

March 23, 2015

FINANCE/ADMINISTRATION MEMORANDUM

2015-4

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 - February 2015

Financial Reporting

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

In addition, copies of unaudited management reports for the City's Water/Sewer Fund are attached. These reports reflect positive fiscal year results with a cumulative net income of \$1,482,020 versus \$1,727,936 for the same period last year.

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

**City of Brentwood
Local Sales Tax**

Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	Projected % Increase 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%	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%	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	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%	1,589,126	-1.58%
FY YTD	6,638,642	6.18%	7,168,639	7.98%	7,792,949	8.71%	7,942,147	1.91%	8,329,019	4.87%
FEB	846,751	17.78%	913,717	7.91%	972,587	6.44%	933,656	-4.00%	1,095,688	17.35%
FY YTD	7,485,393	7.38%	8,082,356	7.98%	8,765,536	8.45%	8,875,803	1.26%	9,424,707	6.18%
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%	10,356,042	5.60%
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%	11,403,816	5.06%
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%	12,433,688	4.62%
JUN	907,674	7.39%	1,019,688	12.34%	936,267	-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%	13,503,526	4.24%
FY TOTALS	11,027,909	8.40%	12,005,650	8.87%	12,762,673	6.31%	12,954,622	1.50%	13,503,526	4.24%
BUDGET	9,975,000	110.56%	10,675,000	112.47%	11,190,000	114.05%	12,015,000	107.82%	12,300,000	109.78%

(a) amount includes a 10-month gross 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 gross addition of \$148,360 for 7 businesses erroneously coded to Metro situs code for sales tax collection purposes s/b Brentwood.

(d) amount includes two 12-month gross deductions of \$274,805 for several businesses erroneously coded to City of Brentwood for sales tax collection purposes - should be Metro Nashville (\$161,688) and City of Franklin (\$113,117).

**City of Brentwood
Wholesale
Beer Tax**

<u>Month</u>									Projected	
	<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>% Increase 2014 - 15</u>	<u>0% % Change Prev Yr</u>
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%	58,629	4.59%
FY YTD	324,545	6.52%	322,947	-0.49%	348,251	7.84%	319,751	-8.18%	332,961	4.13%
JAN	58,086	6.45%	56,466	-2.79%	45,817	-18.86%	41,327	-9.80%	43,101	4.29%
FY YTD	382,631	6.51%	379,413	-0.84%	394,068	3.86%	361,078	-8.37%	376,062	4.15%
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%	413,693	3.76%
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%	456,332	3.40%
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%	508,678	3.04%
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%	574,894	2.68%
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%	634,118	2.42%
FY TOTALS	614,573	6.85%	643,791	4.75%	675,428	4.91%	619,134	-8.33%	634,118	2.42%
BUDGET	570,000	107.82%	580,000	111.00%	580,000	116.45%	600,000	103.19%	600,000	105.69%

**City of Brentwood
Wholesale
Liquor Tax**

											0%
Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	2014 - 15	% 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%	90,273	-3.45%	
FY YTD	267,542	13.43%	314,879	17.69%	341,176	8.35%	365,007	6.99%	368,667	1.00%	
JAN	76,408	12.49%	32,449	-57.53%	32,351	-0.30%	31,027	-4.09%	35,302	13.78%	
FY YTD	343,950	13.22%	347,328	0.98%	373,527	7.54%	396,034	6.03%	403,969	2.00%	
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%	455,885	1.77%	
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%	507,462	1.59%	
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%	566,266	1.42%	
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%	619,532	1.30%	
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%	671,310	1.20%	
FY TOTALS	540,697	12.69%	586,928	8.55%	610,968	4.10%	663,375	8.58%	671,310	1.20%	
BUDGET	475,000	113.83%	500,000	117.39%	525,000	116.37%	550,000	120.61%	590,000	113.78%	

**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%	227,713	158.55%
FY YTD	577,112	-18.03%	588,102	1.90%	718,324	22.14%	884,708	23.16%	461,094	-47.88%
FEB	23,087	145.85%	17,367	-24.78%	34,909	101.01%	114,100	226.85%	25,619	-77.55%
FY YTD	600,199	-15.87%	605,469	0.88%	753,233	24.40%	998,808	32.60%	486,713	-51.27%
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%	512,535	-49.98%
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%	604,558	-45.86%
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%	1,159,404	-30.64%
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%	1,369,461	-27.22%
FY TOTALS	1,273,739	2.44%	1,210,939	-4.93%	1,462,273	20.76%	1,881,556	28.67%	1,369,461	-27.22%
BUDGET	1,175,000	108.40%	1,175,000	103.06%	1,275,000	114.69%	1,275,000	147.57%	1,400,000	97.82%

**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%	89,244	18.12%
FY YTD	503,293	15.34%	540,230	7.34%	585,251	8.33%	626,868	7.11%	693,727	10.67%
JAN	59,764	-12.62%	70,574	18.09%	72,693	3.00%	81,352	11.91%	87,333	7.35%
FY YTD	563,057	11.55%	610,804	8.48%	657,944	7.72%	708,220	7.64%	781,060	10.28%
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%	874,309	9.09%
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%	998,890	7.87%
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%	1,126,584	6.91%
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%	1,251,887	6.18%
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%	1,435,165	5.35%
FY TOTALS	1,017,629	6.35%	1,144,407	12.46%	1,164,244	1.73%	1,362,324	17.01%	1,435,165	5.35%
BUDGET	820,000	124.10%	1,000,000	114.44%	1,025,000	113.58%	1,060,000	128.52%	1,200,000	119.60%

**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%	34,959	2.59%
FY YTD	184,925	2.07%	196,531	6.28%	217,957	10.90%	213,352	-2.11%	223,330	4.68%
JAN	39,248	29.88%	55,230	40.72%	33,146	-39.99%	49,610	49.67%	56,023	12.93%
FY YTD	224,173	6.04%	251,761	12.31%	251,103	-0.26%	262,962	4.72%	279,353	6.23%
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%	313,412	5.52%
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%	347,938	4.94%
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%	398,345	4.29%
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%	432,477	3.94%
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%	486,082	3.49%
FY TOTALS	396,065	7.13%	430,785	8.77%	446,502	3.65%	469,691	5.19%	486,082	3.49%
BUDGET	360,000	110.02%	375,000	114.88%	400,000	111.63%	425,000	110.52%	450,000	108.02%

**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%	58,408	32.40%
FY YTD	253,868	22.94%	343,645	35.36%	389,594	13.37%	436,337	12.00%	444,318	1.83%
FEB	53,437	192.98%	76,815	43.75%	66,876	-12.94%	50,615	-24.31%	32,892	-35.02%
FY YTD	307,305	36.74%	420,460	36.82%	456,470	8.56%	486,952	6.68%	477,210	-2.00%
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%	544,230	-1.76%
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%	615,118	-1.56%
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%	699,965	-1.37%
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%	756,806	-1.27%
FY TOTALS	523,725	41.50%	669,656	27.86%	776,182	15.91%	766,548	-1.24%	756,806	-1.27%
BUDGET	350,000	149.64%	415,000	161.36%	600,000	129.36%	600,000	127.76%	625,000	121.09%

**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%	222,662	5.56%
FY YTD	1,150,445	4.18%	1,212,247	5.37%	1,251,379	3.23%	1,291,145	3.18%	1,363,801	5.63%
JAN	242,682	3.21%	260,591	7.38%	259,777	-0.31%	274,620	5.71%	294,719	7.32%
FY YTD	1,393,127	4.01%	1,472,838	5.72%	1,511,156	2.60%	1,565,765	3.61%	1,658,520	5.92%
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%	1,848,463	5.28%
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%	2,055,473	4.73%
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%	2,288,864	4.22%
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%	2,503,663	3.85%
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%	2,740,543	3.50%
FY TOTALS	2,348,033	4.58%	2,513,970	7.07%	2,551,651	1.50%	2,647,788	3.77%	2,740,543	3.50%
BUDGET	2,200,000	106.73%	2,285,000	110.02%	2,400,000	106.32%	2,500,000	105.91%	2,550,000	107.47%

**City of Brentwood
Municipal
Court Fines**

Month							Projected			
	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	% Increase 2014 - 15	0% % Change Prev Yr
JULY	18,346	-47.96%	34,352	87.25%	27,182	-20.87%	20,012	-26.38%	24,385	21.85%
FY YTD	18,346	-47.96%	34,352	87.25%	27,182	-20.87%	20,012	-26.38%	24,385	21.85%
AUG	15,853	-47.91%	30,024	89.39%	22,217	-26.00%	17,337	-21.96%	19,582	12.95%
FY YTD	34,199	-47.93%	64,376	88.24%	49,399	-23.27%	37,349	-24.39%	43,967	17.72%
SEPT	14,155	-45.44%	29,418	107.83%	20,992	-28.64%	19,418	-7.50%	24,873	28.09%
FY YTD	48,354	-47.23%	93,794	93.97%	70,391	-24.95%	56,767	-19.35%	68,840	21.27%
OCT	16,310	-37.89%	35,401	117.05%	27,787	-21.51%	24,553	-11.64%	34,832	41.86%
FY YTD	64,664	-45.15%	129,195	99.79%	98,178	-24.01%	81,320	-17.17%	103,672	27.49%
NOV	18,910	23.73%	31,766	67.98%	26,260	-17.33%	12,127	-53.82%	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%	18,736	-39.91%
FY YTD	119,490	-40.26%	208,837	74.77%	177,754	-14.88%	145,109	-18.37%	157,662	8.65%
FEB	14,025	-33.47%	27,622	96.95%	30,752	11.33%	20,688	-32.73%	18,598	-10.10%
FY YTD	133,515	-39.61%	236,459	77.10%	208,506	-11.82%	165,797	-20.48%	176,260	6.31%
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%	196,387	5.63%
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%	220,738	4.98%
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%	239,888	4.56%
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%	268,549	4.05%
FY TOTALS	239,351	-28.21%	332,178	38.78%	312,875	-5.81%	258,086	-17.51%	268,549	4.05%
BUDGET	400,000	59.84%	250,000	132.87%	325,000	96.27%	275,000	93.85%	240,000	111.90%

