	56,000	15,432	44,557	11,443	80%
R/M - MOTOR VEHICLES	70,000	2,304	21,831	48,169	31%
R/M - OTHER EQUIPMENT	124,500	2,217	67,654	56,846	54%
TIRES TUBES ETC	18,000	892	6,892	11,108	38%
MBRSHIPS & REGISTRATIONS	45,000	436	35,344	9,656	79%
TRAVEL - CONF & SCHOOLS	50,000	1,200	13,857	36,143	28%
OFFICE SUPPLIES/MATERIALS	15,000	92	1,222	13,778	8%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	1,091	6,948	13,052	35%
FIRE ARM SUPPLIES	43,000	4,227	20,875	22,125	49%
OTHER OPER SUPPLIES	70,000	564	25,124	44,876	36%
FUEL	205,000	15,143	93,927	111,073	46%
TRAFFIC ENFORCEMENT SUPPLIES	2,500	0	1,156	1,344	46%
VEHICLE ACCESSORIES	17,500	4,985	12,465	5,035	71%
EQUIPMENT - N/C	2,400	0	300	2,100	12%
OFFICE EQUIPMENT - N/C	4,500	0	2,249	2,251	50%
COMPUTER HARDWARE - N/C	8,500	0	8,464	36	100%
COMPUTER SOFTWARE-N/C	5,000	0	0	5,000	0%
INS - LIABILITY	58,500	0	1,616	56,884	3%
RENTAL - MACH & EQUIP	25,000	2,275	3,910	21,090	16%
EQUIPMENT REPLACEMENT FUND	370,000	30,833	185,000	185,000	50%
MISC TECHNOLOGY	7,500	0	0	7,500	0%
Total Expenditures	<b>\$ 6,460,310</b>	<b>\$ 471,688</b>	<b>\$ 3,027,162</b>	<b>\$ 3,433,148</b>	<b>47%</b>

**DEPT 42200: FIRE AND RESCUE**

SALARIES	\$ 3,379,335	\$ 259,106	\$ 1,584,170	\$ 1,795,165	47%
SALARIES - OTHER	150,000	5,292	62,929	87,071	42%
SALARIES - OVERTIME	12,420	0	3,700	8,720	30%
LONGEVITY PAY	34,520	0	33,160	1,360	96%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000	0%



**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

				Comparative %	50%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
COMMUNICATION ALLOWANCE	3,840	220	1,320	2,520	34%
EMT SUPPLEMENTAL PAY	145,200	10,269	62,423	82,777	43%
FICA (EMPLOYER'S SHARE)	287,740	19,881	126,597	161,143	44%
HEALTH INSURANCE	483,930	40,328	241,965	241,965	50%
LIFE INSURANCE	11,160	924	5,446	5,714	49%
RETIREMENT - HEALTH/LIFE	171,495	14,291	85,748	85,747	50%
RETIREMENT - TCRS	685,335	51,073	342,454	342,881	50%
WORKER'S COMPENSATION	86,000	7,167	43,000	43,000	50%
CLOTHING & UNIFORMS	32,400	6,612	24,569	7,831	76%
PERSONAL PROTECTIVE EQUIPMENT	22,000	5,605	11,151	10,849	51%
POSTAGE	300	0	54	246	18%
ELECTRICITY	9,500	716	4,011	5,489	42%
WATER	700	58	345	355	49%
SEWER	800	76	456	344	57%
NATURAL GAS	2,000	287	575	1,425	29%
COMMUNICATIONS	25,000	1,249	8,620	16,380	34%
OTHER PROF SRVCS	33,000	7,088	28,960	4,040	88%
R/M - OFFICE MACH & EQUIPMENT	6,000	3,490	8,204	-2,204	137%
R/M - MOTOR VEHICLES	65,000	2,543	26,250	38,750	40%
R/M - MACH & EQUIPMENT	15,000	1,057	13,753	1,247	92%
TIRES TUBES ETC	10,000	0	5,460	4,540	55%
R/M - GROUNDS	1,500	180	381	1,119	25%
R/M - BUILDINGS	6,000	108	10,968	-4,968	183%
R/M - PLUMBING & HVAC	1,000	0	0	1,000	0%
TRAINING	0	0	-15	15	0%
MBRSHIPS & REGISTRATIONS	18,000	2,612	11,228	6,772	62%
TRAVEL - CONF & SCHOOLS	25,000	219	9,949	15,051	40%
OFFICE SUPPLIES/MATERIALS	10,000	1,405	2,503	7,497	25%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	1,176	4,138	5,862	41%
MEDICAL SUPPLIES	15,000	283	7,996	7,004	53%
OTHER OPER SUPPLIES	25,000	888	10,756	14,244	43%
SUNDRY	5,000	79	3,042	1,958	61%
FUEL	70,000	5,722	38,005	31,995	54%
EQUIPMENT - N/C	32,300	1,861	9,613	22,687	30%
OFFICE EQUIPMENT - N/C	1,500	540	540	960	36%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
COMPUTER HARDWARE - N/C	1,500	0	611	889	41%
COMPUTER SOFTWARE-N/C	500	0	162	338	32%
MISC TECHNOLOGY N/C	20,000	225	1,840	18,160	9%
FIRE PREVENTION/EDUCATION	15,000	416	11,003	3,997	73%
INS ON BLDGS	1,300	0	1,192	108	92%
INS - VEH & EQUIP	750	0	978	-228	130%
INS - LIABILITY	44,500	1,276	1,276	43,224	3%
HYDRANT RENTAL EXPENSE	100,000	8,333	50,000	50,000	50%
EQUIPMENT REPLACEMENT FD	283,000	23,583	141,500	141,500	50%
VEHICLES	35,950	0	29,658	6,292	82%
Total Expenditures	<b>\$ 6,431,475</b>	<b>\$ 486,238</b>	<b>\$ 3,072,644</b>	<b>\$ 3,358,831</b>	<b>48%</b>

**DEPT 42210: BRENTWOOD SAFETY CENTER EAST**

ELECTRIC	17,000	1,173	8,929	8,071	53%
WATER	2,500	127	411	2,089	16%
SEWER	1,000	46	277	723	28%
NATURAL/PROPANE GAS	3,000	246	690	2,310	23%
COMMUNICATIONS	3,000	0	6,852	-3,852	228%
OTHER PROF SERVICES	1,000	300	1,512	-512	151%
R/M - OFFICE MACH & EQUIP	2,000	0	0	2,000	0%
R/M - MACH & EQUIPMENT	7,500	0	3,701	3,799	49%
GROUNDS MAINT	9,000	240	5,291	3,709	59%
R/M - BUILDINGS	6,000	0	4,054	1,946	68%
R/M - PLUMBING & HVAC	2,500	0	1,853	647	74%
OFFICE SUPPLIES/MATERIALS	500	0	0	500	0%
HOUSEHOLD/JANITORIAL SUPPLIES	4,000	124	1,842	2,158	46%
OTHER OPER SUPPLIES	1,000	177	294	706	29%
OFFICE EQUIPMENT - N/C	0	0	361	-361	0%
INS ON BUILDINGS	4,000	0	3,946	54	99%
INS - LIABILITY	150	0	0	150	0%
Total Expenditures	<b>\$ 64,150</b>	<b>\$ 2,433</b>	<b>\$ 40,013</b>	<b>\$ 24,137</b>	<b>62%</b>

**DEPT 43120: PUBLIC WORKS**

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

	<b>Comparative %</b>				<b>50%</b>
	<b><u>Budget</u></b>	<b><u>MTD Actual</u></b>	<b><u>YTD Actual</u></b>	<b><u>Balance</u></b>	<b>% Realized/ Spent</b>
SALARIES	\$ 762,015	\$ 56,502	\$ 341,202	\$ 420,813	45%
SALARIES - OVERTIME	48,430	9,714	25,915	22,515	54%
LONGEVITY PAY	8,640	0	8,200	440	95%
COMMUNICATION ALLOWANCE	1,440	120	720	720	50%
FICA (EMPLOYER'S SHARE)	62,770	4,776	26,929	35,841	43%
HEALTH INSURANCE	148,300	12,358	74,150	74,150	50%
LIFE INSURANCE	3,420	336	1,778	1,642	52%
RETIREMENT - HEALTH/LIFE	34,180	2,848	17,090	17,090	50%
RETIREMENT - TCRS	122,620	10,012	59,957	62,663	49%
WORKER'S COMPENSATION	41,000	3,417	20,500	20,500	50%
CLOTHING & UNIFORMS	20,500	1,851	9,368	11,132	46%
LANDFILL FEES	5,000	344	714	4,286	14%
COMMUNICATIONS	3,000	116	593	2,407	20%
OTHER PROF SRVCS	5,000	0	1,813	3,187	36%
R/M - MOTOR VEHICLES	35,000	4,244	10,007	24,993	29%
R/M - MACH & EQUIPMENT	40,000	1,637	12,224	27,776	31%
TIRES TUBES ETC	12,000	1,265	1,650	10,350	14%
R/M - ROADS & STREETS	710,000	45,062	45,062	664,938	6%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	262	13,448	96,552	12%
GUARD RAILS & POSTS	5,000	0	0	5,000	0%
CRUSHED STONE	8,000	0	115	7,885	1%
ASPHALT & ASPHALT FILLER	8,500	840	1,073	7,427	13%
R O W MAINTENANCE - MOWING	135,000	0	76,300	58,700	57%
STREET SWEEPING	30,000	4,125	10,583	19,417	35%
MBRSHIPS & REGISTRATIONS	3,000	258	258	2,742	9%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OTHER OPER SUPPLIES	15,000	802	5,084	9,916	34%
FUEL	96,000	8,008	51,320	44,680	53%
INS - VEH & EQUIP	600	0	996	-396	166%
INS - LIABILITY	15,100	0	0	15,100	0%
RENTAL - MACH & EQUIP	7,500	0	159	7,341	2%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	82,500	82,500	50%
VEHICLES	24,500	0	23,724	776	97%
EQUIPMENT	34,700	0	32,792	1,908	95%
Total Expenditures	<b>\$ 2,723,215</b>	<b>\$ 182,647</b>	<b>\$ 956,224</b>	<b>\$ 1,766,991</b>	<b>35%</b>

