

January 22, 2015

FINANCE/ADMINISTRATION MEMORANDUM

2015-1

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 2014

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 2014-2015 fiscal year.

Actual YTD revenues through December 2014 are \$20,671,206 versus \$20,371,206 for YTD December 2013, a \$341,175 or 1.7% increase. Major revenue account increases (decreases) through December 2013 compared to the previous year are provided below:

Revenue Account	Increase (Decrease)	% Change
Local Sales Tax	\$412,457	6.52%
Real and Personal Property Tax	\$448,541	4.21%
Wholesale Beer Tax	\$10,636	4.03%
Wholesale Liquor Tax	\$6,889	2.54%
Business Tax	(\$563,253)	(70.70%)
Hotel/Motel Tax	\$62,192	11.47%
CATV	\$9,095	5.07%
Building Permits	(\$6,312)	(1.61%)

State Shared Sales Tax	\$60,919	5.64%
Municipal Court Fines	\$24,998	21.94%
Interest Earnings	\$2,177	7.05%

A couple of comments regarding the revenue increases/decreases referenced above:

- The local sales tax increase compared to the previous year may be short-lived. We have received notification from the State of Tennessee Department of Revenue that, as the result of a situs audit performed by Metro Nashville, 47 businesses currently coded to Brentwood for sales tax collection purposes are actually located in the unincorporated area of Davidson County. Most of the businesses are located in the new Seven Springs development or close to the border to Brentwood where the mailing address is Brentwood, but the location is actually in Davidson County. As you know, the City of Brentwood annually performs situs audits for both sales tax and hall tax. This year's sales tax situs audit resulted in a 12-month adjustment of \$148,360 gross sales tax collections for businesses that were erroneously coded to Metro Nashville
- The business tax decrease can be attributed to the new Business Tax filing schedule that now aligns each taxpayer's filing period with the taxpayer's fiscal year. Previously, taxpayers filed their business tax returns based on classification filing periods which were staggered throughout the year. Given that most taxpayers have a December fiscal year period (approximately 91%), with a filing deadline of April 15th, the City will now receive most of the Business Tax collections in May.

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 (\$610,000), Emergency Communications District (\$418,700), Capital Projects Fund, (\$300,000) Facility Maintenance Fund (\$200,000), the contribution to City schools (\$216,600) and program contributions (\$87,000). Actual expenditures incurred for the first six months are \$18,110,435.

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 \$1,686,958 versus \$2,072,585 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**

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	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%	1,180,576 (c)	7.50%
FY YTD	3,644,772	9.71%	3,920,791	7.57%	4,213,660	7.47%	4,301,443	2.08%	4,528,287	5.27%
NOV	860,572	6.14%	891,258	3.57%	1,048,604	17.65%	1,062,464	1.32%	1,112,780	4.74%
FY YTD	4,505,344	9.01%	4,812,049	6.81%	5,262,264	9.36%	5,363,906	1.93%	5,641,067	5.17%
DEC	825,904	-5.33%	946,851	14.64%	1,030,172	8.80%	963,530	-6.47%	1,098,826	14.04%
FY YTD	5,331,248	6.51%	5,758,900	8.02%	6,292,437	9.26%	6,327,436	0.56%	6,739,893	6.52%
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%	8,354,604	5.19%
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%	9,288,259	4.65%
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%	10,219,595	4.21%
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%	11,267,369	3.80%
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%	12,297,241	3.47%
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%	13,367,079	3.18%
FY TOTALS	11,027,909	8.40%	12,005,650	8.87%	12,762,673	6.31%	12,954,622	1.50%	13,367,079	3.18%
BUDGET	9,975,000	110.56%	10,675,000	112.47%	11,190,000	114.05%	12,015,000	107.82%	12,300,000	108.68%

(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**

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	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%	52,344	3.22%
FY YTD	230,341	5.82%	227,397	-1.28%	232,952	2.44%	213,628	-8.30%	225,664	5.63%
NOV	44,785	3.21%	43,420	-3.05%	54,378	25.24%	50,068	-7.93%	48,668	-2.80%
FY YTD	275,126	5.39%	270,817	-1.57%	287,330	6.10%	263,696	-8.23%	274,332	4.03%
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%	330,387	3.33%
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%	371,714	2.95%
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%	409,345	2.67%
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%	451,984	2.41%
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%	504,330	2.15%
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%	570,546	1.90%
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%	629,770	1.72%
FY TOTALS	614,573	6.85%	643,791	4.75%	675,428	4.91%	619,134	-8.33%	629,770	1.72%
BUDGET	570,000	107.82%	580,000	111.00%	580,000	116.45%	600,000	103.19%	600,000	104.96%

**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%	56,411	5.15%
FY YTD	173,870	13.32%	179,456	3.21%	189,968	5.86%	199,504	5.02%	212,035	6.28%
NOV	41,730	16.39%	56,032	34.27%	63,674	13.64%	72,001	13.08%	66,359	-7.84%
FY YTD	215,600	13.90%	235,488	9.22%	253,642	7.71%	271,505	7.04%	278,394	2.54%
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%	371,896	1.89%
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%	402,923	1.74%
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%	454,839	1.54%
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%	506,416	1.38%
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%	565,220	1.23%
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%	618,486	1.13%
JUN	44,154	10.43%	45,965	4.10%	50,289	9.41%	51,778	2.96%	51,778	0.00%
FY YTD	540,697	12.69%	586,928	8.55%	610,968	4.10%	663,375	8.58%	670,264	1.04%
FY TOTALS	540,697	12.69%	586,928	8.55%	610,968	4.10%	663,375	8.58%	670,264	1.04%
BUDGET	475,000	113.83%	500,000	117.39%	525,000	116.37%	550,000	120.61%	590,000	113.60%

**City of Brentwood
Business Taxes**

<u>Month</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>	<u>2014 - 15</u>	<u>0% % Change Prev Yr</u>
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%	14,711	-43.94%
FY YTD	471,707	-28.61%	502,919	6.62%	571,323	13.60%	736,279	28.87%	199,652	-72.88%
DEC	54,077	53.45%	51,516	-4.74%	88,115	71.04%	60,355	-31.50%	33,729	-44.12%
FY YTD	525,784	-24.45%	554,435	5.45%	659,438	18.94%	796,634	20.81%	233,381	-70.70%
JAN	51,328	534.85%	33,667	-34.41%	58,886	74.91%	88,074	49.57%	227,233	158.00%
FY YTD	577,112	-18.03%	588,102	1.90%	718,324	22.14%	884,708	23.16%	460,614	-47.94%
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%	574,714	-42.46%
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%	600,536	-41.39%
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%	692,559	-37.98%
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%	1,247,405	-25.37%
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%	1,457,462	-22.54%
FY TOTALS	1,273,739	2.44%	1,210,939	-4.93%	1,462,273	20.76%	1,881,556	28.67%	1,457,462	-22.54%
BUDGET	1,175,000	108.40%	1,175,000	103.06%	1,275,000	114.69%	1,275,000	147.57%	1,400,000	104.10%

**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%	122,118	26.13%	127,178	4.14%
FY YTD	89,755	14.75%	99,100	10.41%	96,817	-2.30%	122,118	26.13%	127,178	4.14%
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%	221,929	20.78%	241,733	8.92%
SEPT	87,023	41.36%	80,706	-7.26%	89,253	10.59%	109,479	22.66%	118,731	8.45%
FY YTD	260,263	18.12%	271,794	4.43%	272,993	0.44%	331,408	21.40%	360,464	8.77%
OCT	85,153	19.09%	94,762	11.28%	93,492	-1.34%	123,879	32.50%	137,711	11.17%
FY YTD	345,416	18.35%	366,556	6.12%	366,485	-0.02%	455,287	24.23%	498,175	9.42%
NOV	82,733	8.52%	82,129	-0.73%	100,452	22.31%	96,029	-4.40%	106,308	10.70%
FY YTD	428,149	16.32%	448,685	4.80%	466,937	4.07%	551,316	18.07%	604,483	9.64%
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%	626,868	7.11%	680,035	8.48%
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%	708,220	7.64%	761,387	7.51%
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%	801,468	8.99%	854,636	6.63%
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%	926,049	11.33%	979,217	5.74%
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%	1,053,743	12.92%	1,106,911	5.05%
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%	1,179,047	12.41%	1,232,214	4.51%
JUN	104,905	-12.57%	135,082	28.77%	115,331	-14.62%	183,278	58.91%	183,278	0.00%
FY YTD	1,017,629	6.35%	1,144,407	12.46%	1,164,244	1.73%	1,362,324	17.01%	1,415,492	3.90%
FY TOTALS	1,017,629	6.35%	1,144,407	12.46%	1,164,244	1.73%	1,362,324	17.01%	1,415,492	3.90%
BUDGET	820,000	124.10%	1,000,000	114.44%	1,025,000	113.58%	1,060,000	128.52%	1,200,000	117.96%

**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%	53,500	60.39%
FY YTD	126,265	5.68%	134,854	6.80%	140,248	4.00%	145,676	3.87%	155,146	6.50%
NOV	29,344	-0.29%	30,755	4.81%	31,921	3.79%	33,600	5.26%	33,225	-1.12%
FY YTD	155,609	4.50%	165,609	6.43%	172,169	3.96%	179,276	4.13%	188,371	5.07%
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%	222,447	4.26%
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%	272,057	3.46%
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%	306,116	3.06%
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%	340,642	2.74%
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%	391,049	2.38%
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%	425,181	2.19%
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%	478,786	1.94%
FY TOTALS	396,065	7.13%	430,785	8.77%	446,502	3.65%	469,691	5.19%	478,786	1.94%
BUDGET	360,000	110.02%	375,000	114.88%	400,000	111.63%	425,000	110.52%	450,000	106.40%

**City of Brentwood
Building Permits**

<u>Month</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>	<u>2014 - 15</u>	<u>0% % Change Prev Yr</u>
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%	43,366	12.10%
FY YTD	184,793	16.35%	249,468	35.00%	285,678	14.51%	344,880	20.72%	306,769	-11.05%
DEC	41,484	95.40%	63,668	53.48%	37,154	-41.64%	47,342	27.42%	79,141	67.17%
FY YTD	226,277	25.67%	313,136	38.39%	322,832	3.10%	392,222	21.49%	385,910	-1.61%
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%	430,025	-1.45%
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%	480,640	-1.30%
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%	547,660	-1.14%
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%	618,548	-1.01%
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%	703,395	-0.89%
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%	760,236	-0.82%
FY TOTALS	523,725	41.50%	669,656	27.86%	776,182	15.91%	766,548	-1.24%	760,236	-0.82%
BUDGET	350,000	149.64%	415,000	161.36%	600,000	129.36%	600,000	127.76%	625,000	121.64%

**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%	231,878	8.26%
FY YTD	779,850	4.59%	816,991	4.76%	840,072	2.83%	868,561	3.39%	914,114	5.24%
NOV	188,386	4.70%	199,188	5.73%	204,391	2.61%	211,659	3.56%	227,025	7.26%
FY YTD	968,236	4.61%	1,016,180	4.95%	1,044,463	2.78%	1,080,220	3.42%	1,141,139	5.64%
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%	1,352,064	4.72%
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%	1,626,684	3.89%
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%	1,816,627	3.47%
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%	2,023,637	3.10%
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%	2,257,028	2.77%
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%	2,471,827	2.53%
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%	2,708,707	2.30%
FY TOTALS	2,348,033	4.58%	2,513,970	7.07%	2,551,651	1.50%	2,647,788	3.77%	2,708,707	2.30%
BUDGET	2,200,000	106.73%	2,285,000	110.02%	2,400,000	106.32%	2,500,000	105.91%	2,550,000	106.22%

**City of Brentwood
Municipal
Court Fines**

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% % 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%	20,739	71.02%
FY YTD	83,574	-37.24%	160,961	92.60%	124,438	-22.69%	93,447	-24.90%	124,411	33.14%
DEC	24,246	-31.24%	30,926	27.55%	25,676	-16.98%	20,481	-20.23%	14,515	-29.13%
FY YTD	107,820	-35.99%	191,887	77.97%	150,114	-21.77%	113,928	-24.11%	138,926	21.94%
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%	170,107	17.23%
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%	190,795	15.08%
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%	210,922	13.45%
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%	235,273	11.89%
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%	254,423	10.90%
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%	283,084	9.69%
FY TOTALS	239,351	-28.21%	332,178	38.78%	312,875	-5.81%	258,086	-17.51%	283,084	9.69%
BUDGET	400,000	59.84%	250,000	132.87%	325,000	96.27%	275,000	93.85%	240,000	117.95%