**City of Brentwood
Interest Earnings**

Month	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	% Change Prev Yr	Projected % Increase	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%	5,783	0.21%
FY YTD	125,554	-9.20%	64,457	-48.66%	75,046	16.43%	36,646	-51.17%	38,835	5.97%
FEB	18,977	8.55%	10,503	-44.65%	11,965	13.92%	5,788	-51.63%	6,066	4.80%
FY YTD	144,531	-7.21%	74,960	-48.14%	87,011	16.08%	42,434	-51.23%	44,901	5.81%
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%	51,728	5.01%
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%	58,563	4.40%
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%	65,492	3.91%
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%	72,686	3.51%
FY TOTALS	234,581	0.90%	127,016	-45.85%	127,437	0.33%	70,219	-44.90%	72,686	3.51%
BUDGET	150,000	156.39%	160,000	79.38%	125,000	101.95%	65,000	108.03%	65,000	111.82%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>67% % Realized/ Spent</u>
FUND 110: GENERAL FUND					
DEPT 00000: ADMINISTRATION					
REAL & PERSONAL PROP TAX	\$ 10,800,000	\$ 0	\$ 11,100,760	\$ -300,760	103%
PUBLIC UTILITY PROP TAX	167,000	0	156,709	10,291	94%
INTEREST,PENALTY & COURT COST	40,000	2,586	16,594	23,406	41%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	12,300,000	1,589,126	8,329,019	3,970,981	68%
WHOLESALE BEER TAX	600,000	43,101	376,061	223,939	63%
WHOLESALE LIQUOR TAX	590,000	35,302	403,969	186,031	68%
BUSINESS TAXES	1,400,000	25,619	486,713	913,287	35%
HOTEL/MOTEL TAX	1,200,000	87,333	781,059	418,941	65%
CATV FRANCHISE FEE	450,000	21,672	245,001	204,999	54%
TOTAL TAXES	\$ 27,572,000	\$ 1,804,738	\$ 21,895,886	\$ 5,676,114	79%
MECHANICAL PERMITS	\$ 30,000	\$ 5,091	\$ 26,406	\$ 3,594	88%
BUILDING PERMITS	625,000	32,892	477,209	147,791	76%
PLUMBING PERMITS	30,000	3,969	36,238	-6,238	121%
EXCAVATION PERMITS	40,000	2,225	23,188	16,813	58%
ZONING BD APPL FEE	1,000	200	1,550	-550	155%
BLAST/BURN PERMITS	200	50	175	25	88%
HOME OCCUPATION FEES	4,000	225	2,825	1,175	71%
HOME OCCUPATION RENEWAL FEES	3,500	280	1,760	1,740	50%
BEER LICENSES	1,500	0	1,250	250	83%
BEER PRIVILEGE TAX	6,000	0	6,952	-952	116%
OTHER PERMITS	0	0	720	-720	0%
SUBDIV LOT FEES	8,000	625	11,200	-3,200	140%
SITE PLANS FEES	25,000	4,125	36,793	-11,793	147%
TRAFFIC CONSULTANT REVIEW FEES	0	0	5,026	-5,026	0%
TOTAL LICENSE AND PERMITS	\$ 774,200	\$ 49,681	\$ 631,291	\$ 142,909	82%
SAFETY GRANT	0	1,896	1,896	-1,896	0%
TVA P I L O T (PROP TAX)	400,000	0	214,766	185,234	54%
DOJ - DEA TASK FORCE REIMB	5,500	2,304	2,304	3,196	42%
STATE SALES TAX	2,550,000	294,719	1,658,520	891,480	65%
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	2,628	93,221	36,779	72%
STATE STREETS & TRANSPORTATION	75,000	6,302	44,112	30,888	59%
OTHER ST REV ALLOC-PD/FD PAY S	69,600	0	0	69,600	0%
CORPORATE EXCISE TAX	15,000	0	0	15,000	0%
TELECOMMUNICATION TAX	3,000	294	2,179	821	73%
WM CO ALLOC - LIBR OPERATIONS	71,950	0	71,950	0	100%
WM COUNTY EMS UTILITY REIMB	2,000	232	1,546	454	77%
TOTAL INTERGOVERNMENTAL	\$ 4,240,050	\$ 308,375	\$ 2,090,494	\$ 2,149,557	49%
DUPLICATING SERVICES	\$ 500	\$ 1	\$ 538	\$ -38	108%
BUS TAX - CLERKS FEE	125,000	3,037	48,068	76,932	38%
MISC POLICE SERVICES	20,000	550	14,496	5,504	72%
TOTAL OTHER REVENUES	\$ 145,500	\$ 3,588	\$ 63,102	\$ 82,398	43%
PARK RESERVATION & EVENTS	110,000	0	59,735	50,265	54%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
LIBRARY FINES & CHARGES	68,000	4,066	46,276	21,724	68%
LIBRARY FEE - NON RESIDENT	57,000	4,030	39,022	17,978	68%
COOL SPRINGS HOUSE RENTAL FEE	37,000	2,575	23,909	13,092	65%
COOL SPRINGS HOUSE CLEANING FEE	10,000	400	6,050	3,950	61%
RAVENSWOOD HOUSE RENTAL FEE	75,000	2,000	36,200	38,800	48%
RAVENSWOOD HOUSE CLEANING FEE	30,000	600	4,200	25,800	14%
LIBRARY MTG ROOM	15,000	1,775	9,633	5,368	64%
INSPECTION FEES - ENGINEERING	25,000	0	28,384	-3,384	114%
CELL TOWER RENTAL FEE	21,600	1,800	14,400	7,200	67%
TOTAL CHARGES FOR SERVICES	\$ 448,600	\$ 17,246	\$ 267,808	\$ 180,792	60%
MUN COURT FINES/COSTS	\$ 240,000	\$ 18,598	\$ 176,259	\$ 63,741	73%
COUNTY COURT FINES/COSTS	35,000	3,035	22,921	12,079	65%
TOTAL FINES AND FEES	\$ 275,000	\$ 21,634	\$ 199,181	\$ 75,819	72%
INTEREST EARNINGS	\$ 65,000	\$ 6,066	\$ 44,901	\$ 20,099	69%
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	-959	25,689	-10,689	171%
SALE OF GEN GOV'T SUPPLIES	1,000	0	3,641	-2,641	364%
MISCELLANEOUS	0	42	14,814	-14,814	0%
TOTAL USES OF MONEY AND PROPERTY	\$ 344,000	\$ 5,148	\$ 352,045	\$ -8,045	102%
Total Revenues	\$ 33,799,350	\$ 2,210,411	\$ 25,499,805	\$ 8,299,545	75%

DEPT 41110: CITY COMMISSION

SALARIES	\$ 80,400	\$ 6,700	\$ 53,600	\$ 26,800	67%
FICA (EMPLOYER'S SHARE)	6,150	445	3,571	2,579	58%
HEALTH INSURANCE	49,560	4,130	33,040	16,520	67%
LIFE INSURANCE	1,190	189	777	413	65%
MBRSHIPS & REGISTRATIONS	23,700	70	21,034	2,667	89%
COMMUNICATIONS	8,000	1,161	4,208	3,792	53%
RADIO & TV SRVCS	15,000	1,275	7,475	7,525	50%
SUNDRY	6,000	299	1,112	4,888	19%
COMPUTER HARDWARE - N/C	1,000	0	0	1,000	0%
Total Expenditures	\$ 191,000	\$ 14,268	\$ 124,817	\$ 66,183	65%

DEPT 41210: COURT

CITY JUDGE	24,000	2,000	18,000	6,000	75%
PROF MEMBERSHIPS & REGISTRATIONS	1,000	0	0	1,000	0%
OTHER PROFESSIONAL SERVICES	2,300	174	1,394	906	61%
R/M - OTHER EQUIPMENT	9,800	0	0	9,800	0%
SUNDRY	500	0	0	500	0%
Total Expenditures	\$ 37,600	\$ 2,174	\$ 19,394	\$ 18,206	52%

DEPT 41320: CITY MANAGER

SALARIES	\$ 284,275	\$ 21,971	\$ 185,323	\$ 98,952	65%
LONGEVITY PAY	560	0	560	0	100%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
COMMUNICATION ALLOWANCE	1,440	120	960	480	67%
FICA (EMPLOYER'S SHARE)	18,785	1,625	11,150	7,635	59%
HEALTH INSURANCE	16,520	1,377	11,016	5,504	67%
LIFE INSURANCE	340	60	228	112	67%
RETIREMENT - HEALTH/LIFE	12,135	1,011	8,088	4,047	67%
RETIREMENT - TCRS	43,635	3,373	30,240	13,396	69%
OTHER PROF SERVICES	6,000	0	3,500	2,500	58%
MBRSHIPS & REGISTRATIONS	8,000	529	5,707	2,293	71%
TRAVEL - CONF & SCHOOLS	5,500	0	2,922	2,578	53%
SUNDRY	2,000	10	1,531	469	77%
FUEL	5,500	465	3,404	2,096	62%
COMPUTER HARDWARE - N/C	750	0	0	750	0%
Total Expenditures	\$ 405,440	\$ 30,540	\$ 264,629	\$ 140,811	65%

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	\$ 30,795	\$ 266,865	\$ 144,475	65%
SALARIES - PART TIME	12,900	1,038	8,378	4,522	65%
SALARIES - OVERTIME	5,330	0	1,163	4,167	22%
LONGEVITY PAY	2,640	0	2,640	0	100%
COMMUNICATION ALLOWANCE	1,200	100	800	400	67%
FICA (EMPLOYER'S SHARE)	33,155	2,364	21,263	11,892	64%
HEALTH INSURANCE	57,820	4,818	38,544	19,276	67%
LIFE INSURANCE	1,190	210	784	406	66%
RETIREMENT - HEALTH/LIFE	22,635	1,886	15,088	7,547	67%
RETIREMENT - TCRS	63,960	4,727	43,696	20,264	68%
POSTAGE & BOX RENTAL	20,000	2,558	12,485	7,515	62%
PRINTING,STATIONERY,ENVELOPES	6,000	0	976	5,024	16%
PUBLICATIONS, REPORTS, ETC	2,500	0	107	2,393	4%
ADVERTISING/LEGAL NOTICES	1,000	26	26	974	3%
ACCTING & AUDITING SRVCS	40,000	0	31,800	8,200	80%
WILLIAMSON CO TRUSTEE PROP TAX FEE	72,000	0	70,608	1,392	98%
OTHER PROF SRVCS	24,000	0	3,000	21,000	13%
R/M - OFC MACH & EQUIP	50,000	3,844	33,199	16,801	66%
MBRSHIPS & REGISTRATIONS	9,000	160	2,827	6,173	31%
TRAVEL - CONF & SCHOOLS	7,500	0	58	7,442	1%
OFFICE SUPPLIES/MATERIALS	10,000	930	3,328	6,672	33%
SUNDRY	2,000	30	400	1,600	20%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
COMPUTER SOFTWARE-N/C	500	0	267	233	53%
COMPUTER SOFTWARE	20,000	0	0	20,000	0%
Total Expenditures	\$ 878,670	\$ 53,486	\$ 558,303	\$ 320,367	64%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>67% % Realized/ Spent</u>
DEPT 41510: CITY RECORDER					
SALARIES	\$ 64,570	\$ 4,898	\$ 42,245	\$ 22,325	65%
SALARIES - OVERTIME	5,150	631	3,581	1,569	70%
LONGEVITY	1,000	0	1,000	0	100%
FICA	5,410	398	3,515	1,895	65%
HEALTH INSURANCE	8,260	688	5,504	2,756	67%
LIFE INSURANCE	170	30	114	56	67%
RETIREMENT - HEALTH/LIFE	2,470	206	1,648	822	67%
RETIREMENT - TCRS	10,700	849	7,442	3,258	70%
ADVERTISING/LEGAL NOTICES	5,500	845	2,692	2,808	49%
OTHER PROF SRVCS	5,000	700	2,566	2,434	51%
R/M - OFC MACH & EQUIP	11,500	461	9,178	2,322	80%
MBRSHIPS & REGISTRATIONS	1,450	160	540	910	37%
TRAVEL - CONF & SCHOOLS	2,000	0	59	1,941	3%
OFFICE SUPPLIES/MATERIALS	1,300	154	539	761	41%
SUNDRY	200	0	0	200	0%
Total Expenditures	\$ 124,680	\$ 10,020	\$ 80,623	\$ 44,057	65%

DEPT 41520: LEGAL

SALARIES	\$ 138,720	\$ 10,670	\$ 90,025	\$ 48,695	65%
LONGEVITY PAY	1,160	0	1,160	0	100%
COMMUNICATION ALLOWANCE	720	60	480	240	67%
FICA (EMPLOYER'S SHARE)	9,415	801	5,639	3,776	60%
HEALTH INSURANCE	8,260	688	5,504	2,756	67%
LIFE INSURANCE	170	30	114	56	67%
RETIREMENT - HEALTH/LIFE	5,725	477	3,816	1,909	67%
RETIREMENT - TCRS	21,295	1,638	14,693	6,602	69%
PUBLICATIONS, REPORTS, ETC	15,000	17	7,777	7,223	52%
ADVERTISING/LEGAL NOTICES	0	32	32	-32	0%
SPECIAL LEGAL SERVICES	50,000	0	3,327	46,673	7%
R/M - MACH & EQUIP	0	1	3	-3	0%
MBRSHIPS & REGISTRATIONS	3,500	795	1,700	1,800	49%
TRAVEL - CONF & SCHOOLS	4,500	0	2,172	2,328	48%
OFFICE SUPPLIES/MATERIALS	300	0	108	192	36%
SUNDRY	500	0	0	500	0%
Total Expenditures	\$ 259,265	\$ 15,209	\$ 136,549	\$ 122,716	53%

DEPT 41640: TECHNOLOGY

SALARIES	\$ 317,800	\$ 5,086	\$ 205,989	\$ 111,811	65%
SALARIES - PART TIME	46,760	3,752	31,783	14,977	68%
SALARIES - OVERTIME	8,000	0	38	7,962	0%
LONGEVITY PAY	1,800	-140	1,820	-20	101%
COMMUNICATION ALLOWANCE	2,880	300	2,400	480	83%
FICA (EMPLOYER'S SHARE)	28,930	655	18,382	10,548	64%
HEALTH INSURANCE	37,170	3,098	24,784	12,386	67%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
LIFE INSURANCE	765	150	542	223	71%
RETIREMENT - HEALTH/LIFE	14,450	1,204	9,632	4,818	67%
RETIREMENT - TCRS	50,150	831	33,892	16,258	68%
CLOTHING/UNIFORMS	1,700	0	1,165	535	69%
PUBLICATIONS, REPORTS, ETC	50	0	0	50	0%
COMMUNICATIONS - INTERNET SRVC	33,000	1,741	17,713	15,287	54%
OTHER PROFESSIONAL SRVCS	38,000	0	14,732	23,268	39%
R/M - VEHICLES	1,000	0	142	858	14%
R/M - MACH & EQUIPMENT	90,000	260	64,913	25,087	72%
MBRSHIPS & REGISTRATIONS	5,000	111	509	4,491	10%
TRAVEL - CONF & SCHOOLS	5,000	0	1,250	3,750	25%
OFFICE SUPPLIES/MATERIALS	5,000	67	380	4,620	8%
HOUSEHOLD/JANITORIAL SUPPLIES	300	0	25	275	8%
OTHER OPERATING SUPPLIES	1,000	0	542	458	54%
SUNDRY	1,100	60	319	781	29%
FUEL	1,200	0	364	836	30%
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	42	14,709	-8,709	245%
MISC TECHNOLOGY - N/C	15,000	60	17,911	-2,911	119%
EQUIPMENT REPLACEMENT FUND	400,000	33,333	266,664	133,336	67%
COMPUTER SOFTWARE	12,000	0	0	12,000	0%
Total Expenditures	\$ 1,136,055	\$ 50,612	\$ 730,601	\$ 405,454	64%

