

November 21, 2014

FINANCE/ADMINISTRATION MEMORANDUM

2014-17

TO: Honorable Mayor and Members of the City Commission

THROUGH: Kirk Bednar, City Manager

FROM: Carson K. Swinford, Director of Finance
Karen Harper, City Treasurer

SUBJECT: **Monthly Department Report - October 2014**

Financial Reporting

Please find attached revenue and expenditure reports for all City funds for the month of October, as well as major revenue collection reports. These reports explain budget to actual comparisons for the four months of the 2014-2015 fiscal year.

In addition, copies of unaudited management reports for the City's Water/Sewer Fund are attached. These reports reflect positive fiscal year operating results with a cumulative net income of \$1,508,724 versus \$1,058,943 for the same period last year.

Other Items of Interest. Other matters in which staff members have been involved in the month of September 2014 include:

- Assisting Kraft, CPAs with continued preparation of audit work schedules for the FY 2013-2014 audit.
- Conducting/observing bids and/or quotes for RFID Handler at the Library, Water and Sewer Rate Study, State Highway Contract for Public Works and Utility vehicles for the Parks Department.
- Interviewed several candidates to fill position left vacant by Amy Gossett. Donna Steheny, Part-time Receptionist accepted the full time position of Accounting Clerk I and started full time on Monday, November 17th.
- During the month of October, the Library had 300 credit card transactions.

Please advise if you have any questions concerning the matters discussed herein or if you desire information on other items.

**City of Brentwood
Local Sales Tax**

Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	Projected % Increase	0.0% % Change Prev Yr
JULY	954,651	5.04%	1,083,367	13.48%	1,087,722	0.40%	1,123,133	3.26%	1,157,128	3.03%
FY YTD	954,651	5.04%	1,083,367	13.48%	1,087,722	0.40%	1,123,133	3.26%	1,157,128	3.03%
AUG	872,160	18.02%	838,752	-3.83%	975,301	16.28%	887,678	-8.98% (b)	1,043,052	17.50%
FY YTD	1,826,811	10.86%	1,922,120	5.22%	2,063,023	7.33%	2,010,811	-2.53%	2,200,180	9.42%
SEPT	893,074	6.68%	1,048,811	17.44%	1,090,808	4.00%	1,192,442	9.32% (b)	1,147,531	-3.77%
FY YTD	2,719,885	9.45%	2,970,930	9.23%	3,153,830	6.16%	3,203,252	1.57%	3,347,711	4.51%
OCT	924,888	10.48%	949,861	2.70%	1,059,830	11.58%	1,098,191	3.62%	1,167,295 (c)	6.29%
FY YTD	3,644,772	9.71%	3,920,791	7.57%	4,213,660	7.47%	4,301,443	2.08%	4,515,005	4.96%
NOV	860,572	6.14%	891,258	3.57%	1,048,604	17.65%	1,062,464	1.32%	1,062,464	0.00%
FY YTD	4,505,344	9.01%	4,812,049	6.81%	5,262,264	9.36%	5,363,906	1.93%	5,577,469	3.98%
DEC	825,904	-5.33%	946,851	14.64%	1,030,172	8.80%	963,530	-6.47%	963,530	0.00%
FY YTD	5,331,248	6.51%	5,758,900	8.02%	6,292,437	9.26%	6,327,436	0.56%	6,540,999	3.38%
JAN	1,307,394	4.86%	1,409,739	7.83%	1,500,512	6.44%	1,614,711	7.61%	1,614,711	0.00%
FY YTD	6,638,642	6.18%	7,168,639	7.98%	7,792,949	8.71%	7,942,147	1.91%	8,155,710	2.69%
FEB	846,751	17.78%	913,717	7.91%	972,587	6.44%	933,656	-4.00%	933,656	0.00%
FY YTD	7,485,393	7.38%	8,082,356	7.98%	8,765,536	8.45%	8,875,803	1.26%	9,089,365	2.41%
MAR	780,585	16.75%	901,285	15.46%	926,319	2.78%	931,336	0.54%	931,336	0.00%
FY YTD	8,265,978	8.20%	8,983,641	8.68%	9,691,855	7.88%	9,807,138	1.19%	10,020,701	2.18%
APR	933,935	6.58%	1,039,079	11.26%	1,061,356	2.14%	1,047,773	-1.28%	1,047,773	0.00%
FY YTD	9,199,914	8.03%	10,022,721	8.94%	10,753,212	7.29%	10,854,912	0.95%	11,068,474	1.97%
MAY	920,322	13.30%	963,241	4.66%	1,073,195	11.41%	1,029,872	-4.04%	1,029,872	0.00%
FY YTD	10,120,235	8.49%	10,985,962	8.55%	11,826,406	7.65%	11,884,784	0.49%	12,098,347	1.80%
JUN	907,674	7.39%	1,019,688	12.34%	936,267 (a)	-8.18%	1,069,838	14.27%	1,069,838	0.00%
FY YTD	11,027,909	8.40%	12,005,650	8.87%	12,762,673	6.31%	12,954,622	1.50%	13,168,185	1.65%
FY TOTALS	11,027,909	8.40%	12,005,650	8.87%	12,762,673	6.31%	12,954,622	1.50%	13,168,185	1.65%
BUDGET	9,975,000	110.56%	10,675,000	112.47%	11,190,000	114.05%	12,015,000	107.82%	12,300,000	107.06%

(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.

(c) amount includes a 12-month addition of \$148,360 for 7 businesses erroneously coded to Metro situs code for sales tax collection purposes s/b Brentwood.

**City of Brentwood
Wholesale
Beer Tax**

Projected

Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	% Increase 2014 - 15	0% % Change Prev Yr
JULY	65,234	5.84%	66,066	1.28%	56,005	-15.23%	56,714	1.27%	60,815	7.23%
FY YTD	65,234	5.84%	66,066	1.28%	56,005	-15.23%	56,714	1.27%	60,815	7.23%
AUG	53,374	-2.81%	49,229	-7.77%	69,166	40.50%	58,107	-15.99%	58,736	1.08%
FY YTD	118,608	1.76%	115,295	-2.79%	125,171	8.57%	114,821	-8.27%	119,551	4.12%
SEPT	55,367	9.38%	58,131	4.99%	53,891	-7.29%	48,098	-10.75%	53,769	11.79%
FY YTD	173,975	4.07%	173,426	-0.32%	179,062	3.25%	162,919	-9.02%	173,320	6.38%
OCT	56,366	11.63%	53,971	-4.25%	53,890	-0.15%	50,709	-5.90%	50,709	0.00%
FY YTD	230,341	5.82%	227,397	-1.28%	232,952	2.44%	213,628	-8.30%	224,029	4.87%
NOV	44,785	3.21%	43,420	-3.05%	54,378	25.24%	50,068	-7.93%	50,068	0.00%
FY YTD	275,126	5.39%	270,817	-1.57%	287,330	6.10%	263,696	-8.23%	274,097	3.94%
DEC	49,419	13.31%	52,130	5.49%	60,921	16.86%	56,055	-7.99%	56,055	0.00%
FY YTD	324,545	6.52%	322,947	-0.49%	348,251	7.84%	319,751	-8.18%	330,152	3.25%
JAN	58,086	6.45%	56,466	-2.79%	45,817	-18.86%	41,327	-9.80%	41,327	0.00%
FY YTD	382,631	6.51%	379,413	-0.84%	394,068	3.86%	361,078	-8.37%	371,479	2.88%
FEB	37,185	11.89%	39,215	5.46%	42,126	7.42%	37,631	-10.67%	37,631	0.00%
FY YTD	419,816	6.97%	418,628	-0.28%	436,194	4.20%	398,709	-8.59%	409,110	2.61%
MAR	37,366	3.82%	42,417	13.52%	48,849	15.16%	42,639	-12.71%	42,639	0.00%
FY YTD	457,182	6.70%	461,045	0.84%	485,043	5.21%	441,348	-9.01%	451,749	2.36%
APR	48,987	17.09%	51,918	5.98%	54,758	5.47%	52,346	-4.40%	52,346	0.00%
FY YTD	506,169	7.63%	512,963	1.34%	539,801	5.23%	493,694	-8.54%	504,095	2.11%
MAY	49,695	-4.47%	49,595	-0.20%	71,370	43.91%	66,216	-7.22%	66,216	0.00%
FY YTD	555,864	6.42%	562,558	1.20%	611,171	8.64%	559,910	-8.39%	570,311	1.86%
JUN	58,710	11.11%	81,234	38.37%	64,257	-20.90%	59,224	-7.83%	59,224	0.00%
FY YTD	614,573	6.85%	643,791	4.75%	675,428	4.91%	619,134	-8.33%	629,535	1.68%
FY TOTALS	614,573	6.85%	643,791	4.75%	675,428	4.91%	619,134	-8.33%	629,535	1.68%
BUDGET	570,000	107.82%	580,000	111.00%	580,000	116.45%	600,000	103.19%	600,000	104.92%

**City of Brentwood
Wholesale
Liquor Tax**

Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	2014 - 15	0% % Change Prev Yr
JULY	43,551	16.05%	41,353	-5.05%	45,690	10.49%	49,051	7.36%	44,534	-9.21%
FY YTD	43,551	16.05%	41,353	-5.05%	45,690	10.49%	49,051	7.36%	44,534	-9.21%
AUG	49,916	25.94%	41,932	-15.99%	49,309	17.59%	48,737	-1.16%	51,857	6.40%
FY YTD	93,467	21.13%	83,285	-10.89%	94,999	14.06%	97,788	2.94%	96,391	-1.43%
SEPT	35,093	1.88%	55,090	56.98%	47,482	-13.81%	48,070	1.24%	59,233	23.22%
FY YTD	128,560	15.19%	138,375	7.63%	142,481	2.97%	145,858	2.37%	155,624	6.70%
OCT	45,310	8.33%	41,081	-9.33%	47,487	15.59%	53,646	12.97%	53,646	0.00%
FY YTD	173,870	13.32%	179,456	3.21%	189,968	5.86%	199,504	5.02%	209,270	4.90%
NOV	41,730	16.39%	56,032	34.27%	63,674	13.64%	72,001	13.08%	72,001	0.00%
FY YTD	215,600	13.90%	235,488	9.22%	253,642	7.71%	271,505	7.04%	281,271	3.60%
DEC	51,942	11.49%	79,391	52.85%	87,534	10.26%	93,502	6.82%	93,502	0.00%
FY YTD	267,542	13.43%	314,879	17.69%	341,176	8.35%	365,007	6.99%	374,773	2.68%
JAN	76,408	12.49%	32,449	-57.53%	32,351	-0.30%	31,027	-4.09%	31,027	0.00%
FY YTD	343,950	13.22%	347,328	0.98%	373,527	7.54%	396,034	6.03%	405,800	2.47%
FEB	24,358	13.76%	41,796	71.59%	37,740	-9.70%	51,916	37.56%	51,916	0.00%
FY YTD	368,308	13.25%	389,124	5.65%	411,267	5.69%	447,950	8.92%	457,716	2.18%
MAR	37,881	7.52%	51,814	36.78%	49,331	-4.79%	51,577	4.55%	51,577	0.00%
FY YTD	406,189	12.69%	440,938	8.55%	460,598	4.46%	499,527	8.45%	509,293	1.96%
APR	45,762	16.74%	44,127	-3.57%	46,013	4.27%	58,804	27.80%	58,804	0.00%
FY YTD	451,951	13.09%	485,065	7.33%	506,611	4.44%	558,331	10.21%	568,097	1.75%
MAY	44,592	10.97%	55,898	25.35%	54,069	-3.27%	53,266	-1.48%	53,266	0.00%
FY YTD	496,543	12.90%	540,963	8.95%	560,679	3.64%	611,597	9.08%	621,363	1.60%
JUN	44,154	10.43%	45,965	4.10%	50,289	9.41%	51,591	2.59%	51,591	0.00%
FY YTD	540,697	12.69%	586,928	8.55%	610,968	4.10%	663,188	8.55%	672,955	1.47%
FY TOTALS	540,697	12.69%	586,928	8.55%	610,968	4.10%	663,188	8.55%	672,955	1.47%
BUDGET	475,000	113.83%	500,000	117.39%	525,000	116.37%	550,000	120.58%	590,000	114.06%

**City of Brentwood
Business Taxes**

Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	2014 - 15	0% % Change Prev Yr
JULY	1,031	-99.04%	476	-53.83%	300	-36.97%	480	60.00%	540	12.50%
FY YTD	1,031	-99.04%	476	-53.83%	300	-36.97%	480	60.00%	540	12.50%
AUG	589	-99.83%	62,418	10497.28%	33,012	-47.11%	59,683	80.79%	83,157	39.33%
FY YTD	1,620	-99.64%	62,894	3782.35%	33,312	-47.03%	60,163	80.61%	83,697	39.12%
SEPT	254,683	81.80%	289,205	13.55%	318,197	10.02%	311,067	-2.24%	65,346	-78.99%
FY YTD	256,303	-56.28%	352,099	37.38%	351,509	-0.17%	371,230	5.61%	149,043	-59.85%
OCT	192,718	1198.55%	124,049	-35.63%	158,389	27.68%	338,807	113.91%	35,898	-89.40%
FY YTD	449,021	-25.31%	476,148	6.04%	509,898	7.09%	710,037	39.25%	184,941	-73.95%
NOV	22,686	-61.94%	26,771	18.01%	61,425	129.45%	26,242	-57.28%	26,242	0.00%
FY YTD	471,707	-28.61%	502,919	6.62%	571,323	13.60%	736,279	28.87%	211,183	-71.32%
DEC	54,077	53.45%	51,516	-4.74%	88,115	71.04%	60,355	-31.50%	60,355	0.00%
FY YTD	525,784	-24.45%	554,435	5.45%	659,438	18.94%	796,634	20.81%	271,538	-65.91%
JAN	51,328	534.85%	33,667	-34.41%	58,886	74.91%	88,074	49.57%	88,074	0.00%
FY YTD	577,112	-18.03%	588,102	1.90%	718,324	22.14%	884,708	23.16%	359,612	-59.35%
FEB	23,087	145.85%	17,367	-24.78%	34,909	101.01%	114,100	226.85%	114,100	0.00%
FY YTD	600,199	-15.87%	605,469	0.88%	753,233	24.40%	998,808	32.60%	473,712	-52.57%
MAR	105,889	143.68%	112,500	6.24%	107,149	-4.76%	25,822	-75.90%	25,822	0.00%
FY YTD	706,088	-6.71%	717,969	1.68%	860,382	19.84%	1,024,630	19.09%	499,534	-51.25%
APR	12,066	-81.09%	39,184	224.75%	21,539	-45.03%	92,023	327.24%	92,023	0.00%
FY YTD	718,154	-12.50%	757,153	5.43%	881,921	16.48%	1,116,653	26.62%	591,557	-47.02%
MAY	14,080	108.93%	11,854	-15.81%	32,745	176.24%	554,846	1594.44%	554,846	0.00%
FY YTD	732,234	-11.51%	769,007	5.02%	914,666	18.94%	1,671,499	82.74%	1,146,403	-31.41%
JUN	541,505	30.20%	441,932	-18.39%	547,607	23.91%	210,057	-61.64%	210,057	0.00%
FY YTD	1,273,739	2.44%	1,210,939	-4.93%	1,462,273	20.76%	1,881,556	28.67%	1,356,460	-27.91%
FY TOTALS	1,273,739	2.44%	1,210,939	-4.93%	1,462,273	20.76%	1,881,556	28.67%	1,356,460	-27.91%
BUDGET	1,175,000	108.40%	1,175,000	103.06%	1,275,000	114.69%	1,275,000	147.57%	1,400,000	96.89%