**City of Brentwood
Interest Earnings**

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	0.0% % 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%	4,785	1.03%
FY YTD	87,713	-16.20%	45,544	-48.08%	51,005	11.99%	25,564	-49.88%	27,289	6.75%
DEC	18,874	14.86%	8,575	-54.57%	11,309	31.88%	5,311	-53.04%	5,763	8.51%
FY YTD	106,587	-11.99%	54,119	-49.23%	62,314	15.14%	30,875	-50.45%	33,052	7.05%
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%	38,823	5.94%
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%	44,611	5.13%
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%	51,438	4.42%
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%	58,273	3.88%
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%	65,202	3.45%
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%	72,396	3.10%
FY TOTALS	234,581	0.90%	127,016	-45.85%	127,437	0.33%	70,219	-44.90%	72,396	3.10%
BUDGET	150,000	156.39%	160,000	79.38%	125,000	101.95%	65,000	108.03%	65,000	111.38%

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

	Comparative %				50%
					%
	Budget	MTD Actual	YTD Actual	Balance	Realized/Spent
REAL & PERSONAL PROP TAX	\$ 10,800,000	\$ 0	\$ 11,100,760	\$ -300,760	103%
PUBLIC UTILITY PROP TAX	167,000	0	0	167,000	0%
INTEREST,PENALTY & COURT COST	40,000	1,207	11,701	28,299	29%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	12,300,000	1,112,780	5,641,067	6,658,933	46%
WHOLESALE BEER TAX	600,000	48,668	274,331	325,669	46%
WHOLESALE LIQUOR TAX	590,000	66,359	278,394	311,606	47%
BUSINESS TAXES	1,400,000	33,729	233,380	1,166,620	17%
HOTEL/MOTEL TAX	1,200,000	106,308	604,483	595,517	50%
CATV FRANCHISE FEE	450,000	33,225	188,370	261,630	42%
TOTAL TAXES	\$ 27,572,000	\$ 1,402,276	\$ 18,332,486	\$ 9,239,514	66%
MECHANICAL PERMITS	\$ 30,000	\$ 1,480	\$ 19,082	\$ 10,918	64%
BUILDING PERMITS	625,000	79,141	385,910	239,090	62%
PLUMBING PERMITS	30,000	2,224	28,340	1,660	94%
EXCAVATION PERMITS	40,000	4,112	19,138	20,862	48%
ZONING BD APPL FEE	1,000	0	1,150	-150	115%
BLAST/BURN PERMITS	200	25	100	100	50%
HOME OCCUPATION FEES	4,000	350	2,250	1,750	56%
HOME OCCUPATION RENEWAL FEES	3,500	210	1,270	2,230	36%
BEER LICENSES	1,500	500	1,000	500	67%
BEER PRIVILEGE TAX	6,000	4,900	5,062	938	84%
OTHER PERMITS	0	80	600	-600	0%
SUBDIV LOT FEES	8,000	1,225	9,100	-1,100	114%
SITE PLANS FEES	25,000	1,901	28,908	-3,908	116%
TRAFFIC CONSULTANT REVIEW FEES	0	0	5,026	-5,026	0%
TOTAL LICENSE AND PERMITS	\$ 774,200	\$ 96,148	\$ 506,936	\$ 267,264	65%
TVA P I L O T (PROP TAX)	400,000	0	107,383	292,617	27%
DOJ - DEA TASK FORCE REIMB	5,500	0	0	5,500	0%
STATE SALES TAX	2,550,000	227,025	1,141,138	1,408,862	45%
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	25,238	77,795	52,205	60%
STATE STREETS & TRANSPORTATION	75,000	6,302	31,509	43,491	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	296	1,586	1,414	53%
WM CO ALLOC - LIBR OPERATIONS	71,950	0	71,950	0	100%
WM COUNTY EMS UTILITY REIMB	2,000	187	1,073	927	54%
TOTAL INTERGOVERNMENTAL	\$ 4,240,050	\$ 259,048	\$ 1,432,434	\$ 2,807,616	34%
DUPLICATING SERVICES	\$ 500	\$ 2	\$ 467	\$ 33	93%
BUS TAX - CLERKS FEE	125,000	3,456	23,489	101,511	19%
MISC POLICE SERVICES	20,000	1,321	11,996	8,004	60%

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

Comparative % 50%
 %

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
TOTAL OTHER REVENUES	\$ 145,500	\$ 4,779	\$ 35,952	\$ 109,548	25%
PARK RESERVATION & EVENTS	110,000	0	59,735	50,265	54%
LIBRARY FINES & CHARGES	68,000	5,747	35,890	32,110	53%
LIBRARY FEE - NON RESIDENT	57,000	3,810	30,132	26,868	53%
COOL SPRINGS HOUSE RENTAL FEE	37,000	2,350	21,084	15,916	57%
COOL SPRINGS HOUSE CLEANING FEE	10,000	200	2,000	8,000	20%
RAVENSWOOD HOUSE RENTAL FEE	75,000	5,000	31,200	43,800	42%
RAVENSWOOD HOUSE CLEANING FEE	30,000	300	3,000	27,000	10%
LIBRARY MTG ROOM	15,000	1,095	5,922	9,078	39%
INSPECTION FEES - ENGINEERING	25,000	0	20,067	4,933	80%
CELL TOWER RENTAL FEE	21,600	3,600	12,600	9,000	58%
TOTAL CHARGES FOR SERVICES	\$ 448,600	\$ 22,102	\$ 221,630	\$ 226,970	49%
MUN COURT FINES/COSTS	\$ 240,000	\$ 14,515	\$ 138,925	\$ 101,075	58%
COUNTY COURT FINES/COSTS	35,000	2,169	16,278	18,722	47%
TOTAL FINES AND FEES	\$ 275,000	\$ 16,684	\$ 155,203	\$ 119,797	56%
INTEREST EARNINGS	\$ 65,000	\$ 5,763	\$ 33,052	\$ 31,948	51%
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	-20	14,303	697	95%
SALE OF GEN GOV'T SUPPLIES	1,000	0	3,641	-2,641	364%
MISCELLANEOUS	0	501	14,744	-14,744	0%
TOTAL USES OF MONEY AND PROPERTY	\$ 344,000	\$ 6,244	\$ 328,740	\$ 15,260	96%
Total Revenues	\$ 33,799,350	\$ 1,807,281	\$ 21,013,381	\$ 12,785,969	62%

DEPT 41110: CITY COMMISSION

SALARIES	\$ 80,400	\$ 6,700	\$ 40,200	\$ 40,200	50%
FICA (EMPLOYER'S SHARE)	6,150	447	2,682	3,468	44%
HEALTH INSURANCE	49,560	4,130	24,780	24,780	50%
LIFE INSURANCE	1,190	98	588	602	49%
MBRSHIPS & REGISTRATIONS	23,700	0	16,331	7,369	69%
COMMUNICATIONS	8,000	714	3,048	4,952	38%
RADIO & TV SRVCS	15,000	1,400	5,750	9,250	38%
SUNDRY	6,000	0	813	5,187	14%
COMPUTER HARDWARE - N/C	1,000	0	0	1,000	0%
Total Expenditures	\$ 191,000	\$ 13,489	\$ 94,192	\$ 96,808	49%

DEPT 41210: COURT

CITY JUDGE	24,000	2,000	14,000	10,000	58%
PROF MEMBERSHIPS & REGISTRATIONS	1,000	0	0	1,000	0%
OTHER PROFESSIONAL SERVICES	2,300	174	1,046	1,254	45%

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

	Comparative %			50%
				%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Realized/Spent</u>
R/M - OTHER EQUIPMENT	9,800	0	0	0%
SUNDRY	500	0	0	0%
Total Expenditures	\$ 37,600	\$ 2,174	\$ 15,046	\$ 22,554 40%

DEPT 41320: CITY MANAGER

SALARIES	\$ 284,275	\$ 21,971	\$ 130,395	\$ 153,880	46%
LONGEVITY PAY	560	0	560	0	100%
COMMUNICATION ALLOWANCE	1,440	120	720	720	50%
FICA (EMPLOYER'S SHARE)	18,785	899	7,068	11,717	38%
HEALTH INSURANCE	16,520	1,377	8,262	8,258	50%
LIFE INSURANCE	340	28	168	172	49%
RETIREMENT - HEALTH/LIFE	12,135	1,011	6,066	6,069	50%
RETIREMENT - TCRS	43,635	3,373	21,808	21,827	50%
OTHER PROF SERVICES	6,000	0	3,500	2,500	58%
MBRSHIPS & REGISTRATIONS	8,000	0	4,222	3,778	53%
TRAVEL - CONF & SCHOOLS	5,500	550	2,923	2,577	53%
SUNDRY	2,000	568	683	1,317	34%
FUEL	5,500	449	2,437	3,063	44%
COMPUTER HARDWARE - N/C	750	0	0	750	0%
Total Expenditures	\$ 405,440	\$ 30,346	\$ 188,812	\$ 216,628	47%

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

SALARIES	\$ 411,340	\$ 31,428	\$ 189,251	\$ 222,089	46%
SALARIES - PART TIME	12,900	336	5,564	7,336	43%
SALARIES - OVERTIME	5,330	0	1,163	4,167	22%
LONGEVITY PAY	2,640	0	2,640	0	100%
COMMUNICATION ALLOWANCE	1,200	100	600	600	50%
FICA (EMPLOYER'S SHARE)	33,155	2,276	15,292	17,863	46%
HEALTH INSURANCE	57,820	4,818	28,908	28,912	50%
LIFE INSURANCE	1,190	84	574	616	48%
RETIREMENT - HEALTH/LIFE	22,635	1,886	11,316	11,319	50%
RETIREMENT - TCRS	63,960	4,824	31,782	32,178	50%
POSTAGE & BOX RENTAL	20,000	1,339	8,177	11,823	41%
PRINTING,STATIONERY,ENVELOPES	6,000	212	678	5,322	11%
PUBLICATIONS, REPORTS, ETC	2,500	0	107	2,393	4%

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

	Comparative %			50% %	
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
ADVERTISING/LEGAL NOTICES	1,000	0	0	1,000	0%
ACCTING & AUDITING SRVCS	40,000	0	25,800	14,200	65%
WILLIAMSON CO TRUSTEE PROP TAX FEE	72,000	70,608	70,608	1,392	98%
OTHER PROF SRVCS	24,000	0	3,000	21,000	13%
R/M - OFC MACH & EQUIP	50,000	1,146	28,676	21,324	57%
MBRSHIPS & REGISTRATIONS	9,000	0	1,717	7,283	19%
TRAVEL - CONF & SCHOOLS	7,500	0	58	7,442	1%
OFFICE SUPPLIES/MATERIALS	10,000	251	1,934	8,066	19%
SUNDRY	2,000	0	208	1,792	10%
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	\$ 119,308	\$ 428,054	\$ 450,616	49%

DEPT 41510: CITY RECORDER

SALARIES	\$ 64,570	\$ 4,898	\$ 30,001	\$ 34,569	46%
SALARIES - OVERTIME	5,150	298	1,951	3,199	38%
LONGEVITY	1,000	0	1,000	0	100%
FICA	5,410	368	2,515	2,895	47%
HEALTH INSURANCE	8,260	688	4,128	4,132	50%
LIFE INSURANCE	170	14	84	86	49%
RETIREMENT - HEALTH/LIFE	2,470	206	1,236	1,234	50%
RETIREMENT - TCRS	10,700	798	5,312	5,388	50%
ADVERTISING/LEGAL NOTICES	5,500	0	1,403	4,097	26%
OTHER PROF SRVCS	5,000	0	1,866	3,134	37%
R/M - OFC MACH & EQUIP	11,500	332	8,678	2,822	75%
MBRSHIPS & REGISTRATIONS	1,450	0	345	1,105	24%
TRAVEL - CONF & SCHOOLS	2,000	0	59	1,941	3%
OFFICE SUPPLIES/MATERIALS	1,300	175	385	915	30%
SUNDRY	200	0	0	200	0%
Total Expenditures	\$ 124,680	\$ 7,777	\$ 58,964	\$ 65,716	47%

DEPT 41520: LEGAL

SALARIES	\$ 138,720	\$ 10,670	\$ 63,349	\$ 75,371	46%
LONGEVITY PAY	1,160	0	1,160	0	100%
COMMUNICATION ALLOWANCE	720	60	360	360	50%
FICA (EMPLOYER'S SHARE)	9,415	152	3,638	5,777	39%
HEALTH INSURANCE	8,260	688	4,128	4,132	50%
LIFE INSURANCE	170	14	84	86	49%
RETIREMENT - HEALTH/LIFE	5,725	477	2,862	2,863	50%