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
<b>DEPT 43150: STORM DRAINAGE</b>					
SUBDIVISION IMPROVEMENTS	50,000	303	5,396	44,604	11%
Total Expenditures	<b>\$ 50,000</b>	<b>\$ 303</b>	<b>\$ 5,396</b>	<b>\$ 44,604</b>	<b>11%</b>

**DEPT 43160: STREET LIGHTING**

ELECTRIC	\$ 455,000	\$ 42,330	\$ 238,871	\$ 216,129	52%
Total Expenditures	<b>\$ 455,000</b>	<b>\$ 42,330</b>	<b>\$ 238,871</b>	<b>\$ 216,129</b>	<b>52%</b>

**DEPT 43165: TRAFFIC SIGNALIZATION**

SALARIES	\$ 107,535	\$ 8,339	\$ 44,404	\$ 63,131	41%
SALARIES - OVERTIME	3,105	644	2,812	293	91%
LONGEVITY PAY	760	0	760	0	100%
COMMUNICATION ALLOWANCE	960	80	460	500	48%
FICA (EMPLOYER'S SHARE)	8,560	659	3,497	5,063	41%
HEALTH INSURANCE	15,610	1,301	7,805	7,805	50%
LIFE INSURANCE	360	14	84	276	23%
RETIREMENT - HEALTH/LIFE	2,610	218	1,305	1,305	50%
RETIREMENT - TCRS	16,740	1,358	7,761	8,979	46%
ELECTRIC	6,000	451	2,135	3,865	36%
COMMUNICATIONS	5,500	75	1,360	4,140	25%
TRAFFIC ENG SERVICES	25,000	0	0	25,000	0%
R/M - MOTOR VEHICLES	2,000	0	268	1,732	13%
R/M - MACH & EQUIPMENT	10,000	0	630	9,370	6%
CONTRACT SIGNAL MAINTENANCE	10,000	954	954	9,046	10%
MBRSHIPS & REGISTRATIONS	300	100	260	40	87%
CONFERENCES & SCHOOLS	3,500	0	0	3,500	0%
OTHER OPERATING SUPPLIES	23,000	4,129	9,284	13,716	40%
FUEL	5,000	167	1,666	3,334	33%
INS ON PROPERTY	12,400	0	12,218	182	99%
RENTAL - EXPENSE	2,500	0	0	2,500	0%
EQUIPMENT REPLACEMENT FUND	6,500	542	3,250	3,250	50%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
EQUIPMENT	10,000	0	0	10,000	0%
Total Expenditures	<b>\$ 277,940</b>	<b>\$ 19,031</b>	<b>\$ 100,913</b>	<b>\$ 177,027</b>	<b>36%</b>

**DEPT 43170: SERVICE CENTER**

SALARIES	\$ 58,555	\$ 2,498	\$ 25,313	\$ 33,242	43%
SALARIES - OVERTIME	570	70	375	195	66%
LONGEVITY PAY	200	0	200	0	100%
FICA (EMPLOYER'S SHARE)	4,540	186	1,889	2,651	42%
HEALTH INSURANCE	15,610	1,301	7,805	7,805	50%
LIFE INSURANCE	360	14	154	206	43%
RETIREMENT - HEALTH/LIFE	3,540	295	1,770	1,770	50%
RETIREMENT - TCRS	8,945	388	4,151	4,794	46%
PERIODICAL SUBSCRIPTIONS	350	35	195	155	56%
ELECTRIC	34,000	685	13,172	20,828	39%
WATER	8,000	301	6,415	1,585	80%
SEWER	2,100	171	913	1,187	43%
NATURAL/PROPANE GAS	10,500	1,912	2,897	7,603	28%
COMMUNICATIONS	4,000	0	3,713	287	93%
OTHER PROF SRVCS	7,000	2,997	4,622	2,378	66%
R/M - OFFICE MACH & EQUIPMENT	7,000	867	1,209	5,791	17%
STORM WATER DRAINAGE	1,550	129	645	905	42%
GROUND MAINT CONTRACT	11,000	759	4,789	6,211	44%
R/M - BUILDINGS	50,000	4,018	21,833	28,167	44%
R/M - PLUMBING & HVAC	4,500	0	3,569	931	79%
OFFICE SUPPLIES/MATERIALS	6,000	442	2,706	3,294	45%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	953	4,342	5,658	43%
OTHER OPER SUPPLIES	2,500	50	650	1,850	26%
INS ON BLDGS	6,000	0	5,782	218	96%
Total Expenditures	<b>\$ 256,820</b>	<b>\$ 18,071</b>	<b>\$ 119,109</b>	<b>\$ 137,711</b>	<b>46%</b>

**DEPT 43800: ENGINEERING**

SALARIES	\$ 331,755	\$ 25,254	\$ 145,273	\$ 186,482	44%
LONGEVITY PAY	1,480	0	1,480	0	100%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
COMMUNICATION ALLOWANCE	2,400	200	1,200	1,200	50%
FICA (EMPLOYER'S SHARE)	25,675	1,551	10,739	14,936	42%
HEALTH INSURANCE	31,220	2,602	15,610	15,610	50%
LIFE INSURANCE	720	70	420	300	58%
RETIREMENT - HEALTH/LIFE	17,350	1,446	8,675	8,675	50%
RETIREMENT - TCRS	50,195	3,818	25,316	24,879	50%
CLOTHING & UNIFORMS	1,000	0	0	1,000	0%
CIVIL ENG SRVCS	10,000	0	1,690	8,310	17%
GEOTECH/INSP SRVCS	5,000	0	0	5,000	0%
R/M - MOTOR VEHICLES	2,000	182	226	1,774	11%
R/M - MACH & EQUIPMENT	1,000	0	1,012	-12	101%
STORM WATER COMPLIANCE	21,500	125	1,492	20,008	7%
MBRSHIPS & REGISTRATIONS	6,000	1,620	2,805	3,195	47%
TRAVEL	3,000	36	36	2,964	1%
OTHER OPER SUPPLIES	2,500	82	1,329	1,171	53%
FUEL	9,000	690	4,559	4,441	51%
EQUIPMENT - N/C	2,500	0	0	2,500	0%
COMPUTER HARDWARE - N/C	500	0	0	500	0%
Total Expenditures	<b>\$ 524,795</b>	<b>\$ 37,676</b>	<b>\$ 221,862</b>	<b>\$ 302,933</b>	<b>42%</b>

**DEPT 44100: PUBLIC HEALTH**

CO HEALTH DEPT CONTRACT	\$ 15,000	\$ 0	\$ 0	\$ 15,000	0%
CO ANIMAL CONTROL CONTRACT	70,000	1,808	9,031	60,969	13%
Total Expenditures	<b>\$ 85,000</b>	<b>\$ 1,808</b>	<b>\$ 9,031</b>	<b>\$ 75,969</b>	<b>11%</b>

**DEPT 44400: PARKS & RECREATION**

SALARIES	585,905	44,730	271,233	314,672	46%
SALARIES - PART TIME	153,360	7,390	49,719	103,641	32%
SALARIES - OVERTIME	8,790	135	4,508	4,282	51%
LONGEVITY PAY	6,320	0	6,320	0	100%
COMMUNICATION ALLOWANCE	1,680	180	1,080	600	64%
FICA (EMPLOYER'S SHARE)	57,710	3,840	24,351	33,359	42%
HEALTH INSURANCE	109,275	9,106	54,638	54,637	50%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

	<b>Comparative %</b>				<b>50%</b>
					<b>%</b>
	<b><u>Budget</u></b>	<b><u>MTD Actual</u></b>	<b><u>YTD Actual</u></b>	<b><u>Balance</u></b>	<b><u>Realized/Spent</u></b>
LIFE INSURANCE	2,520	182	1,092	1,428	43%
RETIREMENT - HEALTH/LIFE	23,880	1,990	11,940	11,940	50%
RETIREMENT - TCRS	89,980	6,784	45,184	44,796	50%
WORKER'S COMPENSATION	19,000	1,583	9,500	9,500	50%
CLOTHING & UNIFORMS	11,000	1,042	4,477	6,523	41%
PRINTING,STATIONERY,ENVELOPES	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
ADVERTISING/LEGAL NOTICES	0	0	50	-50	0%
ELECTRIC	90,000	6,676	36,206	53,794	40%
WATER	120,000	320	58,754	61,246	49%
SEWER	5,500	456	2,416	3,084	44%
NATURAL/PROPANE GAS	400	104	331	69	83%
COMMUNICATIONS	1,500	91	468	1,032	31%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	22,000	761	5,635	16,365	26%
R/M - MACH & EQUIPMENT	25,000	1,289	6,011	18,989	24%
TIRES TUBES ETC	5,000	222	2,456	2,544	49%
R/M - GROUNDS	205,000	4,984	101,931	103,069	50%
LANDSCAPING SUPPLIES	19,000	0	4,584	14,416	24%
R/M - IRRIGATION	9,000	56	1,661	7,339	18%
R/M - FACILITIES	110,000	7,022	53,906	56,094	49%
R/M - SPORTS FIELDS	35,000	0	0	35,000	0%
FERTILIZATION PROGRAM	31,500	0	8,200	23,300	26%
MBRSHIPS & REGISTRATIONS	6,000	650	2,880	3,120	48%
TRAVEL - CONF & SCHOOLS	5,000	970	1,340	3,660	27%
OFFICE SUPPLIES/MATERIALS	1,000	0	617	383	62%
HOUSEHOLD/JANITORIAL SUPPLIES	13,000	218	7,882	5,118	61%
REC PROGRAM SUPPLIES	9,000	0	1,805	7,195	20%
OTHER OPER SUPPLIES	13,000	377	3,648	9,352	28%
SUNDRY	1,000	0	555	445	56%
FUEL	57,500	4,887	33,350	24,150	58%
COMPUTER SOFTWARE-N/C	0	500	500	-500	0%
INS ON BLDGS	7,500	0	7,414	86	99%
INS - VEH & EQUIP	400	0	512	-112	128%
INS - LIABILITY	16,500	0	0	16,500	0%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