DEPT 41645: GIS

SALARIES	\$ 168,030	\$ 12,808	\$ 109,588	\$ 58,442	65%
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	320	160	67%
FICA (EMPLOYER'S SHARE)	13,630	884	7,652	5,978	56%
HEALTH INSURANCE	24,780	2,065	16,520	8,260	67%
LIFE INSURANCE	510	90	342	168	67%
RETIREMENT - HEALTH/LIFE	8,095	675	5,400	2,695	67%
RETIREMENT - TCRS	25,880	1,966	17,881	7,999	69%
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	922	78	92%
R/M - MACH & EQUIPMENT	27,000	9	26,693	307	99%
MBRSHIPS & REGISTRATIONS	3,000	425	1,089	1,912	36%
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	12	12	88	12%
SUNDRY	500	0	63	437	13%
FUEL	1,500	0	296	1,204	20%
Total Expenditures	\$ 300,050	\$ 18,975	\$ 195,556	\$ 104,494	65%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>67% % Realized/ Spent</u>
DEPT 41650: HUMAN RESOURCES					
SALARIES	\$ 189,410	\$ 14,483	\$ 123,417	\$ 65,993	65%
LONGEVITY PAY	1,760	0	1,760	0	100%
COMMUNICATION ALLOWANCE	720	60	480	240	67%
FICA (EMPLOYER'S SHARE)	14,680	1,102	9,855	4,825	67%
HEALTH INSURANCE	24,780	2,065	16,520	8,260	67%
LIFE INSURANCE	510	90	342	168	67%
RETIREMENT - HEALTH/LIFE	6,575	548	4,384	2,191	67%
RETIREMENT - TCRS	29,075	2,223	20,139	8,936	69%
PRINTING,STATIONERY,ENVELOPES	1,400	625	883	517	63%
PUBLICATIONS, REPORTS, ETC	1,000	0	0	1,000	0%
ADVERTISING/LEGAL NOTICES	7,500	1,074	5,916	1,584	79%
MEDICAL SERVICES	57,000	846	24,851	32,149	44%
OTHER PROF SRVCS	25,800	4,042	13,136	12,664	51%
R/M - OFC MACH & EQUIP	4,350	0	4,333	17	100%
ANNUAL EMPLOYEE BANQUET	17,170	0	15,131	2,039	88%
AWARDS	6,550	0	5,921	629	90%
MBRSHIPS & REGISTRATIONS	2,600	0	708	1,892	27%
TRAVEL - CONF & SCHOOLS	2,500	0	40	2,460	2%
OFFICE SUPPLIES/MATERIALS	3,000	0	487	2,513	16%
SUNDRY	5,500	66	2,197	3,303	40%
Total Expenditures	\$ 401,880	\$ 27,224	\$ 250,501	\$ 151,379	62%

DEPT 41680: COMMUNITY RELATIONS

SALARIES	\$ 132,315	\$ 9,977	\$ 86,099	\$ 46,216	65%
LONGEVITY PAY	1,080	0	1,080	0	100%
COMMUNICATION ALLOWANCE	1,200	100	800	400	67%
FICA (EMPLOYER'S SHARE)	10,300	725	6,525	3,775	63%
HEALTH INSURANCE	16,520	1,377	11,016	5,504	67%
LIFE INSURANCE	340	60	228	112	67%
RETIREMENT - HEALTH/LIFE	6,750	563	4,504	2,246	67%
RETIREMENT - TCRS	20,310	1,532	14,050	6,260	69%
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	58	720	2,780	21%
ELECTRICITY	500	25	203	297	41%
WATER	3,000	35	2,375	625	79%
COMMUNICATIONS	600	34	238	362	40%
SPECIAL EVENTS	35,000	302	9,463	25,537	27%
OTHER PROF SRVCS	25,000	7,849	19,380	5,620	78%
R/M - OFC MACH & EQUIP	0	54	185	-185	0%
R/M - GROUNDS	43,000	0	21,865	21,135	51%
MBRSHIPS & REGISTRATIONS	2,500	45	1,794	706	72%
TRAVEL - CONF & SCHOOLS	4,800	133	2,258	2,542	47%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>67% % Realized/ Spent</u>
OFFICE SUPPLIES/MATERIALS	250	54	307	-57	123%
SUNDRY	1,500	766	794	706	53%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
BANNERS	3,000	3,705	3,705	-705	124%
LDRSHIP BWOOD	1,000	0	1,000	0	100%
HISTORIC BOARD	2,500	0	0	2,500	0%
Total Expenditures	\$ 347,065	\$ 27,394	\$ 195,723	\$ 151,342	56%

DEPT 41700: PLANNING

SALARIES	\$ 212,850	\$ 16,384	\$ 138,225	\$ 74,625	65%
LONGEVITY PAY	1,680	0	1,680	0	100%
COMMUNICATION ALLOWANCE	1,680	140	1,120	560	67%
FICA (EMPLOYER'S SHARE)	16,540	1,203	10,785	5,755	65%
HEALTH INSURANCE	24,780	2,065	16,520	8,260	67%
LIFE INSURANCE	510	90	342	168	67%
RETIREMENT - HEALTH/LIFE	12,120	1,010	8,080	4,040	67%
RETIREMENT - TCRS	32,675	2,515	22,560	10,115	69%
PUBLICATIONS PRINTING	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	2,500	0	0	2,500	0%
ADVERTISING/LEGAL NOTICES	2,300	340	1,354	946	59%
PLANNING CONSULTANT SRVCS	5,000	0	85	4,915	2%
SPECIAL CENSUS	30,000	0	24,654	5,346	82%
RADIO & TV SRVCS	8,500	825	4,650	3,850	55%
TRAFFIC ENG SRVCS	5,000	0	5,027	-27	101%
R/M - MACH & EQUIPMENT	38,000	790	34,781	3,219	92%
MBRSHIPS & REGISTRATIONS	16,700	2,160	14,126	2,574	85%
TRAVEL - CONF & SCHOOLS	5,500	0	0	5,500	0%
OFFICE SUPPLIES/MATERIALS	4,500	365	1,077	3,423	24%
SUNDRY	3,000	139	592	2,408	20%
OFFICE EQUIPMENT - N/C	1,000	0	0	1,000	0%
COMPUTER HARDWARE - N/C	1,000	375	375	625	38%
COMPUTER SOFTWARE-N/C	2,000	0	0	2,000	0%
Total Expenditures	\$ 429,835	\$ 28,400	\$ 286,031	\$ 143,804	67%

DEPT 41710: CODES

SALARIES	\$ 476,555	\$ 36,237	\$ 312,130	\$ 164,425	66%
SALARIES - PART TIME	23,910	2,358	15,357	8,553	64%
SALARIES - OVERTIME	1,135	0	0	1,135	0%
LONGEVITY PAY	4,200	0	4,200	0	100%
COMMUNICATION ALLOWANCE	3,360	280	2,240	1,120	67%
FICA (EMPLOYER'S SHARE)	38,950	2,852	24,744	14,206	64%
HEALTH INSURANCE	66,075	5,506	44,048	22,027	67%
LIFE INSURANCE	1,360	240	912	448	67%
RETIREMENT - HEALTH/LIFE	19,035	1,586	12,688	6,347	67%
RETIREMENT - TCRS	73,325	5,562	50,789	22,536	69%
WORKER'S COMPENSATION	15,000	1,250	10,000	5,000	67%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
CLOTHING & UNIFORMS	4,500	110	270	4,230	6%
PUBLICATIONS PRINTING	2,500	355	753	1,747	30%
PUBLICATIONS, REPORTS, ETC	3,500	821	964	2,536	28%
ADVERTISING/LEGAL NOTICES	500	0	43	457	9%
COMMUNICATIONS	4,000	296	2,071	1,929	52%
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	870	2,473	1,527	62%
TIRES TUBES ETC	2,000	0	0	2,000	0%
MBRSHIPS & REGISTRATIONS	8,000	150	1,850	6,150	23%
TRAVEL - CONF & SCHOOLS	8,800	1,075	2,491	6,309	28%
OFFICE SUPPLIES/MATERIALS	3,000	414	1,495	1,505	50%
SUNDRY	3,500	44	1,656	1,844	47%
FUEL	22,000	1,223	10,777	11,224	49%
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	750	750	250	75%
INS - LIABILITY	4,100	0	0	4,100	0%
VEHICLES	0	0	45,426	-45,426	0%
Total Expenditures	\$ 807,805	\$ 61,980	\$ 550,870	\$ 256,935	68%

DEPT 41990: INSURANCE/OTHER BENEFITS

FICA (EMPLOYER'S SHARE)	14,500	0	0	14,500	0%
DENTAL REIMBURSEMENT	79,000	3,443	39,854	39,146	50%
401 RETIREMENT MATCH	240,000	19,127	170,153	69,847	71%
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	450	10,980	4,020	73%
UNEMPLOYMENT COMPENSATION	5,000	0	0	5,000	0%
WORKER'S COMPENSATION	20,000	1,667	13,336	6,664	67%
LONG-TERM DISABILITY INSURANCE	40,000	3,450	27,275	12,725	68%
INS - PRIVACY AND NETWORK SECURITY	7,000	0	0	7,000	0%
INS - VEHICLE & EQUIP	4,000	0	156	3,844	4%
LIABILITY INSURANCE	71,000	0	-2,516	73,516	-4%
OFFICIALS' SURETY BONDS	1,000	0	350	650	35%
Total Expenditures	\$ 788,500	\$ 28,136	\$ 454,560	\$ 333,940	58%

DEPT 42100: POLICE

SALARIES	\$ 3,288,840	\$ 236,697	\$ 2,083,267	\$ 1,205,573	63%
SALARIES - PART TIME	22,660	1,889	14,239	8,421	63%
SALARIES - OVERTIME	114,835	9,383	80,245	34,590	70%
LONGEVITY PAY	24,640	0	24,640	0	100%
STATE PAY SUPPLEMENTS	33,600	0	0	33,600	0%
COMMUNICATION ALLOWANCE	14,880	1,360	10,700	4,180	72%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
		MTD	YTD		% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
F T O SUPPLEMENTAL PAY	7,200	315	1,140	6,060	16%
EMT SUPPLEMENTAL PAY	0	69	586	-586	0%
SHIFT DIFFERENTIAL	41,100	2,561	23,457	17,643	57%
FICA (EMPLOYER'S SHARE)	271,405	18,181	165,280	106,125	61%
HEALTH INSURANCE	520,350	43,363	346,904	173,446	67%
LIFE INSURANCE	10,710	1,770	6,869	3,841	64%
RETIREMENT - HEALTH/LIFE	166,720	13,893	111,144	55,576	67%
RETIREMENT - TCRS	639,800	46,620	428,514	211,286	67%
WORKER'S COMPENSATION	100,000	8,333	66,664	33,336	67%
CLOTHING & UNIFORMS	70,200	6,785	32,299	37,901	46%
POSTAGE & BOX RENTAL	2,500	32	189	2,311	8%
PRINTING,STATIONERY,ENVELOPES	7,500	0	3,623	3,877	48%
PERIODICAL SUBSCRIPTIONS	3,000	0	2,438	562	81%
COMMUNICATIONS	44,000	3,540	24,627	19,373	56%
OTHER PROF SRVCS	71,500	8,487	51,290	20,210	72%
R/M - MOTOR VEHICLES	70,000	7,812	41,987	28,013	60%
R/M - OTHER EQUIPMENT	141,400	3,004	84,415	56,985	60%
TIRES TUBES ETC	18,000	0	4,506	13,494	25%
MBRSHIPS & REGISTRATIONS	45,000	3,473	37,387	7,613	83%
TRAVEL - CONF & SCHOOLS	50,000	1,951	18,669	31,331	37%
OFFICE SUPPLIES/MATERIALS	15,000	766	3,758	11,242	25%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	151	5,131	14,869	26%
FIRE ARM SUPPLIES	43,000	0	10,397	32,603	24%
OTHER OPER SUPPLIES	65,000	10,364	32,001	32,999	49%
FUEL	205,000	14,412	132,433	72,567	65%
TRAFFIC ENFORCEMENT SUPPLIES	2,500	0	0	2,500	0%
VEHICLE ACCESSORIES	24,000	5,197	29,603	-5,603	123%
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	3,595	7,679	-3,679	192%
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	1,564	7,610	12,390	38%
EQUIPMENT REPLACEMENT FUND	380,000	31,667	253,336	126,664	67%
MISC TECHNOLOGY	7,500	0	0	7,500	0%
Total Expenditures	\$ 6,639,740	\$ 487,236	\$ 4,153,396	\$ 2,486,344	63%