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

	Comparative %			50%
				%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Realized/Spent</u>
RETIREMENT - TCRS	21,295	1,638	10,599	10,696 50%
PUBLICATIONS, REPORTS, ETC	15,000	699	5,363	9,637 36%
SPECIAL LEGAL SERVICES	50,000	1,821	2,997	47,003 6%
R/M - MACH & EQUIP	0	0	2	-2 0%
MBRSHIPS & REGISTRATIONS	3,500	0	670	2,830 19%
TRAVEL - CONF & SCHOOLS	4,500	0	1,947	2,553 43%
OFFICE SUPPLIES/MATERIALS	300	108	108	192 36%
SUNDRY	500	0	0	500 0%
Total Expenditures	\$ 259,265	\$ 16,327	\$ 97,267	\$ 161,998 38%

DEPT 41640: TECHNOLOGY

SALARIES	\$ 317,800	\$ 26,926	\$ 160,513	\$ 157,287	51%
SALARIES - PART TIME	46,760	3,633	22,309	24,451	48%
SALARIES - OVERTIME	8,000	0	38	7,962	0%
LONGEVITY PAY	1,800	0	1,960	-160	109%
COMMUNICATION ALLOWANCE	2,880	300	1,800	1,080	63%
FICA (EMPLOYER'S SHARE)	28,930	2,318	14,244	14,686	49%
HEALTH INSURANCE	37,170	3,098	18,588	18,582	50%
LIFE INSURANCE	765	70	392	373	51%
RETIREMENT - HEALTH/LIFE	14,450	1,204	7,224	7,226	50%
RETIREMENT - TCRS	50,150	4,133	26,861	23,289	54%
CLOTHING/UNIFORMS	1,700	0	1,165	535	69%
PUBLICATIONS, REPORTS, ETC	50	0	0	50	0%
COMMUNICATIONS - INTERNET SRVC	33,000	2,505	13,455	19,545	41%
OTHER PROFESSIONAL SRVCS	38,000	1,430	14,147	23,853	37%
R/M - VECHICLES	1,000	82	142	858	14%
R/M - MACH & EQUIPMENT	90,000	4,575	43,191	46,809	48%
MBRSHIPS & REGISTRATIONS	5,000	65	261	4,739	5%
TRAVEL - CONF & SCHOOLS	5,000	0	1,250	3,750	25%
OFFICE SUPPLIES/MATERIALS	5,000	45	257	4,743	5%
HOUSEHOLD/JANITORIAL SUPPLIES	300	0	25	275	8%
OTHER OPERATING SUPPLIES	1,000	0	38	962	4%
SUNDRY	1,100	55	198	902	18%
FUEL	1,200	0	316	884	26%
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	3,974	14,365	-8,365	239%
MISC TECHNOLOGY - N/C	15,000	178	2,198	12,802	15%
EQUIPMENT REPLACEMENT FUND	400,000	33,333	199,998	200,002	50%
COMPUTER SOFTWARE	12,000	0	0	12,000	0%

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

Comparative % 50%
 %

	<u>MTD</u>		<u>YTD Actual</u>		<u>Balance</u>	<u>Realized/</u>
	<u>Budget</u>	<u>Actual</u>				<u>Spent</u>
Total Expenditures	\$ 1,136,055	\$ 87,923	\$ 544,935	\$ 591,120		48%
DEPT 41645: GIS						
SALARIES	\$ 168,030	\$ 12,808	\$ 77,568	\$ 90,462		46%
SALARIES - PART TIME	8,240	0	0	8,240		0%
SALARIES - OVERTIME	565	0	0	565		0%
LONGEVITY PAY	840	0	840	0		100%
COMMUNICATION ALLOWANCE	480	40	240	240		50%
FICA (EMPLOYER'S SHARE)	13,630	887	5,443	8,187		40%
HEALTH INSURANCE	24,780	2,065	12,390	12,390		50%
LIFE INSURANCE	510	42	252	258		49%
RETIREMENT - HEALTH/LIFE	8,095	675	4,050	4,045		50%
RETIREMENT - TCRS	25,880	1,966	12,966	12,914		50%
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	15	26,684	316		99%
MBRSHIPS & REGISTRATIONS	3,000	0	664	2,337		22%
TRAVEL - CONF & SCHOOLS	5,000	0	2,645	2,355		53%
OFFICE SUPPLIES/MATERIALS	2,500	0	164	2,336		7%
HOUSEHOLD/JANITORIAL SUPPLIES	100	0	0	100		0%
SUNDRY	500	0	0	500		0%
FUEL	1,500	71	296	1,204		20%
Total Expenditures	\$ 300,050	\$ 18,569	\$ 149,461	\$ 150,589		50%

DEPT 41650: HUMAN RESOURCES

SALARIES	\$ 189,410	\$ 14,483	\$ 87,209	\$ 102,201		46%
LONGEVITY PAY	1,760	0	1,760	0		100%
COMMUNICATION ALLOWANCE	720	60	360	360		50%
FICA (EMPLOYER'S SHARE)	14,680	1,102	7,103	7,577		48%
HEALTH INSURANCE	24,780	2,065	12,390	12,390		50%
LIFE INSURANCE	510	42	252	258		49%
RETIREMENT - HEALTH/LIFE	6,575	548	3,288	3,287		50%
RETIREMENT - TCRS	29,075	2,223	14,581	14,494		50%
PRINTING, STATIONERY, ENVELOPES	1,400	157	258	1,142		18%
PUBLICATIONS, REPORTS, ETC	1,000	0	0	1,000		0%
ADVERTISING/LEGAL NOTICES	7,500	0	4,549	2,951		61%
MEDICAL SERVICES	57,000	420	23,440	33,560		41%
OTHER PROF SRVCS	25,800	260	5,532	20,268		21%
R/M - OFC MACH & EQUIP	4,350	0	4,333	17		100%

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

	Comparative %			50%
				%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Realized/Spent</u>
ANNUAL EMPLOYEE BANQUET	17,170	13,513	15,070	2,100 88%
AWARDS	6,550	4,825	5,921	629 90%
MBRSHIPS & REGISTRATIONS	2,600	0	553	2,047 21%
TRAVEL - CONF & SCHOOLS	2,500	0	40	2,460 2%
OFFICE SUPPLIES/MATERIALS	3,000	89	487	2,513 16%
SUNDRY	5,500	919	2,030	3,470 37%
Total Expenditures	\$ 401,880	\$ 40,707	\$ 189,157	\$ 212,723 47%

DEPT 41680: COMMUNITY RELATIONS

SALARIES	\$ 132,315	\$ 10,002	\$ 61,120	\$ 71,195	46%
LONGEVITY PAY	1,080	0	1,080	0	100%
COMMUNICATION ALLOWANCE	1,200	100	600	600	50%
FICA (EMPLOYER'S SHARE)	10,300	729	4,713	5,587	46%
HEALTH INSURANCE	16,520	1,377	8,262	8,258	50%
LIFE INSURANCE	340	28	168	172	49%
RETIREMENT - HEALTH/LIFE	6,750	563	3,378	3,372	50%
RETIREMENT - TCRS	20,310	1,535	10,216	10,094	50%
POSTAGE	10,000	0	2,568	7,432	26%
PRINTING,STATIONERY,ENVELOPES	20,000	0	4,564	15,436	23%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
ADVERTISING/LEGAL NOTICES	3,500	325	557	2,943	16%
ELECTRICITY	500	25	152	348	30%
WATER	3,000	88	2,306	694	77%
COMMUNICATIONS	600	34	170	430	28%
SPECIAL EVENTS	35,000	3,590	8,466	26,534	24%
OTHER PROF SRVCS	25,000	1,603	11,531	13,469	46%
R/M - OFC MACH & EQUIP	0	99	131	-131	0%
R/M - GROUNDS	43,000	150	20,365	22,635	47%
MBRSHIPS & REGISTRATIONS	2,500	0	1,699	801	68%
TRAVEL - CONF & SCHOOLS	4,800	141	2,018	2,782	42%
OFFICE SUPPLIES/MATERIALS	250	32	252	-2	101%
SUNDRY	1,500	0	28	1,472	2%
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	\$ 20,420	\$ 145,345	\$ 201,720	42%

DEPT 41700: PLANNING

SALARIES	\$ 212,850	\$ 16,384	\$ 97,265	\$ 115,585	46%
----------	------------	-----------	-----------	------------	-----

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

	Comparative %			50%	
		MTD			%
	<u>Budget</u>	<u>Actual</u>	YTD <u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
LONGEVITY PAY	1,680	0	1,680	0	100%
COMMUNICATION ALLOWANCE	1,680	140	840	840	50%
FICA (EMPLOYER'S SHARE)	16,540	1,211	7,783	8,757	47%
HEALTH INSURANCE	24,780	2,065	12,390	12,390	50%
LIFE INSURANCE	510	42	252	258	49%
RETIREMENT - HEALTH/LIFE	12,120	1,010	6,060	6,060	50%
RETIREMENT - TCRS	32,675	2,515	16,272	16,403	50%
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	833	1,467	36%
PLANNING CONSULTANT SRVCS	5,000	85	85	4,915	2%
SPECIAL CENSUS	30,000	1,662	21,206	8,794	71%
RADIO & TV SRVCS	8,500	950	3,375	5,125	40%
TRAFFIC ENG SRVCS	5,000	0	1,321	3,679	26%
R/M - MACH & EQUIPMENT	38,000	786	33,591	4,409	88%
MBRSHIPS & REGISTRATIONS	16,700	1,328	10,621	6,079	64%
TRAVEL - CONF & SCHOOLS	5,500	0	0	5,500	0%
OFFICE SUPPLIES/MATERIALS	4,500	413	712	3,788	16%
SUNDRY	3,000	156	416	2,584	14%
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	\$ 28,747	\$ 214,702	\$ 215,133	50%

DEPT 41710: CODES

SALARIES	\$ 476,555	\$ 36,237	\$ 221,538	\$ 255,017	46%
SALARIES - PART TIME	23,910	1,731	10,273	13,637	43%
SALARIES - OVERTIME	1,135	0	0	1,135	0%
LONGEVITY PAY	4,200	0	4,200	0	100%
COMMUNICATION ALLOWANCE	3,360	280	1,680	1,680	50%
FICA (EMPLOYER'S SHARE)	38,950	2,786	17,686	21,264	45%
HEALTH INSURANCE	66,075	5,506	33,036	33,039	50%
LIFE INSURANCE	1,360	112	672	688	49%
RETIREMENT - HEALTH/LIFE	19,035	1,586	9,516	9,519	50%
RETIREMENT - TCRS	73,325	5,562	36,883	36,442	50%
WORKER'S COMPENSATION	15,000	1,250	7,500	7,500	50%
CLOTHING & UNIFORMS	4,500	0	0	4,500	0%
PUBLICATIONS PRINTING	2,500	0	398	2,102	16%
PUBLICATIONS, REPORTS, ETC	3,500	73	138	3,362	4%
ADVERTISING/LEGAL NOTICES	500	0	43	457	9%
COMMUNICATIONS	4,000	296	1,480	2,521	37%

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

	Comparative %			50% % Realized/ Spent	
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
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	85	1,603	2,397	40%
TIRES TUBES ETC	2,000	0	0	2,000	0%
MBRSHIPS & REGISTRATIONS	8,000	225	1,700	6,300	21%
TRAVEL - CONF & SCHOOLS	8,800	26	1,416	7,384	16%
OFFICE SUPPLIES/MATERIALS	3,000	239	1,081	1,919	36%
SUNDRY	3,500	126	1,508	1,992	43%
FUEL	22,000	1,428	8,374	13,626	38%
OFFICE EQUIPMENT - N/C	3,000	0	0	3,000	0%
COMPUTER HARDWARE - N/C	2,500	0	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	\$ 57,548	\$ 408,894	\$ 398,911	51%

DEPT 41990: INSURANCE/OTHER BENEFITS

FICA (EMPLOYER'S SHARE)	14,500	0	0	14,500	0%
DENTAL REIMBURSEMENT	79,000	5,615	32,545	46,455	41%
401 RETIREMENT MATCH	240,000	18,962	122,353	117,647	51%
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	2,700	7,920	7,080	53%
UNEMPLOYMENT COMPENSATION	5,000	0	0	5,000	0%
WORKER'S COMPENSATION	20,000	1,667	10,002	9,998	50%
LONG-TERM DISABILITY INSURANCE	40,000	3,461	20,354	19,646	51%
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	100	350	650	35%
Total Expenditures	\$ 788,500	\$ 32,505	\$ 386,136	\$ 402,364	49%

