

September 14, 2018

FINANCE/ADMINISTRATION MEMORANDUM

2018-09

TO: Honorable Mayor and Members of the City Commission

THROUGH: Kirk Bednar, City Manager

FROM: Richard Parker, Director of Finance

SUBJECT: Monthly Department Report - August 2018

Financial Reporting

Please find attached revenue and expenditure reports for all City funds for the month of August 2018, as well as major revenue collection reports. These reports explain budget to actual comparisons for the two months of the 2018-2019 fiscal year.

In addition, copies of unaudited management reports for the City's Water/Sewer Fund are attached. These reports reflect positive fiscal year operating results with a cumulative net income of \$1,119,074 versus \$907,949 for the same period last year.

Other Items of Interest. Other matters in which staff members have been involved in the month of August 2018 include:

- Assisting Crosslin, CPAs with continued preparation of audit work schedules for the FY 2017-2018 audit.

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	2014 - 15	% Change Prev Yr	2015 - 16	% Change Prev Yr	2016 - 17	% Change Prev Yr	2017 - 18	% Change Prev Yr	2018 - 19	% Change Prev Yr
JULY	1,157,128	3.03%	1,224,472	5.82%	1,372,362	12.08%	1,287,551	-6.18%	1,426,996	10.83%
FY YTD	1,157,128	3.03%	1,224,472	5.82%	1,372,362	12.08%	1,287,551	-6.18%	1,426,996	10.83%
AUG	1,043,052	17.50%	1,124,221	7.78%	1,187,517	5.63%	1,318,928	11.07%	1,318,928	0.00%
FY YTD	2,200,180	9.42%	2,348,693	6.75%	2,559,879	8.99%	2,606,479	1.82%	2,745,924	5.35%
SEPT	1,147,531	-3.77%	1,332,699	16.14%	1,336,370 *	0.28%	1,511,392	13.10%	1,511,392	0.00%
FY YTD	3,347,711	4.51%	3,681,392	9.97%	3,896,249	5.84%	4,117,871	5.69%	4,257,316	3.39%
OCT	1,180,576	7.50%	1,216,299	3.03%	1,374,667	13.02%	1,326,698	-3.49%	1,326,698	0.00%
FY YTD	4,528,287	5.27%	4,897,691	8.16%	5,270,916	7.62%	5,444,569	3.29%	5,584,014	2.56%
NOV	1,112,780	4.74%	1,217,790	9.44%	1,226,644	0.73%	1,329,706	8.40%	1,329,706	0.00%
FY YTD	5,641,067	5.17%	6,115,481	8.41%	6,497,560	6.25%	6,774,275	4.26%	6,913,720	2.06%
DEC	1,098,826	14.04%	1,232,877	12.20% *	1,254,517	1.76% *	1,344,802	7.20%	1,344,802	0.00%
FY YTD	6,739,893	6.52%	7,348,357	9.03%	7,752,077	5.49%	8,119,077	4.73%	8,258,522	1.72%
JAN	1,589,126	-1.58%	1,924,994	21.14%	2,097,605	8.97%	2,033,538	-3.05%	2,033,538	0.00%
FY YTD	8,329,019	4.87%	9,273,351	11.34%	9,849,682	6.21%	10,152,614	3.08%	10,292,059	1.37%
FEB	1,095,688	17.35% *	1,136,083	3.69%	1,177,481	3.64%	1,167,934	-0.81%	1,167,934	0.00%
FY YTD	9,424,707	6.18%	10,409,434	10.45%	11,027,163	5.93%	11,320,549	2.66%	11,459,994	1.23%
MAR	916,289	-1.62% **	1,087,709	18.71% ***	1,054,413	-3.06% ***	1,130,629	7.23%	1,130,629	0.00%
FY YTD	10,340,996	5.44%	11,497,143	11.18%	12,081,576	5.08%	12,451,178	3.06%	12,590,623	1.12%
APR	1,120,344	6.93%	1,299,461	15.99% **	1,227,406	-5.54% **	1,364,142	11.14%	1,364,142	0.00%
FY YTD	11,461,340	5.59%	12,796,605	11.65%	13,308,982	4.00%	13,815,320	3.80%	13,954,765	1.01%
MAY	1,137,742	10.47%	1,200,438	5.51%	1,306,984	8.88%	1,343,525	2.80%	1,343,525	0.00%
FY YTD	12,599,082	6.01%	13,997,043	11.10%	14,615,966	4.42%	15,158,845	3.71%	15,298,290	0.92%
JUN	1,221,483	14.17%	1,206,850	-1.20%	1,294,674	7.28%	1,410,218	8.92%	1,410,218	0.00%
FY YTD	13,820,565	6.68%	15,203,893	10.01%	15,910,640	4.65%	16,569,063	4.14%	16,708,508	0.84%
FY TOTALS	13,820,565	6.68%	15,203,893	10.01%	15,910,640	4.65%	16,569,063	4.14%	16,708,508	0.84%
BUDGET	12,300,000	112.36%	12,600,000	120.67%	13,250,000	5.16%	16,300,000	23.02%	14,500,000	-11.04%

**City of Brentwood
Wholesale
Beer Tax**

Month	2014 - 15	% Change Prev Yr	2015 - 16	% Change Prev Yr	2016 - 17	% Change Prev Yr	2017 - 18	% Change Prev Yr	2018 - 19	% Change Prev Yr
JULY	60,815	7.23%	58,506	-3.80%	50,826	-13.13%	56,909	11.97%	65,237	14.63%
FY YTD	60,815	7.23%	58,506	-3.80%	50,826	-13.13%	56,909	11.97%	65,237	14.63%
AUG	58,736	1.08%	48,654	-17.16%	58,235	19.69%	70,919	21.78%	70,919	0.00%
FY YTD	119,551	4.12%	107,160	-10.36%	109,061	1.77%	127,828	17.21%	136,157	6.52%
SEPT	53,769	11.79%	61,361	14.12%	58,634	-4.44%	55,213	-5.83%	55,213	0.00%
FY YTD	173,320	6.38%	168,521	-2.77%	167,695	-0.49%	183,042	9.15%	191,370	4.55%
OCT	52,344	3.22%	49,522	-5.39%	46,334	-6.44%	58,121	25.44%	58,121	0.00%
FY YTD	225,664	5.63%	218,043	-3.38%	214,029	-1.84%	241,163	12.68%	249,491	3.45%
NOV	48,668	-2.80%	47,175	-3.07%	56,209	19.15%	56,174	-0.06%	56,174	0.00%
FY YTD	274,332	4.03%	265,218	-3.32%	270,238	1.89%	297,337	10.03%	305,665	2.80%
DEC	58,629	4.59%	59,450	1.40%	55,714	-6.29%	55,885	0.31%	55,885	0.00%
FY YTD	332,961	4.13%	324,668	-2.49%	325,952	0.40%	353,222	8.37%	361,550	2.36%
JAN	43,101	4.29%	40,234	-6.65%	48,379	20.25%	50,567	4.52%	50,567	0.00%
FY YTD	376,062	4.15%	364,902	-2.97%	374,331	2.58%	403,789	7.87%	412,117	2.06%
FEB	37,153	-1.27%	40,964	10.26%	45,171	10.27%	41,726	-7.63%	41,726	0.00%
FY YTD	413,215	3.64%	405,866	-1.78%	419,501	3.36%	445,515	6.20%	453,843	1.87%
MAR	49,997	17.26%	54,981	9.97%	52,954	-3.69%	54,377	2.69%	54,377	0.00%
FY YTD	463,213	4.95%	460,847	-0.51%	472,456	2.52%	499,891	5.81%	508,219	1.67%
APR	54,569	4.25%	50,572	-7.32%	53,376	5.55%	53,707	0.62%	53,707	0.00%
FY YTD	517,782	4.88%	511,419	-1.23%	525,832	2.82%	553,598	5.28%	561,926	1.50%
MAY	60,327	-8.89%	64,170	6.37%	62,566	-2.50%	75,035	19.93%	75,035	0.00%
FY YTD	578,109	3.25%	575,589	-0.44%	588,398	2.23%	628,634	6.84%	636,962	1.32%
JUN	61,298	3.50%	67,302	9.79%	80,954	20.29%	68,863	-14.94%	68,863	0.00%
FY YTD	639,407	3.27%	642,891	0.54%	669,352	4.12%	697,496	4.20%	705,825	1.19%
FY TOTALS	639,407	3.27%	642,891	0.54%	669,352	4.12%	697,496	4.20%	705,825	1.19%
BUDGET	600,000	106.57%	630,000	102.05%	615,000	108.84%	680,000	102.57%	650,000	108.59%

**City of Brentwood
Wholesale
Liquor Tax**

Month	2014 - 15	% Change Prev Yr	2015 - 16	% Change Prev Yr	2016 - 17	0% % Change Prev Yr	2017 - 18	0% % Change Prev Yr	2018 - 19	0% % Change Prev Yr
JULY	44,534	-9.21%	49,760	11.73%	69,933	40.54%	63,670	-8.96%	70,158	10.19%
FY YTD	44,534	-9.21%	49,760	11.73%	69,933	40.54%	63,670	-8.96%	70,158	10.19%
AUG	51,857	6.40%	53,282	2.75%	79,403	49.02%	83,088	4.64%	83,088	0.00%
FY YTD	96,391	-1.43%	103,042	6.90%	149,336	44.93%	146,758	-1.73%	153,246	4.42%
SEPT	59,233	23.22%	61,240	3.39%	77,159	25.99%	78,779	2.10%	78,779	0.00%
FY YTD	155,624	6.70%	164,282	5.56%	226,495	37.87%	225,537	-0.42%	232,026	2.88%
OCT	56,411	5.15%	63,962	13.39%	75,430	17.93%	81,492	8.04%	81,492	0.00%
FY YTD	212,035	6.28%	228,244	7.64%	301,925	32.28%	307,028	1.69%	313,517	2.11%
NOV	66,359	-7.84%	76,722	15.62%	98,157	27.94%	106,752	8.76%	106,752	0.00%
FY YTD	278,394	2.54%	304,966	9.54%	400,082	31.19%	413,780	3.42%	420,269	1.57%
DEC	90,273	-3.45%	102,560	13.61%	116,385	13.48%	114,184	-1.89%	114,184	0.00%
FY YTD	368,667	1.00%	407,526	10.54%	516,467	26.73%	527,964	2.23%	534,453	1.23%
JAN	35,302	13.78%	37,842	7.19%	62,171	64.29%	64,848	4.31%	64,848	0.00%
FY YTD	403,969	2.00%	445,368	10.25%	578,638	29.92%	592,812	2.45%	599,301	1.09%
FEB	53,609	3.26%	61,541	14.80%	63,978	3.96%	71,650	11.99%	71,650	0.00%
FY YTD	457,578	2.15%	506,909	10.78%	642,616	26.77%	664,462	3.40%	670,951	0.98%
MAR	56,281	9.12%	62,941	11.83%	71,697	13.91%	74,645	4.11%	74,645	0.00%
FY YTD	513,859	2.87%	569,850	10.90%	714,313	25.35%	739,107	3.47%	745,596	0.88%
APR	62,330	6.00%	57,734	-7.37%	75,979	31.60%	74,852	-1.48%	74,852	0.00%
FY YTD	576,189	3.20%	627,584	8.92%	790,293	25.93%	813,959	2.99%	820,448	0.80%
MAY	56,172	5.46%	59,870	6.58%	59,870	0.00%	92,133	53.89%	92,133	0.00%
FY YTD	632,361	3.40%	687,454	8.71%	850,163	23.67%	906,092	6.58%	912,581	0.72%
JUN	65,338	26.19%	111,355	70.43%	103,825	-6.76%	82,446	-20.59%	82,446	0.00%
FY YTD	697,699	5.17%	798,809	14.49%	953,987	19.43%	988,538	3.62%	995,027	0.66%
FY TOTALS	697,699	5.17%	798,809	14.49%	953,987	19.43%	988,538	3.62%	995,027	0.66%
BUDGET	590,000	118.25%	650,000	122.89%	675,000	141.33%	960,000	102.97%	825,000	120.61%