	<b>Comparative %</b>				<b>50%</b>
	<b><u>Budget</u></b>	<b><u>MTD Actual</u></b>	<b><u>YTD Actual</u></b>	<b><u>Balance</u></b>	<b>% Realized/ Spent</b>
RENTAL - EQUIPMENT	4,500	0	435	4,065	10%
PROGRAM CONTRIBUTIONS	87,000	0	87,000	0	100%
TREE BOARD	3,000	22	138	2,862	5%
EQUIPMENT REPLACEMENT FUND	9,000	750	4,500	4,500	50%
VEHICLES	25,000	0	23,724	1,276	95%
EQUIPMENT	35,000	0	10,109	24,891	29%
Total Expenditures	<b>\$ 2,044,820</b>	<b>\$ 107,317</b>	<b>\$ 953,060</b>	<b>\$ 1,091,760</b>	<b>47%</b>

**DEPT 44800: PUBLIC LIBRARY**

SALARIES	\$ 569,760	\$ 43,184	\$ 266,302	\$ 303,458	47%
SALARIES - PART TIME	388,525	26,957	174,610	213,915	45%
SALARIES - OVERTIME	1,115	0	0	1,115	0%
LONGEVITY PAY	5,000	0	5,000	0	100%
COMMUNICATION ALLOWANCE	720	60	360	360	50%
FICA (EMPLOYER'S SHARE)	73,830	5,311	33,662	40,168	46%
HEALTH INSURANCE	93,665	7,805	46,833	46,832	50%
LIFE INSURANCE	2,160	182	1,092	1,068	51%
RETIREMENT - HEALTH/LIFE	26,595	2,216	13,298	13,297	50%
RETIREMENT - TCRS	86,375	6,529	43,164	43,211	50%
POSTAGE & METER RENTAL	12,000	500	4,299	7,701	36%
PRINTING, STATIONERY, ENVELOPES	5,000	0	124	4,876	2%
BOOKS, CATALOGUES, BROCHURES	182,500	22,335	96,802	85,698	53%
E-BOOKS	25,000	0	3,648	21,352	15%
AUDIO VISUALS	85,000	5,481	39,831	45,169	47%
PERIODICAL SUBSCRIPTIONS	12,000	0	10,252	1,748	85%
ONLINE SERVICES AND RESOURCES	95,000	0	74,277	20,723	78%
ELECTRIC	115,000	8,451	58,650	56,350	51%
WATER	12,000	146	4,415	7,585	37%
SEWER	2,000	158	943	1,057	47%
NATURAL/PROPANE GAS	35,000	3,220	8,442	26,558	24%
COMMUNICATIONS	10,000	770	9,391	609	94%
OTHER PROF SRVCS	60,000	5,155	46,840	13,160	78%
R/M - OFFICE MACH & EQUIPMENT	25,500	3,210	5,637	19,863	22%
R/M - MACH & EQUIPMENT	40,000	578	922	39,078	2%



**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
R/M - GROUNDS	14,000	678	4,508	9,492	32%
R/M - BUILDINGS	135,000	11,402	65,003	69,997	48%
R/M - PLUMBING & HVAC	15,000	290	10,825	4,175	72%
MBRSHIPS & REGISTRATIONS	3,000	0	1,196	1,804	40%
TRAVEL - CONF & SCHOOLS	5,000	70	166	4,834	3%
GRANT EXPENSE	2,500	0	0	2,500	0%
OFFICE SUPPLIES/MATERIALS	30,000	1,260	8,723	21,277	29%
PROGRAMS	11,000	1,980	3,094	7,906	28%
SUNDRY	9,500	738	3,087	6,413	32%
COMPUTER HARDWARE - N/C	5,000	2,696	7,056	-2,056	141%
COMPUTER SOFTWARE-N/C	15,000	-2,481	17,183	-2,183	115%
MISC TECHNOLOGY - N/C	5,000	0	0	5,000	0%
INS ON BLDGS	18,000	0	18,426	-426	102%
INS - LIABILITY	4,300	0	0	4,300	0%
Total Expenditures	<b>\$ 2,236,045</b>	<b>\$ 158,881</b>	<b>\$ 1,088,061</b>	<b>\$ 1,147,984</b>	<b>49%</b>

**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	5,250	750	88%
Total Expenditures	<b>\$ 216,000</b>	<b>\$ 0</b>	<b>\$ 215,250</b>	<b>\$ 750</b>	<b>100%</b>

**DEPT 45000: ECONOMIC DEVELOPMENT**

BUSINESS SUPPORT	\$ 10,000	\$ 0	\$ 10,000	\$ 0	100%
Total Expenditures	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>\$ 10,000</b>	<b>\$ 0</b>	<b>100%</b>

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
<b>DEPT 47000: HISTORIC SITES - COOL SPRINGS</b>					
ELECTRIC	\$ 3,000	\$ 144	\$ 1,484	\$ 1,516	49%
WATER	600	36	236	364	39%
SEWER	400	30	180	220	45%
NATURAL GAS	2,500	325	653	1,847	26%
COMMUNICATIONS	800	43	277	523	35%
OTHER PROF SRVCS	600	1,815	1,700	-1,100	283%
R/M - GROUNDS	6,000	0	2,965	3,035	49%
R/M - BUILDINGS	35,000	1,446	2,735	32,265	8%
OTHER OPERATING SUPPLIES	300	0	20	280	7%
INS ON BLDGS	1,000	0	907	93	91%
Total Expenditures	<b>\$ 50,200</b>	<b>\$ 3,839</b>	<b>\$ 11,157</b>	<b>\$ 39,043</b>	<b>22%</b>

**DEPT 47010: HISTORIC SITES - RAVENSWOOD**

ADVERTISING/LEGAL NOTICES	\$ 5,000	\$ 0	\$ 0	\$ 5,000	0%
ELECTRIC	8,000	1,717	1,811	6,189	23%
WATER	1,200	0	0	1,200	0%
COMMUNICATIONS	1,200	0	0	1,200	0%
OTHER PROF SRVCS	6,000	1,917	1,917	4,083	32%
R/M GROUNDS	12,000	0	0	12,000	0%
R/M - BUILDINGS	10,000	0	0	10,000	0%
OTHER OPERATING SUPPLIES	5,000	43	43	4,957	1%
INS ON BLDGS	1,500	0	1,454	46	97%
Total Expenditures	<b>\$ 49,900</b>	<b>\$ 3,677</b>	<b>\$ 5,225</b>	<b>\$ 44,675</b>	<b>10%</b>

**DEPT 52000: TRANSFERS**

TRANSFER - D S FUND	\$ 3,350,000	\$ 0	\$ 3,350,000	\$ 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	300,000	0	300,000	0	100%
TRANSFER-FACILITY MAINT FUND	200,000	0	200,000	0	100%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