DEPT 42200: FIRE AND RESCUE

SALARIES	\$ 3,415,000	\$ 265,532	\$ 2,204,004	\$ 1,210,996	65%
SALARIES - OTHER	150,000	13,939	99,191	50,809	66%
SALARIES - OVERTIME	12,795	0	1,928	10,867	15%
LONGEVITY PAY	32,920	0	30,520	2,400	93%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000	0%
COMMUNICATION ALLOWANCE	4,080	340	2,720	1,360	67%
EMT SUPPLEMENTAL PAY	148,800	10,962	93,331	55,469	63%
FICA (EMPLOYER'S SHARE)	290,635	21,012	177,973	112,662	61%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
		MTD	YTD		% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
HEALTH INSURANCE	520,350	43,363	346,904	173,446	67%
LIFE INSURANCE	10,710	1,890	7,249	3,461	68%
RETIREMENT - HEALTH/LIFE	174,020	14,502	116,016	58,004	67%
RETIREMENT - TCRS	700,880	52,204	471,752	229,128	67%
WORKER'S COMPENSATION	86,000	7,167	57,336	28,664	67%
CLOTHING & UNIFORMS	32,900	2,104	29,350	3,550	89%
PERSONAL PROTECTIVE EQUIPMENT	25,000	1,661	17,736	7,264	71%
POSTAGE	300	27	255	45	85%
ELECTRICITY	9,000	713	5,769	3,231	64%
WATER	700	54	495	205	71%
SEWER	800	75	600	200	75%
NATURAL GAS	2,000	552	1,916	84	96%
COMMUNICATIONS	25,000	909	5,771	19,229	23%
OTHER PROF SRVCS	33,000	30	15,494	17,506	47%
R/M - OFFICE MACH & EQUIPMENT	11,000	1,850	10,587	413	96%
R/M - MOTOR VEHICLES	65,000	1,032	29,249	35,751	45%
R/M - MACH & EQUIPMENT	15,000	1,774	17,313	-2,313	115%
TIRES TUBES ETC	12,500	0	4,863	7,637	39%
R/M - GROUNDS	1,500	0	388	1,112	26%
R/M - BUILDINGS	10,000	824	5,008	4,992	50%
R/M - PLUMBING & HVAC	1,000	0	0	1,000	0%
MBRSHIPS & REGISTRATIONS	18,000	1,905	24,631	-6,631	137%
TRAVEL - CONF & SCHOOLS	25,000	940	15,242	9,758	61%
OFFICE SUPPLIES/MATERIALS	9,000	1,253	3,147	5,853	35%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	607	7,671	2,329	77%
MEDICAL SUPPLIES	15,000	84	10,671	4,329	71%
OTHER OPER SUPPLIES	25,000	883	14,428	10,572	58%
SUNDRY	5,000	232	4,271	729	85%
FUEL	77,000	5,830	51,401	25,599	67%
EQUIPMENT - N/C	32,500	17,752	26,252	6,248	81%
OFFICE EQUIPMENT - N/C	1,500	0	2,024	-524	135%
COMPUTER HARDWARE - N/C	1,500	630	630	870	42%
COMPUTER SOFTWARE-N/C	500	0	0	500	0%
MISC TECHNOLOGY N/C	20,000	0	466	19,534	2%
FIRE PREVENTION/EDUCATION	15,000	111	8,942	6,058	60%
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	66,667	33,333	67%
EQUIPMENT REPLACEMENT FD	298,000	24,833	198,664	99,336	67%
VEHICLES	32,000	0	33,974	-1,974	106%
GRANT - EQUIPMENT	0	0	3,791	-3,791	0%
Total Expenditures	\$ 6,561,090	\$ 505,909	\$ 4,230,677	\$ 2,330,413	64%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	17,000	1,671	12,533	4,467	74%
WATER	2,000	168	839	1,161	42%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
		MTD	YTD		% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
SEWER	1,000	56	403	597	40%
NATURAL/PROPANE GAS	3,000	734	2,028	972	68%
COMMUNICATIONS	3,000	0	0	3,000	0%
OTHER PROF SERVICES	1,000	0	250	750	25%
R/M - OFFICE MACH & EQUIP	3,000	0	3,259	-259	109%
R/M - MACH & EQUIPMENT	2,500	0	860	1,640	34%
GROUNDS MAINT	9,000	318	6,264	2,736	70%
R/M - BUILDINGS	6,000	1,864	5,238	762	87%
R/M - PLUMBING & HVAC	3,000	0	2,463	537	82%
OFFICE SUPPLIES/MATERIALS	500	0	397	103	79%
HOUSEHOLD/JANITORIAL SUPPLIES	4,000	171	2,488	1,512	62%
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	\$ 4,981	\$ 41,777	\$ 19,874	68%

DEPT 43120: PUBLIC WORKS

SALARIES	\$ 780,405	\$ 56,657	\$ 494,984	\$ 285,421	63%
SALARIES - OVERTIME	49,885	15,170	30,565	19,320	61%
LONGEVITY PAY	9,200	0	8,720	480	95%
COMMUNICATION ALLOWANCE	1,440	120	960	480	67%
FICA (EMPLOYER'S SHARE)	64,330	5,163	38,142	26,188	59%
HEALTH INSURANCE	156,930	13,078	104,624	52,306	67%
LIFE INSURANCE	3,230	600	2,364	866	73%
RETIREMENT - HEALTH/LIFE	34,180	2,848	22,784	11,396	67%
RETIREMENT - TCRS	127,450	11,025	86,122	41,328	68%
WORKER'S COMPENSATION	41,000	3,417	27,336	13,664	67%
CLOTHING & UNIFORMS	20,500	2,373	12,696	7,804	62%
LANDFILL FEES	5,000	1,417	3,845	1,155	77%
COMMUNICATIONS	3,000	223	827	2,174	28%
OTHER PROF SRVCS	5,000	0	1,756	3,244	35%
R/M - MOTOR VEHICLES	35,000	3,575	13,955	21,045	40%
R/M - MACH & EQUIPMENT	40,000	2,746	24,990	15,010	62%
TIRES TUBES ETC	12,000	0	9,075	2,925	76%
R/M - ROADS & STREETS	810,000	0	33	809,967	0%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	13,839	26,752	83,248	24%
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	896	2,641	5,859	31%
R O W MAINTENANCE - MOWING	135,000	0	70,695	64,305	52%
STREET SWEEPING	30,000	4,270	15,224	14,776	51%
MBRSHIPS & REGISTRATIONS	3,000	170	1,489	1,511	50%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OTHER OPER SUPPLIES	15,000	1,068	6,466	8,534	43%
FUEL	103,000	12,503	72,624	30,376	71%
INS - VEH & EQUIP	1,000	0	1,027	-27	103%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>67% % Realized/ Spent</u>
INS - LIABILITY	15,600	0	0	15,600	0%
RENTAL - MACH & EQUIP	7,500	0	4,925	2,575	66%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	110,000	55,000	67%
VEHICLES	27,500	26,638	26,638	862	97%
EQUIPMENT	52,000	30,705	36,103	15,897	69%
Total Expenditures	\$ 2,886,650	\$ 222,249	\$ 1,259,527	\$ 1,627,123	44%

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	\$ 43,405	\$ 345,834	\$ 139,166	71%
Total Expenditures	\$ 485,000	\$ 43,405	\$ 345,834	\$ 139,166	71%

DEPT 43165: TRAFFIC SIGNALIZATION

SALARIES	\$ 111,065	\$ 8,480	\$ 71,985	\$ 39,080	65%
SALARIES - OVERTIME	4,635	1,860	6,808	-2,173	147%
LONGEVITY PAY	840	0	840	0	100%
COMMUNICATION ALLOWANCE	960	90	650	310	68%
FICA (EMPLOYER'S SHARE)	8,950	772	5,912	3,038	66%
HEALTH INSURANCE	16,520	1,377	11,016	5,504	67%
LIFE INSURANCE	340	30	114	226	34%
RETIREMENT - HEALTH/LIFE	2,610	218	1,744	866	67%
RETIREMENT - TCRS	17,760	1,587	12,989	4,771	73%
ELECTRIC	6,000	317	2,633	3,367	44%
COMMUNICATIONS	8,500	1,945	5,216	3,284	61%
TRAFFIC ENG SERVICES	20,000	7,998	7,998	12,002	40%
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	2,060	4,883	10,118	33%
MBRSHIPS & REGISTRATIONS	1,500	0	0	1,500	0%
CONFERENCES & SCHOOLS	4,000	0	0	4,000	0%
OTHER OPERATING SUPPLIES	23,000	358	9,686	13,314	42%
FUEL	5,000	887	2,900	2,100	58%
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	7,336	3,664	67%
EQUIPMENT	26,000	0	24,894	1,106	96%
Total Expenditures	\$ 309,180	\$ 28,895	\$ 191,716	\$ 117,464	62%

DEPT 43170: SERVICE CENTER

SALARIES	\$ 59,245	\$ 4,520	\$ 38,032	\$ 21,213	64%
SALARIES - OVERTIME	590	119	1,350	-760	229%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
LONGEVITY PAY	240	0	240	0	100%
FICA (EMPLOYER'S SHARE)	4,595	333	2,884	1,711	63%
HEALTH INSURANCE	16,520	1,377	11,016	5,504	67%
LIFE INSURANCE	340	60	228	112	67%
RETIREMENT - HEALTH/LIFE	3,540	295	2,360	1,180	67%
RETIREMENT - TCRS	9,185	712	6,268	2,917	68%
PERIODICAL SUBSCRIPTIONS	350	42	295	55	84%
ELECTRIC	33,000	769	3,659	29,341	11%
WATER	8,500	182	9,951	-1,451	117%
SEWER	2,100	184	1,293	807	62%
NATURAL/PROPANE GAS	12,000	2,405	6,745	5,255	56%
COMMUNICATIONS	4,000	0	0	4,000	0%
OTHER PROF SRVCS	7,000	0	2,272	4,728	32%
R/M - OFFICE MACH & EQUIPMENT	9,000	548	5,912	3,088	66%
STORM WATER DRAINAGE	1,550	129	904	646	58%
GROUNDS MAINT CONTRACT	11,000	925	7,029	3,971	64%
R/M - BUILDINGS	50,000	1,307	36,852	13,148	74%
R/M - PLUMBING & HVAC	4,500	2,211	5,434	-934	121%
OFFICE SUPPLIES/MATERIALS	6,000	89	1,442	4,558	24%
HOUSEHOLD/JANITORIAL SUPPLIES	9,000	667	6,153	2,847	68%
OTHER OPER SUPPLIES	2,500	1,620	2,411	89	96%
EQUIPMENT - N/C	4,500	0	449	4,051	10%
INS ON BLDGS	7,000	0	6,550	450	94%
Total Expenditures	\$ 266,255	\$ 18,494	\$ 159,728	\$ 106,527	60%