City of Brentwood
Business Taxes

<u>Month</u>	<u>2014 - 15</u>	<u>% Change Prev Yr</u>	<u>2015 - 16</u>	<u>% Change Prev Yr</u>	<u>2016 - 17</u>	<u>0% % Change Prev Yr</u>	<u>2017 - 18</u>	<u>0% % Change Prev Yr</u>	<u>2018 - 19</u>	<u>0% % Change Prev Yr</u>
JULY	540	12.50%	555	2.78%	495	-10.81%	420	-15.15%	150	-64.29%
FY YTD	540	12.50%	555	2.78%	495	-10.81%	420	-15.15%	150	-64.29%
AUG	83,157	39.33%	50,653	-39.09%	81,312	60.53%	99,527	22.40%	38,908	-60.91%
FY YTD	83,697	39.12%	51,208	-38.82%	81,807	59.76%	99,947	22.17%	39,058	-60.92%
SEPT	65,346	-78.99%	45,408	-30.51%	43,252	-4.75%	47,522	9.87%	47,522	0.00%
FY YTD	149,043	-59.85%	96,616	-35.18%	125,060	29.44%	147,469	17.92%	86,581	-41.29%
OCT	35,898	-89.40%	48,938	36.33%	64,291	31.37%	49,261	-23.38%	49,261	0.00%
FY YTD	184,941	-73.95%	145,554	-21.30%	189,350	30.09%	196,730	3.90%	135,842	-30.95%
NOV	14,711	-43.94%	67,995	362.21%	44,318	-34.82%	74,046	67.08%	74,046	0.00%
FY YTD	199,652	-72.88%	213,549	6.96%	233,668	9.42%	270,776	15.88%	209,888	-22.49%
DEC	33,729	-44.12%	24,789	-26.51%	36,586	47.59%	17,816	-51.30%	17,816	0.00%
FY YTD	233,381	-70.70%	238,338	2.12%	270,254	13.39%	288,592	6.79%	227,704	-21.10%
JAN	227,713	158.55%	183,786	-19.29%	184,599	0.44%	264,409	43.23%	264,409	0.00%
FY YTD	461,094	-47.88%	422,124	-8.45%	454,853	7.75%	553,002	21.58%	492,113	-11.01%
FEB	25,619	-77.55%	33,042	28.98%	44,954	36.05%	85,651	90.53%	85,651	0.00%
FY YTD	486,713	-51.27%	455,166	-6.48%	499,807	9.81%	638,653	27.78%	577,764	-9.53%
MAR	15,596	-39.60%	39,562	153.67%	102,844	159.96%	35,107	-65.86%	35,107	0.00%
FY YTD	502,309	-50.98%	494,728	-1.51%	602,651	21.81%	673,760	11.80%	612,872	-9.04%
APR	71,068	-22.77%	163,001	129.36%	136,446	-16.29%	116,013	-14.97%	116,013	0.00%
FY YTD	573,377	-48.65%	657,729	14.71%	739,097	12.37%	789,773	6.86%	728,885	-7.71%
MAY	817,324	47.31%	888,227	8.68%	994,667	11.98%	1,248,073	25.48%	1,248,073	0.00%
FY YTD	1,390,701	-16.80%	1,545,956	11.16%	1,733,764	12.15%	2,037,846	17.54%	1,976,958	-2.99%
JUN	309,256	47.22%	305,890	-1.09%	222,944	-27.12%	223,226	0.13%	223,226	0.00%
FY YTD	1,699,957	-9.65%	1,851,846	8.93%	1,956,708	5.66%	2,261,071	15.55%	2,200,183	-2.69%
FY TOTALS	1,699,957	-9.65%	1,851,846	8.93%	1,956,708	5.66%	2,261,071	15.55%	2,200,183	-2.69%
BUDGET	1,400,000	121.43%	1,500,000	123.46%	1,500,000	130.45%	2,025,000	111.66%	1,700,000	129.42%

City of Brentwood
Hotel Tax

Month	2014 - 15	% Change Prev Yr	2015 - 16	% Change Prev Yr	2016 - 17	0% % Change Prev Yr	2017 - 18	0% % Change Prev Yr	2018 - 19	0% % Change Prev Yr
JULY	127,178	4.14%	148,868	17.05%	173,649	16.65%	163,317	-5.95%	131,402	-19.54%
FY YTD	127,178	4.14%	148,868	17.05%	173,649	16.65%	163,317	-5.95%	131,402	-19.54%
AUG	114,555	14.77%	123,575	7.87%	148,923	20.51%	170,855	14.73%	170,855	0.00%
FY YTD	241,733	8.92%	272,443	12.70%	322,571	18.40%	334,172	3.60%	302,257	-9.55%
SEPT	118,731	8.45%	139,698	17.66%	164,470	17.73%	179,619	9.21%	179,619	0.00%
FY YTD	360,464	8.77%	412,141	14.34%	487,041	18.17%	513,791	5.49%	481,876	-6.21%
OCT	137,711	11.17%	162,519	18.01%	181,439	11.64%	180,966	-0.26%	180,966	0.00%
FY YTD	498,175	9.42%	574,660	15.35%	668,481	16.33%	694,758	3.93%	662,842	-4.59%
NOV	106,308	10.70%	112,199	5.54%	148,534	32.38%	146,001	-1.71%	146,001	0.00%
FY YTD	604,483	9.64%	686,859	13.63%	817,015	18.95%	840,759	2.91%	808,843	-3.80%
DEC	89,244	18.12%	105,804	18.56%	101,533	-4.04%	110,823	9.15%	110,823	0.00%
FY YTD	693,727	10.67%	792,663	14.26%	918,547	15.88%	951,582	3.60%	919,666	-3.35%
JAN	87,333	7.35%	78,265	-10.38%	103,816	32.65%	96,015	-7.51%	96,015	0.00%
FY YTD	781,060	10.28%	870,928	11.51%	1,022,363	17.39%	1,047,597	2.47%	1,015,681	-3.05%
FEB	95,572	2.49%	128,880	34.85%	108,477	-15.83%	121,650	12.14%	121,650	0.00%
FY YTD	876,632	9.38%	999,808	14.05%	1,130,841	13.11%	1,169,247	3.40%	1,137,331	-2.73%
MAR	136,459	9.53%	161,421	18.29%	153,314	-5.02%	169,330	10.45%	169,330	0.00%
FY YTD	1,013,091	9.40%	1,161,229	14.62%	1,284,154	10.59%	1,338,576	4.24%	1,306,661	-2.38%
APR	141,571	10.87%	173,046	22.23%	179,125	3.51%	171,582	-4.21%	171,582	0.00%
FY YTD	1,154,662	9.58%	1,334,275	15.56%	1,463,279	9.67%	1,510,158	3.20%	1,478,243	-2.11%
MAY	136,593	9.01%	173,285	26.86%	192,325	10.99%	156,910	-18.41%	156,910	0.00%
FY YTD	1,291,255	9.52%	1,507,560	16.75%	1,655,604	9.82%	1,667,068	0.69%	1,635,152	-1.91%
JUN	148,462	-19.00%	197,888	33.29%	188,063	-4.97%	186,384	-0.89%	186,384	0.00%
FY YTD	1,439,717	5.68%	1,705,448	18.46%	1,843,667	8.10%	1,853,451	0.53%	1,821,536	-1.72%
FY TOTALS	1,439,717	5.68%	1,705,448	18.46%	1,843,667	8.10%	1,853,451	0.53%	1,821,536	-1.72%
BUDGET	1,200,000	119.98%	1,375,000	124.03%	1,435,000	128.48%	1,875,000	98.85%	1,700,000	107.15%

**City of Brentwood
CATV Franchise**

Month	2014 - 15	% Change Prev Yr	2015 - 16	0% % Change Prev Yr	2016 - 17	0% % Change Prev Yr	2017 - 18	0% % Change Prev Yr	2018 - 19	0% % Change Prev Yr
JULY	33,861	0.57%	35,068	3.56%	35,000	-0.19%	36,798	5.14%	35,796	-2.72%
FY YTD	33,861	0.57%	35,068	3.56%	35,000	-0.19%	36,798	5.14%	35,796	-2.72%
AUG	34,164	2.13%	35,278	3.26%	34,904	-1.06%	36,492	4.55%	36,492	0.00%
FY YTD	68,025	1.35%	70,346	3.41%	69,904	-0.63%	73,290	4.84%	72,288	-1.37%
SEPT	33,621	-25.62%	36,598	8.85%	35,878	-1.97%	66,323	84.86%	66,323	0.00%
FY YTD	101,646	-9.50%	106,944	5.21%	105,781	-1.09%	139,613	31.98%	138,610	-0.72%
OCT	53,500	60.39%	58,239	8.86%	35,027	-39.86%	36,981	5.58%	36,981	0.00%
FY YTD	155,146	6.50%	165,183	6.47%	140,808	-14.76%	176,594	25.41%	175,591	-0.57%
NOV	33,225	-1.12%	32,611	-1.85%	61,963	90.00%	34,262	-44.71%	34,262	0.00%
FY YTD	188,371	5.07%	197,794	5.00%	202,771	2.52%	210,856	3.99%	209,853	-0.48%
DEC	34,959	2.59%	37,526	7.34%	37,175	-0.94%	38,426	3.37%	38,426	0.00%
FY YTD	223,330	4.68%	235,320	5.37%	239,946	1.97%	249,282	3.89%	248,279	-0.40%
JAN	56,023	12.93%	62,992	12.44%	64,956	3.12%	25,309	-61.04%	25,309	0.00%
FY YTD	279,353	6.23%	298,312	6.79%	304,901	2.21%	274,591	-9.94%	273,588	-0.37%
FEB	34,100	0.12%	36,348	6.59%	39,837	9.60%	70,909	78.00%	70,909	0.00%
FY YTD	313,453	5.53%	334,660	6.77%	344,738	3.01%	345,500	0.22%	344,497	-0.29%
MAR	35,448	2.67%	37,552	5.93%	37,902	0.93%	37,540	-0.96%	37,540	0.00%
FY YTD	348,901	5.23%	372,212	6.68%	382,640	2.80%	383,039	0.10%	382,037	-0.26%
APR	57,127	13.33%	62,360	9.16%	37,055	-40.58%	61,103	64.90%	61,103	0.00%
FY YTD	406,028	6.30%	434,572	7.03%	419,695	-3.42%	444,142	5.82%	443,140	-0.23%
MAY	35,866	5.08%	35,697	-0.47%	62,880	76.15%	35,758	-43.13%	35,758	0.00%
FY YTD	441,894	6.20%	470,269	6.42%	482,576	2.62%	479,901	-0.55%	478,898	-0.21%
JUN	60,569	12.99%	64,475	6.45%	63,719	-1.17%	62,636	-1.70%	62,636	0.00%
FY YTD	502,463	6.98%	534,744	6.42%	546,295	2.16%	542,536	-0.69%	541,534	-0.18%
FY TOTALS	502,463	6.98%	534,744	6.42%	546,295	2.16%	542,536	-0.69%	541,534	-0.18%
BUDGET	450,000	111.66%	470,000	113.78%	485,000	112.64%	475,000	114.22%	475,000	114.01%

City of Brentwood

Building Permits

Month	2014 - 15	% Change Prev Yr	2015 - 16	0% % Change Prev Yr	2016 - 17	-4% % Change Prev Yr	2017 - 18	-4% % Change Prev Yr	2018 - 19	0% % Change Prev Yr
JULY	78,305	-6.43%	108,458	38.51%	72,643	-33.02%	44,149	-39.22%	37,689	-14.63%
FY YTD	78,305	-6.43%	108,458	38.51%	72,643	-33.02%	44,149	-39.22%	37,689	-14.63%
AUG	56,597	-53.19%	87,133	53.95%	70,935	-18.59%	69,528	-1.98%	65,491	-5.81%
FY YTD	134,902	-34.06%	195,592	44.99%	143,578	-26.59%	113,677	-20.83%	103,181	-9.23%
SEPT	82,051	115.23%	66,452	-19.01%	60,322	-9.22%	87,329	44.77%	87,329	0.00%
FY YTD	216,953	-10.62%	262,044	20.78%	203,900	-22.19%	201,006	-1.42%	190,509	-5.22%
OCT	46,450	-26.82%	55,807	20.14%	40,747	-26.99%	57,348	40.74%	57,348	0.00%
FY YTD	263,403	-13.98%	317,851	20.67%	244,647	-23.03%	258,353	5.60%	247,857	-4.06%
NOV	43,366	12.10%	40,787	-5.95%	66,251	62.43%	60,966	-7.98%	60,966	0.00%
FY YTD	306,769	-11.05%	358,638	16.91%	310,899	-13.31%	319,319	2.71%	308,823	-3.29%
DEC	79,141	67.17%	65,005	-17.86%	85,982	32.27%	53,197	-38.13%	53,197	0.00%
FY YTD	385,910	-1.61%	423,643	9.78%	396,881	-6.32%	372,516	-6.14%	362,020	-2.82%
JAN	58,408	32.40%	53,556	-8.31%	60,071	12.17%	202,554	237.19%	202,554	0.00%
FY YTD	444,318	1.83%	477,199	7.40%	456,953	-4.24%	575,070	25.85%	564,574	-1.83%
FEB	32,892	-35.02%	43,882	33.41%	38,557	-12.13%	73,113	89.62%	73,113	0.00%
FY YTD	477,210	-2.00%	521,081	9.19%	495,510	-4.91%	648,183	30.81%	637,687	-1.62%
MAR	84,866	26.63%	99,439	17.17%	106,528	7.13%	79,455	-25.41%	79,455	0.00%
FY YTD	562,076	1.46%	620,520	10.40%	602,038	-2.98%	727,638	20.86%	717,142	-1.44%
APR	85,268	20.29%	46,460	-45.51%	46,324	-0.29%	52,032	12.32%	52,032	0.00%
FY YTD	647,344	3.60%	666,980	3.03%	648,361	-2.79%	779,670	20.25%	769,174	-1.35%
MAY	53,170	-37.33%	92,446	73.87%	72,053	-22.06%	57,841	-19.72%	57,841	0.00%
FY YTD	700,514	-1.30%	759,426	8.41%	720,415	-5.14%	837,511	16.25%	827,015	-1.25%
JUN	77,746	36.78%	49,864	-35.86%	78,364	57.16%	92,972	18.64%	92,972	0.00%
FY YTD	778,260	1.53%	809,290	3.99%	798,779	-1.30%	930,483	16.49%	919,987	-1.13%
FY TOTALS	778,260	1.53%	809,290	3.99%	798,779	-1.30%	928,733	16.27%	928,733	0.00%
BUDGET	625,000	124.52%	625,000	129.49%	675,000	118.34%	850,000	109.26%	675,000	137.59%