City of Brentwood
Hotel Tax

Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	2014 - 15	0% % Change Prev Yr
JULY	89,755	14.75%	99,100	10.41%	96,817	-2.30%	113,093	16.81%	127,178	12.45%
FY YTD	89,755	14.75%	99,100	10.41%	96,817	-2.30%	113,093	16.81%	127,178	12.45%
AUG	83,485	3.62%	91,988	10.19%	86,923	-5.51%	99,811	14.83%	114,555	14.77%
FY YTD	173,240	9.10%	191,088	10.30%	183,740	-3.85%	212,904	15.87%	241,733	13.54%
SEPT	87,023	41.36%	80,706	-7.26%	89,253	10.59%	109,479	22.66%	118,513	8.25%
FY YTD	260,263	18.12%	271,794	4.43%	272,993	0.44%	322,383	18.09%	360,246	11.74%
OCT	85,153	19.09%	94,762	11.28%	93,492	-1.34%	123,879	32.50%	123,879	0.00%
FY YTD	345,416	18.35%	366,556	6.12%	366,485	-0.02%	446,262	21.77%	484,125	8.48%
NOV	82,733	8.52%	82,129	-0.73%	100,452	22.31%	96,029	-4.40%	96,029	0.00%
FY YTD	428,149	16.32%	448,685	4.80%	466,937	4.07%	542,291	16.14%	580,154	6.98%
DEC	75,144	10.10%	91,545	21.83%	118,314	29.24%	75,552	-36.14%	75,552	0.00%
FY YTD	503,293	15.34%	540,230	7.34%	585,251	8.33%	617,843	5.57%	655,706	6.13%
JAN	59,764	-12.62%	70,574	18.09%	72,693	3.00%	81,352	11.91%	81,352	0.00%
FY YTD	563,057	11.55%	610,804	8.48%	657,944	7.72%	699,195	6.27%	737,058	5.42%
FEB	72,961	2.95%	95,747	31.23%	77,438	-19.12%	93,249	20.42%	93,249	0.00%
FY YTD	636,018	10.49%	706,551	11.09%	735,382	4.08%	792,444	7.76%	830,307	4.78%
MAR	79,292	-7.45%	98,110	23.73%	96,451	-1.69%	124,581	29.17%	124,581	0.00%
FY YTD	715,310	8.17%	804,661	12.49%	831,833	3.38%	917,025	10.24%	954,888	4.13%
APR	97,093	21.86%	103,854	6.96%	101,345	-2.42%	127,694	26.00%	127,694	0.00%
FY YTD	812,403	9.64%	908,515	11.83%	933,178	2.71%	1,044,719	11.95%	1,082,582	3.62%
MAY	100,321	4.54%	100,811	0.49%	115,735	14.80%	125,303	8.27%	125,303	0.00%
FY YTD	912,724	9.06%	1,009,325	10.58%	1,048,913	3.92%	1,170,022	11.55%	1,207,885	3.24%
JUN	104,905	-12.57%	135,082	28.77%	115,331	-14.62%	142,556	23.61%	142,556	0.00%
FY YTD	1,017,629	6.35%	1,144,407	12.46%	1,164,244	1.73%	1,312,578	12.74%	1,350,441	2.88%
FY TOTALS	1,017,629	6.35%	1,144,407	12.46%	1,164,244	1.73%	1,312,578	12.74%	1,350,441	2.88%
BUDGET	820,000	124.10%	1,000,000	114.44%	1,025,000	113.58%	1,060,000	123.83%	1,200,000	112.54%

**City of Brentwood
CATV Franchise**

Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	2014 - 15	0% % Change Prev Yr
JULY	29,764	2.31%	31,042	4.29%	32,016	3.14%	33,668	5.16%	33,861	0.57%
FY YTD	29,764	2.31%	31,042	4.29%	32,016	3.14%	33,668	5.16%	33,861	0.57%
AUG	29,737	1.32%	30,906	3.93%	31,429	1.69%	33,450	6.43%	34,164	2.13%
FY YTD	59,501	1.81%	61,948	4.11%	63,445	2.42%	67,118	5.79%	68,025	1.35%
SEPT	37,313	16.88%	42,142	12.94%	44,870	6.47%	45,202	0.74%	33,621	-25.62%
FY YTD	96,814	7.13%	104,090	7.52%	108,315	4.06%	112,320	3.70%	101,646	-9.50%
OCT	29,451	1.16%	30,764	4.46%	31,933	3.80%	33,356	4.46%	33,356	0.00%
FY YTD	126,265	5.68%	134,854	6.80%	140,248	4.00%	145,676	3.87%	135,002	-7.33%
NOV	29,344	-0.29%	30,755	4.81%	31,921	3.79%	33,600	5.26%	33,600	0.00%
FY YTD	155,609	4.50%	165,609	6.43%	172,169	3.96%	179,276	4.13%	168,601	-5.95%
DEC	29,316	-9.14%	30,922	5.48%	45,787	48.07%	34,076	-25.58%	34,076	0.00%
FY YTD	184,925	2.07%	196,531	6.28%	217,957	10.90%	213,352	-2.11%	202,677	-5.00%
JAN	39,248	29.88%	55,230	40.72%	33,146	-39.99%	49,610	49.67%	49,610	0.00%
FY YTD	224,173	6.04%	251,761	12.31%	251,103	-0.26%	262,962	4.72%	252,287	-4.06%
FEB	30,059	0.82%	30,915	2.85%	32,995	6.73%	34,059	3.22%	34,059	0.00%
FY YTD	254,232	5.40%	282,676	11.19%	284,098	0.50%	297,021	4.55%	286,346	-3.59%
MAR	39,626	46.63%	30,917	-21.98%	33,606	8.70%	34,526	2.74%	34,526	0.00%
FY YTD	293,858	9.55%	313,593	6.72%	317,704	1.31%	331,547	4.36%	320,872	-3.22%
APR	30,302	-12.79%	42,519	40.32%	47,771	12.35%	50,407	5.52%	50,407	0.00%
FY YTD	324,160	6.99%	356,112	9.86%	365,475	2.63%	381,954	4.51%	371,280	-2.79%
MAY	30,929	3.55%	30,923	-0.02%	33,747	9.13%	34,132	1.14%	34,132	0.00%
FY YTD	355,090	6.68%	387,036	9.00%	399,222	3.15%	416,086	4.22%	405,411	-2.57%
JUN	40,976	11.22%	43,750	6.77%	47,280	8.07%	53,605	13.38%	53,605	0.00%
FY YTD	396,065	7.13%	430,785	8.77%	446,502	3.65%	469,691	5.19%	459,017	-2.27%
FY TOTALS	396,065	7.13%	430,785	8.77%	446,502	3.65%	469,691	5.19%	459,017	-2.27%
BUDGET	360,000	110.02%	375,000	114.88%	400,000	111.63%	425,000	110.52%	450,000	102.00%

City of Brentwood
Building Permits

Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	2014 - 15	0% % Change Prev Yr
JULY	37,847	-8.98%	60,640	60.22%	92,625	52.74%	83,683	-9.65%	78,305	-6.43%
FY YTD	37,847	-8.98%	60,640	60.22%	92,625	52.74%	83,683	-9.65%	78,305	-6.43%
AUG	45,343	93.91%	56,065	23.65%	50,576	-9.79%	120,914	139.07%	56,597	-53.19%
FY YTD	83,190	28.06%	116,705	40.29%	143,201	22.70%	204,597	42.87%	134,902	-34.06%
SEPT	39,261	57.35%	36,437	-7.19%	56,624	55.40%	38,123	-32.67%	82,051	115.23%
FY YTD	122,451	36.19%	153,142	25.06%	199,825	30.48%	242,720	21.47%	216,953	-10.62%
OCT	20,746	-23.34%	44,258	113.33%	28,960	-34.57%	63,476	119.19%	46,450	-26.82%
FY YTD	143,197	22.41%	197,400	37.85%	228,785	15.90%	306,196	33.84%	263,403	-13.98%
NOV	41,596	-0.60%	52,068	25.18%	56,893	9.27%	38,684	-32.01%	38,684	0.00%
FY YTD	184,793	16.35%	249,468	35.00%	285,678	14.51%	344,880	20.72%	302,087	-12.41%
DEC	41,484	95.40%	63,668	53.48%	37,154	-41.64%	47,342	27.42%	47,342	0.00%
FY YTD	226,277	25.67%	313,136	38.39%	322,832	3.10%	392,222	21.49%	349,429	-10.91%
JAN	27,591	4.37%	30,509	10.58%	66,762	118.83%	44,115	-33.92%	44,115	0.00%
FY YTD	253,868	22.94%	343,645	35.36%	389,594	13.37%	436,337	12.00%	393,544	-9.81%
FEB	53,437	192.98%	76,815	43.75%	66,876	-12.94%	50,615	-24.31%	50,615	0.00%
FY YTD	307,305	36.74%	420,460	36.82%	456,470	8.56%	486,952	6.68%	444,159	-8.79%
MAR	64,179	86.89%	66,753	4.01%	54,938	-17.70%	67,020	21.99%	67,020	0.00%
FY YTD	371,484	43.39%	487,213	31.15%	511,408	4.97%	553,972	8.32%	511,179	-7.72%
APR	53,896	46.83%	70,192	30.24%	65,301	-6.97%	70,888	8.56%	70,888	0.00%
FY YTD	425,380	43.82%	557,405	31.04%	576,709	3.46%	624,860	8.35%	582,067	-6.85%
MAY	41,721	44.51%	52,511	25.86%	125,669	139.32%	84,847	-32.48%	84,847	0.00%
FY YTD	467,101	43.88%	609,916	30.57%	702,378	15.16%	709,707	1.04%	666,914	-6.03%
JUN	56,624	24.54%	59,740	5.50%	73,804	23.54%	56,841	-22.98%	56,841	0.00%
FY YTD	523,725	41.50%	669,656	27.86%	776,182	15.91%	766,548	-1.24%	723,755	-5.58%
FY TOTALS	523,725	41.50%	669,656	27.86%	776,182	15.91%	766,548	-1.24%	723,755	-5.58%
BUDGET	350,000	149.64%	415,000	161.36%	600,000	129.36%	600,000	127.76%	625,000	115.80%

**City of Brentwood
Municipal
Court Fines**

Month	Projected									
	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	% Increase 2014 - 15	0% % Change Prev Yr
JULY	18,346	-47.96%	34,352	87.25%	27,182	-20.87%	20,012	-26.38%	24,385	21.85%
FY YTD	18,346	-47.96%	34,352	87.25%	27,182	-20.87%	20,012	-26.38%	24,385	21.85%
AUG	15,853	-47.91%	30,024	89.39%	22,217	-26.00%	17,337	-21.96%	19,582	12.95%
FY YTD	34,199	-47.93%	64,376	88.24%	49,399	-23.27%	37,349	-24.39%	43,967	17.72%
SEPT	14,155	-45.44%	29,418	107.83%	20,992	-28.64%	19,418	-7.50%	24,873	28.09%
FY YTD	48,354	-47.23%	93,794	93.97%	70,391	-24.95%	56,767	-19.35%	68,840	21.27%
OCT	16,310	-37.89%	35,401	117.05%	27,787	-21.51%	24,553	-11.64%	34,832	41.86%
FY YTD	64,664	-45.15%	129,195	99.79%	98,178	-24.01%	81,320	-17.17%	103,672	27.49%
NOV	18,910	23.73%	31,766	67.98%	26,260	-17.33%	12,127	-53.82%	12,127	0.00%
FY YTD	83,574	-37.24%	160,961	92.60%	124,438	-22.69%	93,447	-24.90%	115,798	23.92%
DEC	24,246	-31.24%	30,926	27.55%	25,676	-16.98%	20,481	-20.23%	20,481	0.00%
FY YTD	107,820	-35.99%	191,887	77.97%	150,114	-21.77%	113,928	-24.11%	136,279	19.62%
JAN	11,670	-63.04%	16,950	45.24%	27,640	63.07%	31,181	12.81%	31,181	0.00%
FY YTD	119,490	-40.26%	208,837	74.77%	177,754	-14.88%	145,109	-18.37%	167,460	15.40%
FEB	14,025	-33.47%	27,622	96.95%	30,752	11.33%	20,688	-32.73%	20,688	0.00%
FY YTD	133,515	-39.61%	236,459	77.10%	208,506	-11.82%	165,797	-20.48%	188,148	13.48%
MAR	24,347	-10.60%	22,726	-6.66%	35,409	55.81%	20,127	-43.16%	20,127	0.00%
FY YTD	157,862	-36.43%	259,185	64.18%	243,915	-5.89%	185,924	-23.78%	208,275	12.02%
APR	27,151	-5.87%	26,357	-2.92%	21,862	-17.06%	24,351	11.39%	24,351	0.00%
FY YTD	185,013	-33.25%	285,542	54.34%	265,777	-6.92%	210,275	-20.88%	232,626	10.63%
MAY	24,102	-23.13%	24,157	0.23%	26,088	7.99%	19,150	-26.59%	19,150	0.00%
FY YTD	209,115	-32.22%	309,699	48.10%	291,865	-5.76%	229,425	-21.39%	251,776	9.74%
JUN	30,236	21.56%	22,479	-25.66%	21,010	-6.53%	28,661	36.42%	28,661	0.00%
FY YTD	239,351	-28.21%	332,178	38.78%	312,875	-5.81%	258,086	-17.51%	280,437	8.66%
FY TOTALS	239,351	-28.21%	332,178	38.78%	312,875	-5.81%	258,086	-17.51%	280,437	8.66%
BUDGET	400,000	59.84%	250,000	132.87%	325,000	96.27%	275,000	93.85%	240,000	116.85%

**City of Brentwood
State Shared
Sales Tax**

Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	2014 - 15	0.0% % Change Prev Yr
JULY	210,223	5.40%	210,425	0.10%	223,749	6.33%	233,759	4.47%	240,614	2.93%
FY YTD	210,223	5.40%	210,425	0.10%	223,749	6.33%	233,759	4.47%	240,614	2.93%
AUG	185,474	5.21%	195,193	5.24%	198,509	1.70%	203,475	2.50%	214,226	5.28%
FY YTD	395,697	5.31%	405,618	2.51%	422,258	4.10%	437,234	3.55%	454,840	4.03%
SEPT	186,925	2.54%	203,553	8.90%	208,501	2.43%	217,134	4.14%	227,396	4.73%
FY YTD	582,622	4.41%	609,170	4.56%	630,759	3.54%	654,368	3.74%	682,236	4.26%
OCT	197,228	5.12%	207,821	5.37%	209,313	0.72%	214,193	2.33%	214,193	0.00%
FY YTD	779,850	4.59%	816,991	4.76%	840,072	2.83%	868,561	3.39%	896,429	3.21%
NOV	188,386	4.70%	199,188	5.73%	204,391	2.61%	211,659	3.56%	211,659	0.00%
FY YTD	968,236	4.61%	1,016,180	4.95%	1,044,463	2.78%	1,080,220	3.42%	1,108,088	2.58%
DEC	182,209	1.98%	196,068	7.61%	206,916	5.53%	210,925	1.94%	210,925	0.00%
FY YTD	1,150,445	4.18%	1,212,247	5.37%	1,251,379	3.23%	1,291,145	3.18%	1,319,013	2.16%
JAN	242,682	3.21%	260,591	7.38%	259,777	-0.31%	274,620	5.71%	274,620	0.00%
FY YTD	1,393,127	4.01%	1,472,838	5.72%	1,511,156	2.60%	1,565,765	3.61%	1,593,633	1.78%
FEB	166,663	5.36%	183,883	10.33%	188,840	2.70%	189,943	0.58%	189,943	0.00%
FY YTD	1,559,790	4.16%	1,656,721	6.21%	1,699,996	2.61%	1,755,708	3.28%	1,783,576	1.59%
MAR	181,584	7.86%	197,146	8.57%	195,886	-0.64%	207,010	5.68%	207,010	0.00%
FY YTD	1,741,374	4.53%	1,853,866	6.46%	1,895,882	2.27%	1,962,718	3.53%	1,990,586	1.42%
APR	205,850	1.19%	224,441	9.03%	223,178	-0.56%	233,391	4.58%	233,391	0.00%
FY YTD	1,947,224	4.17%	2,078,307	6.73%	2,119,060	1.96%	2,196,109	3.64%	2,223,977	1.27%
MAY	196,835	5.85%	206,647	4.99%	214,402	3.75%	214,799	0.19%	214,799	0.00%
FY YTD	2,144,059	4.32%	2,284,955	6.57%	2,333,462	2.12%	2,410,908	3.32%	2,438,776	1.16%
JUN	203,974	7.44%	229,016	12.28%	218,189	-4.73%	236,879	8.57%	236,879	0.00%
FY YTD	2,348,033	4.58%	2,513,970	7.07%	2,551,651	1.50%	2,647,788	3.77%	2,675,656	1.05%
FY TOTALS	2,348,033	4.58%	2,513,970	7.07%	2,551,651	1.50%	2,647,788	3.77%	2,675,656	1.05%
BUDGET	2,200,000	106.73%	2,285,000	110.02%	2,400,000	106.32%	2,500,000	105.91%	2,550,000	104.93%