DEPT 43800: ENGINEERING

SALARIES	\$ 338,160	\$ 25,902	\$ 221,828	\$ 116,332	66%
LONGEVITY PAY	1,600	0	1,600	0	100%
COMMUNICATION ALLOWANCE	2,400	200	1,600	800	67%
FICA (EMPLOYER'S SHARE)	26,175	1,950	17,032	9,143	65%
HEALTH INSURANCE	33,040	2,753	22,024	11,016	67%
LIFE INSURANCE	680	150	570	110	84%
RETIREMENT - HEALTH/LIFE	17,350	1,446	11,568	5,782	67%
RETIREMENT - TCRS	51,910	3,976	36,183	15,727	70%
CLOTHING & UNIFORMS	1,000	0	255	745	25%
CIVIL ENG SRVCS	5,000	0	0	5,000	0%
GEOTECH/INSP SRVCS	5,000	46	126	4,874	3%
R/M - MOTOR VEHICLES	2,000	35	779	1,221	39%
R/M - MACH & EQUIPMENT	1,000	20	1,429	-429	143%
STORM WATER COMPLIANCE	27,000	0	1,726	25,274	6%
MBRSHIPS & REGISTRATIONS	7,000	100	2,425	4,575	35%
TRAVEL	3,000	0	250	2,750	8%
OTHER OPER SUPPLIES	2,500	34	515	1,985	21%
FUEL	9,000	478	5,052	3,948	56%
EQUIPMENT - N/C	2,500	0	0	2,500	0%
COMPUTER HARDWARE - N/C	500	0	0	500	0%
Total Expenditures	\$ 536,815	\$ 37,090	\$ 324,961	\$ 211,854	61%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>67% % Realized/ Spent</u>
DEPT 44100: PUBLIC HEALTH					
CO HEALTH DEPT CONTRACT	\$ 15,000	\$ 0	\$ 7,500	\$ 7,500	50%
CO ANIMAL CONTROL CONTRACT	70,000	1,694	13,414	56,586	19%
Total Expenditures	\$ 85,000	\$ 1,694	\$ 20,914	\$ 64,086	25%

DEPT 44400: PARKS & RECREATION

SALARIES	623,980	46,857	389,391	234,589	62%
SALARIES - PART TIME	147,540	4,506	62,410	85,130	42%
SALARIES - OVERTIME	9,055	305	4,075	4,980	45%
LONGEVITY PAY	6,760	0	6,520	240	96%
COMMUNICATION ALLOWANCE	1,680	180	1,440	240	86%
FICA (EMPLOYER'S SHARE)	60,230	3,786	34,081	26,149	57%
HEALTH INSURANCE	123,895	10,325	82,600	41,295	67%
LIFE INSURANCE	2,550	420	1,470	1,080	58%
RETIREMENT - HEALTH/LIFE	25,385	2,115	16,920	8,465	67%
RETIREMENT - TCRS	97,170	7,241	63,966	33,204	66%
WORKER'S COMPENSATION	19,000	1,583	12,664	6,336	67%
CLOTHING & UNIFORMS	12,600	421	7,873	4,727	62%
PRINTING,STATIONERY,ENVELOPES	2,000	0	63	1,937	3%
ADVERTISING/LEGAL NOTICES	0	0	50	-50	0%
ELECTRIC	90,000	7,319	53,005	36,995	59%
WATER	120,000	476	72,416	47,584	60%
SEWER	5,500	895	7,076	-1,576	129%
NATURAL/PROPANE GAS	600	44	356	244	59%
COMMUNICATIONS	1,500	124	449	1,051	30%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	22,000	1,839	15,904	6,096	72%
R/M - MACH & EQUIPMENT	25,000	1,517	24,280	720	97%
TIRES TUBES ETC	5,000	210	3,345	1,655	67%
R/M - GROUNDS	225,000	0	108,884	116,116	48%
LANDSCAPING SUPPLIES	19,000	6,522	13,535	5,465	71%
R/M - IRRIGATION	9,000	0	3,233	5,767	36%
R/M - FACILITIES	125,000	6,975	50,731	74,269	41%
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	110	4,895	1,105	82%
TRAVEL - CONF & SCHOOLS	5,000	818	1,769	3,231	35%
OFFICE SUPPLIES/MATERIALS	1,000	65	264	736	26%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	438	11,941	8,059	60%
REC PROGRAM SUPPLIES	9,000	3,602	4,214	4,786	47%
OTHER OPER SUPPLIES	13,000	375	8,065	4,935	62%
SUNDRY	1,000	0	38	962	4%
FUEL	60,000	4,727	46,528	13,472	78%
INS ON BLDGS	9,000	0	7,717	1,283	86%
INS - VEH & EQUIP	550	0	556	-6	101%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
INS - LIABILITY	16,500	0	0	16,500	0%
RENTAL - EQUIPMENT	3,500	365	3,319	181	95%
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	6,000	3,000	67%
VEHICLES	27,500	0	26,956	544	98%
EQUIPMENT	40,000	0	15,190	24,810	38%
Total Expenditures	\$ 2,157,995	\$ 114,909	\$ 1,269,600	\$ 888,395	59%

DEPT 44800: PUBLIC LIBRARY

SALARIES	\$ 582,750	\$ 43,066	\$ 362,569	\$ 220,181	62%
SALARIES - PART TIME	386,250	24,751	239,665	146,585	62%
SALARIES - OVERTIME	1,030	0	0	1,030	0%
LONGEVITY PAY	5,280	1,040	5,960	-680	113%
COMMUNICATION ALLOWANCE	720	60	480	240	67%
FICA (EMPLOYER'S SHARE)	74,670	5,185	45,906	28,764	61%
HEALTH INSURANCE	99,115	8,260	66,080	33,035	67%
LIFE INSURANCE	2,040	375	1,425	615	70%
RETIREMENT - HEALTH/LIFE	26,595	2,216	17,728	8,867	67%
RETIREMENT - TCRS	89,610	6,600	59,003	30,607	66%
POSTAGE & METER RENTAL	10,000	1,557	5,603	4,397	56%
PRINTING,STATIONERY,ENVELOPES	4,500	81	1,600	2,900	36%
BOOKS, CATALOGUES, BROCHURES	185,000	11,536	126,213	58,787	68%
E-BOOKS	30,000	3,049	10,568	19,432	35%
AUDIO VISUALS	90,000	3,647	49,371	40,629	55%
PERIODICAL SUBSCRIPTIONS	12,000	26	10,102	1,898	84%
ONLINE SERVICES AND RESOURCES	110,000	0	101,995	8,005	93%
ELECTRIC	115,000	7,614	75,760	39,240	66%
WATER	11,000	152	6,365	4,635	58%
SEWER	2,000	155	1,250	750	62%
NATURAL/PROPANE GAS	28,500	4,394	16,703	11,797	59%
COMMUNICATIONS	10,000	721	5,240	4,760	52%
OTHER PROF SRVCS	54,000	2,837	75,173	-21,173	139%
R/M - OFFICE MACH & EQUIPMENT	20,500	1,763	12,036	8,464	59%
R/M - MACH & EQUIPMENT	30,000	1,740	3,410	26,590	11%
R/M - GROUNDS	11,000	883	7,559	3,441	69%
R/M - BUILDINGS	170,000	11,937	150,845	19,155	89%
R/M - PLUMBING & HVAC	15,000	2,769	17,675	-2,675	118%
MBRSHIPS & REGISTRATIONS	3,000	1,028	2,568	432	86%
TRAVEL - CONF & SCHOOLS	5,000	0	255	4,745	5%
GRANT EXPENSE	0	95	95	-95	0%
OFFICE SUPPLIES/MATERIALS	30,000	2,045	20,302	9,698	68%
PROGRAMS	11,000	49	4,498	6,502	41%
SUNDRY	9,500	263	3,773	5,727	40%
EQUIPMENT - N/C	0	0	227	-227	0%
OFFICE EQUIPMENT - N/C	0	0	230	-230	0%
COMPUTER HARDWARE - N/C	10,000	0	203	9,798	2%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
COMPUTER SOFTWARE-N/C	20,000	0	11,537	8,463	58%
MISC TECHNOLOGY - N/C	5,000	0	0	5,000	0%
INS ON BLDGS	22,000	0	19,761	2,239	90%
INS - LIABILITY	5,000	0	605	4,395	12%
COMPUTER SOFTWARE	0	0	9,925	-9,925	0%
Total Expenditures	\$ 2,297,060	\$ 149,893	\$ 1,550,262	\$ 746,798	67%

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	\$ 122	\$ 1,759	\$ 1,241	59%
WATER	600	35	292	308	49%
SEWER	400	30	239	161	60%
NATURAL GAS	2,500	543	1,949	552	78%
COMMUNICATIONS	700	41	526	174	75%
OTHER PROF SRVCS	600	0	2,125	-1,525	354%
COOL SPRINGS HOUSE CLEANING FEE	10,000	0	1,925	8,075	19%
R/M - GROUNDS	6,000	0	3,740	2,260	62%
R/M - BUILDINGS	35,000	142	12,122	22,878	35%
OTHER OPERATING SUPPLIES	300	0	0	300	0%
INS ON BLDGS	1,100	0	977	123	89%
Total Expenditures	\$ 60,200	\$ 913	\$ 25,654	\$ 34,546	43%

DEPT 47010: HISTORIC SITES - RAVENSWOOD

SALARIES - PART TIME	\$ 10,000	\$ 0	\$ 0	\$ 10,000	0%
FICA (EMPLOYER'S SHARE)	765	0	0	765	0%
ADVERTISING/LEGAL NOTICES	7,000	770	2,270	4,730	32%
ELECTRIC	18,000	739	5,218	12,782	29%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>67% % Realized/ Spent</u>
WATER	7,500	4,886	9,454	-1,954	126%
SEWER	500	37	37	463	7%
COMMUNICATIONS	1,200	0	105	1,095	9%
OTHER PROF SRVCS	6,000	0	1,243	4,757	21%
RAVENSWOOD HOUSE CLEANING	30,000	169	2,386	27,614	8%
R/M GROUNDS	20,000	0	186	19,814	1%
R/M - BUILDINGS	25,000	110	7,620	17,380	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	\$ 6,711	\$ 32,423	\$ 100,342	24%

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	\$ 1,990,797	\$ 22,562,795	\$ 11,224,750	67%
----------------------------------	---------------	--------------	---------------	---------------	-----

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	\$ 2,282	\$ 20,951	\$ 4,049	84%
OPER TRANSFER FROM GENERAL FD	300,000	0	300,000	0	100%
TOTAL USES OF MONEY AND PROPERTY	\$ 325,000	\$ 2,282	\$ 320,951	\$ 4,049	99%
Total Revenues	\$ 4,425,000	\$ 2,282	\$ 320,951	\$ 4,104,049	7%

DEPT 43100: TRANSPORTATION

STREET RESURFACING	\$ 300,000	\$ 0	\$ 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%
TRAFFIC SIGNAL UPGRADES	485,000	25,471	72,921	412,079	15%
FRANKLIN RD (SOUTH)	4,500,000	4,752	56,901	4,443,099	1%
CONCORD RD (WEST)	3,450,000	54,142	58,344	3,391,656	2%
SUNSET ROAD (EAST)	50,000	10,100	49,368	632	99%
SPLIT LOG ROAD - PHASE II	0	0	156	-156	0%
Total Expenditures	\$ 9,260,000	\$ 94,465	\$ 268,539	\$ 8,991,461	3%