	Comparative %				50%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
Total Expenditures	\$ 4,891,835	\$ 0	\$ 4,891,835	\$ 0	100%
<b>Total for FUND 110: GENERAL FUND</b>	<b>\$ 32,845,610</b>	<b>\$ 1,920,146</b>	<b>\$ 17,768,286</b>	<b>\$ 15,077,324</b>	<b>54%</b>
<b>FUND 311: CAPITAL PROJECTS FUND</b>					
<b>DEPT 00000: ADMINISTRATION</b>					
FEDERAL/STATE/LOCAL SOURCES	2,760,000	0	0	2,760,000	0%
TOTAL INTERGOVERNMENTAL	<b>\$ 2,760,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 2,760,000</b>	<b>0%</b>
INTEREST EARNINGS	\$ 20,000	\$ 3,157	\$ 19,536	\$ 464	98%
GO BOND PROCEEDS	4,900,000	0	4,895,000	5,000	100%
OTHER FINANCING SOURCES - BOND PREMIUM	0	0	76,018	-76,018	0%
OPER TRANSFER FROM PWP FD	1,400,000	0	1,400,000	0	100%
OPER TRANSFER FROM GENERAL FD	300,000	0	300,000	0	100%
OPER TRANSFER FROM ADEQUATE FACILITIES	750,000	0	750,000	0	100%
TOTAL USES OF MONEY AND PROPERTY	<b>\$ 7,370,000</b>	<b>\$ 3,157</b>	<b>\$ 7,440,554</b>	<b>\$ -70,554</b>	<b>101%</b>
Total Revenues	<b>\$ 10,130,000</b>	<b>\$ 3,157</b>	<b>\$ 7,440,554</b>	<b>\$ 2,689,446</b>	<b>73%</b>
<b>DEPT 43100: TRANSPORTATION</b>					
STREET RESURFACING	\$ 300,000	\$ 9,155	\$ 300,000	\$ 0	100%
BIKEWAY IMPROVEMENTS	335,000	0	0	335,000	0%
CONCORD ROAD - EAST	200,000	3,980	5,412	194,588	3%
SIDEWALKS	210,000	0	0	210,000	0%
TRAFFIC SIGNAL UPGRADES	75,000	0	0	75,000	0%
FRANKLIN RD (SOUTH)	1,600,000	0	0	1,600,000	0%
CONCORD RD (WEST)	3,450,000	0	2,386	3,447,614	0%
SPLIT LOG ROAD - PHASE II	25,000	0	0	25,000	0%
Total Expenditures	<b>\$ 6,195,000</b>	<b>\$ 13,135</b>	<b>\$ 307,798</b>	<b>\$ 5,887,202</b>	<b>5%</b>
<b>DEPT 43150: STORM DRAINAGE</b>					
BOWMAN LANE DRAINAGE	25,000	0	0	25,000	0%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
REGIONAL FLOOD STUDY	20,000	0	20,000	0	100%
WILSON PIKE CIRCLE DRAINAGE	25,000	0	0	25,000	0%
Total Expenditures	<b>\$ 70,000</b>	<b>\$ 0</b>	<b>\$ 20,000</b>	<b>\$ 50,000</b>	<b>29%</b>

**DEPT 44400: PARKS & RECREATION**

GRANNY WHITE PARK	150,000	0	0	150,000	0%
MARCELLA VIVRETTE SMITH PARK	5,480,000	20,732	1,852,668	3,627,332	34%
Total Expenditures	<b>\$ 5,630,000</b>	<b>\$ 20,732</b>	<b>\$ 1,852,668</b>	<b>\$ 3,777,332</b>	<b>33%</b>

**DEPT 45200: GENERAL FACILITIES AND EQUIPME**

SERVICE CENTER EXPANSION	10,000	0	0	10,000	0%
COMMUNITY PLANNING	200,000	0	0	200,000	0%
EQUIPMENT	120,000	0	115,552	4,448	96%
Total Expenditures	<b>\$ 330,000</b>	<b>\$ 0</b>	<b>\$ 115,552</b>	<b>\$ 214,448</b>	<b>35%</b>

**DEPT 45300: TECHNOLOGY**

WARNING SIREN	\$ 0	\$ 0	\$ 31,441	\$ -31,441	0%
RADIO SYSTEM UPGRADE	60,000	0	0	60,000	0%
FIBER NETWORK EXPANSION	140,000	0	8,700	131,300	6%
GENERATOR SCADA	0	0	31,732	-31,732	0%
RECORDS MANAGEMENT AND COURT SOFTWARE	300,000	0	0	300,000	0%
Total Expenditures	<b>\$ 500,000</b>	<b>\$ 0</b>	<b>\$ 71,873</b>	<b>\$ 428,127</b>	<b>14%</b>

**DEPT 49000: DEBT SERVICE**

BOND SALE EXPENSE	\$ 85,000	\$ 0	\$ 66,464	\$ 18,536	78%
Total Expenditures	<b>\$ 85,000</b>	<b>\$ 0</b>	<b>\$ 66,464</b>	<b>\$ 18,536</b>	<b>78%</b>

**DEPT 51660: TRANSFERS**

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
<b>Total for FUND 311: CAPITAL PROJECTS FUND</b>	<b>\$ 12,810,000</b>	<b>\$ 33,867</b>	<b>\$ 2,434,355</b>	<b>\$ 10,375,645</b>	<b>19%</b>

**FUND 320: INSURANCE FUND**  
**DEPT 00000: ADMINISTRATION**

INTEREST EARNINGS	\$ 4,000	\$ 436	\$ 2,348	\$ 1,652	59%
HEALTH INSURANCE TRANSFER FROM - GF	1,658,600	140,820	844,920	813,680	51%
HEALTH INSURANCE TRANSFER FROM - WS	202,900	16,912	101,470	101,430	50%
HEALTH INSURANCE TRANSFER FROM - ECD	89,700	7,480	44,880	44,820	50%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	505,000	39,681	249,784	255,216	49%
STOP LOSS REIMBURSEMENT	0	13,607	69,865	-69,865	0%
<b>TOTAL USES OF MONEY AND PROPERTY</b>	<b>\$ 2,460,200</b>	<b>\$ 218,936</b>	<b>\$ 1,313,267</b>	<b>\$ 1,146,933</b>	<b>53%</b>
<b>Total Revenues</b>	<b>\$ 2,460,200</b>	<b>\$ 218,936</b>	<b>\$ 1,313,267</b>	<b>\$ 1,146,933</b>	<b>53%</b>

**DEPT 41900: FUNDS HELD IN TRUST**

MEDICAL CLAIMS	\$ 1,250,000	\$ 107,438	\$ 596,891	\$ 653,109	48%
HRA CLAIMS	415,000	22,660	119,019	295,981	29%
HEALTH INSURANCE PREMIUMS	475,000	32,139	175,882	299,118	37%
TRANSITIONAL REINSURANCE PROGRAM TAX	17,000	0	536	16,464	3%
OTHER PROF SRVCS	105,000	6,423	43,631	61,369	42%
<b>Total Expenditures</b>	<b>\$ 2,262,000</b>	<b>\$ 168,660</b>	<b>\$ 935,959</b>	<b>\$ 1,326,041</b>	<b>41%</b>

**DEPT 41905: WORKER'S COMP INSURANCE**

INSURANCE TRANSFER FROM - GF	\$ 281,000	\$ 23,417	\$ 140,500	\$ 140,500	50%
INSURANCE TRANSFER FROM - WS	42,000	3,500	21,000	21,000	50%
INSURANCE TRANSFER FROM - ECD	3,145	262	1,572	1,573	50%
<b>TOTAL USES OF MONEY AND PROPERTY</b>	<b>\$ 326,145</b>	<b>\$ 27,179</b>	<b>\$ 163,072</b>	<b>\$ 163,073</b>	<b>50%</b>

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
Total Revenues	\$ 326,145	\$ 27,179	\$ 163,072	\$ 163,073	50%
WORKER'S COMPENSATION	\$ 300,000	\$ 5,944	\$ 96,641	\$ 203,359	32%
Total Expenditures	\$ 300,000	\$ 5,944	\$ 96,641	\$ 203,359	32%
<b>Total for FUND 320: INSURANCE FUND</b>	<b>\$ 2,562,000</b>	<b>\$ 174,604</b>	<b>\$ 1,032,600</b>	<b>\$ 1,529,400</b>	<b>40%</b>

**FUND 121: STATE STREET AID FUND**

STATE GAS/MOTOR FUEL TAX	\$ 950,000	\$ 82,720	\$ 407,134	\$ 542,866	43%
INTEREST EARNINGS	1,000	160	714	286	71%
<b>Total Revenues</b>	<b>\$ 951,000</b>	<b>\$ 82,880</b>	<b>\$ 407,848</b>	<b>\$ 543,152</b>	<b>43%</b>
R/M - ROADS & STREETS	\$ 1,040,000	\$ 0	\$ 0	\$ 1,040,000	0%
<b>Total Expenditures</b>	<b>\$ 1,040,000</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 1,040,000</b>	<b>0%</b>

**FUND 123: PUBLIC WORKS PROJECT FUND**

INTEREST EARNINGS	\$ 4,000	\$ 165	\$ 963	\$ 3,037	24%
PW PROJECT FEES	500,000	107,832	331,529	168,471	66%
EDMONDSON BRANCH FEES	0	0	8,891	-8,891	0%
<b>Total Revenues</b>	<b>\$ 504,000</b>	<b>\$ 107,997</b>	<b>\$ 341,383</b>	<b>\$ 162,617</b>	<b>68%</b>
TRANSFER - C P FUND	\$ 1,400,000	\$ 0	\$ 1,400,000	\$ 0	100%
<b>Total Expenditures</b>	<b>\$ 1,400,000</b>	<b>\$ 0</b>	<b>\$ 1,400,000</b>	<b>\$ 0</b>	<b>100%</b>

**FUND 124: ADEQUATE FACILITES TAX FUND**

ADEQUATE SCHOOL FACILITIES TAX	\$ 450,000	\$ 32,960	\$ 265,913	\$ 184,087	59%
INTEREST EARNINGS	3,000	168	842	2,158	28%
<b>Total Revenues</b>	<b>\$ 453,000</b>	<b>\$ 33,128</b>	<b>\$ 266,755</b>	<b>\$ 186,245</b>	<b>59%</b>
TRANSFER - C P FUND	\$ 750,000	\$ 0	\$ 750,000	\$ 0	100%
<b>Total Expenditures</b>	<b>\$ 750,000</b>	<b>\$ 0</b>	<b>\$ 750,000</b>	<b>\$ 0</b>	<b>100%</b>

**FUND 126: DRUG FUND**

DRUG RELATED FINES	\$ 20,000	\$ 1,356	\$ 6,437	\$ 13,563	32%
--------------------	-----------	----------	----------	-----------	-----