City of Brentwood
Interest Earnings

Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	Projected % Increase 2014 - 15	0.0% % Change Prev Yr
JULY	17,636	-37.07%	9,928	-43.71%	10,316	3.91%	5,639	-45.34%	6,400	13.50%
FY YTD	17,636	-37.07%	9,928	-43.71%	10,316	3.91%	5,639	-45.34%	6,400	13.50%
AUG	21,687	-25.24%	11,549	-46.75%	10,642	-7.85%	5,098	-52.10%	5,499	7.87%
FY YTD	39,323	-31.06%	21,477	-45.38%	20,958	-2.42%	10,737	-48.77%	11,899	10.82%
SEPT	10,070	-37.61%	8,108	-19.48%	9,305	14.76%	5,110	-45.08%	5,386	5.40%
FY YTD	49,393	-32.50%	29,585	-40.10%	30,263	2.29%	15,847	-47.64%	17,285	9.07%
OCT	18,052	16.24%	8,037	-55.48%	10,816	34.58%	4,981	-53.95%	5,219	4.77%
FY YTD	67,445	-23.97%	37,622	-44.22%	41,079	9.19%	20,828	-49.30%	22,504	8.04%
NOV	20,268	26.97%	7,922	-60.91%	9,926	25.30%	4,736	-52.29%	4,736	0.00%
FY YTD	87,713	-16.20%	45,544	-48.08%	51,005	11.99%	25,564	-49.88%	27,240	6.55%
DEC	18,874	14.86%	8,575	-54.57%	11,309	31.88%	5,311	-53.04%	5,311	0.00%
FY YTD	106,587	-11.99%	54,119	-49.23%	62,314	15.14%	30,875	-50.45%	32,551	5.43%
JAN	18,967	10.44%	10,338	-45.49%	12,732	23.16%	5,771	-54.67%	5,771	0.00%
FY YTD	125,554	-9.20%	64,457	-48.66%	75,046	16.43%	36,646	-51.17%	38,322	4.57%
FEB	18,977	8.55%	10,503	-44.65%	11,965	13.92%	5,788	-51.63%	5,788	0.00%
FY YTD	144,531	-7.21%	74,960	-48.14%	87,011	16.08%	42,434	-51.23%	44,110	3.95%
MAR	23,178	21.08%	12,398	-46.51%	13,807	11.36%	6,827	-50.55%	6,827	0.00%
FY YTD	167,709	-4.11%	87,358	-47.91%	100,818	15.41%	49,261	-51.14%	50,937	3.40%
APR	21,219	9.89%	13,259	-37.51%	14,835	11.89%	6,835	-53.93%	6,835	0.00%
FY YTD	188,928	-2.72%	100,617	-46.74%	115,653	14.94%	56,096	-51.50%	57,772	2.99%
MAY	23,396	27.01%	13,329	-43.03%	6,294	-52.78%	6,929	10.09%	6,929	0.00%
FY YTD	212,324	-0.14%	113,946	-46.33%	121,947	7.02%	63,025	-48.32%	64,701	2.66%
JUN	22,257	12.06%	13,070	-41.28%	5,490	-57.99%	7,194	31.04%	7,194	0.00%
FY YTD	234,581	0.90%	127,016	-45.85%	127,437	0.33%	70,219	-44.90%	71,895	2.39%
FY TOTALS	234,581	0.90%	127,016	-45.85%	127,437	0.33%	70,219	-44.90%	71,895	2.39%
BUDGET	150,000	156.39%	160,000	79.38%	125,000	101.95%	65,000	108.03%	65,000	110.61%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending October 31, 2014

Comparative % 33%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
FUND 110: GENERAL FUND					
DEPT 00000: ADMINISTRATION					
REAL & PERSONAL PROP TAX	\$ 10,800,000	\$ 11,100,760	\$ 11,100,760	\$ -300,760	103%
PUBLIC UTILITY PROP TAX	167,000	0	0	167,000	0%
INTEREST,PENALTY & COURT COST	40,000	2,120	9,597	30,403	24%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	12,300,000	1,147,531	3,347,711	8,952,289	27%
WHOLESALE BEER TAX	600,000	53,769	173,320	426,680	29%
WHOLESALE LIQUOR TAX	590,000	59,233	155,624	434,376	26%
BUSINESS TAXES	1,400,000	35,898	184,940	1,215,060	13%
HOTEL/MOTEL TAX	1,200,000	118,731	360,464	839,536	30%
CATV FRANCHISE FEE	450,000	33,621	101,645	348,355	23%
TOTAL TAXES	\$ 27,572,000	\$ 12,551,664	\$ 15,434,061	\$ 12,137,939	56%
MECHANICAL PERMITS	\$ 30,000	\$ 2,714	\$ 15,551	\$ 14,450	52%
BUILDING PERMITS	625,000	46,450	263,403	361,597	42%
PLUMBING PERMITS	30,000	4,075	24,146	5,854	80%
EXCAVATION PERMITS	40,000	2,588	13,093	26,907	33%
ZONING BD APPL FEE	1,000	500	950	50	95%
BLAST/BURN PERMITS	200	75	75	125	38%
HOME OCCUPATION FEES	4,000	250	1,625	2,375	41%
HOME OCCUPATION RENEWAL FEES	3,500	140	910	2,590	26%
BEER LICENSES	1,500	0	500	1,000	33%
BEER PRIVILEGE TAX	6,000	0	62	5,938	1%
OTHER PERMITS	0	0	520	-520	0%
SUBDIV LOT FEES	8,000	1,375	7,325	675	92%
SITE PLANS FEES	25,000	2,130	17,935	7,065	72%
TRAFFIC CONSULTANT REVIEW FEES	0	0	5,026	-5,026	0%
TOTAL LICENSE AND PERMITS	\$ 774,200	\$ 60,296	\$ 351,120	\$ 423,080	45%
TVA P I L O T (PROP TAX)	400,000	0	0	400,000	0%
DOJ - DEA TASK FORCE REIMB	5,500	0	0	5,500	0%
STATE SALES TAX	2,550,000	227,396	682,235	1,867,765	27%
STATE INCOME TAX	900,000	0	0	900,000	0%
STATE BEER TAX	18,000	0	0	18,000	0%
STATE LIQUOR BY THE DRINK TAX	130,000	14,492	40,049	89,951	31%
STATE STREETS & TRANSPORTATION	75,000	6,302	18,905	56,095	25%
OTHER ST REV ALLOC-PD/FD PAY S	69,600	0	0	69,600	0%
CORPORATE EXCISE TAX	15,000	0	0	15,000	0%
TELECOMMUNICATION TAX	3,000	294	937	2,063	31%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending October 31, 2014

Comparative % 33%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
WM CO ALLOC - LIBR OPERATIONS	71,950	0	74,350	-2,400	103%
WM COUNTY EMS UTILITY REIMB	2,000	195	745	1,255	37%
TOTAL INTERGOVERNMENTAL	\$ 4,240,050	\$ 248,678	\$ 817,222	\$ 3,422,828	19%
DUPLICATING SERVICES	\$ 500	\$ 45	\$ 429	\$ 71	86%
BUS TAX - CLERKS FEE	125,000	3,767	18,599	106,401	15%
MISC POLICE SERVICES	20,000	3,120	9,030	10,970	45%
TOTAL OTHER REVENUES	\$ 145,500	\$ 6,931	\$ 28,057	\$ 117,443	19%
PARK RESERVATION & EVENTS	110,000	17,800	52,958	57,042	48%
LIBRARY FINES & CHARGES	68,000	6,213	25,291	42,709	37%
LIBRARY FEE - NON RESIDENT	57,000	4,070	19,868	37,133	35%
COOL SPRINGS HOUSE RENTAL FEE	37,000	1,063	21,534	15,467	58%
COOL SPRINGS HOUSE CLEANING FEE	10,000	250	1,800	8,200	18%
RAVENSWOOD HOUSE RENTAL FEE	75,000	3,000	10,750	64,250	14%
RAVENSWOOD HOUSE CLEANING FEE	30,000	300	1,200	28,800	4%
LIBRARY MTG ROOM	15,000	1,388	3,953	11,048	26%
INSPECTION FEES - ENGINEERING	25,000	2,440	18,087	6,913	72%
CELL TOWER RENTAL FEE	21,600	0	7,200	14,400	33%
TOTAL CHARGES FOR SERVICES	\$ 448,600	\$ 36,523	\$ 162,640	\$ 285,960	36%
MUN COURT FINES/COSTS	\$ 240,000	\$ 34,832	\$ 103,671	\$ 136,329	43%
COUNTY COURT FINES/COSTS	35,000	2,782	12,373	22,627	35%
TOTAL FINES AND FEES	\$ 275,000	\$ 37,614	\$ 116,044	\$ 158,956	42%
INTEREST EARNINGS	\$ 65,000	\$ 5,219	\$ 22,504	\$ 42,496	35%
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	-83	1,018	13,982	7%
SALE OF GEN GOV'T SUPPLIES	1,000	3,641	3,641	-2,641	364%
MISCELLANEOUS	0	9,244	14,149	-14,149	0%
BAD CHECK CHRGS	0	0	25	-25	0%
	\$ 344,000	\$ 18,021	\$ 304,336	\$ 39,664	88%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 33,799,350	\$ 12,959,726	\$ 17,213,481	\$ 16,585,869	51%

DEPT 41110: CITY COMMISSION

SALARIES	\$ 80,400	\$ 6,700	\$ 26,800	\$ 53,600	33%
FICA (EMPLOYER'S SHARE)	6,150	447	1,788	4,362	29%
HEALTH INSURANCE	49,560	4,130	16,520	33,040	33%
LIFE INSURANCE	1,190	98	392	798	33%
MBRSHIPS & REGISTRATIONS	23,700	30	12,625	11,075	53%

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Comparative % 33%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
COMMUNICATIONS	8,000	521	1,758	6,242	22%
RADIO & TV SRVCS	15,000	1,150	3,450	11,550	23%
SUNDRY	6,000	390	694	5,306	12%
COMPUTER HARDWARE - N/C	1,000	0	0	1,000	0%
Total Expenditures	\$ 191,000	\$ 13,466	\$ 64,027	\$ 126,973	34%

DEPT 41210: COURT

CITY JUDGE	24,000	2,000	10,000	14,000	42%
PROF MEMBERSHIPS & REGISTRATIONS	1,000	0	0	1,000	0%
OTHER PROFESSIONAL SERVICES	2,300	174	697	1,603	30%
R/M - OTHER EQUIPMENT	9,800	0	0	9,800	0%
SUNDRY	500	0	0	500	0%
Total Expenditures	\$ 37,600	\$ 2,174	\$ 10,697	\$ 26,903	28%

DEPT 41320: CITY MANAGER

SALARIES	\$ 284,275	\$ 21,971	\$ 86,453	\$ 197,822	30%
LONGEVITY PAY	560	0	0	560	0%
COMMUNICATION ALLOWANCE	1,440	120	480	960	33%
FICA (EMPLOYER'S SHARE)	18,785	895	5,278	13,507	28%
HEALTH INSURANCE	16,520	1,377	5,508	11,012	33%
LIFE INSURANCE	340	28	112	228	33%
RETIREMENT - HEALTH/LIFE	12,135	1,011	4,044	8,091	33%
RETIREMENT - TCRS	43,635	3,373	15,063	28,572	35%
OTHER PROF SERVICES	6,000	0	3,500	2,500	58%
MBRSHIPS & REGISTRATIONS	8,000	1,150	4,437	3,563	55%
TRAVEL - CONF & SCHOOLS	5,500	1,192	2,372	3,128	43%
SUNDRY	2,000	27	111	1,889	6%
FUEL	5,500	337	1,533	3,967	28%
COMPUTER HARDWARE - N/C	750	0	0	750	0%
Total Expenditures	\$ 405,440	\$ 31,482	\$ 128,892	\$ 276,548	32%

DEPT 41400: ELECTIONS

BOARD OF COMMISSIONERS	\$ 45,000	\$ 0	\$ 0	\$ 45,000	0%
Total Expenditures	\$ 45,000	\$ 0	\$ 0	\$ 45,000	0%

DEPT 41500: FINANCE

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				Comparative %	33%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
SALARIES	\$ 411,340	\$ 31,558	\$ 128,702	\$ 282,638	31%
SALARIES - PART TIME	12,900	1,261	3,778	9,122	29%
SALARIES - OVERTIME	5,330	55	1,163	4,167	22%
LONGEVITY PAY	2,640	0	0	2,640	0%
COMMUNICATION ALLOWANCE	1,200	100	400	800	33%
FICA (EMPLOYER'S SHARE)	33,155	2,447	10,540	22,615	32%
HEALTH INSURANCE	57,820	4,818	19,272	38,548	33%
LIFE INSURANCE	1,190	98	392	798	33%
RETIREMENT - HEALTH/LIFE	22,635	1,886	7,544	15,091	33%
RETIREMENT - TCRS	63,960	4,819	22,488	41,472	35%
POSTAGE & BOX RENTAL	20,000	1,340	5,415	14,585	27%
PRINTING, STATIONERY, ENVELOPES	6,000	0	394	5,606	7%
PUBLICATIONS, REPORTS, ETC	2,500	0	30	2,470	1%
ADVERTISING/LEGAL NOTICES	1,000	0	0	1,000	0%
ACCTING & AUDITING SRVCS	40,000	13,950	17,150	22,850	43%
WILLIAMSON CO TRUSTEE PROP TAX FEE	72,000	0	0	72,000	0%
OTHER PROF SRVCS	24,000	0	3,000	21,000	13%
R/M - OFC MACH & EQUIP	50,000	158	27,371	22,629	55%
MBRSHIPS & REGISTRATIONS	9,000	0	1,377	7,623	15%
TRAVEL - CONF & SCHOOLS	7,500	1,193	1,193	6,307	16%
OFFICE SUPPLIES/MATERIALS	10,000	601	1,251	8,749	13%
SUNDRY	2,000	0	36	1,964	2%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
COMPUTER SOFTWARE-N/C	500	0	0	500	0%
COMPUTER SOFTWARE	20,000	0	0	20,000	0%
Total Expenditures	\$ 878,670	\$ 64,284	\$ 251,496	\$ 627,174	29%

DEPT 41510: CITY RECORDER

SALARIES	\$ 64,570	\$ 4,898	\$ 20,206	\$ 44,364	31%
SALARIES - OVERTIME	5,150	838	1,389	3,761	27%
LONGEVITY	1,000	0	0	1,000	0%
FICA	5,410	409	1,706	3,704	32%
HEALTH INSURANCE	8,260	688	2,752	5,508	33%
LIFE INSURANCE	170	14	56	114	33%
RETIREMENT - HEALTH/LIFE	2,470	206	824	1,646	33%
RETIREMENT - TCRS	10,700	880	3,722	6,978	35%

CITY OF BRENTWOOD
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Comparative % 33%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
ADVERTISING/LEGAL NOTICES	5,500	343	1,014	4,486	18%
OTHER PROF SRVCS	5,000	0	841	4,159	17%
R/M - OFC MACH & EQUIP	11,500	223	6,833	4,667	59%
MBRSHIPS & REGISTRATIONS	1,450	0	345	1,105	24%
TRAVEL - CONF & SCHOOLS	2,000	0	59	1,941	3%
OFFICE SUPPLIES/MATERIALS	1,300	0	35	1,265	3%
SUNDRY	200	0	0	200	0%
Total Expenditures	\$ 124,680	\$ 8,499	\$ 39,783	\$ 84,897	32%