DEPT 43150: STORM DRAINAGE

BRENTWOOD LANE DRAINAGE	50,000	0	0	50,000	0%
Total Expenditures	\$ 50,000	\$ 0	\$ 0	\$ 50,000	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>67% % Realized/ Spent</u>
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	0	15,873	124,127	11%
MARCELLA VIVRETTE SMITH PARK	250,000	4,031	1,325,069	-1,075,069	530%
Total Expenditures	\$ 425,000	\$ 4,031	\$ 1,347,446	\$ -922,446	317%
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	27,386	65,100	34,900	65%
TOWN CENTER IMPROVEMENTS	40,000	0	24,675	15,325	62%
Total Expenditures	\$ 190,000	\$ 27,386	\$ 91,140	\$ 98,860	48%
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	5,287	39,969	205,031	16%
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	45,477	176,985	113,015	61%
Total Expenditures	\$ 2,630,000	\$ 50,764	\$ 216,955	\$ 2,413,045	8%
Total for FUND 311: CAPITAL PROJECTS FUND	\$ 12,555,000	\$ 176,647	\$ 1,924,080	\$ 10,630,920	15%
FUND 320: INSURANCE FUND					
INTEREST EARNINGS	\$ 4,000	\$ 384	\$ 3,251	\$ 749	81%
MISCELLANEOUS	0	0	70	-70	0%
HEALTH INSURANCE TRANSFER FROM - GF	1,821,245	151,773	1,214,184	607,061	67%
HEALTH INSURANCE TRANSFER FROM - WS	214,750	17,896	143,168	71,582	67%
HEALTH INSURANCE TRANSFER FROM - ECD	94,985	7,915	63,320	31,665	67%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	570,000	45,191	394,749	175,251	69%
STOP LOSS REIMBURSEMENT	0	20,022	123,755	-123,755	0%
TOTAL USES OF MONEY AND PROPERTY	\$ 2,704,980	\$ 243,181	\$ 1,942,497	\$ 762,483	72%
Total Revenues	\$ 2,704,980	\$ 243,181	\$ 1,942,497	\$ 762,483	72%
DEPT 41900: FUNDS HELD IN TRUST					
MEDICAL CLAIMS	\$ 1,500,000	\$ 169,848	\$ 1,130,816	\$ 369,184	75%
HRA CLAIMS	400,000	28,214	221,341	178,659	55%
HEALTH INSURANCE PREMIUMS	420,000	32,088	238,108	181,892	57%
TRANSITIONAL REINSURANCE PROGRAM TAX	33,400	0	28,290	5,110	85%
OTHER PROF SRVCS	110,000	5,444	63,353	46,647	58%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/ Spent</u>
Total Expenditures	\$ 2,463,400	\$ 235,594	\$ 1,681,909	\$ 781,491	68%
DEPT 41905: WORKER'S COMP INSURANCE					
INSURANCE TRANSFER FROM - GF	\$ 281,000	\$ 23,417	\$ 187,336	\$ 93,664	67%
INSURANCE TRANSFER FROM - WS	42,000	3,500	28,000	14,000	67%
INSURANCE TRANSFER FROM - ECD	3,145	262	2,096	1,049	67%
TOTAL USES OF MONEY AND PROPERTY	\$ 326,145	\$ 27,179	\$ 217,432	\$ 108,713	67%
Total Revenues	\$ 326,145	\$ 27,179	\$ 217,432	\$ 108,713	67%
WORKER'S COMPENSATION	\$ 300,000	\$ 1,880	\$ 134,577	\$ 165,423	45%
Total Expenditures	\$ 300,000	\$ 1,880	\$ 134,577	\$ 165,423	45%
Total for FUND 320: INSURANCE FUND	\$ 2,763,400	\$ 237,474	\$ 1,816,486	\$ 946,914	66%
FUND 121: STATE STREET AID FUND					
STATE GAS/MOTOR FUEL TAX	\$ 950,000	\$ 83,466	\$ 578,226	\$ 371,774	61%
TOTAL INTERGOVERNMENTAL	\$ 950,000	\$ 83,466	\$ 578,226	\$ 371,774	61%
INTEREST EARNINGS	\$ 1,000	\$ 155	\$ 925	\$ 75	93%
TOTAL USES OF MONEY AND PROPERTY	\$ 1,000	\$ 155	\$ 925	\$ 75	93%
Total Revenues	\$ 951,000	\$ 83,621	\$ 579,151	\$ 371,849	61%
DEPT 43120: PUBLIC WORKS					
R/M - ROADS & STREETS	\$ 1,040,000	\$ 0	\$ 0	\$ 1,040,000	0%
Total Expenditures	\$ 1,040,000	\$ 0	\$ 0	\$ 1,040,000	0%
FUND 123: PUBLIC WORKS PROJECT FUND					
INTEREST EARNINGS	\$ 2,000	\$ 310	\$ 2,409	\$ -409	120%
PW PROJECT FEES	500,000	27,820	528,921	-28,921	106%
Total Revenues	\$ 502,000	\$ 28,130	\$ 531,330	\$ -29,330	106%
FUND 124: ADEQUATE FACILITES TAX FUND					
ADEQUATE SCHOOL FACILITIES TAX	\$ 450,000	\$ 49,335	\$ 313,597	\$ 136,403	70%
INTEREST EARNINGS	\$ 2,000	\$ 272	\$ 2,095	\$ -95	105%
Total Revenues	\$ 452,000	\$ 49,607	\$ 315,692	\$ 136,308	70%
FUND 126: DRUG FUND					
DRUG RELATED FINES	\$ 20,000	\$ 2,082	\$ 8,098	\$ 11,902	40%
FEDERAL FORFEITED PROPERTY	0	0	41,070	-41,070	0%
INTEREST EARNINGS	500	84	699	-199	140%
SALE OF EQUIPMENT	0	0	4,450	-4,450	0%
CONTRIBUTION - DRUG FUND	0	1,500	2,100	-2,100	0%
Total Revenues	\$ 20,500	\$ 3,666	\$ 56,417	\$ -35,917	275%
SUNDRY	\$ 20,000	\$ 99	\$ 8,287	\$ 11,713	41%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>67% % Realized/ Spent</u>
MISC TECHNOLOGY	0	0	15,355	-15,355	0%
Total Expenditures	\$ 0	\$ 0	\$ 15,355	\$ -15,355	0%

FUND 127: POST EMPLOYMENT BENEFITS FUND

INTEREST EARNINGS	\$ 1,000	\$ 187	\$ 1,575	\$ -575	158%
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	\$ 187	\$ 143,630	\$ -575	100%

FUND 211: DEBT SERVICE FUND

INTEREST EARNINGS	\$ 9,500	\$ 744	\$ 7,492	\$ 2,008	79%
OPER TRANSFER FROM GENERAL FD	3,350,000	0	3,350,000	0	100%
Total Revenues	\$ 3,359,500	\$ 744	\$ 3,357,492	\$ 2,008	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	215,000	215,000	0	100%
PRIN - 2009 GO BONDS	190,000	190,000	190,000	0	100%
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	4,500	13,313	3	100%
INT - 2006 GO REFUNDING	85,840	40,434	85,836	4	100%
INT - 2007 GO BOND	147,075	73,536	147,072	3	100%
INT - 2009 GO BOND	155,870	77,934	155,869	1	100%
INT - 2011 GO BOND	138,050	67,525	138,050	0	100%
INT - 2011 GO REFUNDING BOND	114,565	52,731	114,563	3	100%
INT - 2012 GO REFUNDING BOND	63,050	31,350	63,050	0	100%
INT - 2013 GO BOND	139,640	68,869	139,638	2	100%
INT - 2013 GO REF BOND	23,550	11,775	23,550	0	100%
BANK SERVICE CHARGES	6,000	60	3,809	2,191	63%
Total Expenditures	\$ 3,441,955	\$ 833,714	\$ 3,445,829	\$ -3,874	100%

FUND 310: EQUIPMENT REPLACEMENT FUND

INTEREST EARNINGS	\$ 5,000	\$ 543	\$ 4,976	\$ 24	100%
SALE OF EQUIPMENT	7,500	0	41,495	-33,995	553%
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%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>67% % Realized/ Spent</u>
GF OPER TRANSFER - TRAFFIC SIGNALIZATION	11,000	0	11,000	0	100%
Total Revenues	\$ 1,275,500	\$ 543	\$ 1,309,471	\$ -33,971	103%
COMPUTER HARDWARE -N/C	\$ 146,000	\$ 4,342	\$ 15,052	\$ 130,948	10%
COMPUTER SOFTWARE-N/C	215,000	0	0	215,000	0%
COMPUTER HARDWARE	44,000	0	21,235	22,765	48%
VEHICLES/EQUIP - POLICE	395,000	4,637	360,654	34,346	91%
VEHICLES/EQUIP - FIRE AND RESCUE	560,000	0	282,077	277,923	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	\$ 8,979	\$ 741,185	\$ 763,815	49%

FUND 312: FACILITIES MAINTENANCE FUND

INTEREST EARNINGS	\$ 3,000	\$ 273	\$ 2,636	\$ 364	88%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0	100%
Total Revenues	\$ 203,000	\$ 273	\$ 202,636	\$ 364	100%
FIRE AND RESCUE	\$ 25,000	\$ 0	\$ 0	\$ 25,000	0%
SERVICE CENTER	50,000	0	0	50,000	0%
PARKS DEPT	410,000	66,615	308,641	101,359	75%
LIBRARY DEPT	25,000	0	0	25,000	0%
Total Expenditures	\$ 510,000	\$ 66,615	\$ 308,641	\$ 201,359	61%

FUND 315: FUEL FUND

INTEREST EARNINGS	\$ 400	\$ 67	\$ 464	\$ -64	116%
GF OPER TRANSFER	489,200	40,524	325,779	163,421	67%
WS OPER TRANSFER	73,000	5,930	46,648	26,352	64%
Total Revenues	\$ 562,600	\$ 46,520	\$ 372,891	\$ 189,709	66%
UNLEADED FUEL	\$ 378,000	\$ 12,443	\$ 189,323	\$ 188,677	50%
DIESEL FUEL	182,000	3,035	68,595	113,405	38%
Total Expenditures	\$ 560,000	\$ 15,478	\$ 257,918	\$ 302,082	46%

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	81,413	1,193,987	631,013	65%
WATER SALES-COMM OUT CITY	500	12	98	402	20%
WATER SALES-RESID IN CITY	5,125,000	209,774	3,344,741	1,780,259	65%
WATER SALES-RESID OUT CITY	0	178	1,466	-1,466	0%
WATER SALES-INST IN CITY	450,000	25,733	318,576	131,424	71%
WATER SALES-INST OUT CITY	0	21	183	-183	0%
WATER PURCHASE SURCHARGE	1,250,000	50,963	845,617	404,383	68%
CROSS CONNECTION DOMESTIC	224,705	112,418	226,030	-1,325	101%
CROSS CONNECTION FIRE	24,970	12,815	25,630	-660	103%
INSTALLATION CHARGES	10,000	215	3,390	6,610	34%
WATER TAP FEES	325,000	12,000	308,000	17,000	95%
MISCELLANEOUS	2,000	252	252	1,748	13%
SEWER CHGS-COMM IN CITY	1,450,000	118,964	952,249	497,751	66%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
		MTD	YTD		% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
SEWER CHGS-COMM OUT CITY	15,000	1,066	8,529	6,471	57%
SEWER CHGS-RES IN CITY	4,125,000	331,129	2,662,430	1,462,570	65%
SEWER CHGS-RES OUT CITY	7,500	669	5,240	2,260	70%
SEWER CHGS-INST IN CITY	315,000	27,632	222,492	92,508	71%
SEWER CHGS-INST OUT CITY	21,500	1,845	14,758	6,742	69%
SEWER CHGS-METRO TREATMENT SURCHG	875,000	67,531	574,744	300,256	66%
SWR TAP INSPECTION FEES	2,500	120	1,905	595	76%
FORFEITED DISC/PENALTIES	122,500	7,971	86,039	36,461	70%
SALE OF MATERIAL	5,000	0	0	5,000	0%
SEWER TAP FEES	550,000	72,950	1,024,321	-474,321	186%
GRINDER PUMP FEES	19,000	1,900	68,400	-49,400	360%
BAD CHECK CHARGE	1,000	0	0	1,000	0%
FIRE HYDRANT RENTAL	100,000	8,333	66,667	33,333	67%
INTEREST EARNINGS	50,000	5,170	48,166	1,835	96%
INSURANCE RECOVERY	0	0	16,318	-16,318	0%
Total Revenues	\$ 16,901,175	\$ 1,151,075	\$ 12,023,558	\$ 4,877,617	71%
SALARIES	1,179,465	88,843	739,640	439,825	63%
SALARIES - OVERTIME	95,020	8,324	61,438	33,582	65%
LONGEVITY PAY	12,160	0	11,960	200	98%
COMMUNICATION ALLOWANCE	4,800	420	3,570	1,230	74%
SALARIES BILLED TO OTHERS	-10,000	-1,409	-4,746	-5,254	-47%
FICA (EMPLOYER'S SHARE)	98,780	7,050	59,606	39,174	60%
HEALTH INSURANCE	214,750	17,896	143,168	71,582	67%
DENTAL REIMBURSEMENT	11,000	1,439	4,219	6,781	38%
LIFE INSURANCE	4,420	705	2,553	1,867	58%
RETIREMENT - HEALTH/LIFE	60,000	5,000	40,000	20,000	67%
RETIREMENT - TCRS	195,580	14,915	130,337	65,243	67%
SUPPLEMENTAL RETIREMENT - 401	27,000	2,042	18,762	8,238	69%
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	28,000	14,000	67%
CLOTHING & UNIFORMS	22,000	1,563	14,013	7,987	64%
POSTAGE & BOX RENTAL	50,000	4,619	27,392	22,608	55%
PRINTING,STATIONERY,ENVELOPES	23,000	2,496	12,106	10,894	53%
ELECTRIC	285,500	22,930	189,284	96,216	66%
WATER	1,000	863	1,528	-528	153%
WATER PURCHASED FOR RESALE	5,100,000	332,406	3,811,154	1,288,846	75%
METRO SEWER TREATMENT	3,100,000	228,063	1,655,097	1,444,903	53%
BACKFLOW PREVENTION TESTING	129,945	231	66,335	63,610	51%
COMMUNICATIONS	17,500	347	1,922	15,578	11%
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	450	9,009	5,991	60%
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	254	8,506	125,494	6%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
		MTD	YTD		% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
R/M - MOTOR VEHICLES	18,500	521	9,819	8,681	53%
R/M - MACH & EQUIPMENT	82,500	6,803	78,832	3,668	96%
TIRES TUBES ETC	5,500	3,065	6,439	-939	117%
R/M - BUILDINGS	5,000	0	0	5,000	0%
METER REPAIR	15,000	108	7,022	7,978	47%
METRO PUMP STATION MAINT	85,000	0	0	85,000	0%
REPAIR PARTS-GRINDER PUMPS	225,000	16,404	155,803	69,197	69%
REPAIR PARTS-WTR/SWR LINES	125,000	1,734	81,888	43,112	66%
MANHOLE & SWR LINE MAINT	250,000	18,407	100,835	149,165	40%
WATER TANK MAINTENANCE	150,000	8,131	43,132	106,868	29%
SWR LIFT STATION R/M	50,000	1,950	14,217	35,783	28%
WTR LIFT STATION R/M	50,000	3,997	7,766	42,234	16%
MBRSHIPS & REGISTRATIONS	17,500	0	18,376	-876	105%
TRAVEL - CONF & SCHOOLS	10,000	61	3,355	6,645	34%
OFFICE SUPPLIES/MATERIALS	5,000	167	750	4,250	15%
HOUSEHOLD/JANITORIAL SUPPLIES	1,000	0	0	1,000	0%
OPERATING CHEMICALS	12,000	0	2,310	9,690	19%
OTHER OPER SUPPLIES	60,000	1,313	22,773	37,227	38%
FUEL	73,000	5,930	46,648	26,352	64%
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	83,333	41,667	67%
GIS SERVICE FEE	138,000	11,500	92,000	46,000	67%
STATE ENVIRONMENTAL FEES	15,000	0	11,779	3,221	79%
PROV FOR DEPRECIATION EXPENSE	3,000,000	226,777	1,814,216	1,185,784	60%
BANK SRVC CHGS	0	60	3,353	-3,353	0%
BAD DEBT EXPENSE	0	0	572	-572	0%
INT - 2003 SEWER REFUNDING	4,875	585	4,875	0	100%
INT -2006 WATER REFUNDING	50,500	23,514	50,496	4	100%
INT - 2008 SEWER BOND	314,940	157,469	314,939	1	100%
INT - 2010 WATER & SEWER BOND	248,280	124,141	248,281	-1	100%
INT - 2012 WATER & SEWER BOND	132,640	64,869	132,638	3	100%
INT - 2013 WATER & SEWER BOND	94,050	46,375	94,050	0	100%
INT - 2013 WATER & SEWER REF BOND	13,950	6,975	13,950	0	100%
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	-1,740	1,740	0%
Total Expenditures	\$ 16,475,250	\$ 1,484,000	\$ 10,541,538	\$ 5,933,712	64%