DEPT 42100: POLICE

SALARIES	\$ 3,288,840	\$ 239,997	\$ 1,484,895	\$ 1,803,945	45%
SALARIES - PART TIME	22,660	1,843	10,062	12,598	44%
SALARIES - OVERTIME	114,835	14,941	61,478	53,357	54%
LONGEVITY PAY	24,640	400	24,640	0	100%
STATE PAY SUPPLEMENTS	33,600	0	0	33,600	0%

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

	Comparative %			50%	
				%	
		MTD		Realized/	
	<u>Budget</u>	<u>Actual</u>	YTD <u>Actual</u>	<u>Balance</u>	<u>Spent</u>
COMMUNICATION ALLOWANCE	14,880	1,360	7,980	6,900	54%
F T O SUPPLEMENTAL PAY	7,200	210	540	6,660	8%
EMT SUPPLEMENTAL PAY	0	69	413	-413	0%
SHIFT DIFFERENTIAL	41,100	2,654	16,961	24,139	41%
FICA (EMPLOYER'S SHARE)	271,405	18,826	119,848	151,557	44%
HEALTH INSURANCE	520,350	43,363	260,178	260,172	50%
LIFE INSURANCE	10,710	826	5,099	5,611	48%
RETIREMENT - HEALTH/LIFE	166,720	13,893	83,358	83,362	50%
RETIREMENT - TCRS	639,800	48,237	313,397	326,403	49%
WORKER'S COMPENSATION	100,000	8,333	49,998	50,002	50%
CLOTHING & UNIFORMS	70,200	537	24,027	46,173	34%
POSTAGE & BOX RENTAL	2,500	10	158	2,342	6%
PRINTING,STATIONERY,ENVELOPES	7,500	90	2,769	4,731	37%
PERIODICAL SUBSCRIPTIONS	3,000	0	2,438	562	81%
COMMUNICATIONS	44,000	3,430	17,747	26,253	40%
OTHER PROF SRVCS	71,500	12,883	35,608	35,892	50%
R/M - MOTOR VEHICLES	70,000	8,445	32,427	37,573	46%
R/M - OTHER EQUIPMENT	141,400	1,337	79,229	62,171	56%
TIRES TUBES ETC	18,000	993	4,506	13,494	25%
MBRSHIPS & REGISTRATIONS	45,000	1,575	32,520	12,480	72%
TRAVEL - CONF & SCHOOLS	50,000	3,670	16,232	33,768	32%
OFFICE SUPPLIES/MATERIALS	15,000	104	2,757	12,244	18%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	595	3,370	16,630	17%
FIRE ARM SUPPLIES	43,000	1,150	10,397	32,603	24%
OTHER OPER SUPPLIES	65,000	1,869	19,687	45,313	30%
FUEL	205,000	15,361	102,008	102,992	50%
TRAFFIC ENFORCEMENT SUPPLIES	2,500	0	0	2,500	0%
VEHICLE ACCESSORIES	24,000	2,834	23,401	599	98%
EQUIPMENT - N/C	2,400	0	1,568	832	65%
OFFICE EQUIPMENT - N/C	4,500	0	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	3,724	-3,724	0%
INS - LIABILITY	64,500	0	606	63,894	1%
RENTAL - MACH & EQUIP	20,000	1,313	5,769	14,231	29%
EQUIPMENT REPLACEMENT FUND	380,000	31,667	190,002	189,998	50%
MISC TECHNOLOGY	7,500	0	0	7,500	0%
Total Expenditures	\$ 6,639,740	\$ 482,816	\$ 3,054,350	\$ 3,585,390	46%

DEPT 42200: FIRE AND RESCUE

SALARIES	\$ 3,415,000	\$ 255,862	\$ 1,554,701	\$ 1,860,299	46%
----------	--------------	------------	--------------	--------------	-----

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

	Comparative %			50%
				%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Realized/Spent</u>
SALARIES - OTHER	150,000	7,226	67,599	82,401 45%
SALARIES - OVERTIME	12,795	0	1,928	10,867 15%
LONGEVITY PAY	32,920	100	30,520	2,400 93%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000 0%
COMMUNICATION ALLOWANCE	4,080	340	2,040	2,040 50%
EMT SUPPLEMENTAL PAY	148,800	11,008	65,858	82,942 44%
FICA (EMPLOYER'S SHARE)	290,635	19,732	126,902	163,733 44%
HEALTH INSURANCE	520,350	43,363	260,178	260,172 50%
LIFE INSURANCE	10,710	896	5,359	5,351 50%
RETIREMENT - HEALTH/LIFE	174,020	14,502	87,012	87,008 50%
RETIREMENT - TCRS	700,880	51,697	340,950	359,930 49%
WORKER'S COMPENSATION	86,000	7,167	43,002	42,998 50%
CLOTHING & UNIFORMS	32,900	9,201	25,985	6,915 79%
PERSONAL PROTECTIVE EQUIPMENT	25,000	2,644	11,754	13,246 47%
POSTAGE	300	37	228	72 76%
ELECTRICITY	9,000	671	4,084	4,916 45%
WATER	700	64	376	324 54%
SEWER	800	75	451	349 56%
NATURAL GAS	2,000	400	704	1,296 35%
COMMUNICATIONS	25,000	620	3,957	21,043 16%
OTHER PROF SRVCS	33,000	780	12,660	20,340 38%
R/M - OFFICE MACH & EQUIPMENT	11,000	3,495	8,737	2,263 79%
R/M - MOTOR VEHICLES	65,000	2,164	26,758	38,242 41%
R/M - MACH & EQUIPMENT	15,000	827	15,366	-366 102%
TIRES TUBES ETC	12,500	0	3,446	9,054 28%
R/M - GROUNDS	1,500	169	388	1,112 26%
R/M - BUILDINGS	10,000	2,813	4,184	5,816 42%
R/M - PLUMBING & HVAC	1,000	0	0	1,000 0%
MBRSHIPS & REGISTRATIONS	18,000	330	19,887	-1,887 110%
TRAVEL - CONF & SCHOOLS	25,000	1,317	15,740	9,260 63%
OFFICE SUPPLIES/MATERIALS	9,000	796	1,762	7,238 20%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	871	5,654	4,346 57%
MEDICAL SUPPLIES	15,000	1,071	4,632	10,368 31%
OTHER OPER SUPPLIES	25,000	1,652	12,278	12,722 49%
SUNDRY	5,000	1,771	3,564	1,436 71%
FUEL	77,000	5,875	39,770	37,230 52%
EQUIPMENT - N/C	32,500	749	13,120	19,380 40%
OFFICE EQUIPMENT - N/C	1,500	0	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	256	19,744 1%
FIRE PREVENTION/EDUCATION	15,000	714	8,831	6,169 59%

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

	Comparative %			50% % Realized/ Spent	
	Budget	MTD Actual	YTD Actual	Balance	
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	50,000	50,000	50%
EQUIPMENT REPLACEMENT FD	298,000	24,833	148,998	149,002	50%
VEHICLES	32,000	31,225	31,225	775	98%
GRANT - EQUIPMENT	0	2,633	3,791	-3,791	0%
Total Expenditures	\$ 6,561,090	\$ 518,024	\$ 3,070,747	\$ 3,490,343	47%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	17,000	1,312	9,263	7,737	54%
WATER	2,000	96	557	1,443	28%
SEWER	1,000	56	291	709	29%
NATURAL/PROPANE GAS	3,000	333	810	2,190	27%
COMMUNICATIONS	3,000	0	0	3,000	0%
OTHER PROF SERVICES	1,000	0	250	750	25%
R/M - OFFICE MACH & EQUIP	3,000	281	3,259	-259	109%
R/M - MACH & EQUIPMENT	2,500	462	777	1,723	31%
GROUPS MAINT	9,000	320	5,627	3,373	63%
R/M - BUILDINGS	6,000	0	2,968	3,032	49%
R/M - PLUMBING & HVAC	3,000	1,698	2,463	537	82%
OFFICE SUPPLIES/MATERIALS	500	397	397	103	79%
HOUSEHOLD/JANITORIAL SUPPLIES	4,000	680	1,908	2,092	48%
OTHER OPER SUPPLIES	1,000	0	468	532	47%
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	\$ 5,635	\$ 33,326	\$ 28,324	54%

DEPT 43120: PUBLIC WORKS

SALARIES	\$ 780,405	\$ 57,042	\$ 353,006	\$ 427,399	45%
SALARIES - OVERTIME	49,885	2,260	13,977	35,908	28%
LONGEVITY PAY	9,200	0	8,720	480	95%
COMMUNICATION ALLOWANCE	1,440	120	720	720	50%
FICA (EMPLOYER'S SHARE)	64,330	4,219	26,846	37,484	42%
HEALTH INSURANCE	156,930	13,078	78,468	78,462	50%
LIFE INSURANCE	3,230	280	1,764	1,466	55%
RETIREMENT - HEALTH/LIFE	34,180	2,848	17,088	17,092	50%
RETIREMENT - TCRS	127,450	9,103	61,783	65,667	48%
WORKER'S COMPENSATION	41,000	3,417	20,502	20,498	50%

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

	Comparative %		50%	
			%	
	Budget	MTD Actual	YTD Actual	Realized/Spent
CLOTHING & UNIFORMS	20,500	2,299	9,143	11,357 45%
LANDFILL FEES	5,000	79	2,428	2,572 49%
COMMUNICATIONS	3,000	104	589	2,411 20%
OTHER PROF SRVCS	5,000	0	108	4,892 2%
R/M - MOTOR VEHICLES	35,000	4,513	7,178	27,822 21%
R/M - MACH & EQUIPMENT	40,000	6,630	20,928	19,072 52%
TIRES TUBES ETC	12,000	127	9,075	2,925 76%
R/M - ROADS & STREETS	810,000	33	33	809,967 0%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	636	12,850	97,151 12%
GUARD RAILS & POSTS	5,000	0	0	5,000 0%
CRUSHED STONE	8,000	0	1,165	6,835 15%
ASPHALT & ASPHALT FILLER	8,500	0	1,745	6,755 21%
R O W MAINTENANCE - MOWING	135,000	0	70,695	64,305 52%
STREET SWEEPING	30,000	2,414	10,954	19,046 37%
MBRSHIPS & REGISTRATIONS	3,000	0	1,259	1,741 42%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000 0%
OTHER OPER SUPPLIES	15,000	1,100	4,801	10,199 32%
FUEL	103,000	8,715	53,363	49,637 52%
INS - VEH & EQUIP	1,000	0	1,027	-27 103%
INS - LIABILITY	15,600	0	0	15,600 0%
RENTAL - MACH & EQUIP	7,500	1,200	4,925	2,575 66%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	82,500	82,500 50%
VEHICLES	27,500	0	0	27,500 0%
EQUIPMENT	52,000	5,398	5,398	46,602 10%
Total Expenditures	\$ 2,886,650	\$ 139,365	\$ 883,038	\$ 2,003,612 31%

DEPT 43150: STORM DRAINAGE

SUBDIVISION IMPROVEMENTS	50,000	0	2,870	47,130 6%
Total Expenditures	\$ 50,000	\$ 0	\$ 2,870	\$ 47,130 6%

DEPT 43160: STREET LIGHTING

ELECTRIC	\$ 485,000	\$ 42,865	\$ 258,806	\$ 226,194 53%
Total Expenditures	\$ 485,000	\$ 42,865	\$ 258,806	\$ 226,194 53%

DEPT 43165: TRAFFIC SIGNALIZATION

SALARIES	\$ 111,065	\$ 8,480	\$ 50,759	\$ 60,306 46%
SALARIES - OVERTIME	4,635	1,432	4,376	259 94%
LONGEVITY PAY	840	0	840	0 100%
COMMUNICATION ALLOWANCE	960	80	480	480 50%

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

	Comparative %			50% %	
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
FICA (EMPLOYER'S SHARE	8,950	742	4,155	4,795	46%
HEALTH INSURANCE	16,520	1,377	8,262	8,258	50%
LIFE INSURANCE	340	14	84	256	25%
RETIREMENT - HEALTH/LIFE	2,610	218	1,308	1,302	50%
RETIREMENT - TCRS	17,760	1,521	9,358	8,402	53%
ELECTRIC	6,000	324	1,977	4,023	33%
COMMUNICATIONS	8,500	1,693	3,214	5,286	38%
TRAFFIC ENG SERVICES	20,000	0	0	20,000	0%
R/M - MOTOR VEHICLES	2,000	0	733	1,267	37%
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	2,850	8,141	14,859	35%
FUEL	5,000	161	1,722	3,278	34%
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	5,502	5,498	50%
EQUIPMENT	26,000	5,995	24,894	1,106	96%
Total Expenditures	\$ 309,180	\$ 25,803	\$ 142,007	\$ 167,173	46%