DEPT 41520: LEGAL

SALARIES	\$ 138,720	\$ 10,670	\$ 42,008	\$ 96,712	30%
LONGEVITY PAY	1,160	0	0	1,160	0%
COMMUNICATION ALLOWANCE	720	60	240	480	33%
FICA (EMPLOYER'S SHARE)	9,415	802	3,277	6,138	35%
HEALTH INSURANCE	8,260	688	2,752	5,508	33%
LIFE INSURANCE	170	14	56	114	33%
RETIREMENT - HEALTH/LIFE	5,725	477	1,908	3,817	33%
RETIREMENT - TCRS	21,295	1,638	7,323	13,972	34%
PUBLICATIONS, REPORTS, ETC	15,000	2,204	3,430	11,571	23%
SPECIAL LEGAL SERVICES	50,000	45	45	49,955	0%
R/M - MACH & EQUIP	0	0	2	-2	0%
MBRSHIPS & REGISTRATIONS	3,500	300	635	2,865	18%
TRAVEL - CONF & SCHOOLS	4,500	1,086	1,947	2,553	43%
OFFICE SUPPLIES/MATERIALS	300	0	0	300	0%
SUNDRY	500	0	0	500	0%
Total Expenditures	\$ 259,265	\$ 17,984	\$ 63,622	\$ 195,643	25%

DEPT 41640: TECHNOLOGY

SALARIES	\$ 317,800	\$ 26,926	\$ 106,660	\$ 211,140	34%
SALARIES - PART TIME	46,760	3,821	15,349	31,411	33%
SALARIES - OVERTIME	8,000	38	38	7,962	0%
LONGEVITY PAY	1,800	0	0	1,800	0%
COMMUNICATION ALLOWANCE	2,880	300	1,200	1,680	42%
FICA (EMPLOYER'S SHARE)	28,930	2,335	9,482	19,448	33%
HEALTH INSURANCE	37,170	3,098	12,392	24,778	33%
LIFE INSURANCE	765	70	252	513	33%
RETIREMENT - HEALTH/LIFE	14,450	1,204	4,816	9,634	33%

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	Comparative %		33%	
			%	
	Budget	MTD Actual	YTD Actual	Realized/Spent
RETIREMENT - TCRS	50,150	4,139	18,595	31,555 37%
CLOTHING/UNIFORMS	1,700	0	1,165	535 69%
PUBLICATIONS, REPORTS, ETC	50	0	0	50 0%
COMMUNICATIONS - INTERNET SRVC	33,000	2,531	8,509	24,491 26%
OTHER PROFESSIONAL SRVCS	38,000	2,210	12,977	25,023 34%
R/M - VEHICLES	1,000	0	60	940 6%
R/M - MACH & EQUIPMENT	90,000	551	38,777	51,223 43%
MBRSHIPS & REGISTRATIONS	5,000	30	30	4,970 1%
TRAVEL - CONF & SCHOOLS	5,000	0	1,250	3,750 25%
OFFICE SUPPLIES/MATERIALS	5,000	10	161	4,839 3%
HOUSEHOLD/JANITORIAL SUPPLIES	300	0	18	282 6%
OTHER OPERATING SUPPLIES	1,000	7	15	985 1%
SUNDRY	1,100	37	100	1,000 9%
FUEL	1,200	0	185	1,015 15%
EQUIPMENT - N/C	5,000	0	0	5,000 0%
OFFICE EQUIPMENT - N/C	2,000	0	0	2,000 0%
COMPUTER HARDWARE - N/C	5,000	0	0	5,000 0%
COMPUTER SOFTWARE-N/C	6,000	6,441	10,391	-4,391 173%
MISC TECHNOLOGY - N/C	15,000	195	1,751	13,249 12%
EQUIPMENT REPLACEMENT FUND	400,000	33,333	133,332	266,668 33%
COMPUTER SOFTWARE	12,000	0	0	12,000 0%
Total Expenditures	\$ 1,136,055	\$ 87,276	\$ 377,507	\$ 758,548 33%

DEPT 41645: GIS

SALARIES	\$ 168,030	\$ 12,808	\$ 51,952	\$ 116,078	31%
SALARIES - PART TIME	8,240	0	0	8,240	0%
SALARIES - OVERTIME	565	0	0	565	0%
LONGEVITY PAY	840	0	0	840	0%
COMMUNICATION ALLOWANCE	480	40	160	320	33%
FICA (EMPLOYER'S SHARE)	13,630	887	3,605	10,025	26%
HEALTH INSURANCE	24,780	2,065	8,260	16,520	33%
LIFE INSURANCE	510	42	168	342	33%
RETIREMENT - HEALTH/LIFE	8,095	675	2,700	5,395	33%
RETIREMENT - TCRS	25,880	1,966	9,034	16,846	35%
CLOTHING/UNIFORMS	400	0	0	400	0%
OTHER PROF SRVCS	8,000	0	5,130	2,870	64%
R/M - MOTOR VEHICLES	1,000	0	130	870	13%
R/M - MACH & EQUIPMENT	27,000	1	25,004	1,996	93%

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	Comparative %		33%	
			%	
	Budget	MTD Actual	YTD Actual	Realized/Spent
MBRSHIPS & REGISTRATIONS	3,000	0	664	2,337 22%
TRAVEL - CONF & SCHOOLS	5,000	654	2,645	2,355 53%
OFFICE SUPPLIES/MATERIALS	2,500	0	0	2,500 0%
HOUSEHOLD/JANITORIAL SUPPLIES	100	0	0	100 0%
SUNDRY	500	0	0	500 0%
FUEL	1,500	0	225	1,275 15%
Total Expenditures	\$ 300,050	\$ 19,138	\$ 109,677	\$ 190,373 37%

DEPT 41650: HUMAN RESOURCES

SALARIES	\$ 189,410	\$ 14,483	\$ 58,242	\$ 131,168	31%
LONGEVITY PAY	1,760	0	0	1,760	0%
COMMUNICATION ALLOWANCE	720	60	240	480	33%
FICA (EMPLOYER'S SHARE)	14,680	1,102	4,765	9,915	32%
HEALTH INSURANCE	24,780	2,065	8,260	16,520	33%
LIFE INSURANCE	510	42	168	342	33%
RETIREMENT - HEALTH/LIFE	6,575	548	2,192	4,383	33%
RETIREMENT - TCRS	29,075	2,223	10,134	18,941	35%
PRINTING, STATIONERY, ENVELOPES	1,400	0	101	1,299	7%
PUBLICATIONS, REPORTS, ETC	1,000	0	0	1,000	0%
ADVERTISING/LEGAL NOTICES	7,500	3,015	3,855	3,645	51%
MEDICAL SERVICES	57,000	615	6,367	50,633	11%
OTHER PROF SRVCS	25,800	1,590	4,972	20,828	19%
R/M - OFC MACH & EQUIP	4,350	0	4,333	17	100%
ANNUAL EMPLOYEE BANQUET	17,170	1,505	1,505	15,665	9%
AWARDS	6,550	0	0	6,550	0%
MBRSHIPS & REGISTRATIONS	2,600	149	553	2,047	21%
TRAVEL - CONF & SCHOOLS	2,500	0	0	2,500	0%
OFFICE SUPPLIES/MATERIALS	3,000	71	253	2,747	8%
SUNDRY	5,500	105	165	5,335	3%
Total Expenditures	\$ 401,880	\$ 27,574	\$ 106,108	\$ 295,772	26%

DEPT 41680: COMMUNITY RELATIONS

SALARIES	\$ 132,315	\$ 10,002	\$ 41,116	\$ 91,199	31%
LONGEVITY PAY	1,080	0	0	1,080	0%
COMMUNICATION ALLOWANCE	1,200	100	400	800	33%
FICA (EMPLOYER'S SHARE)	10,300	729	3,173	7,127	31%
HEALTH INSURANCE	16,520	1,377	5,508	11,012	33%

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	Comparative %		33%	
			%	
	Budget	MTD Actual	YTD Actual	Realized/Spent
LIFE INSURANCE	340	28	112	228 33%
RETIREMENT - HEALTH/LIFE	6,750	563	2,252	4,498 33%
RETIREMENT - TCRS	20,310	1,535	7,146	13,164 35%
POSTAGE	10,000	2,568	2,568	7,432 26%
PRINTING,STATIONERY,ENVELOPES	20,000	0	0	20,000 0%
PUBLICATIONS, REPORTS, ETC	100	0	0	100 0%
ADVERTISING/LEGAL NOTICES	3,500	0	200	3,300 6%
ELECTRICITY	500	25	102	398 20%
WATER	3,000	155	2,044	956 68%
COMMUNICATIONS	600	34	102	498 17%
SPECIAL EVENTS	35,000	3,000	4,500	30,500 13%
OTHER PROF SRVCS	25,000	0	9,928	15,072 40%
R/M - OFC MACH & EQUIP	0	4	22	-22 0%
R/M - GROUNDS	43,000	6,035	16,450	26,550 38%
MBRSHIPS & REGISTRATIONS	2,500	105	1,664	836 67%
TRAVEL - CONF & SCHOOLS	4,800	154	531	4,269 11%
OFFICE SUPPLIES/MATERIALS	250	0	158	92 63%
SUNDRY	1,500	22	22	1,478 1%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000 0%
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	\$ 347,065	\$ 26,436	\$ 98,999	\$ 248,066 29%

DEPT 41700: PLANNING

SALARIES	\$ 212,850	\$ 16,384	\$ 64,497	\$ 148,353	30%
LONGEVITY PAY	1,680	0	0	1,680	0%
COMMUNICATION ALLOWANCE	1,680	140	560	1,120	33%
FICA (EMPLOYER'S SHARE)	16,540	1,211	5,232	11,308	32%
HEALTH INSURANCE	24,780	2,065	8,260	16,520	33%
LIFE INSURANCE	510	42	168	342	33%
RETIREMENT - HEALTH/LIFE	12,120	1,010	4,040	8,080	33%
RETIREMENT - TCRS	32,675	2,515	11,242	21,433	34%
PUBLICATIONS PRINTING	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	2,500	0	0	2,500	0%
ADVERTISING/LEGAL NOTICES	2,300	0	438	1,862	19%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
SPECIAL CENSUS	30,000	5,422	17,087	12,913	57%

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					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
RADIO & TV SRVCS	8,500	700	1,975	6,525	23%
TRAFFIC ENG SRVCS	5,000	0	1,321	3,679	26%
R/M - MACH & EQUIPMENT	38,000	617	32,190	5,810	85%
MBRSHIPS & REGISTRATIONS	16,700	0	9,293	7,407	56%
TRAVEL - CONF & SCHOOLS	5,500	0	0	5,500	0%
OFFICE SUPPLIES/MATERIALS	4,500	136	299	4,201	7%
SUNDRY	3,000	29	170	2,830	6%
OFFICE EQUIPMENT - N/C	1,000	0	0	1,000	0%
COMPUTER HARDWARE - N/C	1,000	0	0	1,000	0%
COMPUTER SOFTWARE-N/C	2,000	0	0	2,000	0%
Total Expenditures	\$ 429,835	\$ 30,271	\$ 156,773	\$ 273,062	36%

DEPT 41710: CODES

SALARIES	\$ 476,555	\$ 36,237	\$ 149,064	\$ 327,491	31%
SALARIES - PART TIME	23,910	2,085	7,183	16,727	30%
SALARIES - OVERTIME	1,135	0	0	1,135	0%
LONGEVITY PAY	4,200	0	0	4,200	0%
COMMUNICATION ALLOWANCE	3,360	280	1,120	2,240	33%
FICA (EMPLOYER'S SHARE)	38,950	2,813	11,821	27,129	30%
HEALTH INSURANCE	66,075	5,506	22,024	44,051	33%
LIFE INSURANCE	1,360	112	448	912	33%
RETIREMENT - HEALTH/LIFE	19,035	1,586	6,344	12,691	33%
RETIREMENT - TCRS	73,325	5,562	25,758	47,567	35%
WORKER'S COMPENSATION	15,000	1,250	5,000	10,000	33%
CLOTHING & UNIFORMS	4,500	0	0	4,500	0%
PUBLICATIONS PRINTING	2,500	155	187	2,313	7%
PUBLICATIONS, REPORTS, ETC	3,500	0	0	3,500	0%
ADVERTISING/LEGAL NOTICES	500	43	43	457	9%
COMMUNICATIONS	4,000	296	888	3,112	22%
ARCH ENG & LANDSCAPING	5,000	0	0	5,000	0%
R/M - OFFICE MACH & EQUIP	3,000	0	1,612	1,389	54%
R/M - MOTOR VEHICLES	4,000	206	1,424	2,576	36%
TIRES TUBES ETC	2,000	0	0	2,000	0%
MBRSHIPS & REGISTRATIONS	8,000	100	1,475	6,525	18%
TRAVEL - CONF & SCHOOLS	8,800	492	1,390	7,410	16%
OFFICE SUPPLIES/MATERIALS	3,000	138	768	2,232	26%
SUNDRY	3,500	55	356	3,144	10%
FUEL	22,000	1,208	5,850	16,150	27%

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	Comparative %				33%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
OFFICE EQUIPMENT - N/C	3,000	0	0	3,000	0%
COMPUTER HARDWARE - N/C	2,500	1,132	1,132	1,368	45%
COMPUTER SOFTWARE-N/C	1,000	0	0	1,000	0%
INS - LIABILITY	4,100	0	0	4,100	0%
VEHICLES	0	0	45,426	-45,426	0%
Total Expenditures	\$ 807,805	\$ 59,257	\$ 289,313	\$ 518,492	36%

DEPT 41990: INSURANCE/OTHER BENEFITS

FICA (EMPLOYER'S SHARE)	14,500	0	0	14,500	0%
DENTAL REIMBURSEMENT	79,000	5,839	19,456	59,544	25%
401 RETIREMENT MATCH	240,000	18,944	84,401	155,599	35%
RETIREE LEAVE PAYOUT - RESERVE	100,000	0	100,000	0	100%
SICK LEAVE BUY-BACKS	57,000	0	42,979	14,021	75%
ATTENDANCE BONUS PAY	15,000	0	0	15,000	0%
ANNUAL LEAVE BUY-BACKS	120,000	0	51,993	68,007	43%
EDUCATION REIMBURSEMENT	15,000	3,150	5,220	9,780	35%
UNEMPLOYMENT COMPENSATION	5,000	0	0	5,000	0%
WORKER'S COMPENSATION	20,000	1,667	6,668	13,332	33%
LONG-TERM DISABILITY INSURANCE	40,000	3,463	13,439	26,561	34%
INS - PRIVACY AND NETWORK SECURITY	7,000	0	0	7,000	0%
INS - VEHICLE & EQUIP	4,000	0	156	3,844	4%
LIABILITY INSURANCE	71,000	0	-2,516	73,516	-4%
OFFICIALS' SURETY BONDS	1,000	0	250	750	25%
Total Expenditures	\$ 788,500	\$ 33,063	\$ 322,045	\$ 466,455	41%

DEPT 42100: POLICE

SALARIES	\$ 3,288,840	\$ 244,879	\$ 1,005,099	\$ 2,283,741	31%
SALARIES - PART TIME	22,660	2,034	6,130	16,530	27%
SALARIES - OVERTIME	114,835	14,103	36,328	78,507	32%
LONGEVITY PAY	24,640	0	0	24,640	0%
STATE PAY SUPPLEMENTS	33,600	0	0	33,600	0%
COMMUNICATION ALLOWANCE	14,880	1,360	5,260	9,620	35%
F T O SUPPLEMENTAL PAY	7,200	45	45	7,155	1%
EMT SUPPLEMENTAL PAY	0	69	275	-275	0%
SHIFT DIFFERENTIAL	41,100	2,735	11,654	29,446	28%
FICA (EMPLOYER'S SHARE)	271,405	19,139	80,725	190,680	30%
HEALTH INSURANCE	520,350	43,363	173,452	346,898	33%