City of Brentwood
State Shared
Sales Tax

<u>Month</u>	<u>2014 - 15</u>	<u>% Change Prev Yr</u>	<u>2015 - 16</u>	<u>% Change Prev Yr</u>	<u>2016 - 17</u>	<u>1.5% % Change Prev Yr</u>	<u>2017 - 18</u>	<u>1.5% % Change Prev Yr</u>	<u>2018 - 19</u>	<u>0.0% % Change Prev Yr</u>
JULY	240,614	2.93%	280,203	16.45%	297,310	6.11%	296,123	-0.40%	335,792	13.40%
FY YTD	240,614	2.93%	280,203	16.45%	297,310	6.11%	296,123	-0.40%	335,792	13.40%
AUG	214,226	5.28%	248,579	16.04%	246,686	-0.76%	247,932	0.51%	247,932	0.00%
FY YTD	454,840	4.03%	528,782	16.26%	543,996	2.88%	544,055	0.01%	583,724	7.29%
SEPT	227,396	4.73%	261,778	15.12%	270,199	3.22%	277,036	2.53%	277,036	0.00%
FY YTD	682,236	4.26%	790,560	15.88%	814,195	2.99%	821,091	0.85%	860,760	4.83%
OCT	231,878	8.26%	274,311	18.30%	283,995	3.53%	286,336	0.82%	286,336	0.00%
FY YTD	914,114	5.24%	1,064,871	16.49%	1,098,190	3.13%	1,107,428	0.84%	1,147,097	3.58%
NOV	227,025	7.26%	263,393	16.02%	271,637	3.13%	278,193	2.41%	278,193	0.00%
FY YTD	1,141,139	5.64%	1,328,264	16.40%	1,369,827	3.13%	1,385,621	1.15%	1,425,290	2.86%
DEC	222,662	5.56%	257,521	15.66%	264,859	2.85%	284,559	7.44%	284,559	0.00%
FY YTD	1,363,801	5.63%	1,585,785	16.28%	1,634,686	3.08%	1,670,180	2.17%	1,709,849	2.38%
JAN	294,719	7.32%	349,075	18.44%	359,320	2.93%	357,050	-0.63%	357,050	0.00%
FY YTD	1,658,520	5.92%	1,934,860	16.66%	1,994,006	3.06%	2,027,230	1.67%	2,066,900	1.96%
FEB	203,933	7.37%	229,454	12.51%	243,203	5.99%	252,455	3.80%	252,455	0.00%
FY YTD	1,862,453	6.08%	2,164,314	16.21%	2,237,209	3.37%	2,279,685	1.90%	2,319,355	1.74%
MAR	200,474	-3.16%	251,307	25.36%	232,706	-7.40%	256,099	10.05%	256,099	0.00%
FY YTD	2,062,927	5.11%	2,415,621	17.10%	2,469,915	2.25%	2,535,784	2.67%	2,575,453	1.56%
APR	246,707	5.71%	291,665	18.22%	302,663	3.77%	307,705	1.67%	307,705	0.00%
FY YTD	2,309,634	5.17%	2,707,286	17.22%	2,772,579	2.41%	2,843,489	2.56%	2,883,158	1.40%
MAY	234,229	9.05%	271,399	15.87%	287,067	5.77%	286,302	-0.27%	286,302	0.00%
FY YTD	2,543,863	5.51%	2,978,685	17.09%	3,059,646	2.72%	3,129,791	2.29%	3,169,460	1.27%
JUN	246,521	4.07%	289,097	17.27%	288,717	-0.13%	300,385	4.04%	300,385	0.00%
FY YTD	2,790,384	5.39%	3,267,782	17.11%	3,348,363	2.47%	3,430,176	2.44%	3,469,845	1.16%
FY TOTALS	2,790,384	5.39%	3,267,782	17.11%	3,348,363	2.47%	3,430,176	2.44%	3,469,845	1.16%
BUDGET	2,550,000	109.43%	2,940,000	111.15%	3,000,000	111.61%	3,400,000	100.89%	3,496,675	99.23%

**City of Brentwood
Municipal
Court Fines**

Month	2014 - 15	% Change Prev Yr	2015 - 16	% Change Prev Yr	2016 - 17	-30% % Change Prev Yr	2017 - 18	-30% % Change Prev Yr	2018 - 19	0% % Change Prev Yr
JULY	24,385	21.85%	20,754	-14.89%	12,105	-41.67%	20,555	69.81%	19,775	-3.79%
FY YTD	24,385	21.85%	20,754	-14.89%	12,105	-41.67%	20,555	69.81%	19,775	-3.79%
AUG	19,582	12.95%	21,768	11.16%	11,872	-45.46%	17,217	45.03%	19,117	11.04%
FY YTD	43,967	17.72%	42,522	-3.29%	23,977	-43.61%	37,772	57.54%	38,892	2.97%
SEPT	24,873	28.09%	17,189	-30.89%	12,513	-27.20%	20,012	59.93%	20,012	0.00%
FY YTD	68,840	21.27%	59,711	-13.26%	36,490	-38.89%	57,784	58.36%	58,904	1.94%
OCT	34,832	41.86%	26,346	-24.36%	10,428	-60.42%	18,972	81.93%	18,972	0.00%
FY YTD	103,672	27.49%	86,056	-16.99%	46,918	-45.48%	76,756	63.60%	77,876	1.46%
NOV	20,739	71.02%	21,669	4.48%	10,758	-50.35%	23,043	114.19%	23,043	0.00%
FY YTD	124,411	33.14%	107,725	-13.41%	57,676	-46.46%	99,800	73.03%	100,920	1.12%
DEC	14,515	-29.13%	19,238	32.54%	13,344	-30.64%	21,404	60.40%	21,404	0.00%
FY YTD	138,926	21.94%	126,963	-8.61%	71,021	-44.06%	121,204	70.66%	122,324	0.92%
JAN	18,736	-39.91%	21,521	14.86%	14,966	-30.46%	24,694	65.00%	24,694	0.00%
FY YTD	157,662	8.65%	148,484	-5.82%	85,987	-42.09%	145,899	69.68%	147,019	0.77%
FEB	18,598	-10.10%	17,756	-4.52%	11,618	-34.57%	21,637	86.24%	21,637	0.00%
FY YTD	176,260	6.31%	166,241	-5.68%	97,605	-41.29%	167,536	71.65%	168,656	0.67%
MAR	20,380	1.26%	15,240	-25.22%	17,118	12.32%	19,685	15.00%	19,685	0.00%
FY YTD	196,640	5.76%	181,481	-7.71%	114,723	-36.79%	187,221	63.19%	188,341	0.60%
APR	21,186	-13.00%	17,572	-17.06%	18,449	4.99%	22,637	22.70%	22,637	0.00%
FY YTD	217,826	3.59%	199,053	-8.62%	133,172	-33.10%	209,857	57.58%	210,977	0.53%
MAY	23,479	22.61%	15,734	-32.99%	22,806	44.95%	23,761	4.19%	23,761	0.00%
FY YTD	241,305	5.18%	214,787	-10.99%	155,978	-27.38%	233,618	49.78%	234,738	0.48%
JUN	19,392	-32.34%	11,876	-38.76%	16,649	40.19%	23,276	39.80%	23,276	0.00%
FY YTD	260,697	1.01%	226,663	-13.06%	172,627	-23.84%	256,894	48.81%	258,014	0.44%
FY TOTALS	260,697	1.01%	226,663	-13.06%	172,627	-23.84%	256,894	48.81%	258,014	0.44%
BUDGET	240,000	108.62%	250,000	4.17%	225,000	76.72%	150,000	171.26%	175,000	147.44%