DEPT 43170: SERVICE CENTER

SALARIES	\$ 59,245	\$ 4,520	\$ 26,732	\$ 32,513	45%
SALARIES - OVERTIME	590	55	987	-397	167%
LONGEVITY PAY	240	0	240	0	100%
FICA (EMPLOYER'S SHARE)	4,595	330	2,046	2,549	45%
HEALTH INSURANCE	16,520	1,377	8,262	8,258	50%
LIFE INSURANCE	340	28	168	172	49%
RETIREMENT - HEALTH/LIFE	3,540	295	1,770	1,770	50%
RETIREMENT - TCRS	9,185	702	4,478	4,707	49%
PERIODICAL SUBSCRIPTIONS	350	44	211	139	60%
ELECTRIC	33,000	669	1,920	31,080	6%
WATER	8,500	565	9,604	-1,104	113%
SEWER	2,100	189	928	1,172	44%
NATURAL/PROPANE GAS	12,000	1,413	2,135	9,865	18%
COMMUNICATIONS	4,000	0	0	4,000	0%
OTHER PROF SRVCS	7,000	250	2,022	4,978	29%
R/M - OFFICE MACH & EQUIPMENT	9,000	556	5,325	3,675	59%
STORM WATER DRAINAGE	1,550	129	645	905	42%
GROUNDS MAINT CONTRACT	11,000	550	5,554	5,446	50%
R/M - BUILDINGS	50,000	9,922	29,766	20,234	60%

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

	Comparative %			50%
				%
	Budget	MTD Actual	YTD Actual	Realized/Spent
R/M - PLUMBING & HVAC	4,500	911	3,224	1,276 72%
OFFICE SUPPLIES/MATERIALS	6,000	61	1,271	4,729 21%
HOUSEHOLD/JANITORIAL SUPPLIES	9,000	1,316	4,910	4,090 55%
OTHER OPER SUPPLIES	2,500	108	315	2,185 13%
EQUIPMENT - N/C	4,500	0	0	4,500 0%
INS ON BLDGS	7,000	0	6,550	450 94%
Total Expenditures	\$ 266,255	\$ 23,991	\$ 119,060	\$ 147,195 45%

DEPT 43800: ENGINEERING

SALARIES	\$	338,160	\$	25,902	\$	157,072	\$	181,088	46%
LONGEVITY PAY		1,600		0		1,600		0	100%
COMMUNICATION ALLOWANCE		2,400		200		1,200		1,200	50%
FICA (EMPLOYER'S SHARE)		26,175		1,799		12,163		14,012	46%
HEALTH INSURANCE		33,040		2,753		16,518		16,522	50%
LIFE INSURANCE		680		70		420		260	62%
RETIREMENT - HEALTH/LIFE		17,350		1,446		8,676		8,674	50%
RETIREMENT - TCRS		51,910		3,976		26,243		25,667	51%
CLOTHING & UNIFORMS		1,000		185		255		745	25%
CIVIL ENG SRVCS		5,000		0		0		5,000	0%
GEOTECH/INSP SRVCS		5,000		0		80		4,920	2%
R/M - MOTOR VEHICLES		2,000		35		744		1,256	37%
R/M - MACH & EQUIPMENT		1,000		5		1,410		-410	141%
STORM WATER COMPLIANCE		27,000		0		1,726		25,274	6%
MBRSHIPS & REGISTRATIONS		7,000		0		1,154		5,846	16%
TRAVEL		3,000		0		0		3,000	0%
OTHER OPER SUPPLIES		2,500		34		447		2,053	18%
FUEL		9,000		566		4,017		4,983	45%
EQUIPMENT - N/C		2,500		0		0		2,500	0%
COMPUTER HARDWARE - N/C		500		0		0		500	0%
Total Expenditures	\$	536,815	\$	36,971	\$	233,724	\$	303,091	44%

DEPT 44100: PUBLIC HEALTH

CO HEALTH DEPT CONTRACT	\$	15,000	\$	0	\$	7,500	\$	7,500	50%
CO ANIMAL CONTROL CONTRACT		70,000		1,778		9,575		60,425	14%
Total Expenditures	\$	85,000	\$	1,778	\$	17,075	\$	67,925	20%

DEPT 44400: PARKS & RECREATION

SALARIES	623,980	46,962	271,813	352,167	44%
SALARIES - PART TIME	147,540	5,634	49,294	98,246	33%

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

	Comparative %			50%
				%
	Budget	MTD Actual	YTD Actual	Realized/Spent
SALARIES - OVERTIME	9,055	94	3,770	5,285 42%
LONGEVITY PAY	6,760	0	6,520	240 96%
COMMUNICATION ALLOWANCE	1,680	180	1,080	600 64%
FICA (EMPLOYER'S SHARE)	60,230	3,857	24,484	35,746 41%
HEALTH INSURANCE	123,895	10,325	61,950	61,945 50%
LIFE INSURANCE	2,550	196	1,050	1,500 41%
RETIREMENT - HEALTH/LIFE	25,385	2,115	12,690	12,695 50%
RETIREMENT - TCRS	97,170	7,223	45,870	51,300 47%
WORKER'S COMPENSATION	19,000	1,583	9,498	9,502 50%
CLOTHING & UNIFORMS	12,600	2,221	7,153	5,447 57%
PRINTING,STATIONERY,ENVELOPES	2,000	0	63	1,937 3%
ADVERTISING/LEGAL NOTICES	0	0	50	-50 0%
ELECTRIC	90,000	7,565	38,323	51,677 43%
WATER	120,000	242	71,749	48,251 60%
SEWER	5,500	974	5,390	110 98%
NATURAL/PROPANE GAS	600	44	268	332 45%
COMMUNICATIONS	1,500	65	325	1,175 22%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000 0%
R/M - MOTOR VEHICLES	22,000	4,378	12,310	9,690 56%
R/M - MACH & EQUIPMENT	25,000	12,547	21,063	3,938 84%
TIRES TUBES ETC	5,000	1,184	2,737	2,263 55%
R/M - GROUNDS	225,000	14,653	108,884	116,116 48%
LANDSCAPING SUPPLIES	19,000	0	7,012	11,988 37%
R/M - IRRIGATION	9,000	163	3,233	5,767 36%
R/M - FACILITIES	125,000	5,400	42,482	82,518 34%
R/M - SPORTS FIELDS	35,000	0	1,218	33,782 3%
FERTILIZATION PROGRAM	31,500	0	5,378	26,122 17%
MBRSHIPS & REGISTRATIONS	6,000	820	1,415	4,585 24%
TRAVEL - CONF & SCHOOLS	5,000	440	440	4,560 9%
OFFICE SUPPLIES/MATERIALS	1,000	0	143	857 14%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	710	8,647	11,353 43%
REC PROGRAM SUPPLIES	9,000	0	612	8,388 7%
OTHER OPER SUPPLIES	13,000	1,222	5,446	7,554 42%
SUNDRY	1,000	0	0	1,000 0%
FUEL	60,000	4,676	35,754	24,246 60%
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	186	2,691	809 77%
PROGRAM CONTRIBUTIONS	87,000	0	87,000	0 100%
TREE BOARD	3,000	0	1,813	1,187 60%
EQUIPMENT REPLACEMENT FUND	9,000	750	4,500	4,500 50%

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

	Comparative %				50%
					%
	<u>Budget</u>	MTD <u>Actual</u>	YTD <u>Actual</u>	<u>Balance</u>	Realized/ <u>Spent</u>
VEHICLES	27,500	26,087	26,087	1,413	95%
EQUIPMENT	40,000	0	0	40,000	0%
Total Expenditures	\$ 2,157,995	\$ 162,495	\$ 998,479	\$ 1,159,516	46%

DEPT 44800: PUBLIC LIBRARY

SALARIES	\$ 582,750	\$ 43,320	\$ 254,815	\$ 327,935	44%
SALARIES - PART TIME	386,250	27,158	176,921	209,329	46%
SALARIES - OVERTIME	1,030	0	0	1,030	0%
LONGEVITY PAY	5,280	0	4,920	360	93%
COMMUNICATION ALLOWANCE	720	60	360	360	50%
FICA (EMPLOYER'S SHARE)	74,670	5,312	32,991	41,679	44%
HEALTH INSURANCE	99,115	8,260	49,560	49,555	50%
LIFE INSURANCE	2,040	182	1,050	990	51%
RETIREMENT - HEALTH/LIFE	26,595	2,216	13,296	13,299	50%
RETIREMENT - TCRS	89,610	6,650	42,474	47,136	47%
POSTAGE & METER RENTAL	10,000	1,555	3,792	6,208	38%
PRINTING,STATIONERY,ENVELOPES	4,500	576	1,519	2,981	34%
BOOKS, CATALOGUES, BROCHURES	185,000	17,699	104,808	80,192	57%
E-BOOKS	30,000	2,457	5,954	24,046	20%
AUDIO VISUALS	90,000	4,700	41,656	48,344	46%
PERIODICAL SUBSCRIPTIONS	12,000	0	10,076	1,924	84%
ONLINE SERVICES AND RESOURCES	110,000	1,786	101,995	8,005	93%
ELECTRIC	115,000	7,891	59,701	55,299	52%
WATER	11,000	253	6,072	4,928	55%
SEWER	2,000	155	939	1,061	47%
NATURAL/PROPANE GAS	28,500	3,340	6,893	21,607	24%
COMMUNICATIONS	10,000	715	3,798	6,202	38%
OTHER PROF SRVCS	54,000	8,687	69,013	-15,013	128%
R/M - OFFICE MACH & EQUIPMENT	20,500	982	10,076	10,424	49%
R/M - MACH & EQUIPMENT	30,000	0	1,430	28,570	5%
R/M - GROUNDS	11,000	320	5,794	5,206	53%
R/M - BUILDINGS	170,000	46,378	136,943	33,057	81%
R/M - PLUMBING & HVAC	15,000	3,763	14,906	94	99%
MBRSHIPS & REGISTRATIONS	3,000	72	1,440	1,560	48%
TRAVEL - CONF & SCHOOLS	5,000	100	197	4,803	4%
OFFICE SUPPLIES/MATERIALS	30,000	3,559	14,539	15,461	48%
PROGRAMS	11,000	2,662	3,875	7,125	35%
SUNDRY	9,500	310	3,245	6,255	34%
OFFICE EQUIPMENT - N/C	0	0	230	-230	0%
COMPUTER HARDWARE - N/C	10,000	0	203	9,798	2%
COMPUTER SOFTWARE-N/C	20,000	3,940	11,777	8,223	59%

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

	Comparative %			50%
				%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Realized/Spent</u>
MISC TECHNOLOGY - N/C	5,000	0	0	0%
INS ON BLDGS	22,000	0	19,761	90%
INS - LIABILITY	5,000	0	605	12%
COMPUTER SOFTWARE	0	0	9,925	0%
Total Expenditures	\$ 2,297,060	\$ 205,059	\$ 1,227,549	\$ 1,069,511 53%

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%

DEPT 45000: ECONOMIC DEVELOPMENT

BUSINESS SUPPORT	\$ 10,000	\$ 0	\$ 10,000	\$ 0	100%
Total Expenditures	\$ 10,000	\$ 0	\$ 10,000	\$ 0	100%

DEPT 47000: HISTORIC SITES - COOL SPRINGS

ELECTRIC	\$ 3,000	\$ 164	\$ 1,491	\$ 1,509	50%
WATER	600	35	222	378	37%
SEWER	400	30	180	220	45%
NATURAL GAS	2,500	412	799	1,701	32%
COMMUNICATIONS	700	157	442	258	63%
OTHER PROF SRVCS	600	0	0	600	0%
COOL SPRINGS HOUSE CLEANING FEE	10,000	300	1,925	8,075	19%
R/M - GROUNDS	6,000	0	3,740	2,260	62%
R/M - BUILDINGS	35,000	708	11,799	23,201	34%
OTHER OPERATING SUPPLIES	300	0	0	300	0%
INS ON BLDGS	1,100	0	977	123	89%
Total Expenditures	\$ 60,200	\$ 1,805	\$ 21,574	\$ 38,626	36%