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					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
LIFE INSURANCE	10,710	868	3,433	7,277	32%
RETIREMENT - HEALTH/LIFE	166,720	13,893	55,572	111,148	33%
RETIREMENT - TCRS	639,800	48,052	218,477	421,323	34%
WORKER'S COMPENSATION	100,000	8,333	33,332	66,668	33%
CLOTHING & UNIFORMS	70,200	1,471	20,232	49,968	29%
POSTAGE & BOX RENTAL	2,500	0	48	2,453	2%
PRINTING,STATIONERY,ENVELOPES	7,500	1,008	1,448	6,052	19%
PERIODICAL SUBSCRIPTIONS	3,000	200	2,438	562	81%
COMMUNICATIONS	44,000	3,453	10,908	33,092	25%
OTHER PROF SRVCS	71,500	2,699	17,993	53,507	25%
R/M - MOTOR VEHICLES	70,000	2,422	16,810	53,190	24%
R/M - OTHER EQUIPMENT	141,400	638	76,648	64,752	54%
TIRES TUBES ETC	18,000	1,071	2,844	15,156	16%
MBRSHIPS & REGISTRATIONS	45,000	4,285	24,842	20,158	55%
TRAVEL - CONF & SCHOOLS	50,000	1,807	9,202	40,798	18%
OFFICE SUPPLIES/MATERIALS	15,000	524	2,212	12,788	15%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	200	1,898	18,102	9%
FIRE ARM SUPPLIES	43,000	0	7,291	35,709	17%
OTHER OPER SUPPLIES	65,000	2,280	15,106	49,894	23%
FUEL	205,000	17,188	70,923	134,077	35%
TRAFFIC ENFORCEMENT SUPPLIES	2,500	0	0	2,500	0%
VEHICLE ACCESSORIES	24,000	9,306	9,306	14,694	39%
EQUIPMENT - N/C	2,400	0	1,568	832	65%
OFFICE EQUIPMENT - N/C	4,500	115	115	4,385	3%
COMPUTER HARDWARE - N/C	4,000	0	4,084	-84	102%
COMPUTER SOFTWARE-N/C	2,500	0	356	2,144	14%
MISC TECHNOLOGY-N/C	0	0	2,774	-2,774	0%
INS - LIABILITY	64,500	0	606	63,894	1%
RENTAL - MACH & EQUIP	20,000	1,461	3,594	16,406	18%
EQUIPMENT REPLACEMENT FUND	380,000	31,667	126,668	253,332	33%
MISC TECHNOLOGY	7,500	0	0	7,500	0%
Total Expenditures	\$ 6,639,740	\$ 480,666	\$ 2,059,696	\$ 4,580,044	31%

DEPT 42200: FIRE AND RESCUE

SALARIES	\$ 3,415,000	\$ 255,514	\$ 1,042,326	\$ 2,372,674	31%
SALARIES - OTHER	150,000	13,150	41,880	108,120	28%
SALARIES - OVERTIME	12,795	1,204	1,364	11,431	11%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
LONGEVITY PAY	32,920	0	0	32,920	0%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000	0%
COMMUNICATION ALLOWANCE	4,080	340	1,360	2,720	33%
EMT SUPPLEMENTAL PAY	148,800	10,408	44,108	104,692	30%
FICA (EMPLOYER'S SHARE)	290,635	20,197	84,183	206,452	29%
HEALTH INSURANCE	520,350	43,363	173,452	346,898	33%
LIFE INSURANCE	10,710	882	3,553	7,157	33%
RETIREMENT - HEALTH/LIFE	174,020	14,502	58,008	116,012	33%
RETIREMENT - TCRS	700,880	52,510	235,695	465,185	34%
WORKER'S COMPENSATION	86,000	7,167	28,668	57,332	33%
CLOTHING & UNIFORMS	32,900	14,428	16,371	16,529	50%
PERSONAL PROTECTIVE EQUIPMENT	25,000	2,416	4,038	20,962	16%
POSTAGE	300	32	64	236	21%
ELECTRICITY	9,000	638	2,869	6,131	32%
WATER	700	59	242	458	35%
SEWER	800	75	302	498	38%
NATURAL GAS	2,000	52	195	1,805	10%
COMMUNICATIONS	25,000	810	9,357	15,643	37%
OTHER PROF SRVCS	33,000	0	11,880	21,120	36%
R/M - OFFICE MACH & EQUIPMENT	11,000	0	3,453	7,547	31%
R/M - MOTOR VEHICLES	65,000	4,385	19,658	45,342	30%
R/M - MACH & EQUIPMENT	15,000	4,017	8,288	6,712	55%
TIRES TUBES ETC	12,500	0	767	11,733	6%
R/M - GROUNDS	1,500	0	219	1,281	15%
R/M - BUILDINGS	10,000	35	1,007	8,993	10%
R/M - PLUMBING & HVAC	1,000	0	0	1,000	0%
MBRSHIPS & REGISTRATIONS	18,000	1,375	14,529	3,471	81%
TRAVEL - CONF & SCHOOLS	25,000	2,417	13,306	11,694	53%
OFFICE SUPPLIES/MATERIALS	9,000	9	695	8,305	8%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	1,022	3,499	6,501	35%
MEDICAL SUPPLIES	15,000	2,090	2,488	12,512	17%
OTHER OPER SUPPLIES	25,000	2,725	7,747	17,253	31%
SUNDRY	5,000	990	1,793	3,207	36%
FUEL	77,000	7,028	27,559	49,441	36%
EQUIPMENT - N/C	32,500	4,291	9,073	23,427	28%
OFFICE EQUIPMENT - N/C	1,500	1,700	2,024	-524	135%
COMPUTER HARDWARE - N/C	1,500	0	0	1,500	0%
COMPUTER SOFTWARE-N/C	500	0	0	500	0%
MISC TECHNOLOGY N/C	20,000	0	196	19,804	1%

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			%	
	Budget	MTD Actual	YTD Actual	Realized/Spent
FIRE PREVENTION/EDUCATION	15,000	731	5,864	9,136 39%
INS ON BLDGS	1,450	0	1,284	166 89%
INS - VEH & EQUIP	1,000	0	332	668 33%
INS - LIABILITY	46,750	0	2,470	44,280 5%
HYDRANT RENTAL EXPENSE	100,000	8,333	33,333	66,667 33%
EQUIPMENT REPLACEMENT FD	298,000	24,833	99,332	198,668 33%
VEHICLES	32,000	0	0	32,000 0%
GRANT - EQUIPMENT	0	0	1,158	-1,158 0%
Total Expenditures	\$ 6,561,090	\$ 503,728	\$ 2,019,988	\$ 4,541,102 31%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	17,000	1,769	6,931	10,069 41%
WATER	2,000	79	345	1,655 17%
SEWER	1,000	56	179	821 18%
NATURAL/PROPANE GAS	3,000	120	356	2,644 12%
COMMUNICATIONS	3,000	0	2,978	22 99%
OTHER PROF SERVICES	1,000	250	250	750 25%
R/M - OFFICE MACH & EQUIP	3,000	0	0	3,000 0%
R/M - MACH & EQUIPMENT	2,500	98	152	2,348 6%
GROUNDS MAINT	9,000	1,155	3,793	5,207 42%
R/M - BUILDINGS	6,000	257	2,536	3,464 42%
R/M - PLUMBING & HVAC	3,000	405	765	2,235 26%
OFFICE SUPPLIES/MATERIALS	500	0	0	500 0%
HOUSEHOLD/JANITORIAL SUPPLIES	4,000	457	1,011	2,989 25%
OTHER OPER SUPPLIES	1,000	311	331	669 33%
OFFICE EQUIPMENT - N/C	500	0	0	500 0%
INS ON BUILDINGS	5,000	0	4,255	745 85%
INS - LIABILITY	150	0	34	116 23%
Total Expenditures	\$ 61,650	\$ 4,956	\$ 23,915	\$ 37,735 39%

DEPT 43120: PUBLIC WORKS

SALARIES	\$ 780,405	\$ 60,408	\$ 238,500	\$ 541,905 31%
SALARIES - OVERTIME	49,885	2,540	9,176	40,709 18%
LONGEVITY PAY	9,200	0	0	9,200 0%
COMMUNICATION ALLOWANCE	1,440	120	480	960 33%
FICA (EMPLOYER'S SHARE)	64,330	4,498	17,687	46,643 27%
HEALTH INSURANCE	156,930	13,078	52,312	104,618 33%

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LIFE INSURANCE	3,230	294	1,204	2,026	37%
RETIREMENT - HEALTH/LIFE	34,180	2,848	11,392	22,788	33%
RETIREMENT - TCRS	127,450	9,663	43,469	83,981	34%
WORKER'S COMPENSATION	41,000	3,417	13,668	27,332	33%
CLOTHING & UNIFORMS	20,500	1,376	5,136	15,364	25%
LANDFILL FEES	5,000	292	771	4,229	15%
COMMUNICATIONS	3,000	132	368	2,632	12%
OTHER PROF SRVCS	5,000	0	3,499	1,501	70%
R/M - MOTOR VEHICLES	35,000	6	1,561	33,439	4%
R/M - MACH & EQUIPMENT	40,000	1,944	8,851	31,149	22%
TIRES TUBES ETC	12,000	1,341	8,948	3,052	75%
R/M - ROADS & STREETS	810,000	0	0	810,000	0%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	11,025	12,213	97,787	11%
GUARD RAILS & POSTS	5,000	0	0	5,000	0%
CRUSHED STONE	8,000	888	1,165	6,835	15%
ASPHALT & ASPHALT FILLER	8,500	0	1,745	6,755	21%
R O W MAINTENANCE - MOWING	135,000	15,710	62,840	72,160	47%
STREET SWEEPING	30,000	2,414	6,684	23,316	22%
MBRSHIPS & REGISTRATIONS	3,000	1,075	1,123	1,877	37%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OTHER OPER SUPPLIES	15,000	914	3,426	11,574	23%
FUEL	103,000	8,578	36,888	66,112	36%
INS - VEH & EQUIP	1,000	0	1,027	-27	103%
INS - LIABILITY	15,600	0	0	15,600	0%
RENTAL - MACH & EQUIP	7,500	0	3,725	3,775	50%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	55,000	110,000	33%
VEHICLES	27,500	1,151	1,151	26,349	4%
EQUIPMENT	52,000	0	0	52,000	0%
Total Expenditures	\$ 2,886,650	\$ 157,461	\$ 604,010	\$ 2,282,640	21%

DEPT 43150: STORM DRAINAGE

SUBDIVISION IMPROVEMENTS	50,000	635	1,530	48,470	3%
Total Expenditures	\$ 50,000	\$ 635	\$ 1,530	\$ 48,470	3%

DEPT 43160: STREET LIGHTING

ELECTRIC	\$ 485,000	\$ 42,568	\$ 174,046	\$ 310,954	36%
Total Expenditures	\$ 485,000	\$ 42,568	\$ 174,046	\$ 310,954	36%

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DEPT 43165: TRAFFIC SIGNALIZATION					
SALARIES	\$ 111,065	\$ 8,631	\$ 33,799	\$ 77,266	30%
SALARIES - OVERTIME	4,635	177	2,039	2,596	44%
LONGEVITY PAY	840	0	0	840	0%
COMMUNICATION ALLOWANCE	960	80	320	640	33%
FICA (EMPLOYER'S SHARE)	8,950	657	2,648	6,302	30%
HEALTH INSURANCE	16,520	1,377	5,508	11,012	33%
LIFE INSURANCE	340	14	56	284	16%
RETIREMENT - HEALTH/LIFE	2,610	218	872	1,738	33%
RETIREMENT - TCRS	17,760	1,352	6,395	11,365	36%
ELECTRIC	6,000	336	1,336	4,664	22%
COMMUNICATIONS	8,500	256	1,522	6,978	18%
TRAFFIC ENG SERVICES	20,000	0	0	20,000	0%
R/M - MOTOR VEHICLES	2,000	33	33	1,967	2%
R/M - MACH & EQUIPMENT	5,000	0	0	5,000	0%
CONTRACT SIGNAL MAINTENANCE	15,000	0	2,823	12,178	19%
MBRSHIPS & REGISTRATIONS	1,500	0	0	1,500	0%
CONFERENCES & SCHOOLS	4,000	0	0	4,000	0%
OTHER OPERATING SUPPLIES	23,000	262	2,560	20,440	11%
FUEL	5,000	353	1,329	3,671	27%
INS ON PROPERTY	16,000	0	13,381	2,619	84%
RENTAL - EXPENSE	2,500	0	0	2,500	0%
EQUIPMENT REPLACEMENT FUND	11,000	917	3,668	7,332	33%
EQUIPMENT	26,000	9,395	9,395	16,605	36%
Total Expenditures	\$ 309,180	\$ 24,058	\$ 87,684	\$ 221,496	28%

DEPT 43170: SERVICE CENTER

SALARIES	\$ 59,245	\$ 4,532	\$ 17,692	\$ 41,553	30%
SALARIES - OVERTIME	590	254	763	-173	129%
LONGEVITY PAY	240	0	0	240	0%
FICA (EMPLOYER'S SHARE)	4,595	347	1,358	3,238	30%
HEALTH INSURANCE	16,520	1,377	5,508	11,012	33%
LIFE INSURANCE	340	28	112	228	33%
RETIREMENT - HEALTH/LIFE	3,540	295	1,180	2,360	33%
RETIREMENT - TCRS	9,185	735	3,056	6,129	33%
PERIODICAL SUBSCRIPTIONS	350	42	126	224	36%

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ELECTRIC	33,000	186	951	32,049	3%
WATER	8,500	1,205	7,752	748	91%
SEWER	2,100	176	558	1,542	27%
NATURAL/PROPANE GAS	12,000	114	352	11,648	3%
COMMUNICATIONS	4,000	0	3,864	136	97%
OTHER PROF SRVCS	7,000	674	1,522	5,478	22%
R/M - OFFICE MACH & EQUIPMENT	9,000	307	646	8,354	7%
STORM WATER DRAINAGE	1,550	129	387	1,163	25%
GROUNDS MAINT CONTRACT	11,000	2,570	4,220	6,780	38%
R/M - BUILDINGS	50,000	2,881	15,458	34,542	31%
R/M - PLUMBING & HVAC	4,500	0	1,569	2,931	35%
OFFICE SUPPLIES/MATERIALS	6,000	197	838	5,162	14%
HOUSEHOLD/JANITORIAL SUPPLIES	9,000	504	2,520	6,480	28%
OTHER OPER SUPPLIES	2,500	0	136	2,364	5%
EQUIPMENT - N/C	4,500	0	0	4,500	0%
INS ON BLDGS	7,000	0	6,550	450	94%
Total Expenditures	\$ 266,255	\$ 16,553	\$ 77,116	\$ 189,139	29%

DEPT 43800: ENGINEERING

SALARIES	\$ 338,160	\$ 25,902	\$ 105,267	\$ 232,893	31%
LONGEVITY PAY	1,600	0	0	1,600	0%
COMMUNICATION ALLOWANCE	2,400	200	800	1,600	33%
FICA (EMPLOYER'S SHARE)	26,175	1,953	8,290	17,885	32%
HEALTH INSURANCE	33,040	2,753	11,012	22,028	33%
LIFE INSURANCE	680	70	280	400	41%
RETIREMENT - HEALTH/LIFE	17,350	1,446	5,784	11,566	33%
RETIREMENT - TCRS	51,910	3,976	18,291	33,619	35%
CLOTHING & UNIFORMS	1,000	0	0	1,000	0%
CIVIL ENG SRVCS	5,000	0	0	5,000	0%
GEOTECH/INSP SRVCS	5,000	0	0	5,000	0%
R/M - MOTOR VEHICLES	2,000	0	0	2,000	0%
R/M - MACH & EQUIPMENT	1,000	182	1,343	-343	134%
STORM WATER COMPLIANCE	27,000	629	1,429	25,571	5%
MBRSHIPS & REGISTRATIONS	7,000	0	404	6,596	6%
TRAVEL	3,000	0	0	3,000	0%
OTHER OPER SUPPLIES	2,500	191	302	2,198	12%
FUEL	9,000	595	2,816	6,184	31%
EQUIPMENT - N/C	2,500	0	0	2,500	0%

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COMPUTER HARDWARE - N/C	500	0	0	500	0%
Total Expenditures	\$ 536,815	\$ 37,899	\$ 156,019	\$ 380,797	29%

DEPT 44100: PUBLIC HEALTH

CO HEALTH DEPT CONTRACT	\$ 15,000	\$ 7,500	\$ 7,500	\$ 7,500	50%
CO ANIMAL CONTROL CONTRACT	70,000	2,071	5,830	64,170	8%
Total Expenditures	\$ 85,000	\$ 9,571	\$ 13,330	\$ 71,670	16%