**City of Brentwood
Interest Earnings**

Month	2014 - 15	% Change Prev Yr	2015 - 16	75.0% % Change Prev Yr	2016 - 17	23.0% % Change Prev Yr	2017 - 18	0.0% % Change Prev Yr	2018 - 19	0.0% % Change Prev Yr
JULY	6,400	13.50%	6,709	4.83%	16,025	138.84%	37,387	133.31%	58,186	55.63%
FY YTD	6,400	13.50%	6,709	4.83%	16,025	138.84%	37,387	133.31%	58,186	55.63%
AUG	5,499	7.87%	7,142	29.89%	17,565	145.93%	40,225	129.01%	62,551	55.50%
FY YTD	11,899	10.82%	13,852	16.41%	33,589	142.49%	77,613	131.06%	120,737	55.56%
SEPT	5,386	5.40%	6,582	22.21%	16,205	146.20%	37,344	130.45%	37,344	0.00%
FY YTD	17,285	9.07%	20,434	18.22%	49,794	143.69%	114,956	130.86%	158,081	37.51%
OCT	5,219	4.77%	6,311	20.93%	16,561	162.42%	37,761	128.01%	37,761	0.00%
FY YTD	22,504	8.04%	26,745	18.85%	66,356	148.11%	152,718	130.15%	195,842	28.24%
NOV	4,785	1.03%	10,714	123.91%	15,364	43.40%	38,282	149.18%	38,282	0.00%
FY YTD	27,289	6.75%	37,459	37.27%	81,719	118.16%	191,000	133.73%	234,125	22.58%
DEC	5,763	8.51%	14,142	145.39%	19,581	38.46%	42,990	119.55%	42,990	0.00%
FY YTD	33,052	7.05%	51,601	56.12%	101,300	96.32%	233,990	130.99%	277,115	18.43%
JAN	5,783	0.21%	19,542	237.91%	24,382	24.77%	50,086	105.42%	50,086	0.00%
FY YTD	38,835	5.97%	71,142	83.19%	125,683	76.66%	284,076	126.03%	327,201	15.18%
FEB	6,066	4.80%	20,750	242.07%	25,585	23.30%	51,371	100.79%	51,371	0.00%
FY YTD	44,901	5.81%	91,892	104.66%	151,268	64.61%	335,447	121.76%	378,572	12.86%
MAR	7,145	4.66%	22,507	215.00%	33,757	49.98%	63,093	86.91%	63,093	0.00%
FY YTD	52,046	5.65%	114,399	119.81%	185,024	61.74%	398,540	115.40%	441,665	10.82%
APR	7,120	4.17%	17,301	142.99%	39,341	127.39%	69,211	75.93%	69,211	0.00%
FY YTD	59,166	5.47%	131,700	122.60%	224,365	70.36%	467,751	108.48%	510,876	9.22%
MAY	8,074	16.52%	30,833	281.88%	40,465	31.24%	72,827	79.97%	72,827	0.00%
FY YTD	67,240	6.69%	162,533	141.72%	264,831	62.94%	540,578	104.12%	583,703	7.98%
JUN	8,901	23.73%	23,273	161.47%	28,626	23.00%	72,777	154.24%	72,777	0.00%
FY YTD	76,141	8.43%	185,806	144.03%	293,456	57.94%	613,355	109.01%	656,480	7.03%
FY TOTALS	76,141	8.43%	185,806	144.03%	293,456	57.94%	613,355	109.01%	656,480	7.03%
BUDGET	65,000	117.14%	70,000	265.44%	150,000	195.64%	550,000	111.52%	250,000	262.59%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
FUND 110: GENERAL FUND					
DEPT 00000: ADMINISTRATION					
REAL & PERSONAL PROP TAX	11,850,000	0	0	11,850,000	0%
PUBLIC UTILITY PROP TAX	100,000	0	0	100,000	0%
INTEREST,PENALTY & COURT COST	20,000	4,351	6,579	13,421	33%
P I L O T (PROP TAX)	80,000	0	0	80,000	0%
LOCAL SALES TAX - COUNTY	14,500,000	1,426,996	1,426,996	13,073,004	10%
WHOLESALE BEER TAX	650,000	65,237	65,237	584,763	10%
WHOLESALE LIQUOR TAX	825,000	70,158	70,158	754,842	9%
BUSINESS TAXES	1,700,000	38,909	39,059	1,660,941	2%
HOTEL/MOTEL TAX	1,700,000	131,402	131,402	1,568,598	8%
CATV FRANCHISE FEE	475,000	35,796	35,796	439,204	8%
TOTAL TAXES	31,900,000	1,772,849	1,775,227	30,124,773	6%
MECHANICAL PERMITS	35,000	6,112	13,163	21,837	38%
BUILDING PERMITS	675,000	65,491	103,181	571,819	15%
PLUMBING PERMITS	50,000	6,631	9,791	40,209	20%
EXCAVATION PERMITS	35,000	1,550	3,500	31,500	10%
FOOD TRUCK PERMIT	2,500	200	250	2,250	10%
ZONING BD APPL FEE	1,500	200	600	900	40%
BLAST/BURN PERMITS	300	0	50	250	17%
HOME OCCUPATION FEES	3,750	385	860	2,890	23%
HOME OCCUPATION RENEWAL FEES	4,000	125	415	3,585	10%
BEER LICENSES	3,000	250	250	2,750	8%
BEER PRIVILEGE TAX	6,500	39	39	6,461	1%
OTHER PERMITS	1,000	40	80	920	8%
SUBDIV LOT FEES	10,000	1,400	3,260	6,740	33%
SITE PLANS FEES	40,000	4,448	6,779	33,221	17%
TRAFFIC CONSULTANT REVIEW FEES	7,500	0	0	7,500	0%
TOTAL LICENSE AND PERMITS	875,050	86,870	142,217	732,833	16%
TVA P I L O T (PROP TAX)	491,445	0	0	491,445	0%
STATE SALES TAX	3,496,675	335,792	335,792	3,160,883	10%
STATE INCOME TAX	275,000	0	0	275,000	0%
STATE BEER TAX	21,745	0	0	21,745	0%
STATE LIQUOR BY THE DRINK TAX	200,000	25,902	25,902	174,098	13%
STATE STREETS & TRANSPORTATION	89,155	7,262	7,262	81,893	8%
OTHER ST REV ALLOC-PD/FD PAY S	69,600	0	0	69,600	0%
CORPORATE EXCISE TAX	30,000	0	0	30,000	0%
TELECOMMUNICATION TAX	0	1,425	1,425	-1,425	0%
WM CO ALLOC - LIBR OPERATIONS	71,950	0	71,950	0	100%
WM COUNTY EMS UTILITY REIMB	2,000	195	384	1,616	19%
TOTAL INTERGOVERNMENTAL	4,747,570	370,576	442,715	4,304,855	9%
DUPLICATING SERVICES	500	0	3	497	1%
BUS TAX - CLERKS FEE	150,000	4,338	4,338	145,662	3%
MISC POLICE SERVICES	15,000	985	2,370	12,630	16%
TOTAL OTHER REVENUES	165,500	5,323	6,711	158,789	4%
PARK RESERVATION & EVENTS	125,000	14,688	17,365	107,635	14%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
		MTD	YTD		% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
LIBRARY FINES & CHARGES	45,000	5,731	8,120	36,880	18%
LIBRARY FEE - NON RESIDENT	60,000	11,750	14,240	45,760	24%
COOL SPRINGS HOUSE RENTAL FEE	45,000	4,475	9,175	35,825	20%
COOL SPRINGS HOUSE CLEANING FEE	15,000	1,000	1,800	13,200	12%
RAVENSWOOD HOUSE RENTAL FEE	85,000	6,362	12,022	72,978	14%
RAVENSWOOD HOUSE CLEANING FEE	8,000	1,350	2,250	5,750	28%
LIBRARY MTG ROOM	15,000	2,298	2,658	12,343	18%
INSPECTION FEES - ENGINEERING	40,000	3,601	6,281	33,719	16%
TOTAL CHARGES FOR SERVICES	438,000	51,255	73,911	364,089	17%
MUN COURT FINES/COSTS	175,000	19,117	38,892	136,108	22%
COUNTY COURT FINES/COSTS	30,000	5,189	5,189	24,811	17%
TOTAL FINES AND FEES	205,000	24,306	44,081	160,919	22%
INTEREST EARNINGS	250,000	62,551	120,737	129,263	48%
SERVICE CENTER RENT - W/S	125,000	0	125,000	0	100%
GIS SERVICE FEE	90,000	0	90,000	0	100%
SALE OF GF EQUIPMENT	25,000	-153	1,882	23,118	8%
LIBRARY PROGRAM FEES	10,000	76	1,019	8,981	10%
MISC SERVICES BILLED	500	0	0	500	0%
MISCELLANEOUS	15,000	2,137	9,710	5,290	65%
BAD CHECK CHRGS	100	25	25	75	25%
TOTAL USES OF MONEY AND PROPERTY	515,600	64,637	348,374	167,226	68%
Total Revenues	38,846,720	2,375,816	2,833,236	36,013,484	7%

DEPT 41110: CITY COMMISSION

SALARIES	80,400	6,700	13,400	67,000	17%
FICA (EMPLOYER'S SHARE)	6,150	432	863	5,287	14%
HEALTH INSURANCE	78,640	6,553	13,110	65,530	17%
LIFE INSURANCE	1,430	107	214	1,216	15%
MBRSHIPS & REGISTRATIONS	32,700	9,102	9,202	23,498	28%
COMMUNICATIONS	6,000	307	438	5,562	7%
RADIO & TV SRVCS	21,200	400	400	20,800	2%
R/M - OFC MACH & EQUIP	1,450	0	1,109	341	76%
SUNDRY	4,000	0	0	4,000	0%
COMPUTER HARDWARE - N/C	1,000	0	0	1,000	0%
Total Expenditures	232,970	23,601	38,736	194,234	17%

DEPT 41210: COURT

CITY JUDGE	24,000	4,000	4,000	20,000	17%
PROF MEMBERSHIPS & REGISTRATIONS	1,000	0	0	1,000	0%
OTHER PROFESSIONAL SERVICES	2,300	174	349	1,951	15%
R/M - OTHER EQUIPMENT	11,700	0	12,257	-557	105%
SUNDRY	500	0	0	500	0%
Total Expenditures	39,500	4,174	16,606	22,894	42%

DEPT 41320: CITY MANAGER

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
SALARIES	323,440	24,618	45,121	278,319	14%
SALARIES - PART TIME	5,000	0	0	5,000	0%
LONGEVITY PAY	920	0	0	920	0%
COMMUNICATION ALLOWANCE	1,440	120	240	1,200	17%
FICA (EMPLOYER'S SHARE)	25,330	1,792	3,298	22,032	13%
HEALTH INSURANCE	22,470	1,873	3,740	18,730	17%
LIFE INSURANCE	410	34	68	342	17%
RETIREMENT - HEALTH/LIFE	6,995	583	1,166	5,829	17%
RETIREMENT - TCRS	45,280	3,447	7,322	37,958	16%
OTHER PROF SERVICES	224,000	0	0	224,000	0%
R/M - OFC MACH & EQUIP	550	0	317	233	58%
MBRSHIPS & REGISTRATIONS	10,275	2,380	2,480	7,795	24%
TRAVEL - CONF & SCHOOLS	6,150	0	528	5,622	9%
SUNDRY	3,000	261	261	2,739	9%
FUEL	3,000	276	409	2,591	14%
COMPUTER HARDWARE - N/C	750	1,817	1,817	-1,067	242%
ENVIRONMENTAL BOARD	1,500	0	0	1,500	0%
Total Expenditures	680,510	37,201	66,766	613,744	10%

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	491,095	37,879	67,826	423,269	14%
SALARIES - PART TIME	0	0	316	-316	0%
SALARIES - OVERTIME	5,765	1,182	1,734	4,031	30%
LONGEVITY PAY	2,800	0	0	2,800	0%
COMMUNICATION ALLOWANCE	1,200	100	200	1,000	17%
FICA (EMPLOYER'S SHARE)	38,345	2,958	5,293	33,052	14%
HEALTH INSURANCE	87,065	7,255	14,515	72,550	17%
LIFE INSURANCE	1,580	119	238	1,342	15%
RETIREMENT - HEALTH/LIFE	27,110	2,040	4,080	23,030	15%
RETIREMENT - TCRS	69,595	5,576	11,210	58,385	16%
POSTAGE & BOX RENTAL	17,000	1,105	1,559	15,441	9%
PRINTING, STATIONERY, ENVELOPES	4,000	96	251	3,749	6%
PUBLICATIONS, REPORTS, ETC	1,000	0	0	1,000	0%
ADVERTISING/LEGAL NOTICES	1,000	0	0	1,000	0%
ACCTING & AUDITING SRVCS	35,000	6,700	6,700	28,300	19%
WILLIAMSON CO TRUSTEE PROP TAX FEE	77,000	0	0	77,000	0%
OTHER PROF SRVCS	23,000	0	0	23,000	0%
R/M - OFC MACH & EQUIP	49,250	7,496	45,379	3,871	92%
MBRSHIPS & REGISTRATIONS	6,500	175	335	6,165	5%
TRAVEL - CONF & SCHOOLS	6,000	26	92	5,908	2%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

		Comparative %			17%
		MTD	YTD		% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
OFFICE SUPPLIES/MATERIALS	6,000	494	494	5,506	8%
SUNDRY	2,000	58	58	1,942	3%
OFFICE EQUIPMENT - N/C	2,000	0	0	2,000	0%
COMPUTER HARDWARE - N/C	1,000	275	275	725	27%
COMPUTER SOFTWARE-N/C	2,000	0	0	2,000	0%
Total Expenditures	957,305	73,532	160,555	796,750	17%

DEPT 41510: CITY RECORDER

SALARIES	64,440	4,957	8,388	56,052	13%
SALARIES - OVERTIME	5,570	453	542	5,028	10%
FICA	5,375	414	683	4,692	13%
HEALTH INSURANCE	11,235	936	1,875	9,360	17%
LIFE INSURANCE	205	17	34	171	17%
RETIREMENT - HEALTH/LIFE	3,500	292	584	2,916	17%
RETIREMENT - TCRS	9,830	757	1,469	8,361	15%
ADVERTISING/LEGAL NOTICES	5,000	0	0	5,000	0%
OTHER PROF SRVCS	5,000	866	866	4,134	17%
R/M - OFC MACH & EQUIP	20,100	11,194	16,052	4,048	80%
MBRSHIPS & REGISTRATIONS	1,450	0	0	1,450	0%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OFFICE SUPPLIES/MATERIALS	1,000	0	15	985	2%
SUNDRY	200	0	0	200	0%
COMPUTER HARDWARE - N/C	1,600	1,430	1,430	170	89%
Total Expenditures	136,505	21,316	31,940	104,565	23%

DEPT 41520: LEGAL

SALARIES	122,305	8,960	14,771	107,534	12%
COMMUNICATION ALLOWANCE	720	60	120	600	17%
FICA (EMPLOYER'S SHARE)	9,355	640	1,053	8,302	11%
HEALTH INSURANCE	11,235	936	1,875	9,360	17%
LIFE INSURANCE	205	17	34	171	17%
RETIREMENT - HEALTH/LIFE	3,500	292	584	2,916	17%
RETIREMENT - TCRS	17,125	1,254	2,430	14,695	14%
PUBLICATIONS, REPORTS, ETC	19,000	0	189	18,811	1%
SPECIAL LEGAL SERVICES	50,000	2,523	5,023	44,977	10%
R/M - OFC MACH & EQUIP	500	0	317	183	63%
MBRSHIPS & REGISTRATIONS	4,500	655	655	3,845	15%
TRAVEL - CONF & SCHOOLS	5,000	0	0	5,000	0%
OFFICE SUPPLIES/MATERIALS	300	0	0	300	0%
SUNDRY	500	0	0	500	0%
COMPUTER HARDWARE - N/C	0	420	420	-420	0%
Total Expenditures	244,245	15,757	27,471	216,774	11%