FUND 434: MUNICIPAL CENTER FUND

RENT INC- WMSN MEDICAL	\$ 22,065	\$ 1,669	\$ 11,925	\$ 10,140	54%
RENT INC- CTY OF BRENTWOOD	610,000	0	610,000	0	100%
RENT INC- SUITE 1080	63,475	5,250	42,000	21,475	66%
RENT INC- ECD FUND	31,800	2,650	21,200	10,600	67%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>67% % Realized/ Spent</u>
SALE OF EQUIPMENT	0	0	66	-66	0%
INTEREST EARNINGS	4,000	395	3,531	469	88%
Total Revenues	\$ 731,340	\$ 9,964	\$ 688,721	\$ 42,619	94%
ELECTRIC	\$ 128,000	\$ 7,960	\$ 76,526	\$ 51,474	60%
WATER	15,000	693	7,849	7,151	52%
SEWER	5,000	247	1,993	3,007	40%
NATURAL/PROPANE GAS	15,000	4,326	18,770	-3,770	125%
COMMUNICATIONS	10,000	694	4,844	5,156	48%
ACCTING & AUDITING SRVCS	4,200	0	4,200	0	100%
OTHER PROF SRVCS	25,000	1,761	14,533	10,467	58%
R/M - OFC MACH & EQUIPMENT	22,000	0	18,954	3,046	86%
R/M - MOTOR VEHICLES	1,000	0	0	1,000	0%
R/M - GROUNDS/LANDSCAPE	20,000	932	17,638	2,362	88%
R/M - BUILDINGS	120,000	8,802	71,292	48,708	59%
R/M - TRASH REMOVAL	3,000	200	974	2,026	32%
R/M - PAINTING	0	0	210	-210	0%
R/M - PLUMBING & HVAC	25,000	2,714	13,096	11,904	52%
OFFICE SUPPLIES/MATERIALS	0	0	105	-105	0%
HOUSEHOLD/JANITORIAL SUPPLIES	8,000	589	3,841	4,159	48%
OTHER OPER SUPPLIES	2,000	0	831	1,169	42%
SUNDRY	1,000	0	0	1,000	0%
INS ON BLDGS	12,500	0	11,177	1,323	89%
INS - LIABILITY	2,000	0	2,371	-371	119%
DEPRECIATION EXPENSE	300,000	23,556	188,448	111,552	63%
Total Expenditures	\$ 718,700	\$ 52,474	\$ 457,651	\$ 261,049	64%

FUND 450: EMERGENCY COMMUNICATIONS DIST
DEPT 91100: ECD

911 FEES-LANDLINE	\$ 260,000	\$ 42,408	\$ 234,897	\$ 25,103	90%
911 FEES-WIRELESS	50,000	0	34,715	15,285	69%
TECB OPERATIONAL FUNDING	570,670	144,021	274,766	295,904	48%
INTEREST EARNINGS	3,000	360	3,119	-119	104%
MISCELLANEOUS	0	0	0	0	0%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
Total Revenues	\$ 1,302,370	\$ 186,789	\$ 966,198	\$ 336,172	74%
SALARIES	522,620	53,795	341,253	181,367	65%
SALARIES - OVERTIME	44,975	5,160	29,517	15,458	66%
LONGEVITY PAY	5,300	140	4,660	640	88%
SUPPLEMENTAL PAY	1,500	270	720	780	48%
SHIFT DIFFERENTIAL	11,100	762	6,926	4,174	62%
FICA (EMPLOYER'S SHARE)	44,675	4,452	28,377	16,298	64%
HEALTH INSURANCE	94,985	7,915	63,320	31,665	67%
DENTAL REIMBURSEMENT	2,000	697	1,116	884	56%
LIFE INSURANCE	1,955	285	1,195	760	61%
RETIREMENT - HEALTH/LIFE	21,255	1,771	14,168	7,087	67%
RETIREMENT - TCRS	88,830	9,170	58,954	29,876	66%
SUPPLEMENT RETIREMENT - 457	8,000	404	4,742	3,258	59%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending February 28, 2015

			Comparative %		67%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
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	2,096	1,049	67%
CLOTHING & UNIFORMS	5,500	0	1,293	4,207	24%
PERIODICAL SUBSCRIPTIONS	2,000	0	0	2,000	0%
COMMUNICATIONS	75,720	5,940	41,580	34,140	55%
ACCTING & AUDITING SRVCS	9,040	0	8,775	265	97%
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	5,175	79,518	-3,018	104%
MRBSHIPS & REGISTRATIONS	6,000	458	2,935	3,065	49%
TRAVEL - CONF & SCHOOLS	5,000	41	1,422	3,578	28%
OFFICE SUPPLIES	2,500	50	153	2,347	6%
OTHER OPER SUPPLIES	2,300	224	813	1,487	35%
LIABILITY INSURANCE	2,600	0	0	2,600	0%
OFFICIALS' SURETY BONDS	1,700	0	0	1,700	0%
RENTAL - MACH & EQUIP	10,000	560	5,810	4,190	58%
DEPRECIATION	170,000	13,932	111,456	58,544	66%
RENTAL - BUILDING AND FACILIITES MC	31,800	2,650	21,200	10,600	67%
Total Expenditures	\$ 1,325,500	\$ 114,113	\$ 843,041	\$ 482,459	64%

FUND 610: OPEB TRUST FUND

UNREALIZED GAIN (LOSS) ON INVESTMENTS	\$ 0	\$ 0	\$ 3,161	\$ -3,161	0%
RETIREE BNFT TRNSFR FROM GF	0	43,638	349,104	-349,104	0%
RETIREE BNFT TRNSFR FROM WSF	0	4,672	37,376	-37,376	0%
RETIREE BNFT TRNSFR FROM ECD	0	1,655	13,240	-13,240	0%
Total Revenues	\$ 0	\$ 49,965	\$ 402,881	\$ -402,881	0%
RETIREMENT - HEALTH/LIFE	\$ 0	\$ 8,196	\$ 21,731	\$ -21,731	0%
MEDICAL CLAIMS	0	15,749	126,428	-126,428	0%
ACCTING & AUDITING SRVCS	0	0	2,000	-2,000	0%
Total Expenditures	\$ 0	\$ 23,945	\$ 150,159	\$ -150,159	0%

FUND 615: DHT FUND

INTEREST EARNINGS	\$ 0	\$ 57	\$ 493	\$ -493	0%
LIBRARY GIFTS AND DONATIONS	0	2,378	33,875	-33,875	0%
PUBLIC SAFETY DONATIONS	0	640	3,150	-3,150	0%
HISTORIC SITES DONATIONS	0	750	23,670	-23,670	0%
Total Revenues	\$ 0	\$ 3,825	\$ 61,188	\$ -61,188	0%
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 2,908	\$ 47,284	\$ -47,284	0%
PUBLIC SAFETY TRUST DONATIONS EXPENSE	0	0	5,000	-5,000	0%
HISTORIC SITE DONATIONS EXPENSE	0	81	10,433	-10,433	0%
CONCERT SERIES DONATIONS EXPENSE	0	4,600	21,630	-21,630	0%
Total Expenditures	\$ 0	\$ 7,589	\$ 84,347	\$ -84,347	0%

Participant Transaction Report For Your VantageCare Retirement Health Savings Plan 02/01/2015 through 02/28/2015

EIP CITY OF BRENTWOO
5211 MARYLAND WAY
BRENTWOOD TN 37027

Account Summary Information For the Period 02/01/2015 through 02/28/2015

Ending Fund Balance	\$7,444,353.01	Plan Name	CITY OF BRENTWOOD EIP
Employer	\$7,444,353.01	Plan No	
		Reference Code	
		Employment Date	07/11/2007
		Total Contributions this Period	\$49,965.00
		Employer	\$49,965.00
Total Account Balance	\$7,444,353.01		

If any of your data is incorrect, please update it via Account Access at www.icmarc.org, or by contacting ICMA-RC at 800-669-7400, en Español 800-669-8216.

Summary by Fund	Current Period	Vantagepoint MS Ret Inc	Vantagepoint Cor Bnd Ix II	Vantagepoint MP Cons Grwth	Vantagepoint MP Trad Grwth
Beginning Balance	\$7,259,728.99	\$1,054,721.49	\$1,040,788.02	\$2,891,413.23	\$2,272,806.25
Contributions	49,965.00	7,494.75	7,494.75	19,986.00	14,989.50
Earnings	134,659.02	16,898.79	9,799.38-	54,542.88	73,016.73
Ending Balance	\$7,444,353.01	\$1,079,115.03	\$1,038,483.39	\$2,965,942.11	\$2,360,812.48
Employer	\$7,444,353.01	\$1,079,115.03	\$1,038,483.39	\$2,965,942.11	\$2,360,812.48
Percentage Invested		14%	14%	40%	32%

Note: Amounts shown net of applicable fees and expenses. Earnings include dividends, interest and realized and unrealized gains and losses.

Share Value	Shares on 02/01/2015		Shares on 02/28/2015	
	# Shares	Value of	# Shares	Value of
	Owned	One Share	Owned	One Share
Vantagepoint MS Ret Inc	99,034.8816	\$10.65	99,733.3672	\$10.82
Vantagepoint Cor Bnd Ix II	98,466.2269	\$10.57	99,376.4010	\$10.45
Vantagepoint MP Cons Grwth	115,610.2851	\$25.01	116,402.7514	\$25.48
Vantagepoint MP Trad Grwth	89,834.2393	\$25.30	90,417.9426	\$26.11

Summary by Account Type

	Total	Employer
Beginning Balance	\$7,259,728.99	\$7,259,728.99
Contributions	49,965.00	49,965.00
Earnings	134,659.02	134,659.02
Ending Balance	\$7,444,353.01	\$7,444,353.01

Contribution Listing

Date	Total	Employer
02/03/2015	\$49,965.00	\$49,965.00
Total Contributions this Period	\$49,965.00	

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

March 23, 2015

FINANCE/ADMINISTRATION MEMORANDUM

2015 – 05

TO: Kirk Bednar, City Manager
Jay Evans, Assistant City Manager
Chris Milton, Water Services Director
Todd Spangler, Assistant Water Services Director
Karen Harper, City Treasurer
Richard Rigsby, Water Services Department
David Lincicome, Water Services Department
Tracy Todd, Water Services Department

FROM: Carson K. Swinford, Director of Finance

SUBJECT: Water and Sewer Fund Management Reports – February 2015

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of February 2015. Net loss of (\$332,925) was posted for the month of February 2015 as compared to prior year net loss of (\$327,328).