DEPT 44400: PARKS & RECREATION

SALARIES	623,980	45,370	178,816	445,164	29%
SALARIES - PART TIME	147,540	6,121	37,641	109,899	26%
SALARIES - OVERTIME	9,055	474	3,264	5,791	36%
LONGEVITY PAY	6,760	0	0	6,760	0%
COMMUNICATION ALLOWANCE	1,680	180	720	960	43%
FICA (EMPLOYER'S SHARE)	60,230	3,802	16,288	43,942	27%
HEALTH INSURANCE	123,895	10,325	41,300	82,595	33%
LIFE INSURANCE	2,550	168	658	1,892	26%
RETIREMENT - HEALTH/LIFE	25,385	2,115	8,460	16,925	33%
RETIREMENT - TCRS	97,170	6,997	31,517	65,653	32%
WORKER'S COMPENSATION	19,000	1,583	6,332	12,668	33%
CLOTHING & UNIFORMS	12,600	747	2,734	9,866	22%
PRINTING,STATIONERY,ENVELOPES	2,000	0	63	1,937	3%
ADVERTISING/LEGAL NOTICES	0	50	50	-50	0%
ELECTRIC	90,000	6,490	24,138	65,862	27%
WATER	120,000	8,811	69,925	50,075	58%
SEWER	5,500	897	3,525	1,976	64%
NATURAL/PROPANE GAS	600	45	180	420	30%
COMMUNICATIONS	1,500	65	196	1,304	13%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	22,000	448	3,682	18,318	17%
R/M - MACH & EQUIPMENT	25,000	853	6,512	18,488	26%
TIRES TUBES ETC	5,000	93	1,473	3,527	29%
R/M - GROUNDS	225,000	19,263	71,568	153,432	32%
LANDSCAPING SUPPLIES	19,000	4,320	4,925	14,075	26%
R/M - IRRIGATION	9,000	1,866	3,662	5,338	41%
R/M - FACILITIES	125,000	9,640	26,113	98,887	21%
R/M - SPORTS FIELDS	35,000	0	1,218	33,782	3%

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FERTILIZATION PROGRAM	31,500	0	5,682	25,818 18%
MBRSHIPS & REGISTRATIONS	6,000	0	295	5,705 5%
TRAVEL - CONF & SCHOOLS	5,000	0	0	5,000 0%
OFFICE SUPPLIES/MATERIALS	1,000	25	38	962 4%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	91	6,251	13,749 31%
REC PROGRAM SUPPLIES	9,000	0	0	9,000 0%
OTHER OPER SUPPLIES	13,000	1,135	3,051	9,949 23%
SUNDRY	1,000	0	0	1,000 0%
FUEL	60,000	5,669	25,856	34,144 43%
INS ON BLDGS	9,000	0	7,717	1,283 86%
INS - VEH & EQUIP	550	0	556	-6 101%
INS - LIABILITY	16,500	0	0	16,500 0%
RENTAL - EQUIPMENT	3,500	60	2,504	996 72%
PROGRAM CONTRIBUTIONS	87,000	0	87,000	0 100%
TREE BOARD	3,000	200	1,678	1,322 56%
EQUIPMENT REPLACEMENT FUND	9,000	750	3,000	6,000 33%
VEHICLES	27,500	0	0	27,500 0%
EQUIPMENT	40,000	0	0	40,000 0%
Total Expenditures	\$ 2,157,995	\$ 138,653	\$ 688,587	\$ 1,469,408 32%

DEPT 44800: PUBLIC LIBRARY

SALARIES	\$ 582,750	\$ 43,178	\$ 168,352	\$ 414,398	29%
SALARIES - PART TIME	386,250	29,361	120,126	266,124	31%
SALARIES - OVERTIME	1,030	0	0	1,030	0%
LONGEVITY PAY	5,280	0	0	5,280	0%
COMMUNICATION ALLOWANCE	720	60	240	480	33%
FICA (EMPLOYER'S SHARE)	74,670	5,470	21,814	52,856	29%
HEALTH INSURANCE	99,115	8,260	33,040	66,075	33%
LIFE INSURANCE	2,040	182	686	1,354	34%
RETIREMENT - HEALTH/LIFE	26,595	2,216	8,864	17,731	33%
RETIREMENT - TCRS	89,610	6,620	29,204	60,406	33%
POSTAGE & METER RENTAL	10,000	500	2,237	7,763	22%
PRINTING,STATIONERY,ENVELOPES	4,500	609	943	3,557	21%
BOOKS, CATALOGUES, BROCHURES	185,000	26,094	66,096	118,904	36%
E-BOOKS	30,000	0	3,497	26,503	12%
AUDIO VISUALS	90,000	5,438	30,579	59,422	34%
PERIODICAL SUBSCRIPTIONS	12,000	0	12,974	-974	108%
ONLINE SERVICES AND RESOURCES	110,000	3,180	97,311	12,689	88%

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			Comparative %		33%
					%
	Budget	MTD Actual	YTD Actual	Balance	Realized/Spent
ELECTRIC	115,000	9,967	44,206	70,794	38%
WATER	11,000	1,286	4,346	6,654	40%
SEWER	2,000	155	629	1,371	31%
NATURAL/PROPANE GAS	28,500	706	1,508	26,992	5%
COMMUNICATIONS	10,000	715	7,680	2,320	77%
OTHER PROF SRVCS	54,000	2,385	55,963	-1,963	104%
R/M - OFFICE MACH & EQUIPMENT	20,500	1,195	2,719	17,781	13%
R/M - MACH & EQUIPMENT	30,000	1,430	1,430	28,570	5%
R/M - GROUNDS	11,000	1,340	3,876	7,124	35%
R/M - BUILDINGS	170,000	47,911	79,496	90,504	47%
R/M - PLUMBING & HVAC	15,000	316	9,065	5,935	60%
MBRSHIPS & REGISTRATIONS	3,000	1,160	1,317	1,683	44%
TRAVEL - CONF & SCHOOLS	5,000	91	97	4,903	2%
OFFICE SUPPLIES/MATERIALS	30,000	2,231	9,737	20,263	32%
PROGRAMS	11,000	339	750	10,250	7%
OTHER OPERATING SUPPLIES	0	0	22	-22	0%
SUNDRY	9,500	52	2,353	7,147	25%
COMPUTER HARDWARE - N/C	10,000	203	203	9,798	2%
COMPUTER SOFTWARE-N/C	20,000	4,357	7,679	12,321	38%
MISC TECHNOLOGY - N/C	5,000	0	0	5,000	0%
INS ON BLDGS	22,000	0	19,761	2,239	90%
INS - LIABILITY	5,000	0	605	4,395	12%
COMPUTER SOFTWARE	0	0	9,925	-9,925	0%
Total Expenditures	\$ 2,297,060	\$ 207,008	\$ 859,330	\$ 1,437,730	37%

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	6,600	0	6,600	0	100%
Total Expenditures	\$ 216,600	\$ 0	\$ 216,600	\$ 0	100%

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Comparative % 33%

%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
DEPT 45000: ECONOMIC DEVELOPMENT					
BUSINESS SUPPORT	\$ 10,000	\$ 0	\$ 10,000	\$ 0	100%
Total Expenditures	\$ 10,000	\$ 0	\$ 10,000	\$ 0	100%

DEPT 46000: INTERNATIONAL EXCHANGE

DEPT 47000: HISTORIC SITES - COOL SPRINGS

ELECTRIC	\$ 3,000	\$ 148	\$ 1,200	\$ 1,800	40%
WATER	600	37	145	455	24%
SEWER	400	30	120	280	30%
NATURAL GAS	2,500	50	194	2,306	8%
COMMUNICATIONS	700	43	242	458	35%
OTHER PROF SRVCS	600	0	0	600	0%
COOL SPRINGS HOUSE CLEANING FEE	10,000	375	1,425	8,575	14%
R/M - GROUNDS	6,000	820	2,320	3,680	39%
R/M - BUILDINGS	35,000	1,041	9,112	25,888	26%
OTHER OPERATING SUPPLIES	300	0	0	300	0%
INS ON BLDGS	1,100	0	977	123	89%
Total Expenditures	\$ 60,200	\$ 2,543	\$ 15,736	\$ 44,464	26%

DEPT 47010: HISTORIC SITES - RAVENSWOOD

SALARIES - PART TIME	\$ 10,000	\$ 0	\$ 0	\$ 10,000	0%
FICA (EMPLOYER'S SHARE)	765	0	0	765	0%
ADVERTISING/LEGAL NOTICES	7,000	0	0	7,000	0%
ELECTRIC	18,000	508	2,034	15,966	11%
WATER	7,500	12	4,545	2,955	61%
SEWER	500	0	0	500	0%
COMMUNICATIONS	1,200	0	105	1,095	9%
OTHER PROF SRVCS	6,000	0	0	6,000	0%
RAVENSWOOD HOUSE CLEANING	30,000	729	1,585	28,415	5%
R/M GROUNDS	20,000	0	186	19,814	1%
R/M - BUILDINGS	25,000	714	5,037	19,963	20%
OTHER OPERATING SUPPLIES	5,000	0	470	4,530	9%
FURNITURE AND FIXTURES N/C	0	0	1,211	-1,211	0%

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	Comparative %				33%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
INS ON BLDGS	1,800	0	1,796	4	100%
Total Expenditures	\$ 132,765	\$ 1,963	\$ 16,969	\$ 115,796	13%

DEPT 52000: TRANSFERS

TRANSFER - D S FUND	\$ 3,350,000	\$ 0	\$ 3,350,000	\$ 0	100%
TRANSFER - M C FUND	610,000	0	610,000	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%
Total Expenditures	\$ 4,878,700	\$ 0	\$ 4,878,700	\$ 0	100%

Total for FUND 110: GENERAL FUND	\$ 33,787,545	\$ 2,049,166	\$ 13,922,193	\$ 19,865,352	41%
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FUND 311: CAPITAL PROJECTS FUND

FEDERAL/STATE/LOCAL SOURCES	4,100,000	0	0	4,100,000	0%
TOTAL INTERGOVERNMENTAL	\$ 4,100,000	\$ 0	\$ 0	\$ 4,100,000	0%
INTEREST EARNINGS	\$ 25,000	\$ 2,780	\$ 10,953	\$ 14,047	44%
OPER TRANSFER FROM GENERAL FD	300,000	0	300,000	0	100%
	\$ 325,000	\$ 2,780	\$ 310,953	\$ 14,047	96%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 4,425,000	\$ 2,780	\$ 310,953	\$ 4,114,047	7%

DEPT 43100: TRANSPORTATION

STREET RESURFACING	\$ 300,000	\$ 0	\$ 22,949	\$ 277,051	8%
CONCORD ROAD - EAST	275,000	0	0	275,000	0%
SIDEWALKS	200,000	0	1,412	198,588	1%
TRAFFIC SIGNAL UPGRADES	485,000	0	9,950	475,050	2%
FRANKLIN RD (SOUTH)	4,500,000	11,158	27,739	4,472,261	1%
CONCORD RD (WEST)	3,450,000	0	0	3,450,000	0%
SUNSET ROAD (EAST)	50,000	4,960	4,960	45,041	10%
SPLIT LOG ROAD - PHASE II	0	156	156	-156	0%
Total Expenditures	\$ 9,260,000	\$ 16,274	\$ 67,165	\$ 9,192,835	1%

DEPT 43150: STORM DRAINAGE

BRENTWOOD LANE DRAINAGE	50,000	0	0	50,000	0%
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Comparative % 33%

%

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

DEPT 44400: PARKS & RECREATION

GRANNY WHITE PARK	0	0	3,925	-3,925	0%
CONCORD PARK	35,000	0	2,579	32,421	7%
FLAGPOLE (SOUTHWEST) PARK	140,000	5,000	6,675	133,325	5%
MARCELLA VIVRETTE SMITH PARK	250,000	18,753	415,939	-165,939	166%
Total Expenditures	\$ 425,000	\$ 23,753	\$ 429,118	\$ -4,118	101%

DEPT 45200: GENERAL FACILITIES AND EQUIPME

LIBRARY	\$ 50,000	\$ 0	\$ 0	\$ 50,000	0%
SERVICE CENTER EXPANSION	0	0	1,365	-1,365	0%
COMMUNITY PLANNING	100,000	7,450	35,416	64,584	35%
TOWN CENTER IMPROVEMENTS	40,000	0	24,675	15,325	62%
Total Expenditures	\$ 190,000	\$ 7,450	\$ 61,456	\$ 128,544	32%

DEPT 45300: TECHNOLOGY

WARNING SIREN	\$ 35,000	\$ 0	\$ 0	\$ 35,000	0%
RADIO SYSTEM UPGRADE	2,000,000	0	0	2,000,000	0%
FIBER NETWORK EXPANSION	245,000	3,452	8,771	236,229	4%
GEOG INFO SYSTEM	25,000	0	0	25,000	0%
WEBSITE UPGRADE	35,000	0	0	35,000	0%
RECORDS MANAGEMENT AND COURT SOFTWARE	290,000	0	41,076	248,924	14%
Total Expenditures	\$ 2,630,000	\$ 3,452	\$ 49,847	\$ 2,580,153	2%

Total for FUND 311: CAPITAL PROJECTS FUND	\$ 12,555,000	\$ 50,928	\$ 607,585	\$ 11,947,415	5%
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FUND 320: INSURANCE FUND

INTEREST EARNINGS	\$ 4,000	\$ 425	\$ 1,585	\$ 2,415	40%
HEALTH INSURANCE TRANSFER FROM - GF	1,821,245	151,773	607,092	1,214,153	33%
HEALTH INSURANCE TRANSFER FROM - WS	214,750	17,896	71,584	143,166	33%

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	Comparative %				33%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
HEALTH INSURANCE TRANSFER FROM - ECD	94,985	7,915	31,660	63,325	33%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	570,000	44,065	193,245	376,755	34%
STOP LOSS REIMBURSEMENT	0	31,618	40,051	-40,051	0%
	\$ 2,704,980	\$ 253,692	\$ 945,217	\$ 1,759,763	35%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 2,704,980	\$ 253,692	\$ 945,217	\$ 1,759,763	35%

DEPT 41900: FUNDS HELD IN TRUST

MEDICAL CLAIMS	\$ 1,500,000	\$ 85,453	\$ 336,836	\$ 1,163,164	22%
HRA CLAIMS	400,000	38,095	96,054	303,946	24%
HEALTH INSURANCE PREMIUMS	420,000	18,602	119,536	300,464	28%
TRANSITIONAL REINSURANCE PROGRAM TAX	33,400	0	0	33,400	0%
OTHER PROF SRVCS	110,000	20,503	31,572	78,428	29%
Total Expenditures	\$ 2,463,400	\$ 162,652	\$ 583,999	\$ 1,879,401	24%

DEPT 41905: WORKER'S COMP INSURANCE

INSURANCE TRANSFER FROM - GF	\$ 281,000	\$ 23,417	\$ 93,668	\$ 187,332	33%
INSURANCE TRANSFER FROM - WS	42,000	3,500	14,000	28,000	33%
INSURANCE TRANSFER FROM - ECD	3,145	262	1,048	2,097	33%
	\$ 326,145	\$ 27,179	\$ 108,716	\$ 217,429	33%
TOTAL USES OF MONEY AND PROPERTY					
Total Revenues	\$ 326,145	\$ 27,179	\$ 108,716	\$ 217,429	33%
WORKER'S COMPENSATION	\$ 300,000	0	\$ 122,656	\$ 177,344	41%
Total Expenditures	\$ 300,000	0	\$ 122,656	\$ 177,344	41%

Total for FUND 320: INSURANCE FUND	\$ 2,763,400	\$ 162,652	\$ 706,655	\$ 2,056,745	26%
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FUND 121: STATE STREET AID FUND

STATE GAS/MOTOR FUEL TAX	\$ 950,000	\$ 83,591	\$ 249,885	\$ 700,115	26%
INTEREST EARNINGS	\$ 1,000	105	368	632	37%
Total Revenues	\$ 951,000	\$ 83,695	\$ 250,253	\$ 700,747	26%
R/M - ROADS & STREETS	\$ 1,040,000	0	0	1,040,000	0%
Total Expenditures	\$ 1,040,000	0	0	\$ 1,040,000	0%

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				Comparative %	33%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
FUND 123: PUBLIC WORKS PROJECT FUND					
INTEREST EARNINGS	\$ 2,000	\$ 312	\$ 1,144	\$ 856	57%
PW PROJECT FEES	500,000	18,450	387,195	112,805	77%
Total Revenues	\$ 502,000	\$ 18,762	\$ 388,339	\$ 113,661	77%