DEPT 41640: TECHNOLOGY

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

		Comparative %		17%
		MTD	YTD	% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Spent</u>
SALARIES	425,835	34,733	63,729	362,106 15%
SALARIES - PART TIME	5,200	0	0	5,200 0%
SALARIES - OVERTIME	3,120	0	0	3,120 0%
LONGEVITY PAY	2,240	0	0	2,240 0%
COMMUNICATION ALLOWANCE	3,600	300	630	2,970 18%
FICA (EMPLOYER'S SHARE)	33,670	2,616	4,801	28,869 14%
HEALTH INSURANCE	61,785	5,149	10,295	51,490 17%
LIFE INSURANCE	1,120	102	221	899 20%
RETIREMENT - HEALTH/LIFE	19,240	1,603	3,206	16,034 17%
RETIREMENT - TCRS	60,070	4,863	10,052	50,018 17%
CLOTHING/UNIFORMS	1,700	0	0	1,700 0%
COMMUNICATIONS - INTERNET SRVC	35,000	2,849	4,547	30,454 13%
OTHER PROFESSIONAL SRVCS	40,000	330	330	39,670 1%
R/M - OFC MACH & EQUIP	3,500	0	1,134	2,366 32%
R/M - VECHICLES	1,500	294	294	1,206 20%
R/M - MACH & EQUIPMENT	177,000	19,044	34,676	142,324 20%
MBRSHIPS & REGISTRATIONS	5,000	195	1,580	3,420 32%
TRAVEL - CONF & SCHOOLS	8,000	0	529	7,472 7%
OFFICE SUPPLIES/MATERIALS	2,500	158	158	2,342 6%
HOUSEHOLD/JANITORIAL SUPPLIES	250	0	0	250 0%
OTHER OPERATING SUPPLIES	1,000	11	11	989 1%
SUNDRY	1,000	420	420	580 42%
FUEL	500	0	59	441 12%
EQUIPMENT - N/C	5,000	0	0	5,000 0%
OFFICE EQUIPMENT - N/C	1,000	0	0	1,000 0%
COMPUTER HARDWARE - N/C	5,000	195	195	4,805 4%
COMPUTER SOFTWARE-N/C	17,500	0	0	17,500 0%
MISC TECHNOLOGY - N/C	10,000	438	438	9,562 4%
EQUIPMENT REPLACEMENT FUND	526,000	43,833	87,666	438,334 17%
COMPUTER HARDWARE	10,000	0	0	10,000 0%
TECHNOLOGY INFRASTRUCTURE	15,000	0	0	15,000 0%
Total Expenditures	1,482,330	117,131	224,969	1,257,361 15%

DEPT 41645: GIS

SALARIES	193,670	14,898	25,211	168,459	13%
SALARIES - PART TIME	6,000	1,600	2,656	3,344	44%
SALARIES - OVERTIME	615	0	0	615	0%
LONGEVITY PAY	1,320	0	0	1,320	0%
COMMUNICATION ALLOWANCE	480	40	80	400	17%
FICA (EMPLOYER'S SHARE)	15,485	1,217	2,056	13,429	13%
HEALTH INSURANCE	33,700	2,808	5,620	28,080	17%
LIFE INSURANCE	610	51	102	508	17%
RETIREMENT - HEALTH/LIFE	10,495	875	1,750	8,745	17%
RETIREMENT - TCRS	27,205	2,086	4,131	23,074	15%
CLOTHING/UNIFORMS	400	0	0	400	0%
COMMUNICATIONS	420	41	41	379	10%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

		Comparative %		17%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>% Realized/Spent</u>
OTHER PROF SRVCS	6,000	0	0	0%
R/M - OFC MACH & EQUIP	650	0	475	73%
R/M - MOTOR VEHICLES	1,000	0	0	0%
R/M - MACH & EQUIPMENT	27,000	25,000	25,000	93%
MBRSHIPS & REGISTRATIONS	4,150	0	0	0%
TRAVEL - CONF & SCHOOLS	4,000	869	1,693	42%
OFFICE SUPPLIES/MATERIALS	4,000	57	57	1%
HOUSEHOLD/JANITORIAL SUPPLIES	100	0	0	0%
SUNDRY	500	0	0	0%
FUEL	500	40	40	8%
COMPUTER SOFTWARE-N/C	1,000	70	70	7%
EQUIPMENT	8,300	0	0	0%
Total Expenditures	347,600	49,652	68,983	20%

DEPT 41650: HUMAN RESOURCES

SALARIES	217,640	16,741	28,332	189,309	13%
LONGEVITY PAY	1,800	0	0	1,800	0%
COMMUNICATION ALLOWANCE	720	60	120	600	17%
FICA (EMPLOYER'S SHARE)	16,850	1,285	2,175	14,675	13%
HEALTH INSURANCE	33,700	2,808	5,620	28,080	17%
LIFE INSURANCE	610	51	102	508	17%
RETIREMENT - HEALTH/LIFE	10,495	875	1,750	8,745	17%
RETIREMENT - TCRS	30,470	2,344	4,643	25,828	15%
PRINTING,STATIONERY,ENVELOPES	1,400	0	0	1,400	0%
PUBLICATIONS, REPORTS, ETC	1,000	0	0	1,000	0%
ADVERTISING/LEGAL NOTICES	10,000	201	201	9,799	2%
MEDICAL SERVICES	62,360	1,498	1,498	60,862	2%
OTHER PROF SRVCS	33,100	878	4,861	28,239	15%
R/M - OFC MACH & EQUIP	11,955	0	4,809	7,146	40%
ANNUAL EMPLOYEE BANQUET	22,600	1,955	7,983	14,617	35%
AWARDS	6,810	96	96	6,714	1%
MBRSHIPS & REGISTRATIONS	4,135	358	885	3,250	21%
TRAVEL - CONF & SCHOOLS	1,800	0	0	1,800	0%
OFFICE SUPPLIES/MATERIALS	3,000	222	222	2,778	7%
SUNDRY	6,000	181	181	5,819	3%
COMPUTER SOFTWARE-N/C	2,000	0	0	2,000	0%
Total Expenditures	478,445	29,552	63,476	414,969	13%

DEPT 41680: COMMUNITY RELATIONS

SALARIES	131,285	10,731	19,875	111,410	15%
COMMUNICATION ALLOWANCE	1,440	120	240	1,200	17%
TRANSPORTATION SUPPL PAY	1,800	138	235	1,565	13%
FICA (EMPLOYER'S SHARE)	10,160	836	1,546	8,614	15%
HEALTH INSURANCE	22,470	1,873	3,740	18,730	17%
LIFE INSURANCE	410	34	68	342	17%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
		MTD	YTD		% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
RETIREMENT - HEALTH/LIFE	6,995	583	1,166	5,829	17%
RETIREMENT - TCRS	18,380	1,502	3,126	15,254	17%
POSTAGE	10,000	0	0	10,000	0%
PRINTING,STATIONERY,ENVELOPES	15,000	0	0	15,000	0%
PUBLICATIONS, REPORTS, ETC	500	0	0	500	0%
ADVERTISING/LEGAL NOTICES	3,500	200	200	3,300	6%
ELECTRICITY	400	29	57	343	14%
WATER	2,000	93	173	1,827	9%
COMMUNICATIONS	1,000	73	73	927	7%
SPECIAL EVENTS	35,000	270	21,230	13,770	61%
50TH ANNIVERSARY CELEBRATION	55,000	14,156	14,156	40,844	26%
OTHER PROF SRVCS	21,300	1,661	1,661	19,639	8%
R/M - OFC MACH & EQUIP	1,700	0	475	1,225	28%
R/M - GROUNDS	45,000	6,080	6,080	38,920	14%
MBRSHIPS & REGISTRATIONS	1,585	125	310	1,275	20%
TRAVEL - CONF & SCHOOLS	5,000	0	0	5,000	0%
OFFICE SUPPLIES/MATERIALS	500	0	0	500	0%
SUNDRY	1,500	29	29	1,471	2%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
COMPUTER SOFTWARE-N/C	250	26	26	224	10%
BANNERS	5,500	0	0	5,500	0%
LDRSHIP BWOOD	1,000	0	1,000	0	100%
HISTORIC BOARD	2,500	0	0	2,500	0%
Total Expenditures	403,175	38,559	75,468	327,707	19%

DEPT 41700: PLANNING

SALARIES	243,510	18,731	31,699	211,811	13%
LONGEVITY PAY	1,680	0	0	1,680	0%
COMMUNICATION ALLOWANCE	1,680	140	280	1,400	17%
FICA (EMPLOYER'S SHARE)	18,895	1,444	2,443	16,452	13%
HEALTH INSURANCE	33,700	2,808	5,620	28,080	17%
LIFE INSURANCE	610	51	102	508	17%
RETIREMENT - HEALTH/LIFE	10,495	875	1,750	8,745	17%
RETIREMENT - TCRS	34,090	2,622	5,194	28,896	15%
PUBLICATIONS PRINTING	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	3,000	0	0	3,000	0%
ADVERTISING/LEGAL NOTICES	2,500	0	0	2,500	0%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
RADIO & TV SRVCS	10,800	200	200	10,600	2%
TRAFFIC ENG SRVCS	15,000	0	0	15,000	0%
R/M - OFFICE MACH & EQUIP	4,000	0	634	3,366	16%
R/M - MACH & EQUIPMENT	40,000	357	33,828	6,172	85%
MBRSHIPS & REGISTRATIONS	20,000	0	100	19,900	1%
TRAVEL - CONF & SCHOOLS	5,500	0	0	5,500	0%
OFFICE SUPPLIES/MATERIALS	4,500	135	135	4,365	3%
SUNDRY	3,000	82	109	2,891	4%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
OFFICE EQUIPMENT - N/C	4,500	0	0	4,500	0%
COMPUTER HARDWARE - N/C	1,000	0	0	1,000	0%
COMPUTER SOFTWARE-N/C	2,000	0	0	2,000	0%
COMPUTER SOFTWARE	7,000	0	0	7,000	0%
Total Expenditures	474,460	27,445	82,095	392,365	17%

DEPT 41710: CODES

SALARIES	535,125	41,163	69,660	465,465	13%
SALARIES - PART TIME	34,320	2,195	3,015	31,305	9%
SALARIES - OVERTIME	1,225	0	0	1,225	0%
LONGEVITY PAY	4,880	0	0	4,880	0%
COMMUNICATION ALLOWANCE	3,360	240	500	2,860	15%
FICA (EMPLOYER'S SHARE)	44,315	3,252	5,450	38,865	12%
HEALTH INSURANCE	89,870	7,489	14,980	74,890	17%
LIFE INSURANCE	1,630	136	272	1,358	17%
RETIREMENT - HEALTH/LIFE	27,985	2,330	4,660	23,325	17%
RETIREMENT - TCRS	75,095	5,763	11,415	63,680	15%
WORKER'S COMPENSATION	11,700	975	1,950	9,750	17%
CLOTHING & UNIFORMS	4,000	0	0	4,000	0%
PUBLICATIONS PRINTING	2,500	167	212	2,288	8%
PUBLICATIONS, REPORTS, ETC	10,000	0	260	9,741	3%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
COMMUNICATIONS	4,000	318	318	3,682	8%
ARCH ENG & LANDSCAPING	7,500	0	0	7,500	0%
R/M - OFFICE MACH & EQUIP	5,000	0	1,475	3,525	29%
R/M - MOTOR VEHICLES	6,500	107	107	6,393	2%
TIRES TUBES ETC	2,000	0	0	2,000	0%
MBRSHIPS & REGISTRATIONS	9,000	75	490	8,510	5%
TRAVEL - CONF & SCHOOLS	8,500	0	0	8,500	0%
OFFICE SUPPLIES/MATERIALS	3,500	157	157	3,343	4%
SUNDRY	5,000	347	347	4,653	7%
FUEL	10,000	671	1,308	8,692	13%
OFFICE EQUIPMENT - N/C	3,000	0	0	3,000	0%
COMPUTER HARDWARE - N/C	3,500	0	0	3,500	0%
COMPUTER SOFTWARE-N/C	2,000	0	0	2,000	0%
INS - LIABILITY	4,100	0	0	4,100	0%
Total Expenditures	920,105	65,386	116,577	803,528	13%

DEPT 41990: INSURANCE/OTHER BENEFITS

TRANSPORTATION SUPPL PAY	5,000	5,000	5,000	0	100%
FICA (EMPLOYER'S SHARE)	15,875	0	0	15,875	0%
DENTAL REIMBURSEMENT	75,000	5,532	7,986	67,014	11%
401 RETIREMENT MATCH	281,000	20,434	40,856	240,144	15%
RETIREE LEAVE PAYOUT - RESERVE	50,000	0	50,000	0	100%
SICK LEAVE BUY-BACKS	69,355	0	0	69,355	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