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
FEDERAL FORFEITED PROPERTY	0	5,936	20,485	-20,485	0%
INTEREST EARNINGS	500	82	472	28	94%
CONTRIBUTION - DRUG FUND	0	500	2,200	-2,200	0%
<b>Total Revenues</b>	<b>\$ 20,500</b>	<b>\$ 7,874</b>	<b>\$ 29,594</b>	<b>\$ -9,094</b>	<b>144%</b>
SUNDRY	\$ 20,000	\$ 5,958	\$ 8,248	\$ 11,752	41%
<b>Total Expenditures</b>	<b>\$ 20,000</b>	<b>\$ 5,958</b>	<b>\$ 8,248</b>	<b>\$ 11,752</b>	<b>41%</b>

**FUND 127: POST EMPLOYMENT BENEFITS FUND**

INTEREST EARNINGS	\$ 1,000	\$ 180	\$ 1,051	\$ -51	105%
RETIREE BNFT TRNSFR FROM GF	58,940	0	58,940	0	100%
RETIREE BNFT TRNSFR FROM WSF	6,355	0	6,355	0	100%
RETIREE BNFT TRNSFR FROM ECD	2,250	0	2,250	0	100%
RETIREE LEAVE PAYOUT TRANSFER -	100,000	0	100,000	0	100%
<b>Total Revenues</b>	<b>\$ 168,545</b>	<b>\$ 180</b>	<b>\$ 168,596</b>	<b>\$ -51</b>	<b>100%</b>

**FUND 211: DEBT SERVICE FUND**

INTEREST EARNINGS	9,500	997	6,437	3,063	68%
OPER TRANSFER FROM GENERAL FD	3,350,000	0	3,350,000	0	100%
<b>Total Revenues</b>	<b>\$ 3,359,500</b>	<b>\$ 997</b>	<b>\$ 3,356,437</b>	<b>\$ 3,063</b>	<b>100%</b>
PRIN - 2003 GO REFUNDING	305,000	0	305,000	0	100%
PRIN - 2004 GO BONDS	165,000	0	165,000	0	100%
PRIN - 2006 GO BONDS	220,000	0	220,000	0	100%
PRIN - 2007 GO BONDS	205,000	0	0	205,000	0%
PRIN - 2009 GO BONDS	185,000	0	0	185,000	0%
PRIN - 2006 GO REFUNDING	15,000	0	15,000	0	100%
PRIN - 2011 GO BONDS	185,000	0	185,000	0	100%
PRIN - 2011 GO REFUNDING	1,160,000	0	1,160,000	0	100%
PRIN - 2012 GO REFUNDING	35,000	0	35,000	0	100%
INT - 2003 GO REFUNDING	59,500	0	32,534	26,966	55%
INT - 2004 GO BOND	2,725	0	2,722	3	100%
INT - 2006 GO BOND	21,750	0	12,938	8,812	59%
INT - 2006 GO REFUNDING	91,085	0	45,684	45,401	50%
INT - 2007 GO BOND	154,925	0	77,462	77,463	50%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
INT - 2009 GO BOND	160,495	0	80,247	80,248	50%
INT - 2011 GO BOND	142,900	0	72,375	70,525	51%
INT - 2011 GO REFUNDING BOND	135,265	0	73,431	61,834	54%
INT - 2012 GO REFUNDING BOND	63,750	0	32,050	31,700	50%
INT - 2013 GO BOND	90,000	0	0	90,000	0%
BANK SERVICE CHARGES	6,000	500	4,861	1,139	81%
<b>Total Expenditures</b>	<b>\$ 3,403,395</b>	<b>\$ 500</b>	<b>\$ 2,519,304</b>	<b>\$ 884,091</b>	<b>74%</b>

**FUND 310: EQUIPMENT REPLACEMENT FUND**

INTEREST EARNINGS	\$ 3,000	\$ 528	\$ 3,331	\$ -331	111%
SALE OF EQUIPMENT	7,500	0	72,072	-64,572	961%
INSURANCE CLAIM REIMBURSEMENT	0	0	28,619	-28,619	0%
GF OPER TRANSFER - FIRE AND RESCUE	283,000	0	283,000	0	100%
GF OPER TRANSFER - PW	165,000	0	165,000	0	100%
GF OPER TRANSFER - PARKS/REC	9,000	0	9,000	0	100%
GF OPER TRANSFER - POLICE	370,000	0	370,000	0	100%
GF OPER TRANSFER - TECH	375,000	0	375,000	0	100%
GF OPER TRANSFER - TRAFFIC SIGNALIZATION	6,500	0	6,500	0	100%
<b>Total Revenues</b>	<b>\$ 1,219,000</b>	<b>\$ 528</b>	<b>\$ 1,312,522</b>	<b>\$ -93,522</b>	<b>108%</b>
COMPUTER HARDWARE - N/C	\$ 0	\$ 18,038	\$ 137,908	\$ -137,908	0%
COMPUTER HARDWARE	225,000	0	143,341	81,659	64%
SOFTWARE	20,000	0	0	20,000	0%
VEHICLES/EQUIP - POLICE	270,000	30,436	168,964	101,036	63%
VEHICLES/EQUIP N/C - FIRE AND	0	0	1,104	-1,104	0%
VEHICLES/EQUIP - FIRE AND RESCUE	0	0	465,654	-465,654	0%
VEHICLES/EQUIP - PW	45,000	0	0	45,000	0%
<b>Total Expenditures</b>	<b>\$ 560,000</b>	<b>\$ 48,474</b>	<b>\$ 916,971</b>	<b>\$ -356,971</b>	<b>164%</b>

**FUND 312: FACILITIES MAINTENANCE FUND**

INTEREST EARNINGS	3,000	348	2,058	942	69%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0	100%
<b>Total Revenues</b>	<b>\$ 203,000</b>	<b>\$ 348</b>	<b>\$ 202,058</b>	<b>\$ 942</b>	<b>100%</b>



**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

	<b>Comparative %</b>				<b>50%</b>
	<b><u>Budget</u></b>	<b><u>MTD Actual</u></b>	<b><u>YTD Actual</u></b>	<b><u>Balance</u></b>	<b><u>% Realized/Spent</u></b>
FIRE AND RESCUE	\$ 25,000	\$ 0	\$ 0	\$ 25,000	0%
SERVICE CENTER	30,000	0	0	30,000	0%
<b>PARKS DEPT</b>	155,000	0	6,852	148,148	4%
<b>LIBRARY DEPT</b>	25,000	0	83,170	-58,170	333%
<b>Total Expenditures</b>	<b>\$ 235,000</b>	<b>\$ 0</b>	<b>\$ 90,022</b>	<b>\$ 144,978</b>	<b>38%</b>

**FUND 315: FUEL FUND**

INTEREST EARNINGS	\$ 400	\$ 44	\$ 229	\$ 171	57%
GF OPER TRANSFER	467,000	36,397	234,462	232,538	50%
WS OPER TRANSFER	66,000	5,105	35,992	30,008	55%
<b>Total Revenues</b>	<b>\$ 533,400</b>	<b>\$ 41,546</b>	<b>\$ 270,683</b>	<b>\$ 262,717</b>	<b>51%</b>
UNLEADED FUEL	\$ 370,000	\$ 22,597	\$ 172,605	\$ 197,395	47%
DIESEL FUEL	160,000	4,947	62,423	97,577	39%
<b>Total Expenditures</b>	<b>\$ 530,000</b>	<b>\$ 27,544</b>	<b>\$ 235,028</b>	<b>\$ 294,972</b>	<b>44%</b>

**FUND 412: WATER AND SEWER FUND**

SALE OF EQUIPMENT	5,000	0	0	5,000	0%
WATER SALES-COMM IN CITY	1,750,000	89,092	979,119	770,881	56%
WATER SALES-COMM OUT CITY	500	12	73	427	15%
WATER SALES-RESID IN CITY	5,050,000	235,312	2,655,739	2,394,261	53%
WATER SALES-RESID OUT CITY	0	274	274	-274	0%
WATER SALES-INST IN CITY	500,000	19,478	232,826	267,174	47%
WATER SALES-INST OUT CITY	0	21	21	-21	0%
WATER PURCHASE SURCHARGE	750,000	44,339	526,646	223,354	70%
CROSS CONNECTION DOMESTIC	203,775	0	2,030	201,745	1%
CROSS CONNECTION FIRE	22,550	0	0	22,550	0%
INSTALLATION CHARGES	15,000	375	2,325	12,675	16%
WATER TAP FEES	500,000	88,000	364,600	135,400	73%
N/CG UD AREA TAP FEES	0	865,000	865,000	-865,000	0%
MISCELLANEOUS	2,000	0	0	2,000	0%
SEWER CHGS-COMM IN CITY	1,400,000	114,670	686,412	713,588	49%
SEWER CHGS-COMM OUT CITY	25,000	844	5,065	19,935	20%
SEWER CHGS-RES IN CITY	3,900,000	319,405	1,917,452	1,982,548	49%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