DEPT 47010: HISTORIC SITES - RAVENSWOOD

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

	Comparative %				50%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
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	846	3,434	14,566	19%
WATER	7,500	12	4,568	2,932	61%
SEWER	500	0	0	500	0%
COMMUNICATIONS	1,200	0	105	1,095	9%
OTHER PROF SRVCS	6,000	0	111	5,889	2%
RAVENSWOOD HOUSE CLEANING	30,000	178	1,763	28,237	6%
R/M GROUNDS	20,000	0	186	19,814	1%
R/M - BUILDINGS	25,000	2,123	7,494	17,506	30%
OTHER OPERATING SUPPLIES	5,000	0	898	4,102	18%
FURNITURE AND FIXTURES N/C	0	0	1,211	-1,211	0%
INS ON BLDGS	1,800	0	1,796	4	100%
Total Expenditures	\$ 132,765	\$ 3,159	\$ 21,566	\$ 111,199	16%

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 \$ 2,125,604 \$ 18,110,435 \$ 15,677,110 **54%**

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	\$ 2,794	\$ 16,197	\$ 8,803	65%
OPER TRANSFER FROM GENERAL FD	300,000	0	300,000	0	100%
TOTAL USES OF MONEY AND PROPERTY	\$ 325,000	\$ 2,794	\$ 316,197	\$ 8,803	97%
Total Revenues	\$ 4,425,000	\$ 2,794	\$ 316,197	\$ 4,108,803	7%

DEPT 43100: TRANSPORTATION

STREET RESURFACING	\$ 300,000	\$ 1,080	\$ 24,029	\$ 275,971	8%
CONCORD ROAD - EAST	275,000	0	5,408	269,593	2%
SIDEWALKS	200,000	0	1,412	198,588	1%

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

	Comparative %				50%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
TRAFFIC SIGNAL UPGRADES	485,000	0	47,450	437,550	10%
FRANKLIN RD (SOUTH)	4,500,000	4,049	39,217	4,460,783	1%
CONCORD RD (WEST)	3,450,000	300	4,202	3,445,798	0%
SUNSET ROAD (EAST)	50,000	0	4,960	45,041	10%
SPLIT LOG ROAD - PHASE II	0	0	156	-156	0%
Total Expenditures	\$ 9,260,000	\$ 5,429	\$ 126,833	\$ 9,133,167	1%

DEPT 43150: STORM DRAINAGE

BRENTWOOD LANE DRAINAGE	50,000	0	0	50,000	0%
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	9,198	15,873	124,127	11%
MARCELLA VIVRETTE SMITH PARK	250,000	60,124	1,088,666	-838,666	435%
Total Expenditures	\$ 425,000	\$ 69,322	\$ 1,111,043	\$ -686,043	261%

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	2,298	37,714	62,286	38%
TOWN CENTER IMPROVEMENTS	40,000	0	24,675	15,325	62%
Total Expenditures	\$ 190,000	\$ 2,298	\$ 63,754	\$ 126,246	34%

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	929	34,682	210,318	14%
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	68,649	116,000	174,000	40%
Total Expenditures	\$ 2,630,000	\$ 69,578	\$ 150,682	\$ 2,479,318	6%

Total for FUND 311: CAPITAL PROJECTS FUND	\$ 12,555,000	\$ 146,628	\$ 1,452,312	\$ 11,102,688	12%
-------------------------------------------	---------------	------------	--------------	---------------	-----

FUND 320: INSURANCE FUND

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

	Comparative %				50%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
INTEREST EARNINGS	\$ 4,000	\$ 470	\$ 2,451	\$ 1,549	61%
MISCELLANEOUS	0	70	70	-70	0%
HEALTH INSURANCE TRANSFER FROM - GF	1,821,245	151,773	910,638	910,607	50%
HEALTH INSURANCE TRANSFER FROM - WS	214,750	17,896	107,376	107,374	50%
HEALTH INSURANCE TRANSFER FROM - ECD	94,985	7,915	47,490	47,495	50%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	570,000	44,162	281,693	288,307	49%
STOP LOSS REIMBURSEMENT	0	14,844	76,425	-76,425	0%
Total Revenues	\$ 2,704,980	\$ 237,130	\$ 1,426,142	\$ 1,278,838	53%

DEPT 41900: FUNDS HELD IN TRUST

MEDICAL CLAIMS	\$ 1,500,000	\$ 258,162	\$ 745,734	\$ 754,266	50%
HRA CLAIMS	400,000	41,192	179,274	220,726	45%
HEALTH INSURANCE PREMIUMS	420,000	33,433	184,235	235,765	44%
TRANSITIONAL REINSURANCE PROGRAM TAX	33,400	0	0	33,400	0%
OTHER PROF SRVCS	110,000	5,423	42,460	67,540	39%
Total Expenditures	\$ 2,463,400	\$ 338,209	\$ 1,151,703	\$ 1,311,697	47%

DEPT 41905: WORKER'S COMP INSURANCE

INSURANCE TRANSFER FROM - GF	\$ 281,000	\$ 23,417	\$ 140,502	\$ 140,498	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%
TOTAL USES OF MONEY AND PROPERTY	\$ 326,145	\$ 27,179	\$ 163,074	\$ 163,071	50%
Total Revenues	\$ 326,145	\$ 27,179	\$ 163,074	\$ 163,071	50%
WORKER'S COMPENSATION	\$ 300,000	\$ 2,793	\$ 128,988	\$ 171,012	43%
Total Expenditures	\$ 300,000	\$ 2,793	\$ 128,988	\$ 171,012	43%

Total for FUND 320: INSURANCE FUND	\$ 2,763,400	\$ 341,002	\$ 1,280,692	\$ 1,482,708	46%
------------------------------------	--------------	------------	--------------	--------------	-----

FUND 121: STATE STREET AID FUND

STATE GAS/MOTOR FUEL TAX	\$ 950,000	\$ 78,045	\$ 410,301	\$ 539,699	43%
INTEREST EARNINGS	\$ 1,000	\$ 147	\$ 625	\$ 375	63%
Total Revenues	\$ 951,000	\$ 78,192	\$ 410,927	\$ 540,073	43%
R/M - ROADS & STREETS	\$ 1,040,000	\$ 0	\$ 0	\$ 1,040,000	0%
Total Expenditures	\$ 1,040,000	\$ 0	\$ 0	\$ 1,040,000	0%

FUND 123: PUBLIC WORKS PROJECT FUND

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

			Comparative %		50%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
INTEREST EARNINGS	\$ 2,000	\$ 345	\$ 1,775	\$ 225	89%
PW PROJECT FEES	500,000	63,475	469,120	30,880	94%
Total Revenues	\$ 502,000	\$ 63,820	\$ 470,895	\$ 31,105	94%

DEPT 43120: PUBLIC WORKS

FUND 124: ADEQUATE FACILITES TAX FUND

ADEQUATE SCHOOL FACILITIES TAX	\$ 450,000	\$ 46,100	\$ 224,054	\$ 225,946	50%
INTEREST EARNINGS	\$ 2,000	\$ 303	\$ 1,541	\$ 459	77%
Total Revenues	\$ 452,000	\$ 46,403	\$ 225,596	\$ 226,404	50%

FUND 126: DRUG FUND

DRUG RELATED FINES	\$ 20,000	\$ 1,759	\$ 5,660	\$ 14,340	28%
FEDERAL FORFEITED PROPERTY	0	22,847	41,070	-41,070	0%
INTEREST EARNINGS	500	99	525	-25	105%
SALE OF EQUIPMENT	0	-361	4,450	-4,450	0%
CONTRIBUTION - DRUG FUND	0	0	600	-600	0%
Total Revenues	\$ 20,500	\$ 24,344	\$ 52,304	\$ -31,804	255%
SUNDRY	\$ 20,000	\$ 3,562	\$ 8,116	\$ 11,884	41%
MISC TECHNOLOGY	0	15,355	15,355	-15,355	0%
Total Expenditures	\$ 20,000	\$ 18,917	\$ 23,471	\$ -3,471	117%

FUND 127: POST EMPLOYMENT BENEFITS FUND

INTEREST EARNINGS	\$ 1,000	\$ 219	\$ 1,202	\$ -202	120%
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	\$ 219	\$ 143,257	\$ -202	100%

FUND 211: DEBT SERVICE FUND

INTEREST EARNINGS	\$ 9,500	\$ 1,006	\$ 5,833	\$ 3,667	61%
OPER TRANSFER FROM GENERAL FD	3,350,000	0	3,350,000	0	100%
Total Revenues	\$ 3,359,500	\$ 1,006	\$ 3,355,833	\$ 3,667	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%

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

	Comparative %			50%
				%
	Budget	MTD Actual	YTD Actual	Realized/Spent
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	0	3,749	2,251 62%
Total Expenditures	\$ 3,441,955	\$ 0	\$ 2,612,115	\$ 829,840 76%

FUND 310: EQUIPMENT REPLACEMENT FUND

INTEREST EARNINGS	\$ 5,000	\$ 654	\$ 3,847	\$ 1,153	77%
SALE OF EQUIPMENT	7,500	14,561	42,211	-34,711	563%
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	\$ 15,216	\$ 1,309,058	\$ -33,558	103%
COMPUTER HARDWARE -N/C	\$ 146,000	\$ 3,200	\$ 10,711	\$ 135,289	7%
COMPUTER SOFTWARE-N/C	215,000	0	0	215,000	0%
COMPUTER HARDWARE	44,000	10,325	21,235	22,765	48%
VEHICLES/EQUIP - POLICE	395,000	69,033	324,912	70,088	82%
VEHICLES/EQUIP - FIRE AND RESCUE	560,000	8,782	279,874	280,126	50%
VEHICLES/EQUIP - PW	85,000	0	5,565	79,435	7%
VEHICLES/EQUIP - PARKS/REC	60,000	0	56,601	3,399	94%
Total Expenditures	\$ 1,505,000	\$ 91,341	\$ 698,898	\$ 806,102	46%

FUND 312: FACILITIES MAINTENANCE FUND

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

	Comparative %			50% % Realized/ Spent	
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
INTEREST EARNINGS	\$ 3,000	\$ 335	\$ 2,059	\$ 941	69%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0	100%
Total Revenues	\$ 203,000	\$ 335	\$ 202,059	\$ 941	100%
FIRE AND RESCUE	\$ 25,000	\$ 0	\$ 0	\$ 25,000	0%
SERVICE CENTER	50,000	0	0	50,000	0%
PARKS DEPT	410,000	0	241,810	168,190	59%
LIBRARY DEPT	25,000	0	0	25,000	0%
Total Expenditures	\$ 510,000	\$ 0	\$ 241,810	\$ 268,190	47%

FUND 315: FUEL FUND

INTEREST EARNINGS	\$ 400	\$ 67	\$ 333	\$ 67	83%
GF OPER TRANSFER	489,200	37,302	248,058	241,142	51%
WS OPER TRANSFER	73,000	5,466	34,939	38,061	48%
Total Revenues	\$ 562,600	\$ 42,835	\$ 283,330	\$ 279,270	50%
UNLEADED FUEL	\$ 378,000	\$ 18,143	\$ 164,896	\$ 213,104	44%
DIESEL FUEL	182,000	4,802	61,781	120,219	34%
Total Expenditures	\$ 560,000	\$ 22,945	\$ 226,677	\$ 333,323	40%

FUND 412: WATER AND SEWER FUND

SALE OF EQUIPMENT	\$ 5,000	\$ 0	\$ 3,330	\$ 1,670	67%
WATER SALES-COMM IN CITY	1,825,000	82,456	1,026,888	798,112	56%
WATER SALES-COMM OUT CITY	500	12	73	427	15%
WATER SALES-RESID IN CITY	5,125,000	217,183	2,904,069	2,220,931	57%
WATER SALES-RESID OUT CITY	0	158	1,114	-1,114	0%
WATER SALES-INST IN CITY	450,000	18,310	274,554	175,446	61%
WATER SALES-INST OUT CITY	0	21	138	-138	0%
WATER PURCHASE SURCHARGE	1,250,000	51,856	739,999	510,001	59%
CROSS CONNECTION DOMESTIC	224,705	0	1,422	223,283	1%
CROSS CONNECTION FIRE	24,970	0	0	24,970	0%
INSTALLATION CHARGES	10,000	650	2,700	7,300	27%
WATER TAP FEES	325,000	22,000	291,000	34,000	90%
MISCELLANEOUS	2,000	0	0	2,000	0%
SEWER CHGS-COMM IN CITY	1,450,000	118,849	714,231	735,769	49%
SEWER CHGS-COMM OUT CITY	15,000	1,066	6,397	8,603	43%
SEWER CHGS-RES IN CITY	4,125,000	331,018	1,999,396	2,125,604	48%
SEWER CHGS-RES OUT CITY	7,500	676	3,894	3,606	52%
SEWER CHGS-INST IN CITY	315,000	27,837	167,023	147,977	53%
SEWER CHGS-INST OUT CITY	21,500	1,845	11,069	10,431	51%
SEWER CHGS-METRO TREATMENT SURCHG	875,000	67,581	439,537	435,463	50%
SWR TAP INSPECTION FEES	2,500	390	1,500	1,000	60%