		Comparative %		17%	
	MTD	YTD			
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	
				% Realized/ Spent	
ATTENDANCE BONUS PAY	15,000	0	0	15,000	0%
ANNUAL LEAVE BUY-BACKS	130,200	0	0	130,200	0%
EDUCATION REIMBURSEMENT	25,000	3,000	3,000	22,000	12%
UNEMPLOYMENT COMPENSATION	5,000	0	0	5,000	0%
WORKER'S COMPENSATION	15,300	1,275	2,550	12,750	17%
LONG-TERM DISABILITY INSURANCE	40,000	3,444	6,721	33,279	17%
INS - PRIVACY AND NETWORK SECURITY	7,000	0	0	7,000	0%
INS - VEHICLE & EQUIP	1,000	0	136	864	14%
LIABILITY INSURANCE	71,000	0	2,833	68,167	4%
OFFICIALS' SURETY BONDS	1,000	100	100	900	10%
Total Expenditures	806,730	38,786	119,182	687,548	15%

DEPT 42100: POLICE

SALARIES	4,060,325	312,203	553,397	3,506,928	14%
SALARIES - OVERTIME	113,240	7,476	19,064	94,176	17%
LONGEVITY PAY	26,800	0	0	26,800	0%
STATE PAY SUPPLEMENTS	33,600	0	0	33,600	0%
COMMUNICATION ALLOWANCE	15,840	2,980	4,260	11,580	27%
LEGAL PAY SUPPLEMENTAL	5,000	385	577	4,423	12%
TRANSPORTATION SUPPL PAY	120,005	15,607	23,143	96,862	19%
F T O SUPPLEMENTAL PAY	14,400	690	1,294	13,106	9%
SHIFT DIFFERENTIAL	46,500	3,485	6,220	40,280	13%
FICA (EMPLOYER'S SHARE)	340,865	24,881	44,448	296,417	13%
HEALTH INSURANCE	775,145	64,595	129,195	645,950	17%
LIFE INSURANCE	14,075	1,224	2,414	11,661	17%
RETIREMENT - HEALTH/LIFE	241,375	19,531	39,062	202,313	16%
RETIREMENT - TCRS	744,035	55,918	111,854	632,181	15%
WORKER'S COMPENSATION	77,400	6,450	12,900	64,500	17%
CLOTHING & UNIFORMS	98,750	4,133	13,856	84,894	14%
POSTAGE & BOX RENTAL	2,500	0	0	2,500	0%
PRINTING,STATIONERY,ENVELOPES	7,500	45	95	7,405	1%
PERIODICAL SUBSCRIPTIONS	13,900	0	5,343	8,557	38%
COMMUNICATIONS	44,000	4,403	4,983	39,017	11%
OTHER PROF SRVCS	82,500	10,288	13,143	69,358	16%
R/M - OFC MACH & EQUIP	30,000	0	11,031	18,969	37%
R/M - MOTOR VEHICLES	80,000	3,236	4,973	75,027	6%
R/M - OTHER EQUIPMENT	185,475	29,373	52,148	133,327	28%
TIRES TUBES ETC	18,000	0	922	17,078	5%
MBRSHIPS & REGISTRATIONS	45,000	6,807	21,470	23,530	48%
TRAVEL - CONF & SCHOOLS	50,000	5,990	9,724	40,276	19%
OFFICE SUPPLIES/MATERIALS	8,000	672	672	7,328	8%
HOUSEHOLD/JANITORIAL SUPPLIES	15,000	814	851	14,149	6%
FIRE ARM SUPPLIES	56,120	8,445	8,445	47,675	15%
OTHER OPER SUPPLIES	65,000	6,410	6,433	58,567	10%
FUEL	130,000	11,523	23,002	106,998	18%
TRAFFIC ENFORCEMENT SUPPLIES	2,500	0	0	2,500	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

		Comparative %		17%
	MTD	YTD		
	Budget	Actual	Actual	% Realized/ Spent
VEHICLE ACCESSORIES	20,000	452	452	19,548 2%
EQUIPMENT - N/C	5,000	0	0	5,000 0%
OFFICE EQUIPMENT - N/C	4,500	0	0	4,500 0%
COMPUTER HARDWARE - N/C	50,000	0	0	50,000 0%
INS - LIABILITY	70,000	0	604	69,396 1%
RENTAL - MACH & EQUIP	7,000	96	636	6,364 9%
EQUIPMENT REPLACEMENT FUND	523,000	43,583	87,166	435,834 17%
MISC TECHNOLOGY	80,000	0	0	80,000 0%
Total Expenditures	8,322,350	651,692	1,213,779	7,108,571 15%

DEPT 42200: FIRE AND RESCUE

SALARIES	3,920,555	297,307	558,811	3,361,744	14%
SALARIES - PART TIME	11,000	0	0	11,000	0%
SALARIES - OTHER	175,000	17,307	20,349	154,651	12%
SALARIES - OVERTIME	14,390	746	2,317	12,073	16%
LONGEVITY PAY	29,080	0	0	29,080	0%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000	0%
COMMUNICATION ALLOWANCE	4,080	380	760	3,320	19%
F T O SUPPLEMENTAL PAY	1,000	0	0	1,000	0%
EMT SUPPLEMENTAL PAY	180,300	13,408	23,961	156,339	13%
FICA (EMPLOYER'S SHARE)	321,870	23,965	44,200	277,670	14%
HEALTH INSURANCE	741,445	61,788	123,565	617,880	17%
LIFE INSURANCE	13,465	1,105	2,227	11,238	17%
RETIREMENT - HEALTH/LIFE	230,875	19,240	38,480	192,395	17%
RETIREMENT - TCRS	721,715	57,279	112,902	608,813	16%
WORKER'S COMPENSATION	66,600	5,550	11,100	55,500	17%
CLOTHING & UNIFORMS	40,000	676	676	39,324	2%
PERSONAL PROTECTIVE EQUIPMENT	45,800	2,248	2,248	43,552	5%
POSTAGE	350	82	82	268	23%
ELECTRICITY	9,000	735	1,518	7,482	17%
WATER	800	72	137	663	17%
SEWER	900	78	155	745	17%
NATURAL GAS	2,000	53	101	1,899	5%
COMMUNICATIONS	10,250	719	719	9,531	7%
OTHER PROF SRVCS	17,500	2,369	2,369	15,131	14%
R/M - OFFICE MACH & EQUIPMENT	55,100	2,232	29,248	25,852	53%
R/M - MOTOR VEHICLES	65,000	7,400	7,400	57,600	11%
R/M - MACH & EQUIPMENT	27,350	4,503	4,503	22,847	16%
TIRES TUBES ETC	12,500	0	0	12,500	0%
R/M - GROUNDS	1,500	0	879	621	59%
R/M - BUILDINGS	10,000	255	255	9,745	3%
R/M - PLUMBING & HVAC	2,500	0	229	2,272	9%
MBRSHIPS & REGISTRATIONS	34,500	3,647	6,616	27,884	19%
TRAVEL - CONF & SCHOOLS	27,500	6,284	9,138	18,362	33%
OFFICE SUPPLIES/MATERIALS	5,000	424	424	4,576	8%
HOUSEHOLD/JANITORIAL SUPPLIES	11,000	1,283	1,692	9,308	15%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
		MTD	YTD		% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
MEDICAL SUPPLIES	21,300	548	698	20,602	3%
OTHER OPER SUPPLIES	29,500	1,734	1,734	27,766	6%
SUNDRY	5,000	1,402	1,467	3,533	29%
FUEL	52,000	4,970	9,513	42,488	18%
EQUIPMENT - N/C	80,900	3,521	3,521	77,379	4%
OFFICE EQUIPMENT - N/C	2,500	2,812	2,812	-312	112%
COMPUTER HARDWARE - N/C	2,000	3,469	3,469	-1,469	173%
COMPUTER SOFTWARE-N/C	1,000	0	0	1,000	0%
MISC TECHNOLOGY N/C	12,800	0	0	12,800	0%
FIRE PREVENTION/EDUCATION	17,500	0	0	17,500	0%
INS ON BLDGS	1,450	0	1,337	113	92%
INS - VEH & EQUIP	1,000	0	342	658	34%
INS - LIABILITY	46,750	0	45	46,705	0%
HYDRANT RENTAL EXPENSE	100,000	8,333	16,667	83,333	17%
EQUIPMENT REPLACEMENT FD	382,000	31,833	63,666	318,334	17%
VEHICLES	28,500	0	0	28,500	0%
EQUIPMENT	27,900	0	0	27,900	0%
Total Expenditures	7,658,025	589,759	1,112,332	6,545,693	15%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	18,500	1,772	3,520	14,980	19%
WATER	1,800	161	161	1,639	9%
SEWER	1,000	17	35	965	3%
NATURAL/PROPANE GAS	3,000	98	98	2,902	3%
OTHER PROF SERVICES	1,000	0	0	1,000	0%
R/M - OFFICE MACH & EQUIP	4,000	2,752	2,752	1,248	69%
R/M - MACH & EQUIPMENT	1,000	0	0	1,000	0%
GROUND MAINT	11,500	662	1,622	9,878	14%
R/M - BUILDINGS	8,000	345	345	7,655	4%
R/M - PLUMBING & HVAC	3,000	0	0	3,000	0%
OFFICE SUPPLIES/MATERIALS	500	0	0	500	0%
HOUSEHOLD/JANITORIAL SUPPLIES	4,000	503	805	3,195	20%
OTHER OPER SUPPLIES	1,500	129	194	1,306	13%
EQUIPMENT - N/C	1,500	0	0	1,500	0%
MISC TECHNOLOGY N/C	1,500	0	0	1,500	0%
INS ON BUILDINGS	5,000	0	4,217	783	84%
INS - LIABILITY	150	0	45	105	30%
Total Expenditures	66,950	6,439	13,794	53,156	21%

DEPT 43120: PUBLIC WORKS

SALARIES	929,490	63,220	110,516	818,974	12%
SALARIES - OVERTIME	55,975	4,552	6,048	49,927	11%
LONGEVITY PAY	6,240	0	0	6,240	0%
COMMUNICATION ALLOWANCE	1,440	120	240	1,200	17%
CHIPPER ALLOWANCE	8,800	1,491	2,385	6,416	27%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

	Comparative %				17%
	MTD	YTD	% Realized/		
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
FICA (EMPLOYER'S SHARE)	76,865	5,111	8,989	67,876	12%
HEALTH INSURANCE	247,150	20,596	41,190	205,960	17%
LIFE INSURANCE	4,490	408	833	3,657	19%
RETIREMENT - HEALTH/LIFE	76,960	6,122	12,244	64,716	16%
RETIREMENT - TCRS	139,550	9,462	19,384	120,166	14%
WORKER'S COMPENSATION	31,500	2,625	5,250	26,250	17%
CLOTHING & UNIFORMS	28,000	3,952	6,172	21,828	22%
LANDFILL FEES	115,000	112	5,392	109,609	5%
COMMUNICATIONS	3,000	2	2	2,998	0%
OTHER PROF SRVCS	14,500	0	0	14,500	0%
R/M - OFC MACH & EQUIP	1,500	0	475	1,025	32%
R/M - MOTOR VEHICLES	37,750	325	325	37,425	1%
R/M - MACH & EQUIPMENT	42,600	7,165	7,233	35,367	17%
TIRES TUBES ETC	16,350	0	0	16,350	0%
R/M - MINOR ROAD REPAIRS	50,000	0	0	50,000	0%
R/M - ROADS & STREETS	760,000	0	0	760,000	0%
SIGNS/SALT/STRIPING/SUPPLIES	135,000	2,526	5,700	129,300	4%
GUARD RAILS & POSTS	5,000	0	0	5,000	0%
CRUSHED STONE	8,000	0	0	8,000	0%
ASPHALT & ASPHALT FILLER	8,500	0	0	8,500	0%
R O W MAINTENANCE - MOWING	160,000	20,210	40,420	119,580	25%
STREET SWEEPING	40,000	3,016	3,016	36,984	8%
MBRSHIPS & REGISTRATIONS	3,000	0	0	3,000	0%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OTHER OPER SUPPLIES	15,000	1,570	2,047	12,953	14%
FUEL	75,000	7,189	13,162	61,838	18%
OFFICE EQUIPMENT - N/C	1,500	0	0	1,500	0%
INS - VEH & EQUIP	1,200	0	1,369	-169	114%
INS - LIABILITY	15,600	0	556	15,044	4%
RENTAL - MACH & EQUIP	7,500	0	0	7,500	0%
EQUIPMENT REPLACEMENT FUND	202,000	16,833	33,666	168,334	17%
EQUIPMENT	26,000	0	0	26,000	0%
Total Expenditures	3,352,460	176,607	326,614	3,025,846	10%

DEPT 43150: STORM DRAINAGE

SUBDIVISION IMPROVEMENTS	50,000	5,665	5,735	44,265	11%
Total Expenditures	50,000	5,665	5,735	44,265	11%