	<b>Comparative %</b>				<b>50%</b>
	<b>Budget</b>	<b>MTD Actual</b>	<b>YTD Actual</b>	<b>Balance</b>	<b>% Realized/Spent</b>
SEWER CHGS-RES OUT CITY	7,000	571	3,384	3,616	48%
SEWER CHGS-INST IN CITY	300,000	23,470	140,795	159,205	47%
SEWER CHGS-INST OUT CITY	20,000	1,586	9,514	10,486	48%
SEWER CHGS-METRO TREATMENT SURCHG	850,000	77,866	451,297	398,703	53%
METRO SEWER PUMP STATION	10,000	0	0	10,000	0%
SWR TAP INSPECTION FEES	3,750	195	1,380	2,370	37%
FORFEITED DISC/PENALTIES	122,500	10,811	64,414	58,086	53%
SALE OF MATERIAL	500	0	0	500	0%
SEWER TAP FEES	800,000	64,000	467,050	332,950	58%
GRINDER PUMP FEES	15,000	7,600	19,000	-4,000	127%
BAD CHECK CHARGE	1,000	0	0	1,000	0%
FIRE HYDRANT RENTAL	100,000	8,333	50,000	50,000	50%
INTEREST EARNINGS	50,000	6,954	37,110	12,890	74%
<b>Total Revenues</b>	<b>\$ 16,403,575</b>	<b>\$ 1,978,208</b>	<b>\$ 9,481,526</b>	<b>\$ 6,922,049</b>	<b>58%</b>
SALARIES	1,171,120	85,980	523,403	647,717	45%
SALARIES - OVERTIME	104,315	7,585	42,257	62,058	41%
LONGEVITY PAY	11,560	0	11,320	240	98%
COMMUNICATION ALLOWANCE	4,800	480	2,790	2,010	58%
SALARIES BILLED TO OTHERS	-10,000	0	0	-10,000	0%
FICA (EMPLOYER'S SHARE)	99,475	6,841	42,235	57,240	42%
HEALTH INSURANCE	202,940	16,912	101,470	101,470	50%
DENTAL REIMBURSEMENT	9,000	75	2,382	6,618	26%
LIFE INSURANCE	4,680	308	1,918	2,762	41%
RETIREMENT - HEALTH/LIFE	60,000	5,000	30,000	30,000	50%
RETIREMENT - TCRS	192,975	14,147	92,338	100,637	48%
SUPPLEMENTAL RETIREMENT - 401	25,000	2,012	12,970	12,030	52%
SICK LEAVE BUY-BACKS	1,500	0	279	1,221	19%
ATTENDANCE BONUS PAY	2,000	0	0	2,000	0%
ANNUAL LEAVE BUY-BACKS	5,000	0	4,560	440	91%
WORKER'S COMPENSATION	42,000	3,500	21,000	21,000	50%
CLOTHING & UNIFORMS	26,000	533	3,383	22,617	13%
POSTAGE & BOX RENTAL	45,900	4,252	17,304	28,596	38%
PRINTING,STATIONERY,ENVELOPES	23,000	1,811	7,382	15,618	32%
ELECTRIC	275,000	24,993	142,907	132,093	52%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

				Comparative %	50%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
WATER	1,000	74	375	625	38%
WATER PURCHASED FOR RESALE	5,450,000	303,207	2,645,098	2,804,902	49%
METRO SEWER TREATMENT	2,750,000	256,387	1,588,258	1,161,742	58%
BACKFLOW PREVENTION TESTING	123,050	0	61,928	61,122	50%
COMMUNICATIONS	3,500	6,797	7,274	-3,774	208%
LEGAL SERVICES	10,000	0	0	10,000	0%
ACCTING & AUDITING SRVCS	20,000	0	20,000	0	100%
ARCH ENG & LANDSCAPING	5,000	0	0	5,000	0%
LABORATORY SERVICES	15,000	886	4,682	10,318	31%
CAPACITY MGT. PROGRAM (CMOM)	25,000	0	12,510	12,490	50%
OTHER PROF SRVCS	55,000	249	9,792	45,208	18%
R/M - MOTOR VEHICLES	15,500	276	8,923	6,577	58%
R/M - MACH & EQUIPMENT	70,000	1,445	56,151	13,849	80%
TIRES TUBES ETC	5,500	0	2,551	2,949	46%
R/M - BUILDINGS	5,100	0	0	5,100	0%
METER REPAIR	15,000	572	599	14,401	4%
METRO PUMP STATION MAINT	85,000	0	300	84,700	0%
REPAIR PARTS-GRINDER PUMPS	210,000	18,605	124,156	85,844	59%
REPAIR PARTS-WTR/SWR LINES	120,000	7,477	77,387	42,613	64%
MANHOLE & SWR LINE MAINT	155,000	100	5,321	149,679	3%
WATER TANK MAINTENANCE	75,000	0	372	74,628	0%
SWR LIFT STATION R/M	80,000	0	10,921	69,079	14%
WTR LIFT STATION R/M	100,000	827	1,172	98,828	1%
MBRSHIPS & REGISTRATIONS	23,000	1,825	7,880	15,120	34%
TRAVEL - CONF & SCHOOLS	10,000	757	4,626	5,374	46%
OFFICE SUPPLIES/MATERIALS	5,000	302	789	4,211	16%
HOUSEHOLD/JANITORIAL SUPPLIES	1,000	0	0	1,000	0%
OPERATING CHEMICALS	12,000	1,076	2,654	9,346	22%
OTHER OPER SUPPLIES	60,000	2,427	11,942	48,058	20%
FUEL	66,000	5,105	35,992	30,008	55%
COMPUTER SOFTWARE-N/C	5,000	0	428	4,572	9%
INS - BUILDINGS	15,000	0	14,283	717	95%
INS - VEH & EQUIP	1,500	0	502	998	33%
LIABILITY INSURANCE	65,500	0	0	65,500	0%
RENTAL - MACH & EQUIP	2,750	0	0	2,750	0%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

	<b>Comparative %</b>				<b>50%</b>
	<b><u>Budget</u></b>	<b><u>MTD Actual</u></b>	<b><u>YTD Actual</u></b>	<b><u>Balance</u></b>	<b>% Realized/ Spent</b>
SERVICE CENTER RENT	125,000	10,417	62,500	62,500	50%
GIS SERVICE FEE	138,000	11,500	69,000	69,000	50%
STATE ENVIRONMENTAL FEES	15,450	0	11,779	3,671	76%
PROV FOR DEPRECIATION EXPENSE	3,000,000	226,777	1,303,731	1,696,269	43%
BANK SRVC CHGS	0	0	2,830	-2,830	0%
BAD DEBT EXPENSE	0	115	445	-445	0%
INT -1999 SEWER BONDS	3,080	0	1,027	2,053	33%
INT - 2003 SEWER REFUNDING	36,500	0	6,660	29,840	18%
INT -2006 WATER REFUNDING	57,250	0	10,088	47,162	18%
INT - 2008 SEWER BOND	326,790	0	54,465	272,325	17%
INT - 2010 WATER & SEWER BOND	256,785	0	42,797	213,988	17%
INT - 2012 WATER & SEWER BOND	138,390	0	23,540	114,850	17%
INT - 2013 WATER & SEWER BOND	75,000	0	0	75,000	0%
BOND SALE EXPENSE	0	0	44,807	-44,807	0%
PROV FOR AMORTIZATION EXPENSE	25,000	-217	-1,494	26,494	-6%
<b>Total Expenditures</b>	<b>\$ 16,153,910</b>	<b>\$ 1,031,415</b>	<b>\$ 7,408,939</b>	<b>\$ 8,744,971</b>	<b>46%</b>

**FUND 434: MUNICIPAL CENTER FUND**

RENT INC- WMSN MEDICAL	20,915	1,790	9,607	11,308	46%
RENT INC- CHMBR OF COMMERC	50,000	0	0	50,000	0%
RENT INC- CTY OF BRENTWOOD	623,135	0	623,135	0	100%
RENT INC- ECD FUND	31,800	2,650	15,900	15,900	50%
INTEREST EARNINGS	4,000	407	2,485	1,515	62%
<b>Total Revenues</b>	<b>\$ 729,850</b>	<b>\$ 4,847</b>	<b>\$ 651,127</b>	<b>\$ 78,723</b>	<b>89%</b>
ELECTRIC	\$ 126,500	\$ 8,598	\$ 57,468	\$ 69,032	45%
WATER	20,000	1,397	7,408	12,592	37%
SEWER	5,000	306	1,825	3,175	36%
NATURAL/PROPANE GAS	15,000	2,546	8,120	6,880	54%
COMMUNICATIONS	15,000	828	22,403	-7,403	149%
ACCTING & AUDITING SRVCS	4,000	0	4,000	0	100%
OTHER PROF SRVCS	30,000	1,326	8,190	21,810	27%
R/M - OFC MACH & EQUIPMENT	3,000	0	0	3,000	0%
R/M - MOTOR VEHICLES	1,000	0	0	1,000	0%
R/M - GROUNDS/LANDSCAPE	20,000	1,039	6,421	13,579	32%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
R/M - BUILDINGS	120,000	5,916	37,056	82,944	31%
R/M - TRASH REMOVAL	6,600	220	1,322	5,278	20%
R/M - PLUMBING & HVAC	25,000	1,200	21,212	3,788	85%
OFFICE SUPPLIES/MATERIALS	0	0	185	-185	0%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	848	3,175	6,825	32%
OTHER OPER SUPPLIES	4,000	760	1,040	2,960	26%
SUNDRY	1,000	0	0	1,000	0%
INS ON BLDGS	11,000	0	10,378	622	94%
INS - LIABILITY	2,000	0	0	2,000	0%
DEPRECIATION EXPENSE	300,000	23,556	143,013	156,987	48%
<b>Total Expenditures</b>	<b>\$ 719,100</b>	<b>\$ 48,540</b>	<b>\$ 333,216</b>	<b>\$ 385,884</b>	<b>46%</b>