FUND 124: ADEQUATE FACILITES TAX FUND

ADEQUATE SCHOOL FACILITIES TAX	\$ 450,000	\$ 39,622	\$ 130,485	\$ 319,515	29%
INTEREST EARNINGS	\$ 2,000	\$ 264	\$ 994	\$ 1,006	50%
Total Revenues	\$ 452,000	\$ 39,887	\$ 131,478	\$ 320,522	29%

FUND 126: DRUG FUND

DRUG RELATED FINES	\$ 20,000	\$ 957	\$ 3,021	\$ 16,979	15%
FEDERAL FORFEITED PROPERTY	0	4,761	7,660	-7,660	0%
INTEREST EARNINGS	\$ 500	\$ 87	\$ 344	\$ 156	69%
CONTRIBUTION - DRUG FUND	0	150	150	-150	0%
Total Revenues	\$ 20,500	\$ 5,955	\$ 11,175	\$ 9,325	55%
SUNDRY	\$ 20,000	\$ 0	\$ 4,392	\$ 15,608	22%
Total Expenditures	\$ 20,000	\$ 0	\$ 4,392	\$ 15,608	22%

FUND 127: POST EMPLOYMENT BENEFITS FUND

INTEREST EARNINGS	\$ 1,000	\$ 204	\$ 797	\$ 203	80%
RETIREE BNFT TRNSFR FROM GF	36,730	0	36,730	0	100%
RETIREE BNFT TRNSFR FROM WSF	3,935	0	3,935	0	100%
RETIREE BNFT TRNSFR FROM ECD	1,390	0	1,390	0	100%
RETIREE LEAVE PAYOUT TRANSFER - GF	100,000	0	100,000	0	100%
Total Revenues	\$ 143,055	\$ 204	\$ 142,852	\$ 203	100%

FUND 211: DEBT SERVICE FUND

INTEREST EARNINGS	\$ 9,500	\$ 944	\$ 3,974	\$ 5,526	42%
OPER TRANSFER FROM GENERAL FD	3,350,000	0	3,350,000	0	100%
Total Revenues	\$ 3,359,500	\$ 944	\$ 3,353,974	\$ 5,526	100%
PRIN - 2003 GO REFUNDING	320,000	0	320,000	0	100%
PRIN - 2006 GO BONDS	230,000	0	230,000	0	100%
PRIN - 2007 GO BONDS	215,000	0	0	215,000	0%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
PRIN - 2009 GO BONDS	190,000	0	0	190,000	0%
PRIN - 2006 GO REFUNDING	265,000	0	265,000	0	100%
PRIN - 2011 GO BONDS	200,000	0	200,000	0	100%
PRIN - 2011 GO REFUNDING	910,000	0	910,000	0	100%
PRIN - 2012 GO REFUNDING	35,000	0	35,000	0	100%
PRIN - 2013 GO BONDS	190,000	0	190,000	0	100%
INT - 2003 GO REFUNDING	0	0	6,080	-6,080	0%
INT - 2006 GO BOND	13,315	0	8,813	4,503	66%
INT - 2006 GO REFUNDING	85,840	0	45,403	40,438	53%
INT - 2007 GO BOND	147,075	0	73,536	73,539	50%
INT - 2009 GO BOND	155,870	0	77,934	77,936	50%
INT - 2011 GO BOND	138,050	0	70,525	67,525	51%
INT - 2011 GO REFUNDING BOND	114,565	0	61,831	52,734	54%
INT - 2012 GO REFUNDING BOND	63,050	0	31,700	31,350	50%
INT - 2013 GO BOND	139,640	0	70,769	68,871	51%
INT - 2013 GO REF BOND	23,550	0	11,775	11,775	50%
BANK SERVICE CHARGES	6,000	400	3,749	2,251	62%
Total Expenditures	\$ 3,441,955	\$ 400	\$ 2,612,115	\$ 829,840	76%

FUND 310: EQUIPMENT REPLACEMENT FUND

INTEREST EARNINGS	\$ 5,000	\$ 666	\$ 2,623	\$ 2,377	52%
SALE OF EQUIPMENT	7,500	-1,971	24,305	-16,805	324%
GF OPER TRANSFER - FIRE AND RESCUE	298,000	0	298,000	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	380,000	0	380,000	0	100%
GF OPER TRANSFER - TECH	400,000	0	400,000	0	100%
GF OPER TRANSFER - TRAFFIC SIGNALIZATION	11,000	0	11,000	0	100%
Total Revenues	\$ 1,275,500	\$ -1,304	\$ 1,289,927	\$ -14,427	101%
COMPUTER HARDWARE -N/C	\$ 146,000	\$ 0	\$ 7,511	\$ 138,489	5%
COMPUTER SOFTWARE-N/C	215,000	0	0	215,000	0%
COMPUTER HARDWARE	44,000	0	10,910	33,090	25%
VEHICLES/EQUIP - POLICE	\$ 395,000	\$ 246,472	\$ 246,472	\$ 148,528	62%
VEHICLES/EQUIP - FIRE AND RESCUE	\$ 560,000	\$ 0	\$ 271,092	\$ 288,909	48%
VEHICLES/EQUIP - PW	\$ 85,000	\$ 770	\$ 770	\$ 84,230	1%
VEHICLES/EQUIP - PARKS/REC	\$ 60,000	\$ 0	\$ 0	\$ 60,000	0%
Total Expenditures	\$ 1,505,000	\$ 247,242	\$ 536,754	\$ 968,246	36%

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%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
FUND 312: FACILITIES MAINTENANCE FUND					
INTEREST EARNINGS	\$ 3,000	\$ 361	\$ 1,417	\$ 1,583	47%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0	100%
Total Revenues	\$ 203,000	\$ 361	\$ 201,417	\$ 1,583	99%
FIRE AND RESCUE	\$ 25,000	\$ 0	\$ 0	\$ 25,000	0%
SERVICE CENTER	\$ 50,000	\$ 0	\$ 0	\$ 50,000	0%
PARKS DEPT	\$ 410,000	\$ 0	\$ 73,022	\$ 336,978	18%
LIBRARY DEPT	\$ 25,000	\$ 0	\$ 0	\$ 25,000	0%
Total Expenditures	\$ 510,000	\$ 0	\$ 73,022	\$ 436,978	14%

FUND 315: FUEL FUND

INTEREST EARNINGS	\$ 400	\$ 57	\$ 212	\$ 188	53%
GF OPER TRANSFER	489,200	40,956	173,164	316,036	35%
WS OPER TRANSFER	73,000	6,489	24,703	48,297	34%
Total Revenues	\$ 562,600	\$ 47,502	\$ 198,079	\$ 364,521	35%
UNLEADED FUEL	\$ 378,000	\$ 22,757	\$ 127,458	\$ 250,542	34%
DIESEL FUEL	182,000	8,073	46,981	135,019	26%
Total Expenditures	\$ 560,000	\$ 30,830	\$ 174,439	\$ 385,561	31%

FUND 412: WATER AND SEWER FUND

SALE OF EQUIPMENT	\$ 5,000	\$ -270	\$ 3,330	\$ 1,670	67%
WATER SALES-COMM IN CITY	1,825,000	201,232	781,591	1,043,409	43%
WATER SALES-COMM OUT CITY	500	12	49	451	10%
WATER SALES-RESID IN CITY	5,125,000	537,112	2,315,753	2,809,247	45%
WATER SALES-RESID OUT CITY	0	161	755	-755	0%
WATER SALES-INST IN CITY	450,000	46,446	221,616	228,384	49%
WATER SALES-INST OUT CITY	0	25	96	-96	0%
WATER PURCHASE SURCHARGE	1,250,000	138,320	586,091	663,909	47%
CROSS CONNECTION DOMESTIC	224,705	266	1,346	223,359	1%
CROSS CONNECTION FIRE	24,970	0	0	24,970	0%
INSTALLATION CHARGES	10,000	400	1,850	8,150	19%
WATER TAP FEES	325,000	40,000	264,000	61,000	81%
MISCELLANEOUS	2,000	0	0	2,000	0%
SEWER CHGS-COMM IN CITY	1,450,000	119,201	476,355	973,645	33%
SEWER CHGS-COMM OUT CITY	15,000	1,066	4,265	10,735	28%

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Revenue and Expenditure Reports
For the Period Ending October 31, 2014

	Comparative %				33%
					%
	Budget	MTD Actual	YTD Actual	Balance	Realized/Spent
SEWER CHGS-RES IN CITY	4,125,000	334,877	1,336,238	2,788,762	32%
SEWER CHGS-RES OUT CITY	7,500	648	2,575	4,925	34%
SEWER CHGS-INST IN CITY	315,000	27,834	111,337	203,663	35%
SEWER CHGS-INST OUT CITY	21,500	1,845	7,379	14,121	34%
SEWER CHGS-METRO TREATMENT SURCHG	875,000	68,421	303,848	571,152	35%
SWR TAP INSPECTION FEES	2,500	210	990	1,510	40%
FORFEITED DISC/PENALTIES	122,500	10,952	46,415	76,085	38%
SALE OF MATERIAL	5,000	0	0	5,000	0%
SEWER TAP FEES	550,000	75,000	690,900	-140,900	126%
GRINDER PUMP FEES	19,000	39,900	41,800	-22,800	220%
BAD CHECK CHARGE	1,000	0	0	1,000	0%
FIRE HYDRANT RENTAL	100,000	8,333	33,333	66,667	33%
INTEREST EARNINGS	50,000	6,190	25,077	24,923	50%
Total Revenues	\$ 16,901,175	\$ 1,658,180	\$ 7,256,990	\$ 9,644,185	43%
SALARIES	1,179,465	86,572	350,789	828,676	30%
SALARIES - OVERTIME	95,020	6,024	26,062	68,958	27%
LONGEVITY PAY	12,160	0	0	12,160	0%
COMMUNICATION ALLOWANCE	4,800	450	1,890	2,910	39%
SALARIES BILLED TO OTHERS	-10,000	0	-1,216	-8,784	-12%
FICA (EMPLOYER'S SHARE)	98,780	6,733	27,846	70,934	28%
HEALTH INSURANCE	214,750	17,896	71,584	143,166	33%
DENTAL REIMBURSEMENT	11,000	635	2,104	8,897	19%
LIFE INSURANCE	4,420	308	1,260	3,160	29%
RETIREMENT - HEALTH/LIFE	60,000	5,000	20,000	40,000	33%
RETIREMENT - TCRS	195,580	13,668	65,218	130,362	33%
SUPPLEMENTAL RETIREMENT - 401	27,000	2,088	9,566	17,434	35%
SICK LEAVE BUY-BACKS	1,550	0	1,635	-85	105%
ATTENDANCE BONUS PAY	1,500	0	0	1,500	0%
ANNUAL LEAVE BUY-BACKS	5,150	0	4,113	1,037	80%
WORKER'S COMPENSATION	42,000	3,500	14,000	28,000	33%
CLOTHING & UNIFORMS	22,000	457	1,380	20,620	6%
POSTAGE & BOX RENTAL	50,000	147	9,196	40,804	18%
PRINTING, STATIONERY, ENVELOPES	23,000	0	4,069	18,931	18%
ELECTRIC	285,500	25,373	103,569	181,931	36%
WATER	1,000	79	443	557	44%
WATER PURCHASED FOR RESALE	5,100,000	572,098	2,385,144	2,714,856	47%
METRO SEWER TREATMENT	3,100,000	165,342	782,765	2,317,235	25%
BACKFLOW PREVENTION TESTING	129,945	2,515	66,104	63,841	51%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending October 31, 2014

				Comparative %	33%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
COMMUNICATIONS	17,500	273	891	16,609	5%
LEGAL SERVICES	5,000	0	0	5,000	0%
ACCTING & AUDITING SRVCS	20,000	7,200	8,800	11,200	44%
ARCH ENG & LANDSCAPING	5,000	0	0	5,000	0%
LABORATORY SERVICES	15,000	1,795	5,137	9,864	34%
CAPACITY MGT. PROGRAM (CMOM)	25,395	83	83	25,312	0%
METRO SEWER STUDY	6,000	0	0	6,000	0%
OTHER PROF SRVCS	134,000	253	1,906	132,094	1%
R/M - MOTOR VEHICLES	18,500	5,015	8,625	9,875	47%
R/M - MACH & EQUIPMENT	82,500	1,702	64,975	17,525	79%
TIRES TUBES ETC	5,500	2,647	2,647	2,853	48%
R/M - BUILDINGS	5,000	0	0	5,000	0%
METER REPAIR	15,000	6,204	6,854	8,146	46%
METRO PUMP STATION MAINT	85,000	0	0	85,000	0%
REPAIR PARTS-GRINDER PUMPS	225,000	32,913	82,756	142,244	37%
REPAIR PARTS-WTR/SWR LINES	125,000	10,443	54,315	70,685	43%
MANHOLE & SWR LINE MAINT	250,000	13,656	16,991	233,009	7%
WATER TANK MAINTENANCE	150,000	5,882	30,369	119,631	20%
SWR LIFT STATION R/M	50,000	749	7,815	42,185	16%
WTR LIFT STATION R/M	50,000	1,306	3,607	46,393	7%
MBRSHIPS & REGISTRATIONS	17,500	316	6,411	11,089	37%
TRAVEL - CONF & SCHOOLS	10,000	555	1,402	8,598	14%
OFFICE SUPPLIES/MATERIALS	5,000	261	340	4,660	7%
HOUSEHOLD/JANITORIAL SUPPLIES	1,000	0	0	1,000	0%
OPERATING CHEMICALS	12,000	0	1,513	10,487	13%
OTHER OPER SUPPLIES	60,000	956	7,825	52,175	13%
FUEL	73,000	6,489	24,703	48,297	34%
COMPUTER SOFTWARE-N/C	5,000	0	1,500	3,500	30%
INS - BUILDINGS	17,000	0	15,690	1,310	92%
INS - VEH & EQUIP	1,500	0	549	951	37%
LIABILITY INSURANCE	62,000	0	0	62,000	0%
RENTAL - MACH & EQUIP	5,000	384	407	4,593	8%
SERVICE CENTER RENT	125,000	10,417	41,667	83,333	33%
GIS SERVICE FEE	138,000	11,500	46,000	92,000	33%
STATE ENVIRONMENTAL FEES	15,000	0	11,779	3,221	79%
PROV FOR DEPRECIATION EXPENSE	3,000,000	226,777	907,108	2,092,892	30%
BANK SRVC CHGS	0	0	3,293	-3,293	0%
BAD DEBT EXPENSE	0	113	357	-357	0%
INT - 2003 SEWER REFUNDING	4,875	0	4,290	585	88%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending October 31, 2014

	Comparative %				33%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
INT -2006 WATER REFUNDING	50,500	0	26,983	23,518	53%
INT - 2008 SEWER BOND	314,940	0	157,469	157,471	50%
INT - 2010 WATER & SEWER BOND	248,280	0	124,141	124,139	50%
INT - 2012 WATER & SEWER BOND	132,640	0	67,769	64,871	51%
INT - 2013 WATER & SEWER BOND	94,050	0	47,675	46,375	51%
INT - 2013 WATER & SEWER REF BOND	13,950	0	6,975	6,975	50%
INT - 2014 WATER & SEWER BOND	50,000	0	0	50,000	0%
BOND SALE EXPENSE	75,000	0	0	75,000	0%
PROV FOR AMORTIZATION EXPENSE	0	-217	-870	870	0%
Total Expenditures	\$ 16,475,250	\$ 1,256,556	\$ 5,748,265	\$ 10,726,985	35%