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

	Comparative %			50%
				%
	Budget	MTD Actual	YTD Actual	Realized/Spent
FORFEITED DISC/PENALTIES	122,500	10,013	67,990	54,510 56%
SALE OF MATERIAL	5,000	0	0	5,000 0%
SEWER TAP FEES	550,000	138,971	873,371	-323,371 159%
GRINDER PUMP FEES	19,000	5,700	47,500	-28,500 250%
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	6,547	37,228	12,772 74%
Total Revenues	\$ 16,901,175	\$ 1,111,472	\$ 9,664,421	\$ 7,236,754 57%
SALARIES	1,179,465	86,870	520,261	659,204 44%
SALARIES - OVERTIME	95,020	5,714	40,637	54,383 43%
LONGEVITY PAY	12,160	0	11,960	200 98%
COMMUNICATION ALLOWANCE	4,800	420	2,730	2,070 57%
SALARIES BILLED TO OTHERS	-10,000	0	-1,216	-8,784 -12%
FICA (EMPLOYER'S SHARE)	98,780	6,750	42,174	56,606 43%
HEALTH INSURANCE	214,750	17,896	107,376	107,374 50%
DENTAL REIMBURSEMENT	11,000	414	2,675	8,325 24%
LIFE INSURANCE	4,420	308	1,848	2,572 42%
RETIREMENT - HEALTH/LIFE	60,000	5,000	30,000	30,000 50%
RETIREMENT - TCRS	195,580	14,212	93,469	102,111 48%
SUPPLEMENTAL RETIREMENT - 401	27,000	2,042	13,659	13,341 51%
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	21,000	21,000 50%
CLOTHING & UNIFORMS	22,000	1,145	11,954	10,046 54%
POSTAGE & BOX RENTAL	50,000	64	18,330	31,670 37%
PRINTING,STATIONERY,ENVELOPES	23,000	0	7,800	15,200 34%
ELECTRIC	285,500	22,034	145,397	140,103 51%
WATER	1,000	38	559	441 56%
WATER PURCHASED FOR RESALE	5,100,000	322,763	3,165,427	1,934,573 62%
METRO SEWER TREATMENT	3,100,000	208,334	1,193,964	1,906,036 39%
BACKFLOW PREVENTION TESTING	129,945	0	66,104	63,841 51%
COMMUNICATIONS	17,500	225	1,361	16,139 8%
LEGAL SERVICES	5,000	0	0	5,000 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	1,470	7,480	7,520 50%
CAPACITY MGT. PROGRAM (CMOM)	25,395	0	83	25,312 0%
METRO SEWER STUDY	6,000	0	0	6,000 0%
OTHER PROF SRVCS	134,000	3,173	7,832	126,168 6%
R/M - MOTOR VEHICLES	18,500	203	9,089	9,411 49%
R/M - MACH & EQUIPMENT	82,500	3,265	69,480	13,020 84%

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

	Comparative %			50%
				%
	Budget	MTD Actual	YTD Actual	Realized/Spent
TIRES TUBES ETC	5,500	727	3,373	2,127 61%
R/M - BUILDINGS	5,000	0	0	5,000 0%
METER REPAIR	15,000	0	6,854	8,146 46%
METRO PUMP STATION MAINT	85,000	0	0	85,000 0%
REPAIR PARTS-GRINDER PUMPS	225,000	16,877	108,816	116,184 48%
REPAIR PARTS-WTR/SWR LINES	125,000	14,949	77,473	47,527 62%
MANHOLE & SWR LINE MAINT	250,000	40,818	80,704	169,296 32%
WATER TANK MAINTENANCE	150,000	979	31,835	118,165 21%
SWR LIFT STATION R/M	50,000	1,615	11,414	38,586 23%
WTR LIFT STATION R/M	50,000	0	3,607	46,393 7%
MBRSHIPS & REGISTRATIONS	17,500	8,915	15,726	1,774 90%
TRAVEL - CONF & SCHOOLS	10,000	1,165	3,294	6,706 33%
OFFICE SUPPLIES/MATERIALS	5,000	0	343	4,657 7%
HOUSEHOLD/JANITORIAL SUPPLIES	1,000	0	0	1,000 0%
OPERATING CHEMICALS	12,000	798	2,310	9,690 19%
OTHER OPER SUPPLIES	60,000	1,549	19,697	40,303 33%
FUEL	73,000	5,466	34,939	38,061 48%
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	0	407	4,593 8%
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	15,000	0	11,779	3,221 79%
PROV FOR DEPRECIATION EXPENSE	3,000,000	226,777	1,360,662	1,639,338 45%
BANK SRVC CHGS	0	0	3,293	-3,293 0%
BAD DEBT EXPENSE	0	73	515	-515 0%
INT - 2003 SEWER REFUNDING	4,875	0	4,290	585 88%
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	-1,305	1,305 0%
Total Expenditures	\$ 16,475,250	\$ 1,048,244	\$ 7,977,460	\$ 8,497,790 48%

FUND 434: MUNICIPAL CENTER FUND

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

	Comparative %				50%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
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	15,900	15,900	50%
SALE OF EQUIPMENT	0	0	66	-66	0%
INTEREST EARNINGS	4,000	473	2,701	1,299	68%
Total Revenues	\$ 731,340	\$ 3,123	\$ 654,917	\$ 76,423	90%
ELECTRIC	\$ 128,000	\$ 8,509	\$ 59,790	\$ 68,210	47%
WATER	15,000	1,024	6,436	8,564	43%
SEWER	5,000	247	1,498	3,502	30%
NATURAL/PROPANE GAS	15,000	2,830	10,595	4,405	71%
COMMUNICATIONS	10,000	692	3,459	6,541	35%
ACCTING & AUDITING SRVCS	4,200	0	4,200	0	100%
OTHER PROF SRVCS	25,000	0	6,806	18,194	27%
R/M - OFC MACH & EQUIPMENT	22,000	281	18,954	3,046	86%
R/M - MOTOR VEHICLES	1,000	0	0	1,000	0%
R/M - GROUNDS/LANDSCAPE	20,000	0	8,984	11,016	45%
R/M - BUILDINGS	120,000	2,730	43,690	76,310	36%
R/M - TRASH REMOVAL	3,000	0	174	2,826	6%
R/M - PLUMBING & HVAC	25,000	0	6,424	18,576	26%
OFFICE SUPPLIES/MATERIALS	0	0	105	-105	0%
HOUSEHOLD/JANITORIAL SUPPLIES	8,000	411	2,728	5,272	34%
OTHER OPER SUPPLIES	2,000	287	831	1,169	42%
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	141,336	158,664	47%
Total Expenditures	\$ 718,700	\$ 40,567	\$ 329,558	\$ 389,142	46%

FUND 450: EMERGENCY COMMUNICATIONS DIST

911 FEES-LANDLINE	\$ 260,000	\$ 45,381	\$ 159,176	\$ 100,824	61%
911 FEES-WIRELESS	50,000	16,531	34,712	15,288	69%
TECB OPERATIONAL FUNDING	570,670	27,869	113,351	457,319	20%
INTEREST EARNINGS	3,000	430	2,371	629	79%
MISCELLANEOUS	0	0	0	0	0%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
Total Revenues	\$ 1,302,370	\$ 90,211	\$ 728,311	\$ 574,059	56%
SALARIES	522,620	33,536	226,862	295,758	43%
SALARIES - OVERTIME	44,975	1,815	19,458	25,517	43%
LONGEVITY PAY	5,300	0	4,520	780	85%
SUPPLEMENTAL PAY	1,500	0	0	1,500	0%

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

	Comparative %			50%	
		MTD		Realized/	
	Budget	Actual	YTD Actual	Spent	
SHIFT DIFFERENTIAL	11,100	762	5,023	6,077	45%
FICA (EMPLOYER'S SHARE)	44,675	2,667	19,001	25,674	43%
HEALTH INSURANCE	94,985	7,915	47,490	47,495	50%
DENTAL REIMBURSEMENT	2,000	0	419	1,581	21%
LIFE INSURANCE	1,955	140	910	1,045	47%
RETIREMENT - HEALTH/LIFE	21,255	1,771	10,626	10,629	50%
RETIREMENT - TCRS	88,830	5,543	40,980	47,850	46%
SUPPLEMENT RETIREMENT - 457	8,000	507	3,731	4,269	47%
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	1,572	1,573	50%
CLOTHING & UNIFORMS	5,500	133	1,293	4,207	24%
PERIODICAL SUBSCRIPTIONS	2,000	0	0	2,000	0%
COMMUNICATIONS	75,720	0	29,700	46,020	39%
ACCTING & AUDITING SRVCS	9,040	0	8,000	1,040	89%
MAPPING/DATA BASE	10,000	0	10,000	0	100%
OTHER PROF SRVCS	60,500	0	109	60,391	0%
R/M - OTHER EQUIPMENT	76,500	0	74,343	2,157	97%
MRBSHIPS & REGISTRATIONS	6,000	0	1,756	4,244	29%
TRAVEL - CONF & SCHOOLS	5,000	10	941	4,059	19%
OFFICE SUPPLIES	2,500	0	103	2,397	4%
OTHER OPER SUPPLIES	2,300	232	589	1,711	26%
LIABILITY INSURANCE	2,600	0	0	2,600	0%
OFFICIALS' SURETY BONDS	1,700	0	0	1,700	0%
RENTAL - MACH & EQUIP	10,000	0	5,250	4,750	53%
DEPRECIATION	170,000	13,932	83,592	86,408	49%
RENTAL - BUILDING AND FACILIITES MC	31,800	2,650	15,900	15,900	50%
Total Expenditures	\$ 1,325,500	\$ 71,876	\$ 613,101	\$ 712,399	46%

FUND 610: OPEB TRUST FUND

UNREALIZED GAIN (LOSS) ON INVESTMENTS	\$ 0	\$ 108,102	\$ 2,861	\$ -2,861	0%
RETIREE BNFT TRNSFR FROM GF	0	43,638	261,828	-261,828	0%
RETIREE BNFT TRNSFR FROM WSF	0	4,672	28,032	-28,032	0%
RETIREE BNFT TRNSFR FROM ECD	0	1,655	9,930	-9,930	0%
Total Revenues	\$ 0	\$ 158,067	\$ 302,651	\$ -302,651	0%
RETIREMENT - HEALTH/LIFE	\$ 0	\$ 2,935	\$ 16,567	\$ -16,567	0%
MEDICAL CLAIMS	0	52,438	72,568	-72,568	0%
Total Expenditures	\$ 0	\$ 55,373	\$ 89,135	\$ -89,135	0%

FUND 615: DHT FUND

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

	Comparative %				50%
					%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
INTEREST EARNINGS	\$ 0	\$ 65	\$ 374	\$ -374	0%
LIBRARY GIFTS AND DONATIONS	0	2,611	27,808	-27,808	0%
PUBLIC SAFETY DONATIONS	0	0	1,450	-1,450	0%
HISTORIC SITES DONATIONS	0	6,725	20,845	-20,845	0%
Total Revenues	\$ 0	\$ 9,402	\$ 50,478	\$ -50,478	0%
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 7,708	\$ 33,269	\$ -33,269	0%
PUBLIC SAFETY TRUST DONATIONS EXPENSE	0	0	5,000	-5,000	0%
HISTORIC SITE DONATIONS EXPENSE	0	258	10,010	-10,010	0%
CONCERT SERIES DONATIONS EXPENSE	0	0	17,030	-17,030	0%
Total Expenditures	\$ 0	\$ 7,966	\$ 65,309	\$ -65,309	0%



Quarterly Financial Report for Your VantageCare Retirement Health Savings Plan

002-0239

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

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

October 1, 2014 - December 31, 2014

If You Need Assistance

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

Plan Data

Plan Name	CITY OF BRENTWOOD EIP
Plan Number	

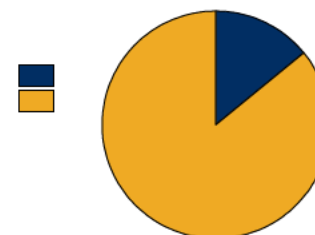
If any of your data is incorrect, please contact Client Services so that we can update your records.