**FUND 450: EMERGENCY COMMUNICATIONS DIST**

911 FEES-LANDLINE	550,000	47,950	185,100	364,900	34%
911 FEES-WIRELESS	90,000	15,827	31,179	58,821	35%
GIS MAINT GRANT-TECB	0	0	10,000	-10,000	0%
TECB OPERATIONAL FUNDING	221,400	43,609	128,471	92,929	58%
INTEREST EARNINGS	3,000	386	2,269	731	76%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
<b>Total Revenues</b>	<b>\$ 1,283,100</b>	<b>\$ 107,772</b>	<b>\$ 775,719</b>	<b>\$ 507,381</b>	<b>60%</b>
SALARIES	509,580	52,686	229,892	279,688	45%
SALARIES - OVERTIME	43,665	3,935	27,585	16,080	63%
LONGEVITY PAY	5,300	140	4,940	360	93%
TRAINING SUPPLEMENT	1,500	0	0	1,500	0%
SUPPLEMENTAL PAY	0	270	1,470	-1,470	0%
SHIFT DIFFERENTIAL	11,100	762	4,246	6,854	38%
FICA (EMPLOYER'S SHARE)	43,780	4,304	19,982	23,798	46%
HEALTH INSURANCE	89,760	7,480	44,361	45,399	49%
DENTAL REIMBURSEMENT	3,000	64	774	2,226	26%
LIFE INSURANCE	2,070	154	938	1,132	45%
RETIREMENT - HEALTH/LIFE	21,255	1,771	10,628	10,627	50%
RETIREMENT - TCRS	85,385	8,717	42,745	42,640	50%
SUPPLEMENT RETIREMENT - 457	7,500	593	3,853	3,647	51%
SICK LEAVE BUY-BACKS	1,000	0	1,175	-175	118%

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
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	1,572	1,573	50%
CLOTHING & UNIFORMS	5,500	389	3,003	2,497	55%
PERIODICAL SUBSCRIPTIONS	4,000	0	2,739	1,261	68%
COMMUNICATIONS	90,000	6,310	37,874	52,126	42%
ACCTING & AUDITING SRVCS	8,295	0	8,000	295	96%
MAPPING/DATA BASE	10,000	0	10,000	0	100%
OTHER PROF SRVCS	10,000	285	959	9,041	10%
R/M - OTHER EQUIPMENT	76,500	10,332	61,924	14,576	81%
MRBSHIPS & REGISTRATIONS	6,000	1,000	4,210	1,790	70%
TRAVEL - CONF & SCHOOLS	5,000	280	840	4,160	17%
OFFICE SUPPLIES	2,500	0	211	2,289	8%
OTHER OPER SUPPLIES	2,300	236	1,863	437	81%
LIABILITY INSURANCE	2,600	0	0	2,600	0%
OFFICIALS' SURETY BONDS	1,000	0	1,620	-620	162%
RENTAL - MACH & EQUIP	10,000	0	4,000	6,000	40%
DEPRECIATION	175,000	13,932	85,206	89,794	49%
RENTAL - BUILDING AND FACILITES	31,800	2,650	15,900	15,900	50%
<b>Total Expenditures</b>	<b>\$ 1,270,535</b>	<b>\$ 116,552</b>	<b>\$ 632,510</b>	<b>\$ 638,025</b>	<b>50%</b>

**FUND 610: OPEB TRUST FUND**

UNREALIZED GAIN (LOSS) ON INVESTMENTS	\$ 0	\$ 0	\$ 201,510	\$ -201,510	0%
RETIREE BNFT TRNSFR FROM GF	497,420	41,452	202,790	294,630	41%
RETIREE BNFT TRNSFR FROM WSF	53,645	4,470	63,802	-10,157	119%
RETIREE BNFT TRNSFR FROM ECD	19,005	1,584	9,504	9,501	50%
<b>Total Revenues</b>	<b>\$ 570,070</b>	<b>\$ 47,506</b>	<b>\$ 477,606</b>	<b>\$ 92,464</b>	<b>84%</b>
RETIREMENT - HEALTH/LIFE	\$ 50,000	\$ 4,926	\$ 15,262	\$ 34,738	31%
MEDICAL CLAIMS	75,000	5,937	19,638	55,362	26%
ACCTING & AUDITING SRVCS	2,000	0	2,000	0	100%
<b>Total Expenditures</b>	<b>\$ 127,000</b>	<b>\$ 10,863</b>	<b>\$ 36,900</b>	<b>\$ 90,100</b>	<b>29%</b>

**FUND 615: DHT FUND**

**CITY OF BRENTWOOD**  
**Revenue and Expenditure Reports**  
**For the Period Ending December 31, 2013**

Comparative % **50%**

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
INTEREST EARNINGS	\$ 0	\$ 58	\$ 338	\$ -338	0%
LIBRARY GIFTS AND DONATIONS	0	1,901	25,870	-25,870	0%
PUBLIC SAFETY DONATIONS	0	200	1,440	-1,440	0%
HISTORIC SITES DONATIONS	0	0	1,985	-1,985	0%
<b>Total Revenues</b>	<b>\$ 0</b>	<b>\$ 2,159</b>	<b>\$ 29,633</b>	<b>\$ -29,633</b>	<b>0%</b>
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 3,318	\$ 29,598	\$ -29,598	0%
HISTORIC SITE DONATIONS EXPENSE	0	30	3,551	-3,551	0%
CONCERT SERIES DONATIONS EXPENSE	0	0	924	-924	0%
<b>Total Expenditures</b>	<b>\$ 0</b>	<b>\$ 3,348</b>	<b>\$ 34,073</b>	<b>\$ -34,073</b>	<b>0%</b>



## Quarterly Financial Report for Your VantageCare Retirement Health Savings Plan

001-0236

If you have questions regarding your account information, please contact ICMA-RC using the information under "If You Need Assistance" below.

CARSON SWINFORD  
CITY OF BRENTWOOD EIP  
PO BOX 788  
BRENTWOOD TN 37024

October 1, 2013 - December 31, 2013

### If You Need Assistance

<b>Call Your Client Services Team</b>	<b>800-326-7272</b>
Automated Access	24 hours/7 days
En Español	800-669-8216
<b>Web site</b>	<b>www.icmarc.org</b>

### Plan Data

Plan Name	CITY OF BRENTWOOD EIP
Plan Number	

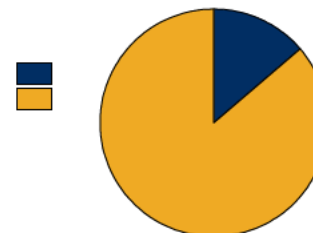
If any of your data is incorrect, please contact Client Services so that we can update your records.

### Account Summary

	<i>This Period</i>	<i>Year-To-Date</i>
<b>Beginning Balance</b>	<b>\$6,077,164.54</b>	<b>\$5,382,360.81</b>
Contributions/Other Credits	\$237,530.00	\$710,896.00
Distributions/Other Debits	\$0.00	-\$158,237.17
Gain/Loss	\$214,407.67	\$594,082.57
<b>Ending Balance</b>	<b>\$6,529,102.21</b>	<b>\$6,529,102.21</b>

### Asset Allocation

<i>Asset Category</i>	<i>Percent of Assets</i>	<i>Balance</i>
Bond	14%	\$896,167.19
Balanced/Asset Allocation	86%	\$5,632,935.02
<b>Total Assets</b>	<b>100%</b>	<b>\$6,529,102.21</b>



Please review your statement carefully. If you believe there is an error, please notify ICMA RC at 800 326 7272 (en Español 800 669 8216) within 90 days of quarter end.

0236 5 3 00



February 3, 2014

**FINANCE/ADMINISTRATION MEMORANDUM**

2014 – 2

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 – December 2013**

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of December 2013. Net operating income of \$946,793 was posted for the month of December 2013 as compared to a prior year net income of \$10,303. Note that included in the current net income is \$865,000 in water tap fees for the Morgan Farms Subdivision.

For the first six months of the 2013-2014 fiscal year, the percentage of “unaccounted for” water stands at 24.43%, as compared to 21.13 % for the prior year. During this same period, the percentage of sewerage treated to billed stands at 197.80%, with a prior year comparison of 164.58.88%.

Please contact me with any questions or comments.