For the first eight months of the 2014-2015 fiscal year, the percentage of “unaccounted for” water stands at 29.27%, as compared to 26.52% for the prior year. During this same period, the percentage of sewerage treated to billed stands at 159.06%, with a prior year comparison of 202.14%.

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:	Feb-15	Feb-14	% Change	Feb-15	Feb-14	% Change
Residential	\$ 209,953	\$ 224,958	-6.67%	\$ 3,346,208	\$ 3,103,052	7.84%
Commercial	\$ 81,426	\$ 85,279	-4.52%	\$ 1,194,085	\$ 1,149,896	3.84%
Institutional	\$ 25,754	\$ 23,118	11.40%	\$ 318,760	\$ 278,319	14.53%
Water Purchase Surcharge	\$ 50,963	\$ 54,423	-6.36%	\$ 845,618	\$ 634,851	33.20%
Total Water Sales	\$ 368,095	\$ 387,778	-5.08%	\$ 5,704,670	\$ 5,166,118	10.42%
Purchased Water Cost	\$ 332,406	\$ 328,103	1.31%	\$ 3,811,155	\$ 3,299,504	15.51%
Net Water Sales	\$ 35,688	\$ 59,675	-40.20%	\$ 1,893,515	\$ 1,866,614	1.44%
Total Gallons Billed (1,000s)	60,125	65,452	-8.14%	1,011,984	945,664	7.01%
Total Gallons Purchased (1,000s)	131,578	129,859	1.32%	1,509,079	1,375,889	9.68%
Total gallons thru meters (1000s)	114,130	112,484	1.46%	1,461,971	1,324,916	10.34%
Water Adjustments	404	167	142.43%	8,337	14,396	-42.09%
Gallons Unaccounted For	53,601	46,866	14.37%	441,650	364,856	21.05%
% Unaccounted For	40.74%	36.09%	12.88%	29.27%	26.52%	10.36%
Revenue per 1000 Gallons Billed	\$ 6.12	\$ 5.92	3.33%	\$ 5.64	\$ 5.46	3.19%
Cost per 1000 Gallons Billed	\$ 5.53	\$ 5.01	10.29%	\$ 3.77	\$ 3.49	7.94%
Net Profit/1000 Gallons Billed	\$ 0.59	\$ 0.91	-34.90%	\$ 1.87	\$ 1.97	-5.21%
SEWER CHARGES:						
Residential	\$ 331,797	\$ 321,121	3.32%	\$ 2,667,671	\$ 2,561,105	4.16%
Commercial	\$ 120,031	\$ 115,306	4.10%	\$ 960,777	\$ 921,716	4.24%
Institutional	\$ 29,477	\$ 25,056	17.65%	\$ 237,250	\$ 200,422	18.38%
Metro Sewer Surcharge	\$ 67,531	\$ 77,947	-13.36%	\$ 574,744	\$ 606,931	-5.30%
Total Sewer Charges	\$ 548,836	\$ 539,430	1.74%	\$ 4,440,442	\$ 4,290,174	3.50%
Treatment Cost	\$ 228,063	\$ 285,371	-20.08%	\$ 1,655,097	\$ 2,174,612	-23.89%
Net Sewer Charges	\$ 320,774	\$ 254,059	26.26%	\$ 2,785,345	\$ 2,115,562	31.66%
Total Gallons Billed (1,000s)*	74,065	70,871	4.51%	597,440	568,577	5.08%
Total Gallons Treated (1,000s)	138,475	148,244	-6.59%	950,301	1,149,320	-17.32%
% of Gallons Treated to Gallons Billed*	186.96%	209.17%	-10.62%	159.06%	202.14%	-21.31%
Revenue per 1000 Gallons Billed	\$ 7.41	\$ 7.61	-2.64%	\$ 7.43	\$ 7.55	-1.50%
Cost per 1000 Gallons Billed	\$ 3.08	\$ 4.03	-23.53%	\$ 2.77	\$ 3.82	-27.57%
Net Profit/1000 Gallons Billed	\$ 4.33	\$ 3.58	20.81%	\$ 4.66	\$ 3.72	25.30%
Total Water and Sewer Charges	\$ 916,931	\$ 927,208	-1.11%	\$ 10,145,113	\$ 9,456,292	7.28%
Total Direct Costs	\$ 560,469	\$ 613,474	-8.64%	\$ 5,466,252	\$ 5,474,116	-0.14%
Net Profit	\$ 356,462	\$ 313,734	13.62%	\$ 4,678,861	\$ 3,982,176	17.50%
Water Tap Fees	\$ 12,000	\$ 41,000	-70.73%	\$ 308,000	\$ 1,292,600	-76.17%
Sewer Tap Fees	\$ 72,950	\$ 59,839	21.91%	\$ 1,024,321	\$ 611,889	67.40%
Other Operating Revenues	\$ 149,194	\$ 144,396	3.32%	\$ 546,125	\$ 471,174	15.91%
Less Other Operating Expenses	\$ 696,754	\$ 659,520	5.65%	\$ 3,261,074	\$ 2,873,693	13.48%
Less Estimated Depr/Amort	\$ 226,777	\$ 226,777	0.00%	\$ 1,814,216	\$ 1,756,349	3.29%
NET OPERATING INCOME - UNADJUSTED	\$ (332,925)	\$ (327,328)	1.71%	\$ 1,482,017	\$ 1,727,797	-14.23%

* 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	\$ 141,218	\$ 159,284	\$ 147,270	\$ 138,320
Total Water Sales	\$ 942,636	\$ 1,059,175	\$ 980,835	\$ 923,308
Purchased Water Cost	\$ 527,761	\$ 646,138	\$ 639,147	\$ 572,098
Net Water Sales	\$ 414,875	\$ 413,037	\$ 341,688	\$ 351,210
Total Gallons Billed	170,289,800	192,810,100	177,057,500	166,209,700
Total Gallons Purchased	209,229,012	255,847,596	252,834,992	226,764,956
Total gallons actually thru meters	209,229,012	255,847,596	252,834,992	226,764,956
Water Adjustments	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	\$ 81,662	\$ 82,620	\$ 71,145	\$ 68,421
Total Sewer Charges	\$ 562,082	\$ 568,783	\$ 557,239	\$ 553,892
Treatment Cost	\$ 209,618	\$ 208,207	\$ 199,598	\$ 165,342
Net Sewer Charges	\$ 352,464	\$ 360,576	\$ 357,641	\$ 388,550
Total Gallons Billed	74,591,300	75,121,200	75,179,200	75,137,800
Total Gallons Treated	108,892,430	108,159,340	103,687,480	100,111,040
Revenue per 1000 Gallons Billed	\$ 7.54	\$ 7.57	\$ 7.41	\$ 7.37
Cost per 1000 Gallons Billed	\$ 2.81	\$ 2.77	\$ 2.65	\$ 2.20
Net Profit/1000 Gallons Billed	\$ 4.73	\$ 4.80	\$ 4.76	\$ 5.17
Total Water and Sewer Charges	\$ 1,504,718	\$ 1,627,958	\$ 1,538,074	\$ 1,477,199
Total Direct Costs	\$ 737,379	\$ 854,345	\$ 838,745	\$ 737,440
Net Profit	\$ 767,339	\$ 773,613	\$ 699,329	\$ 739,759
Water Tap Fees	\$ 117,000	\$ 71,000	\$ 36,000	\$ 40,000
Sewer Tap Fees	\$ 195,500	\$ 339,000	\$ 81,400	\$ 75,000
Other Operating Revenues	\$ 28,961	\$ 27,648	\$ 31,551	\$ 65,981
Less Other Operating Expenses	\$ 254,015	\$ 794,096	\$ 332,799	\$ 292,339
Less Estimated Depr	\$ 226,777	\$ 226,777	\$ 226,777	\$ 226,777
Net Operating Income For Month	\$ 628,008	\$ 190,388	\$ 288,704	\$ 401,624
Cumulative Net Operating Income	\$ 628,008	\$ 818,396	\$ 1,107,100	\$ 1,508,724

WATER/SEWER FUND
FISCAL 2014 - 2015

	<u>Nov-14</u>	<u>Dec-14</u>	<u>Jan-15</u>	<u>Feb-15</u>
Residential	\$ 371,334	\$ 217,341	\$ 231,072	\$ 209,953
Commercial	\$ 162,853	\$ 82,468	\$ 85,697	\$ 81,426
Institutional	\$ 34,649	\$ 18,330	\$ 18,315	\$ 25,754
Water Purchase Surcharge	\$ 102,052	\$ 51,856	\$ 54,655	\$ 50,963
Total Water Sales	\$ 670,888	\$ 369,995	\$ 389,739	\$ 368,095
Purchased Water Cost	\$ 457,521	\$ 322,763	\$ 313,321	\$ 332,406
Net Water Sales	\$ 213,367	\$ 47,233	\$ 76,418	\$ 35,688
Total Gallons Billed	117,754,800	63,034,500	64,702,600	60,124,600
Total Gallons Purchased	181,515,628	127,614,840	123,693,636	131,578,232
Total gallons actually thru meters	181,515,628	117,533,440	104,115,136	114,129,932
Water Adjustments	2,446,150	553,750	504,950	404,050
Revenue per 1000 Gallons Billed	\$ 5.70	\$ 5.87	\$ 6.02	\$ 6.12
Cost per 1000 Gallons Billed	\$ 3.89	\$ 5.12	\$ 4.84	\$ 5.53
Net Profit/1000 Gallons Billed	\$ 1.81	\$ 0.75	\$ 1.18	\$ 0.59
SEWER CHARGES:				
Residential - Inside	\$ 332,140	\$ 331,018	\$ 331,906	\$ 331,129
Residential - Outside	\$ 643	\$ 676	\$ 678	\$ 669
Commercial - Inside	\$ 119,027	\$ 118,849	\$ 119,054	\$ 118,964
Commercial - Outside	\$ 1,066	\$ 1,066	\$ 1,066	\$ 1,066
Institutional - Inside	\$ 27,848	\$ 27,837	\$ 27,837	\$ 27,632
Institutional - Outside	\$ 1,845	\$ 1,845	\$ 1,845	\$ 1,845
Metro Surcharge	\$ 68,109	\$ 67,581	\$ 67,676	\$ 67,531
Total Sewer Charges	\$ 550,678	\$ 548,872	\$ 550,061	\$ 548,836
Treatment Cost	\$ 202,866	\$ 208,334	\$ 233,070	\$ 228,063
Net Sewer Charges	\$ 347,812	\$ 340,538	\$ 316,991	\$ 320,774
Total Gallons Billed	74,896,400	74,187,200	74,261,500	74,065,200
Total Gallons Treated	123,178,720	126,324,280	141,472,330	138,474,890
Revenue per 1000 Gallons Billed	\$ 7.35	\$ 7.40	\$ 7.41	\$ 7.41
Cost per 1000 Gallons Billed	\$ 2.71	\$ 2.81	\$ 3.14	\$ 3.08
Net Profit/1000 Gallons Billed	\$ 4.64	\$ 4.59	\$ 4.27	\$ 4.33
Total Water and Sewer Charges	\$ 1,221,565	\$ 918,867	\$ 939,800	\$ 916,931
Total Direct Costs	\$ 660,386	\$ 531,096	\$ 546,391	\$ 560,469
Net Profit	\$ 561,179	\$ 387,770	\$ 393,409	\$ 356,462
Water Tap Fees	\$ 5,000	\$ 22,000	\$ 5,000	\$ 12,000
Sewer Tap Fees	\$ 43,500	\$ 138,971	\$ 78,000	\$ 72,950
Other Operating Revenues	\$ 25,894	\$ 31,634	\$ 185,262	\$ 149,194
Less Other Operating Expenses	\$ 293,790	\$ 290,371	\$ 306,910	\$ 696,754
Less Estimated Depr	\$ 226,777	\$ 226,777	\$ 226,777	\$ 226,777
Net Operating Income For Month	\$ 115,007	\$ 63,227	\$ 127,984	\$ (332,925)
Cumulative Net Operating Income	\$ 1,623,731	\$ 1,686,958	\$ 1,814,942	\$ 1,482,017