Account Summary

	<i>This Period</i>	<i>Year-To-Date</i>
Beginning Balance	\$7,073,517.28	\$6,529,102.21
Contributions/Other Credits	\$149,895.00	\$584,826.00
Distributions/Other Debits	-\$43,041.94	-\$95,102.77
Gain/Loss	\$108,402.10	\$269,947.00
Ending Balance	\$7,288,772.44	\$7,288,772.44

Asset Allocation

<i>Asset Category</i>	<i>Percent of Assets</i>	<i>Balance</i>
Bond	14%	\$1,024,620.94
Balanced/Asset Allocation	86%	\$6,264,151.50
Total Assets	100%	\$7,288,772.44



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.

0239 5 3 00

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

October 1, 2014 - December 31, 2014

Allocation Summary by Fund

<i>Investment</i>	<i>Percent of Assets</i>	<i>Units/ Shares</i>	<i>Unit/Share Value</i>	<i>Ending Balance</i>
Bond				
Vantagepoint Core Bond Idx II	14%	98,806.2626	\$10.37	\$1,024,620.94
Balanced/Asset Allocation				
Vantagepoint Milestone Ret Inc	14%	99,596.0291	\$10.62	\$1,057,709.83
Vantagepoint MP Conserv Growth	40%	116,288.2519	\$24.99	\$2,906,043.41
Vantagepoint MP Trad Growth	32%	90,388.9298	\$25.45	\$2,300,398.26
Total	100%			\$7,288,772.44

Activity Summary by Fund

<i>Investment</i>	<i>Beginning Balance</i>	<i>Contributions/ Other Credits</i>	<i>Distributions/ Other Debits</i>	<i>Transfers</i>	<i>Fees</i>	<i>Gain/Loss</i>	<i>Ending Balance</i>
Bond							
Vantagepoint Core Bond Idx II	\$991,403.77	\$22,484.25	-\$6,002.75	\$0.00	\$0.00	\$16,735.67	\$1,024,620.94
Balanced/Asset Allocation							
Vantagepoint Milestone Ret Inc	\$1,028,225.55	\$22,484.25	-\$6,255.18	\$0.00	\$0.00	\$13,255.21	\$1,057,709.83
Vantagepoint MP Conserv Growth	\$2,830,119.28	\$59,958.00	-\$17,198.12	\$0.00	\$0.00	\$33,164.25	\$2,906,043.41
Vantagepoint MP Trad Growth	\$2,223,768.68	\$44,968.50	-\$13,585.89	\$0.00	\$0.00	\$45,246.97	\$2,300,398.26
Total Account	\$7,073,517.28	\$149,895.00	-\$43,041.94	\$0.00	\$0.00	\$108,402.10	\$7,288,772.44

Activity Detail

<i>Contributions/Other Credits</i>	<i>Distributions/Other Debits</i>
Contributions	Distributions
Total	Total



January 22, 2015

FINANCE/ADMINISTRATION MEMORANDUM

2015 – 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 2014

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of December 2014. Net income of \$63,227 was posted for the month of December 2014 as compared to prior year net income of \$946,793. Please note that the previous year net income included \$865,000 in water tap fees for the Morgan Farms Subdivision.

For the first six months of the 2014-2015 fiscal year, the percentage of “unaccounted for” water stands at 27.85%, as compared to 24.43% for the prior year. During this same period, the percentage of sewerage treated to billed stands at 149.26%, with a prior year comparison of 197.80%.

Please contact me with any questions or comments.

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

	MONTH TO DATE			YEAR TO DATE		
WATER SALES:	Dec-14	Dec-13	% Change	Dec-14	Dec-13	% Change
Residential	\$ 217,341	\$ 235,586	-7.74%	\$ 2,905,183	\$ 2,656,013	9.38%
Commercial	\$ 82,468	\$ 89,104	-7.45%	\$ 1,026,962	\$ 979,180	4.88%
Institutional	\$ 18,330	\$ 19,499	-5.99%	\$ 274,692	\$ 232,846	17.97%
Water Purchase Surcharge	\$ 51,856	\$ 44,339	16.95%	\$ 739,999	\$ 526,645	40.51%
Total Water Sales	\$ 369,995	\$ 388,528	-4.77%	\$ 4,946,836	\$ 4,394,684	12.56%
Purchased Water Cost	\$ 322,763	\$ 303,207	6.45%	\$ 3,165,427	\$ 2,645,099	19.67%
Net Water Sales	\$ 47,233	\$ 85,321	-44.64%	\$ 1,781,409	\$ 1,749,585	1.82%
Total Gallons Billed (1,000s)	63,035	67,994	-7.29%	887,157	815,433	8.80%
Total Gallons Purchased (1,000s)	127,615	127,491	0.10%	1,253,807	1,116,903	12.26%
Total gallons thru meters (1000s)	117,533	112,923	4.08%	1,243,726	1,102,335	12.83%
Water Adjustments	554	2,333	-76.27%	7,428	14,063	-47.18%
Gallons Unaccounted For	53,944	42,596	26.64%	349,140	272,839	27.97%
% Unaccounted For	42.27%	33.41%	26.52%	27.85%	24.43%	13.99%
Revenue per 1000 Gallons Billed	\$ 5.87	\$ 5.71	2.72%	\$ 5.58	\$ 5.39	3.46%
Cost per 1000 Gallons Billed	\$ 5.12	\$ 4.46	14.82%	\$ 3.57	\$ 3.24	10.00%
Net Profit/1000 Gallons Billed	\$ 0.75	\$ 1.25	-40.29%	\$ 2.01	\$ 2.15	-6.41%
SEWER CHARGES:						
Residential	\$ 331,694	\$ 319,976	3.66%	\$ 2,003,290	\$ 1,920,836	4.29%
Commercial	\$ 119,915	\$ 115,514	3.81%	\$ 720,627	\$ 691,476	4.22%
Institutional	\$ 29,682	\$ 25,056	18.46%	\$ 178,091	\$ 150,310	18.48%
Metro Sewer Surcharge	\$ 67,581	\$ 77,866	-13.21%	\$ 439,538	\$ 451,297	-2.61%
Total Sewer Charges	\$ 548,872	\$ 538,412	1.94%	\$ 3,341,545	\$ 3,213,919	3.97%
Treatment Cost	\$ 208,334	\$ 256,387	-18.74%	\$ 1,193,964	\$ 1,588,258	-24.83%
Net Sewer Charges	\$ 340,538	\$ 282,025	20.75%	\$ 2,147,581	\$ 1,625,661	32.11%
Total Gallons Billed (1,000s)*	74,187	70,881	4.67%	449,113	427,049	5.17%
Total Gallons Treated (1,000s)	126,324	133,072	-5.07%	670,353	844,721	-20.64%
% of Gallons Treated to Gallons Billed*	170.28%	187.74%	-9.30%	149.26%	197.80%	-24.54%
Revenue per 1000 Gallons Billed	\$ 7.40	\$ 7.60	-2.60%	\$ 7.44	\$ 7.53	-1.14%
Cost per 1000 Gallons Billed	\$ 2.81	\$ 3.62	-22.36%	\$ 2.66	\$ 3.72	-28.52%
Net Profit/1000 Gallons Billed	\$ 4.59	\$ 3.98	15.37%	\$ 4.78	\$ 3.81	25.61%
Total Water and Sewer Charges	\$ 918,867	\$ 926,940	-0.87%	\$ 8,288,382	\$ 7,608,603	8.93%
Total Direct Costs	\$ 531,096	\$ 559,594	-5.09%	\$ 4,359,392	\$ 4,233,357	2.98%
Net Profit	\$ 387,770	\$ 367,346	5.56%	\$ 3,928,990	\$ 3,375,246	16.41%
Water Tap Fees	\$ 22,000	\$ 953,000	-97.69%	\$ 291,000	\$ 1,229,600	-76.33%
Sewer Tap Fees	\$ 138,971	\$ 64,000	117.14%	\$ 873,371	\$ 467,050	87.00%
Other Operating Revenues	\$ 31,634	\$ 34,268	-7.69%	\$ 211,668	\$ 176,271	20.08%
Less Other Operating Expenses	\$ 290,371	\$ 245,044	18.50%	\$ 2,257,409	\$ 1,872,787	20.54%
Less Estimated Depr/Amort	\$ 226,777	\$ 226,777	0.00%	\$ 1,360,662	\$ 1,302,795	4.44%
NET OPERATING INCOME - UNADJUSTED	\$ 63,227	\$ 946,793	-93.32%	\$ 1,686,958	\$ 2,072,585	-18.61%

* 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>
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	<u>\$ 141,218</u>	<u>\$ 159,284</u>	<u>\$ 147,270</u>	<u>\$ 138,320</u>
Total Water Sales	\$ 942,636	\$ 1,059,175	\$ 980,835	\$ 923,308
Purchased Water Cost	<u>\$ 527,761</u>	<u>\$ 646,138</u>	<u>\$ 639,147</u>	<u>\$ 572,098</u>
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	800,000	764,750	602,650	2,260,550
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	<u>\$ 81,662</u>	<u>\$ 82,620</u>	<u>\$ 71,145</u>	<u>\$ 68,421</u>
Total Sewer Charges	\$ 562,082	\$ 568,783	\$ 557,239	\$ 553,892
Treatment Cost	<u>\$ 209,618</u>	<u>\$ 208,207</u>	<u>\$ 199,598</u>	<u>\$ 165,342</u>
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	<u>\$ 737,379</u>	<u>\$ 854,345</u>	<u>\$ 838,745</u>	<u>\$ 737,440</u>
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	<u>\$ 226,777</u>	<u>\$ 226,777</u>	<u>\$ 226,777</u>	<u>\$ 226,777</u>
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

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

	<u>Nov-14</u>	<u>Dec-14</u>
Residential	\$ 371,334	\$ 217,341
Commercial	\$ 162,853	\$ 82,468
Institutional	\$ 34,649	\$ 18,330
Water Purchase Surcharge	<u>\$ 102,052</u>	<u>\$ 51,856</u>
Total Water Sales	\$ 670,888	\$ 369,995
Purchased Water Cost	<u>\$ 457,521</u>	<u>\$ 322,763</u>
Net Water Sales	\$ 213,367	\$ 47,233
Total Gallons Billed	117,754,800	63,035,400
Total Gallons Purchased	181,515,628	127,614,840
Total gallons actually thru meters	181,515,628	117,533,440
Water Adjustments	2,446,150	553,750
Revenue per 1000 Gallons Billed	\$ 5.70	\$ 5.87
Cost per 1000 Gallons Billed	\$ 3.89	\$ 5.12
Net Profit/1000 Gallons Billed	\$ 1.81	\$ 0.75
SEWER CHARGES:		
Residential - Inside	\$ 332,140	\$ 331,018
Residential - Outside	\$ 643	\$ 676
Commercial - Inside	\$ 119,027	\$ 118,849
Commercial - Outside	\$ 1,066	\$ 1,066
Institutional - Inside	\$ 27,848	\$ 27,837
Institutional - Outside	\$ 1,845	\$ 1,845
Metro Surcharge	<u>\$ 68,109</u>	<u>\$ 67,581</u>
Total Sewer Charges	\$ 550,678	\$ 548,872
Treatment Cost	<u>\$ 202,866</u>	<u>\$ 208,334</u>
Net Sewer Charges	\$ 347,812	\$ 340,538
Total Gallons Billed	74,896,400	74,187,200
Total Gallons Treated	123,178,720	126,324,280
Revenue per 1000 Gallons Billed	\$ 7.35	\$ 7.40
Cost per 1000 Gallons Billed	\$ 2.71	\$ 2.81
Net Profit/1000 Gallons Billed	\$ 4.64	\$ 4.59
Total Water and Sewer Charges	\$ 1,221,565	\$ 918,867
Total Direct Costs	<u>\$ 660,386</u>	<u>\$ 531,096</u>
Net Profit	\$ 561,179	\$ 387,770
Water Tap Fees	\$ 5,000	\$ 22,000
Sewer Tap Fees	\$ 43,500	\$ 138,971
Other Operating Revenues	\$ 25,894	\$ 31,634
Less Other Operating Expenses	\$ 293,790	\$ 290,371
Less Estimated Depr	<u>\$ 226,777</u>	<u>\$ 226,777</u>
Net Operating Income For Month	\$ 115,007	\$ 63,227
Cumulative Net Operating Income	\$ 1,623,731	\$ 1,686,958