**CITY OF BRENTWOOD  
WATER/SEWER FUND  
FISCAL 2013 - 2014**

	<b>MONTH TO DATE</b>			<b>YEAR TO DATE</b>		
<b>WATER SALES:</b>	<b>Dec-13</b>	<b>Dec-12</b>	<b>% Change</b>	<b>Dec-13</b>	<b>Dec-12</b>	<b>% Change</b>
Residential	\$ 235,586	\$ 221,962	6.14%	\$ 2,656,013	\$ 3,008,525	-11.72%
Commercial	\$ 89,104	\$ 97,993	-9.07%	\$ 979,180	\$ 1,063,008	-7.89%
Institutional	\$ 19,499	\$ 19,286	1.10%	\$ 232,846	\$ 262,719	-11.37%
Water Purchase Surcharge	\$ 44,339	\$ 31,491	40.80%	\$ 526,645	\$ 428,453	22.92%
Total Water Sales	\$ 388,528	\$ 370,732	4.80%	\$ 4,394,684	\$ 4,762,705	-7.73%
Purchased Water Cost	\$ 303,207	\$ 260,262	16.50%	\$ 2,645,099	\$ 2,649,414	-0.16%
Net Water Sales	\$ 85,321	\$ 110,470	-22.77%	\$ 1,749,585	\$ 2,113,291	-17.21%
Total Gallons Billed (1,000s)	67,994	67,588	0.60%	815,433	917,691	-11.14%
Total Gallons Purchased (1,000s)	127,491	117,395	8.60%	1,116,903	1,189,459	-6.10%
Total gallons thru meters (1000s)	112,923	110,939	1.79%	1,102,335	1,183,003	-6.82%
Water Adjustments	2,333	2,333	0.00%	14,063	14,000	0.45%
Gallons Unaccounted For	42,596	41,018	3.85%	272,839	251,312	8.57%
% Unaccounted For	33.41%	34.94%	-4.38%	24.43%	21.13%	15.62%
Revenue per 1000 Gallons Billed	\$ 5.71	\$ 5.49	4.17%	\$ 5.39	\$ 5.19	3.84%
Cost per 1000 Gallons Billed	\$ 4.46	\$ 3.85	15.80%	\$ 3.24	\$ 2.89	12.36%
Net Profit/1000 Gallons Billed	\$ 1.25	\$ 1.63	-23.23%	\$ 2.15	\$ 2.30	-6.83%
<b>SEWER CHARGES:</b>						
Residential	\$ 319,976	\$ 312,673	2.34%	\$ 1,920,836	\$ 1,880,209	2.16%
Commercial	\$ 115,514	\$ 120,620	-4.23%	\$ 691,476	\$ 723,858	-4.47%
Institutional	\$ 25,056	\$ 26,893	-6.83%	\$ 150,310	\$ 161,348	-6.84%
Metro Sewer Surcharge	\$ 77,866	\$ 73,435	6.03%	\$ 451,297	\$ 409,574	10.19%
Total Sewer Charges	\$ 538,412	\$ 533,621	0.90%	\$ 3,213,919	\$ 3,174,989	1.23%
Treatment Cost	\$ 256,387	\$ 231,675	10.67%	\$ 1,588,258	\$ 1,255,437	26.51%
Net Sewer Charges	\$ 282,025	\$ 301,946	-6.60%	\$ 1,625,661	\$ 1,919,552	-15.31%
Total Gallons Billed (1,000s)*	70,881	70,863	0.03%	427,049	427,661	-0.14%
Total Gallons Treated (1,000s)	133,072	123,670	7.60%	844,721	703,842	20.02%
% of Gallons Treated to Gallons Billed*	187.74%	174.52%	7.58%	197.80%	164.58%	20.19%
Revenue per 1000 Gallons Billed	\$ 7.60	\$ 7.53	0.87%	\$ 7.53	\$ 7.42	1.37%
Cost per 1000 Gallons Billed	\$ 3.62	\$ 3.27	10.64%	\$ 3.72	\$ 2.94	26.69%
Net Profit/1000 Gallons Billed	\$ 3.98	\$ 4.26	-6.62%	\$ 3.81	\$ 4.49	-15.19%
Total Water and Sewer Charges	\$ 926,940	\$ 904,353	2.50%	\$ 7,608,603	\$ 7,937,694	-4.15%
Total Direct Costs	\$ 559,594	\$ 491,937	13.75%	\$ 4,233,357	\$ 3,904,851	8.41%
Net Profit	\$ 367,346	\$ 412,416	-10.93%	\$ 3,375,246	\$ 4,032,843	-16.31%
Water Tap Fees	\$ 953,000	\$ 20,000	4665.00%	\$ 1,229,600	\$ 194,500	532.19%
Sewer Tap Fees	\$ 64,000	\$ 45,000	42.22%	\$ 467,050	\$ 514,200	-9.17%
Other Operating Revenues	\$ 34,268	\$ 38,242	-10.39%	\$ 176,271	\$ 223,680	-21.20%
Less Other Operating Expenses	\$ 245,044	\$ 296,378	-17.32%	\$ 1,872,787	\$ 1,828,472	2.42%
Less Estimated Depr/Amort	\$ 226,777	\$ 208,977	8.52%	\$ 1,302,795	\$ 1,253,862	3.90%
<b>NET OPERATING INCOME - UNADJUSTED</b>	<b>\$ 946,793</b>	<b>\$ 10,303</b>	<b>9089.49%</b>	<b>\$ 2,072,585</b>	<b>\$ 1,882,889</b>	<b>10.07%</b>

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

**WATER/SEWER FUND  
FISCAL 2013 - 2014**

	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Dec-13</u>
<b>WATER SALES:</b>						
Residential	\$ 529,256	\$ 503,880	\$ 533,403	\$ 488,958	\$ 364,930	\$ 235,586
Commercial	\$ 167,765	\$ 191,497	\$ 183,011	\$ 178,170	\$ 169,633	\$ 89,104
Institutional	\$ 46,479	\$ 43,733	\$ 51,434	\$ 39,143	\$ 32,558	\$ 19,499
Water Purchase Surcharge	\$ 100,979	\$ 100,435	\$ 104,689	\$ 95,811	\$ 80,392	\$ 44,339
Total Water Sales	\$ 844,479	\$ 839,545	\$ 872,537	\$ 802,082	\$ 647,513	\$ 388,528
Purchased Water Cost	\$ 468,468	\$ 477,677	\$ 463,414	\$ 504,691	\$ 427,642	\$ 303,207
Net Water Sales	\$ 376,011	\$ 361,868	\$ 409,123	\$ 297,391	\$ 219,871	\$ 85,321
Total Gallons Billed	157,346,900	155,726,000	162,942,800	149,046,300	122,376,500	67,994,300
Total Gallons Purchased	197,440,000	201,229,024	197,929,744	212,668,396	180,144,704	127,491,196
Total gallons actually thru meters	197,440,000	201,229,024	197,929,744	212,668,396	180,144,704	112,923,296
Water Adjustments	2,336,183	2,351,933	2,353,583	2,354,683	2,333,333	2,333,333
Revenue per 1000 Gallons Billed	\$ 5.37	\$ 5.39	\$ 5.35	\$ 5.38	\$ 5.29	\$ 5.71
Cost per 1000 Gallons Billed	\$ 2.98	\$ 3.07	\$ 2.84	\$ 3.39	\$ 3.49	\$ 4.46
Net Profit/1000 Gallons Billed	\$ 2.39	\$ 2.32	\$ 2.51	\$ 2.00	\$ 1.80	\$ 1.25
<b>SEWER CHARGES:</b>						
Residential - Inside	\$ 319,128	\$ 319,539	\$ 321,439	\$ 321,112	\$ 316,829	\$ 319,405
Residential - Outside	\$ 554	\$ 559	\$ 569	\$ 563	\$ 568	\$ 571
Commercial - Inside	\$ 113,896	\$ 114,361	\$ 114,416	\$ 114,367	\$ 114,702	\$ 114,670
Commercial - Outside	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844
Institutional - Inside	\$ 23,483	\$ 23,473	\$ 23,478	\$ 23,478	\$ 23,412	\$ 23,470
Institutional - Outside	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586
Metro Surcharge	\$ 73,687	\$ 73,871	\$ 74,082	\$ 74,108	\$ 77,683	\$ 77,866
Total Sewer Charges	\$ 533,178	\$ 534,233	\$ 536,414	\$ 536,058	\$ 535,624	\$ 538,412
Treatment Cost	\$ 259,920	\$ 306,909	\$ 275,411	\$ 238,458	\$ 251,173	\$ 256,387
Net Sewer Charges	\$ 273,258	\$ 227,324	\$ 261,003	\$ 297,600	\$ 284,451	\$ 282,025
Total Gallons Billed	71,267,100	71,110,300	71,323,200	71,283,300	71,184,400	70,880,500
Total Gallons Treated	138,881,080	163,988,700	147,158,280	127,413,440	134,207,250	133,072,460
Revenue per 1000 Gallons Billed	\$ 7.48	\$ 7.51	\$ 7.52	\$ 7.52	\$ 7.52	\$ 7.60
Cost per 1000 Gallons Billed	\$ 3.65	\$ 4.32	\$ 3.86	\$ 3.35	\$ 3.53	\$ 3.62
Net Profit/1000 Gallons Billed	\$ 3.83	\$ 3.20	\$ 3.66	\$ 4.17	\$ 4.00	\$ 3.98
Total Water and Sewer Charges	\$ 1,377,657	\$ 1,373,778	\$ 1,408,951	\$ 1,338,140	\$ 1,183,137	\$ 926,940
Total Direct Costs	\$ 728,388	\$ 784,586	\$ 738,825	\$ 743,149	\$ 678,815	\$ 559,594
Net Profit	\$ 649,269	\$ 589,192	\$ 670,126	\$ 594,991	\$ 504,322	\$ 367,346
Water Tap Fees	\$ 96,050	\$ 32,000	\$ 42,550	\$ 74,000	\$ 32,000	\$ 953,000
Sewer Tap Fees	\$ 89,300	\$ 85,000	\$ 93,750	\$ 80,000	\$ 55,000	\$ 64,000
Other Operating Revenues	\$ 25,934	\$ 33,271	\$ 25,711	\$ 32,947	\$ 24,140	\$ 34,268
Less Other Operating Expenses	\$ 226,782	\$ 473,425	\$ 351,074	\$ 254,626	\$ 321,836	\$ 245,044
Less Estimated Depr/Amort	\$ 207,488	\$ 207,488	\$ 207,488	\$ 226,777	\$ 226,777	\$ 226,777
Net Operating Income For Month	\$ 426,283	\$ 58,550	\$ 273,575	\$ 300,535	\$ 66,849	\$ 946,793
Cumulative Net Operating Income	\$ 426,283	\$ 484,833	\$ 758,408	\$ 1,058,943	\$ 1,125,792	\$ 2,072,585