DEPT 43160: STREET LIGHTING

ELECTRIC	400,000	31,251	62,209	337,791	16%
Total Expenditures	400,000	31,251	62,209	337,791	16%

DEPT 43165: TRAFFIC SIGNALIZATION

SALARIES	97,930	7,533	12,748	85,182	13%
----------	--------	-------	--------	--------	-----

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
SALARIES - OVERTIME	8,110	1,247	1,586	6,524	20%
LONGEVITY PAY	640	0	0	640	0%
COMMUNICATION ALLOWANCE	1,200	60	120	1,080	10%
FICA (EMPLOYER'S SHARE	8,285	674	1,101	7,184	13%
HEALTH INSURANCE	22,470	1,873	3,740	18,730	17%
LIFE INSURANCE	410	17	34	376	8%
RETIREMENT - HEALTH/LIFE	6,995	583	1,166	5,829	17%
RETIREMENT - TCRS	14,890	1,229	2,369	12,521	16%
ELECTRIC	15,000	1,560	1,914	13,086	13%
COMMUNICATIONS	12,000	2,119	2,119	9,881	18%
TRAFFIC ENG SERVICES	25,000	0	0	25,000	0%
R/M - OFC MACH & EQUIP	500	0	317	183	63%
R/M - MOTOR VEHICLES	2,000	0	0	2,000	0%
R/M - MACH & EQUIPMENT	25,000	0	0	25,000	0%
CONTRACT SIGNAL MAINTENANCE	36,000	0	0	36,000	0%
MBRSHIPS & REGISTRATIONS	2,000	0	40	1,960	2%
CONFERENCES & SCHOOLS	4,000	0	0	4,000	0%
OFFICE SUPPLIES/MATERIALS	200	0	0	200	0%
OTHER OPERATING SUPPLIES	24,000	1,616	1,616	22,384	7%
FUEL	4,100	379	716	3,384	17%
EQUIPMENT - N/C	12,000	9,787	9,787	2,213	82%
INS ON PROPERTY	16,000	0	14,290	1,710	89%
RENTAL - EXPENSE	2,500	170	170	2,330	7%
EQUIPMENT REPLACEMENT FUND	14,000	1,167	2,334	11,666	17%
EQUIPMENT	11,000	0	7,335	3,665	67%
Total Expenditures	366,230	30,015	63,502	302,728	17%

DEPT 43170: SERVICE CENTER

SALARIES	73,115	5,624	9,518	63,597	13%
SALARIES - OVERTIME	1,080	0	156	924	14%
LONGEVITY PAY	400	0	0	400	0%
FICA (EMPLOYER'S SHARE)	5,710	413	765	4,945	13%
HEALTH INSURANCE	22,470	1,873	3,740	18,730	17%
LIFE INSURANCE	410	34	68	342	17%
RETIREMENT - HEALTH/LIFE	6,995	583	1,166	5,829	17%
RETIREMENT - TCRS	10,395	787	1,590	8,805	15%
PERIODICAL SUBSCRIPTIONS	550	46	46	504	8%
ELECTRIC	34,000	3,299	6,526	27,474	19%
WATER	10,000	1,419	2,492	7,508	25%
SEWER	3,500	586	640	2,860	18%
NATURAL/PROPANE GAS	9,500	113	113	9,387	1%
OTHER PROF SRVCS	7,000	256	513	6,487	7%
R/M - OFFICE MACH & EQUIPMENT	16,000	4,153	4,470	11,530	28%
STORM WATER DRAINAGE	1,550	129	129	1,421	8%
GROUND MAINT CONTRACT	16,000	322	1,564	14,436	10%
R/M - BUILDINGS	75,000	4,612	5,674	69,326	8%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
R/M - TRASH REMOVAL	0	36	72	-72	0%
R/M - PLUMBING & HVAC	7,000	1,242	1,351	5,649	19%
OFFICE SUPPLIES/MATERIALS	6,000	30	30	5,970	0%
HOUSEHOLD/JANITORIAL SUPPLIES	11,000	1,013	1,221	9,779	11%
OTHER OPER SUPPLIES	2,500	251	251	2,249	10%
EQUIPMENT - N/C	500	0	0	500	0%
INS ON BLDGS	7,200	0	6,708	492	93%
Total Expenditures	327,875	26,821	48,802	279,073	15%

DEPT 43800: ENGINEERING

SALARIES	520,955	40,073	67,816	453,139	13%
LONGEVITY PAY	3,280	0	0	3,280	0%
COMMUNICATION ALLOWANCE	3,360	280	560	2,800	17%
FICA (EMPLOYER'S SHARE)	40,380	3,052	5,165	35,215	13%
HEALTH INSURANCE	56,170	4,681	9,360	46,810	17%
LIFE INSURANCE	1,020	85	153	867	15%
RETIREMENT - HEALTH/LIFE	17,490	1,166	2,332	15,158	13%
RETIREMENT - TCRS	72,935	5,610	11,113	61,822	15%
CLOTHING & UNIFORMS	500	0	0	500	0%
CIVIL ENG SRVCS	17,500	3,748	3,748	13,753	21%
GEOTECH/INSP SRVCS	5,000	0	0	5,000	0%
R/M - OFC MACH & EQUIP	500	0	634	-134	127%
R/M - MOTOR VEHICLES	2,500	902	902	1,598	36%
R/M - MACH & EQUIPMENT	1,800	418	418	1,382	23%
STORM WATER COMPLIANCE	31,935	300	300	31,635	1%
MBRSHIPS & REGISTRATIONS	7,000	25	1,000	6,000	14%
TRAVEL	3,500	0	249	3,251	7%
OTHER OPER SUPPLIES	3,000	144	144	2,856	5%
FUEL	6,000	427	805	5,195	13%
EQUIPMENT - N/C	2,000	0	0	2,000	0%
COMPUTER HARDWARE - N/C	500	0	0	500	0%
VEHICLES	28,000	0	0	28,000	0%
Total Expenditures	825,325	60,912	104,698	720,627	13%

DEPT 44100: PUBLIC HEALTH

CO HEALTH DEPT CONTRACT	15,000	0	0	15,000	0%
CO ANIMAL CONTROL CONTRACT	63,000	0	0	63,000	0%
Total Expenditures	78,000	0	0	78,000	0%

DEPT 44400: PARKS & RECREATION

SALARIES	740,720	56,193	94,850	645,870	13%
SALARIES - PART TIME	135,200	9,547	14,579	120,621	11%
SALARIES - OVERTIME	16,225	644	2,247	13,978	14%
LONGEVITY PAY	6,200	0	0	6,200	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
		MTD	YTD		% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
COMMUNICATION ALLOWANCE	2,160	180	360	1,800	17%
FICA (EMPLOYER'S SHARE)	69,060	4,946	8,331	60,729	12%
HEALTH INSURANCE	179,745	14,979	29,955	149,790	17%
LIFE INSURANCE	3,265	272	561	2,704	17%
RETIREMENT - HEALTH/LIFE	55,970	4,664	9,328	46,642	17%
RETIREMENT - TCRS	106,235	7,511	15,177	91,058	14%
WORKER'S COMPENSATION	14,400	1,200	2,400	12,000	17%
CLOTHING & UNIFORMS	14,000	983	1,285	12,715	9%
PRINTING,STATIONERY,ENVELOPES	2,000	0	0	2,000	0%
ELECTRIC	90,000	5,693	10,914	79,086	12%
WATER	150,000	26,846	49,439	100,561	33%
SEWER	5,000	297	509	4,491	10%
NATURAL/PROPANE GAS	600	45	90	510	15%
COMMUNICATIONS	500	9	9	491	2%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - OFC MACH & EQUIP	1,000	0	500	500	50%
R/M - MOTOR VEHICLES	25,000	815	815	24,185	3%
R/M - MACH & EQUIPMENT	33,065	1,324	1,324	31,741	4%
TIRES TUBES ETC	6,000	0	0	6,000	0%
R/M - GROUNDS	266,500	23,970	37,289	229,211	14%
LANDSCAPING SUPPLIES	22,000	0	0	22,000	0%
R/M - IRRIGATION	9,000	308	308	8,692	3%
R/M - FACILITIES	145,000	5,018	6,143	138,857	4%
R/M - SPORTS FIELDS	35,000	238	238	34,762	1%
FERTILIZATION PROGRAM	37,000	5,358	5,358	31,642	14%
MBRSHIPS & REGISTRATIONS	6,000	640	690	5,310	12%
TRAVEL - CONF & SCHOOLS	5,000	0	0	5,000	0%
OFFICE SUPPLIES/MATERIALS	1,000	0	0	1,000	0%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	1,351	1,869	18,131	9%
REC PROGRAM SUPPLIES	12,000	18	18	11,982	0%
OTHER OPER SUPPLIES	13,000	993	1,006	11,994	8%
SUNDRY	1,000	0	0	1,000	0%
FUEL	52,000	4,189	8,828	43,172	17%
EQUIPMENT N/C	0	3,985	3,985	-3,985	0%
INS ON BLDGS	9,500	0	9,034	466	95%
INS - VEH & EQUIP	1,000	0	756	244	76%
INS - LIABILITY	22,000	0	0	22,000	0%
RENTAL - EQUIPMENT	3,500	0	5,300	-1,800	151%
PROGRAM CONTRIBUTIONS	102,000	102,000	102,000	0	100%
TREE BOARD	3,000	175	175	2,826	6%
EQUIPMENT REPLACEMENT FUND	10,000	833	1,666	8,334	17%
VEHICLES	30,000	0	0	30,000	0%
EQUIPMENT	35,000	0	0	35,000	0%
Total Expenditures	2,497,845	285,225	427,335	2,070,510	17%

DEPT 44800: PUBLIC LIBRARY

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

	Comparative %				17%
	MTD		YTD	% Realized/	
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
SALARIES	621,510	47,073	79,675	541,836	13%
SALARIES - PART TIME	434,475	38,050	63,748	370,727	15%
SALARIES - OVERTIME	1,115	0	0	1,115	0%
LONGEVITY PAY	5,400	0	0	5,400	0%
COMMUNICATION ALLOWANCE	720	60	120	600	17%
FICA (EMPLOYER'S SHARE)	81,360	6,451	10,866	70,494	13%
HEALTH INSURANCE	134,810	11,234	22,470	112,340	17%
LIFE INSURANCE	2,450	187	374	2,076	15%
RETIREMENT - HEALTH/LIFE	41,975	3,498	6,996	34,979	17%
RETIREMENT - TCRS	87,175	6,590	13,056	74,119	15%
POSTAGE & METER RENTAL	10,000	1,037	1,037	8,963	10%
PRINTING,STATIONERY,ENVELOPES	3,000	361	361	2,640	12%
BOOKS, CATALOGUES, BROCHURES	180,000	7,403	8,639	171,361	5%
E-BOOKS	49,600	1,371	4,479	45,121	9%
AUDIO VISUALS	90,250	2,613	2,669	87,581	3%
PERIODICAL SUBSCRIPTIONS	12,600	10,530	10,545	2,055	84%
ONLINE SERVICES AND RESOURCES	132,000	58,464	122,864	9,136	93%
ELECTRIC	120,000	10,938	21,811	98,189	18%
WATER	13,050	1,770	3,213	9,837	25%
SEWER	2,500	195	386	2,114	15%
NATURAL/PROPANE GAS	20,000	211	660	19,340	3%
COMMUNICATIONS	10,000	1,144	1,791	8,209	18%
OTHER PROF SRVCS	50,000	2,446	8,937	41,063	18%
R/M - OFFICE MACH & EQUIPMENT	88,190	12,895	65,768	22,422	75%
R/M - MACH & EQUIPMENT	5,000	0	0	5,000	0%
R/M - GROUNDS	30,000	4,008	5,394	24,606	18%
R/M - BUILDINGS	208,500	16,219	21,763	186,737	10%
R/M - PLUMBING & HVAC	20,000	476	801	19,199	4%
MBRSHIPS & REGISTRATIONS	3,000	296	476	2,524	16%
TRAVEL - CONF & SCHOOLS	2,500	0	0	2,500	0%
GRANT EXPENSE	2,500	0	0	2,500	0%
OFFICE SUPPLIES/MATERIALS	27,000	1,739	1,739	25,261	6%
PROGRAMS	11,000	111	111	10,889	1%
LIBRARY PROGRAMS	10,000	943	943	9,057	9%
SUNDRY	9,500	484	1,031	8,469	11%
COMPUTER HARDWARE - N/C	10,000	419	419	9,581	4%
COMPUTER SOFTWARE-N/C	20,000	6,993	13,493	6,507	67%
MISC TECHNOLOGY - N/C	3,000	0	0	3,000	0%
INS ON BLDGS	22,000	0	18,885	3,115	86%
INS - LIABILITY	5,000	0	462	4,538	9%
FURNITURE AND FIXTURES	12,320	0	0	12,320	0%
Total Expenditures	2,593,500	256,210	515,983	2,077,517	20%