FUND 434: MUNICIPAL CENTER FUND

RENT INC- WMSN MEDICAL	\$ 22,065	\$ 0	\$ 5,250	\$ 16,815	24%
RENT INC- CTY OF BRENTWOOD	610,000	0	610,000	0	100%
RENT INC- SUITE 1080	63,475	0	21,000	42,475	33%
RENT INC- ECD FUND	31,800	2,650	10,600	21,200	33%
INTEREST EARNINGS	4,000	464	1,817	2,183	45%
Total Revenues	\$ 731,340	\$ 3,114	\$ 648,667	\$ 82,673	89%
ELECTRIC	\$ 128,000	\$ 9,267	\$ 43,440	\$ 84,560	34%
WATER	15,000	1,235	4,080	10,920	27%
SEWER	5,000	247	1,003	3,997	20%
NATURAL/PROPANE GAS	15,000	1,354	5,561	9,439	37%
COMMUNICATIONS	10,000	692	20,749	-10,749	207%
ACCTING & AUDITING SRVCS	4,200	1,350	1,550	2,650	37%
OTHER PROF SRVCS	25,000	1,873	6,806	18,194	27%
R/M - OFC MACH & EQUIPMENT	22,000	0	0	22,000	0%
R/M - MOTOR VEHICLES	1,000	0	0	1,000	0%
R/M - GROUNDS/LANDSCAPE	20,000	4,527	8,984	11,016	45%
R/M - BUILDINGS	120,000	7,831	37,593	82,407	31%
R/M - TRASH REMOVAL	3,000	0	0	3,000	0%
R/M - PLUMBING & HVAC	25,000	260	6,424	18,576	26%
OFFICE SUPPLIES/MATERIALS	0	0	105	-105	0%
HOUSEHOLD/JANITORIAL SUPPLIES	8,000	433	1,920	6,080	24%
OTHER OPER SUPPLIES	2,000	444	509	1,491	25%
SUNDRY	1,000	0	0	1,000	0%
INS ON BLDGS	12,500	0	11,177	1,323	89%
INS - LIABILTY	2,000	0	2,371	-371	119%
DEPRECIATION EXPENSE	300,000	23,556	94,224	205,776	31%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending October 31, 2014

	Comparative %				33%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
Total Expenditures	\$ 718,700	\$ 53,070	\$ 246,496	\$ 472,204	34%
FUND 450: EMERGENCY COMMUNICATIONS DIST					
911 FEES-LANDLINE	\$ 260,000	\$ 34,152	\$ 83,475	\$ 176,525	32%
911 FEES-WIRELESS	50,000	18,181	18,181	31,819	36%
TECB OPERATIONAL FUNDING	570,670	27,869	85,482	485,188	15%
INTEREST EARNINGS	\$ 3,000	\$ 405	\$ 1,575	\$ 1,425	53%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
Total Revenues	\$ 1,302,370	\$ 80,607	\$ 607,414	\$ 694,956	47%
SALARIES	522,620	37,355	151,463	371,157	29%
SALARIES - OVERTIME	44,975	2,904	14,747	30,228	33%
LONGEVITY PAY	5,300	0	0	5,300	0%
SUPPLEMENTAL PAY	1,500	0	0	1,500	0%
SHIFT DIFFERENTIAL	11,100	854	3,373	7,727	30%
FICA (EMPLOYER'S SHARE)	44,675	3,034	12,603	32,072	28%
HEALTH INSURANCE	94,985	7,915	31,660	63,325	33%
DENTAL REIMBURSEMENT	2,000	0	240	1,760	12%
LIFE INSURANCE	1,955	154	616	1,339	32%
RETIREMENT - HEALTH/LIFE	21,255	1,771	7,084	14,171	33%
RETIREMENT - TCRS	88,830	6,311	29,429	59,401	33%
SUPPLEMENT RETIREMENT - 457	8,000	632	2,716	5,284	34%
SICK LEAVE BUY-BACKS	2,000	0	932	1,068	47%
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	1,048	2,097	33%
CLOTHING & UNIFORMS	5,500	68	860	4,640	16%
PERIODICAL SUBSCRIPTIONS	2,000	0	0	2,000	0%
COMMUNICATIONS	75,720	5,940	23,760	51,960	31%
ACCTING & AUDITING SRVCS	9,040	3,500	4,500	4,540	50%
MAPPING/DATA BASE	10,000	0	10,000	0	100%
OTHER PROF SRVCS	60,500	0	48	60,452	0%
R/M - OTHER EQUIPMENT	76,500	0	64,873	11,627	85%
MRBSHIPS & REGISTRATIONS	6,000	0	1,355	4,645	23%
TRAVEL - CONF & SCHOOLS	5,000	-114	931	4,069	19%
OFFICE SUPPLIES	2,500	0	32	2,468	1%
OTHER OPER SUPPLIES	2,300	108	339	1,961	15%
LIABILITY INSURANCE	2,600	0	0	2,600	0%
OFFICIALS' SURETY BONDS	1,700	0	0	1,700	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending October 31, 2014

Comparative % 33%

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u> %
RENTAL - MACH & EQUIP	10,000	0	2,000	8,000	20%
DEPRECIATION	170,000	13,932	55,728	114,272	33%
RENTAL - BUILDING AND FACILITIES MC	31,800	2,650	10,600	21,200	33%
Total Expenditures	\$ 1,325,500	\$ 87,276	\$ 430,938	\$ 894,562	33%

FUND 610: OPEB TRUST FUND

UNREALIZED GAIN (LOSS) ON INVESTMENTS	\$ 0	\$ 0	\$ -105,241	\$ 105,241	0%
RETIREE BNFT TRNSFR FROM GF	0	43,638	174,552	-174,552	0%
RETIREE BNFT TRNSFR FROM WSF	0	4,672	18,688	-18,688	0%
RETIREE BNFT TRNSFR FROM ECD	0	1,655	6,620	-6,620	0%
Total Revenues	\$ 0	\$ 49,965	\$ 94,619	\$ -94,619	0%
RETIREMENT - HEALTH/LIFE	\$ 0	\$ 1,320	\$ 9,721	\$ -9,721	0%
MEDICAL CLAIMS	\$ 0	\$ 3,682	\$ 11,759	\$ -11,759	0%
Total Expenditures	\$ 0	\$ 5,002	\$ 21,480	\$ -21,480	0%

FUND 615: DHT FUND

INTEREST EARNINGS	\$ 0	\$ 63	\$ 251	\$ -251	0%
LIBRARY GIFTS AND DONATIONS	0	18,066	24,103	-24,103	0%
PUBLIC SAFETY DONATIONS	0	500	700	-700	0%
HISTORIC SITES DONATIONS	0	50	13,895	-13,895	0%
Total Revenues	\$ 0	\$ 18,678	\$ 38,950	\$ -38,950	0%
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 4,748	\$ 21,708	\$ -21,708	0%
PUBLIC SAFETY TRUST DONATIONS EXPENSE	0	0	5,000	-5,000	0%
HISTORIC SITE DONATIONS EXPENSE	0	3,377	8,166	-8,166	0%
CONCERT SERIES DONATIONS EXPENSE	0	0	17,030	-17,030	0%
Total Expenditures	\$ 0	\$ 8,125	\$ 51,904	\$ -51,904	0%

November 21, 2014

FINANCE/ADMINISTRATION MEMORANDUM

2014 – 19

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
David Lincicome, Utility Billing Specialist

SUBJECT: Water and Sewer Fund Management Reports – October 2014

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of October 2014. Net operating income of \$401,624 was posted for the month of October 2014 as compared to prior year net income of \$300,535.

For the first four months of the 2014-2015 fiscal year, the percentage of “unaccounted for” water stands at 24.16%, as compared to 21.60% for the prior year. During this same period, the percentage of sewerage treated to billed stands at 140.27%, with a prior year comparison of 202.62%.

Please contact me with any questions or comments.

**CITY OF BRENTWOOD
WATER/SEWER FUND
FISCAL 2014 - 2015**

	<u>MONTH TO DATE</u>			<u>YEAR TO DATE</u>		
WATER SALES:	<u>Oct-14</u>	<u>Oct-13</u>	<u>% Change</u>	<u>Oct-14</u>	<u>Oct-13</u>	<u>% Change</u>
Residential	\$ 537,273	\$ 488,958	9.88%	\$ 2,316,509	\$ 2,055,497	12.70%
Commercial	\$ 201,244	\$ 178,170	12.95%	\$ 781,640	\$ 720,443	8.49%
Institutional	\$ 46,471	\$ 39,143	18.72%	\$ 221,713	\$ 180,789	22.64%
Water Purchase Surcharge	\$ 138,320	\$ 95,811	44.37%	\$ 586,092	\$ 401,914	45.83%
Total Water Sales	\$ 923,308	\$ 802,082	15.11%	\$ 3,905,954	\$ 3,358,643	16.30%
Purchased Water Cost	\$ 572,098	\$ 504,691	13.36%	\$ 2,385,144	\$ 1,914,250	24.60%
Net Water Sales	\$ 351,210	\$ 297,391	18.10%	\$ 1,520,810	\$ 1,444,393	5.29%
Total Gallons Billed (1,000s)	166,210	149,046	11.52%	706,367	625,062	13.01%
Total Gallons Purchased (1,000s)	226,765	212,668	6.63%	944,677	809,267	16.73%
Total gallons thru meters (1000s)	226,765	212,668	6.63%	944,677	809,267	16.73%
Water Adjustments	2,441	2,355	3.66%	10,104	9,396	7.53%
Gallons Unaccounted For	58,114	61,267	-5.15%	228,205	174,809	30.55%
% Unaccounted For	25.63%	28.81%	-11.04%	24.16%	21.60%	11.83%
Revenue per 1000 Gallons Billed	\$ 5.56	\$ 5.38	3.23%	\$ 5.53	\$ 5.37	2.91%
Cost per 1000 Gallons Billed	\$ 3.44	\$ 3.39	1.65%	\$ 3.38	\$ 3.06	10.26%
Net Profit/1000 Gallons Billed	\$ 2.11	\$ 2.00	5.90%	\$ 2.15	\$ 2.31	-6.83%
SEWER CHARGES:						
Residential	\$ 335,524	\$ 321,675	4.31%	\$ 1,338,813	\$ 1,283,463	4.31%
Commercial	\$ 120,267	\$ 115,211	4.39%	\$ 480,618	\$ 460,416	4.39%
Institutional	\$ 29,679	\$ 25,064	18.41%	\$ 118,716	\$ 100,256	18.41%
Metro Sewer Surcharge	\$ 68,421	\$ 74,108	-7.67%	\$ 303,848	\$ 295,748	2.74%
Total Sewer Charges	\$ 553,892	\$ 536,058	3.33%	\$ 2,241,996	\$ 2,139,883	4.77%
Treatment Cost	\$ 165,342	\$ 238,458	-30.66%	\$ 782,765	\$ 1,080,698	-27.57%
Net Sewer Charges	\$ 388,550	\$ 297,600	30.56%	\$ 1,459,231	\$ 1,059,185	37.77%
Total Gallons Billed (1,000s)*	75,138	71,283	5.41%	300,030	284,984	5.28%
Total Gallons Treated (1,000s)	100,111	127,413	-21.43%	420,850	577,442	-27.12%
% of Gallons Treated to Gallons Billed*	133.24%	178.74%	-25.46%	140.27%	202.62%	-30.77%
Revenue per 1000 Gallons Billed	\$ 7.37	\$ 7.52	-1.97%	\$ 7.47	\$ 7.51	-0.48%
Cost per 1000 Gallons Billed	\$ 2.20	\$ 3.35	-34.22%	\$ 2.61	\$ 3.79	-31.20%
Net Profit/1000 Gallons Billed	\$ 5.17	\$ 4.17	23.86%	\$ 4.86	\$ 3.72	30.86%
Total Water and Sewer Charges	\$ 1,477,199	\$ 1,338,140	10.39%	\$ 6,147,950	\$ 5,498,526	11.81%
Total Direct Costs	\$ 737,440	\$ 743,149	-0.77%	\$ 3,167,909	\$ 2,994,948	5.78%
Net Profit	\$ 739,759	\$ 594,991	24.33%	\$ 2,980,041	\$ 2,503,578	19.03%
Water Tap Fees	\$ 40,000	\$ 74,000	-45.95%	\$ 264,000	\$ 244,600	7.93%
Sewer Tap Fees	\$ 75,000	\$ 80,000	-6.25%	\$ 690,900	\$ 348,050	98.51%
Other Operating Revenues	\$ 65,981	\$ 32,947	100.26%	\$ 154,140	\$ 117,863	30.78%
Less Other Operating Expenses	\$ 292,339	\$ 254,626	14.81%	\$ 1,673,249	\$ 1,305,907	28.13%
Less Estimated Depr/Amort	\$ 226,777	\$ 226,777	0.00%	\$ 907,108	\$ 849,241	6.81%
NET OPERATING INCOME - UNADJUSTED	\$ 401,624	\$ 300,535	33.64%	\$ 1,508,724	\$ 1,058,943	42.47%

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

**WATER/SEWER FUND
FISCAL 2014 - 2015**

	<u>Jul-14</u>	<u>Aug-14</u>	<u>Sep-14</u>	<u>Oct-14</u>
WATER SALES:				
Residential	\$ 549,978	\$ 646,442	\$ 582,816	\$ 537,273
Commercial	\$ 190,564	\$ 195,070	\$ 194,762	\$ 201,244
Institutional	\$ 60,876	\$ 58,379	\$ 55,987	\$ 46,471
Water Purchase Surcharge	\$ 141,218	\$ 159,284	\$ 147,270	\$ 138,320
Total Water Sales	\$ 942,636	\$ 1,059,175	\$ 980,835	\$ 923,308
Purchased Water Cost	\$ 527,761	\$ 646,138	\$ 639,147	\$ 572,098
Net Water Sales	\$ 414,875	\$ 413,037	\$ 341,688	\$ 351,210
Total Gallons Billed	170,289,800	192,810,100	177,057,500	166,209,700
Total Gallons Purchased	209,229,012	255,847,596	252,834,992	226,764,956
Total gallons actually thru meters	209,229,012	255,847,596	252,834,992	226,764,956
Water Adjustments	2,543,210	2,539,760	2,580,483	2,440,883
Revenue per 1000 Gallons Billed	\$ 5.54	\$ 5.49	\$ 5.54	\$ 5.56
Cost per 1000 Gallons Billed	\$ 3.10	\$ 3.35	\$ 3.61	\$ 3.44
Net Profit/1000 Gallons Billed	\$ 2.44	\$ 2.14	\$ 1.93	\$ 2.11
SEWER CHARGES:				
Residential - Inside	\$ 332,211	\$ 334,466	\$ 334,683	\$ 334,877
Residential - Outside	\$ 633	\$ 648	\$ 648	\$ 648
Commercial - Inside	\$ 116,831	\$ 120,304	\$ 120,018	\$ 119,201
Commercial - Outside	\$ 1,066	\$ 1,066	\$ 1,066	\$ 1,066
Institutional - Inside	\$ 27,834	\$ 27,834	\$ 27,834	\$ 27,834
Institutional - Outside	\$ 1,845	\$ 1,845	\$ 1,845	\$ 1,845
Metro Surcharge	\$ 81,662	\$ 82,620	\$ 71,145	\$ 68,421
Total Sewer Charges	\$ 562,082	\$ 568,783	\$ 557,239	\$ 553,892
Treatment Cost	\$ 209,618	\$ 208,207	\$ 199,598	\$ 165,342
Net Sewer Charges	\$ 352,464	\$ 360,576	\$ 357,641	\$ 388,550
Total Gallons Billed	74,591,300	75,121,200	75,179,200	75,137,800
Total Gallons Treated	108,892,430	108,159,340	103,687,480	100,111,040
Revenue per 1000 Gallons Billed	\$ 7.54	\$ 7.57	\$ 7.41	\$ 7.37
Cost per 1000 Gallons Billed	\$ 2.81	\$ 2.77	\$ 2.65	\$ 2.20
Net Profit/1000 Gallons Billed	\$ 4.73	\$ 4.80	\$ 4.76	\$ 5.17
Total Water and Sewer Charges	\$ 1,504,718	\$ 1,627,958	\$ 1,538,074	\$ 1,477,199
Total Direct Costs	\$ 737,379	\$ 854,345	\$ 838,745	\$ 737,440
Net Profit	\$ 767,339	\$ 773,613	\$ 699,329	\$ 739,759
Water Tap Fees	\$ 117,000	\$ 71,000	\$ 36,000	\$ 40,000
Sewer Tap Fees	\$ 195,500	\$ 339,000	\$ 81,400	\$ 75,000
Other Operating Revenues	\$ 28,961	\$ 27,648	\$ 31,551	\$ 65,981
Less Other Operating Expenses	\$ 254,015	\$ 794,096	\$ 332,799	\$ 292,339
Less Estimated Depr	\$ 226,777	\$ 226,777	\$ 226,777	\$ 226,777
Net Operating Income For Month	\$ 628,008	\$ 190,388	\$ 288,704	\$ 401,624
Cumulative Net Operating Income	\$ 628,008	\$ 818,396	\$ 1,107,100	\$ 1,508,724