DEPT 44900: EDUCATION

BRENTWOOD HIGH SCHOOL	62,400	62,400	62,400	0	100%
BRENTWOOD MIDDLE SCHOOL	15,600	15,600	15,600	0	100%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
		MTD	YTD		% Realized/
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
CROCKETT ELEMENTARY SCHOOL	10,400	10,400	10,400	0	100%
LIPSCOMB ELEMENTARY SCHOOL	10,400	10,400	10,400	0	100%
SCALES ELEMENTARY SCHOOL	10,400	10,400	10,400	0	100%
WOODLAND MIDDLE SCHOOL	15,600	15,600	15,600	0	100%
EDMONDSON ELEMENTARY SCHOOL	10,400	10,400	10,400	0	100%
KENROSE ELEMENTARY SCHOOL	10,400	10,400	10,400	0	100%
RAVENWOOD HIGH SCHOOL	62,400	62,400	62,400	0	100%
SUNSET ELEMENTARY SCHOOL	10,400	5,100	5,100	5,300	49%
SUNSET MIDDLE SCHOOL	15,600	15,600	15,600	0	100%
JORDAN ELEMENTARY SCHOOL	10,400	10,400	10,400	0	100%
Total Expenditures	244,400	239,100	239,100	5,300	98%

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

ADVERTISING/LEGAL NOTICES	3,500	187	187	3,313	5%
ELECTRIC	3,000	326	663	2,337	22%
WATER	300	12	25	275	8%
NATURAL GAS	2,500	47	94	2,406	4%
COMMUNICATIONS	2,500	223	337	2,163	13%
OTHER PROF SRVCS	500	0	0	500	0%
COOL SPRINGS HOUSE CLEANING FEE	17,000	1,035	1,035	15,965	6%
R/M - GROUNDS	7,500	670	670	6,830	9%
R/M - BUILDINGS	17,400	3,740	3,740	13,660	21%
OTHER OPERATING SUPPLIES	500	0	0	500	0%
FURNITURE AND FIXTURES N/C	3,600	0	0	3,600	0%
INS ON BLDGS	1,100	0	971	129	88%
Total Expenditures	59,400	6,240	7,722	51,678	13%

DEPT 47010: HISTORIC SITES - RAVENSWOOD

SALARIES - PART TIME	6,240	626	908	5,333	15%
FICA (EMPLOYER'S SHARE)	475	48	69	406	15%
ADVERTISING/LEGAL NOTICES	11,500	298	298	11,203	3%
ELECTRIC	8,000	639	1,314	6,686	16%
WATER	5,000	649	813	4,187	16%
SEWER	350	35	69	281	20%
COMMUNICATIONS	1,300	0	0	1,300	0%
OTHER PROF SRVCS	3,000	75	75	2,925	3%
RAVENSWOOD HOUSE CLEANING	9,500	0	0	9,500	0%
R/M GROUNDS	20,000	5,992	6,376	13,624	32%
R/M - BUILDINGS	20,000	0	0	20,000	0%
OTHER OPERATING SUPPLIES	5,000	13	13	4,987	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
FURNITURE AND FIXTURES N/C	4,000	0	0	4,000	0%
INS ON BLDGS	2,000	0	1,719	281	86%
Total Expenditures	96,365	8,374	11,653	84,712	12%

DEPT 52000: TRANSFERS

TRANSFER - D S FUND	3,100,000	0	3,100,000	0	100%
TRANSFER - M C FUND	685,000	0	685,000	0	100%
TRANSFER - ECD FUND	484,700	0	484,700	0	100%
TRANSFER-FACILITY MAINT FUND	350,000	0	350,000	0	100%
Total Expenditures	4,619,700	0	4,619,700	0	100%

Total for FUND 110: GENERAL FUND	38,817,305	2,916,403	9,875,781	28,941,524	25%
---	-------------------	------------------	------------------	-------------------	------------

FUND 311: CAPITAL PROJECTS FUND

INTEREST EARNINGS	250,000	50,113	99,128	150,872	40%
OPER TRANSFER FROM PWP FD	2,000,000	0	2,000,000	0	100%
Total Revenues	2,250,000	50,113	2,099,128	150,872	93%

DEPT 43100: TRANSPORTATION

STREET RESURFACING	300,000	0	0	300,000	0%
BIKEWAY IMPROVEMENTS	900,000	14,629	14,629	885,371	2%
TRAFFIC SIGNAL UPGRADES	170,000	41,997	41,997	128,003	25%
FRANKLIN RD (SOUTH)	660,000	0	0	660,000	0%
SUNSET ROAD (EAST)	1,075,000	19,410	19,410	1,055,590	2%
CROCKETT ROAD	0	138,242	138,242	-138,242	0%
INTERSECTION SPLIT LOG AT RAGSDALE	345,000	375	375	344,625	0%
SUNSET ROAD TO CONCORD	2,145,000	37,575	37,575	2,107,425	2%
ROADWAY AND BRIDGE REPAIRS	200,000	0	0	200,000	0%
Total Expenditures	5,795,000	252,227	252,227	5,542,773	4%

DEPT 43150: STORM DRAINAGE

SHENANDOAH DRIVE	50,000	0	0	50,000	0%
Total Expenditures	50,000	0	0	50,000	0%

DEPT 44400: PARKS & RECREATION

CROCKETT PARK	135,000	0	0	135,000	0%
MARYLAND WAY PARK	150,000	0	0	150,000	0%
MARCELLA VIVRETTE SMITH PARK	325,000	0	0	325,000	0%
Total Expenditures	610,000	0	0	610,000	0%

DEPT 45200: GENERAL FACILITIES AND EQUIPME

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
COMMUNITY PLANNING	40,000	0	0	40,000	0%
FIRE STATIONS	575,000	0	0	575,000	0%
COMMUNITY IDENTITY FEATURES	30,000	0	0	30,000	0%
POLICE DEPARTMENT HEADQUARTERS	2,300,000	19,889	19,889	2,280,111	1%
Total Expenditures	2,945,000	19,889	19,889	2,925,111	1%

DEPT 45300: TECHNOLOGY

RADIO SYSTEM UPGRADE	3,000,000	615	615	2,999,385	0%
FIBER NETWORK EXPANSION	0	0	63,140	-63,140	0%
MOBILE DATA/GPS EQUIPMENT	85,000	0	0	85,000	0%
DISASTER RECOVERY SYSTEM	25,000	0	0	25,000	0%
SECURITY SYSTEM	400,000	0	0	400,000	0%
Total Expenditures	3,510,000	615	63,755	3,446,245	2%

Total for FUND 311: CAPITAL PROJECTS FUND **12,910,000** **272,731** **335,871** **12,574,129** **3%**

FUND 320: INSURANCE FUND

INTEREST EARNINGS	30,000	5,331	10,544	19,456	35%
HEALTH INSURANCE TRANSFER FROM - GF	2,611,905	222,107	444,205	2,167,700	17%
HEALTH INSURANCE TRANSFER FROM - WS	292,085	24,575	49,145	242,940	17%
HEALTH INSURANCE TRANSFER FROM - ECD	129,190	10,766	21,530	107,660	17%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	605,680	46,938	93,843	511,837	15%
STOP LOSS REIMBURSEMENT	0	156	205	-205	0%
BCBS RX REBATE	100,000	0	0	100,000	0%
Total Revenues	3,768,860	309,874	619,472	3,149,388	16%

DEPT 41900: FUNDS HELD IN TRUST

MEDICAL CLAIMS	3,000,000	134,554	196,663	2,803,337	7%
HRA CLAIMS	425,000	23,201	38,363	386,637	9%
HEALTH INSURANCE PREMIUMS	577,500	47,346	93,983	483,517	16%
TRANSITIONAL REINSURANCE PROGRAM TAX	0	0	1,073	-1,073	0%
OTHER PROF SRVCS	115,000	6,065	12,139	102,861	11%
Total Expenditures	4,117,500	211,167	342,221	3,775,279	8%

DEPT 41905: WORKER'S COMP INSURANCE

INSURANCE TRANSFER FROM - GF	216,900	18,075	36,150	180,750	17%
INSURANCE TRANSFER FROM - WS	29,700	2,475	4,950	24,750	17%
INSURANCE TRANSFER FROM - ECD	2,830	236	470	2,360	17%
Total Revenues	249,430	20,786	41,570	207,860	17%
WORKER'S COMPENSATION	290,000	0	156,248	133,752	54%
Total Expenditures	290,000	0	156,248	133,752	54%

Total for FUND 320: INSURANCE FUND **4,407,500** **211,167** **498,469** **3,909,031** **11%**

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
FUND 121: STATE STREET AID FUND					
STATE GAS/MOTOR FUEL TAX	1,530,000	125,837	125,837	1,404,163	8%
INTEREST EARNINGS	8,150	1,190	2,401	5,749	29%
Total Revenues	1,538,150	127,027	128,237	1,409,913	8%
DEPT 43120: PUBLIC WORKS					
R/M - ROADS & STREETS	1,240,000	1,081	1,081	1,238,919	0%
Total Expenditures	1,240,000	1,081	1,081	1,238,919	0%
FUND 123: PUBLIC WORKS PROJECT FUND					
INTEREST EARNINGS	30,000	4,128	8,136	21,864	27%
PW PROJECT FEES	400,000	72,153	90,399	309,601	23%
Total Revenues	430,000	76,282	98,535	331,465	23%
TRANSFER - C P FUND	2,000,000	0	2,000,000	0	100%
Total Expenditures	2,000,000	0	2,000,000	0	100%
FUND 124: ADEQUATE FACILITES TAX FUND					
ADEQUATE SCHOOL FACILITIES TAX	450,000	51,132	51,132	398,868	11%
INTEREST EARNINGS	4,000	1,235	2,351	1,649	59%
Total Revenues	454,000	52,367	53,483	400,517	12%
Total Expenditures	0	0	0	0	0%
FUND 126: DRUG FUND					
DRUG RELATED FINES	20,000	1,390	1,390	18,610	7%
INTEREST EARNINGS	6,000	739	1,456	4,544	24%
Total Revenues	26,000	2,129	2,846	23,154	11%
SUNDRY	20,000	244	4,055	15,945	20%
Total Expenditures	20,000	244	4,055	15,945	20%
FUND 127: POST EMPLOYMENT BENEFITS FUND					
INTEREST EARNINGS	10,000	2,254	4,415	5,585	44%
RETIREE LEAVE PAYOUT TRANSFER - GF	50,000	0	50,000	0	100%
Total Revenues	60,000	2,254	54,415	5,585	91%
FUND 211: DEBT SERVICE FUND					
INTEREST EARNINGS	30,000	9,125	19,085	10,915	64%
OPER TRANSFER FROM GENERAL FD	3,100,000	0	3,100,000	0	100%
Total Revenues	3,130,000	9,125	3,119,085	10,915	100%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

		Comparative %		17%	
		MTD	YTD	% Realized/	
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Spent</u>
PRIN - 2009 GO BONDS	220,000	0	0	220,000	0%
PRIN - 2011 GO BONDS	215,000	215,000	215,000	0	100%
PRIN - 2011 GO REFUNDING	580,000	580,000	580,000	0	100%
PRIN - 2012 GO REFUNDING	295,000	295,000	295,000	0	100%
PRIN - 2013 GO BONDS	210,000	210,000	210,000	0	100%
PRIN - 2016 GO REFUNDING	30,000	0	0	30,000	0%
PRIN - 2017 GO REF BONDS	270,000	270,000	270,000	0	100%
INT - 2009 GO BOND	19,690	9,844	9,844	9,846	50%
INT - 2011 GO BOND	45,975	24,600	24,600	21,375	54%
INT - 2011 GO REFUNDING BOND	50,865	29,781	29,781	21,084	59%
INT - 2012 GO REFUNDING BOND	47,650	25,300	25,300	22,350	53%
INT - 2013 GO BOND	120,640	61,894	61,894	58,746	51%
INT - 2016 GO REF BOND	59,200	29,600	29,600	29,600	50%
INT - 2017 GO REF BONDS	59,020	31,534	31,534	27,486	53%
INT - 2017A GO REF BONDS	63,300	31,650	31,650	31,650	50%
BANK SERVICE CHARGES	6,800	2,490	2,490	4,311	37%
PRIN - 2018 A CON	122,000	0	0	122,000	0%
PRIN - 2018 B CON	122,000	0	0	122,000	0%
INT - 2018 A CON	58,275	29,925	29,925	28,350	51%
INT - 2018 B CON	53,550	25,200	25,200	28,350	47%
Total Expenditures	2,648,965	1,871,817	1,871,817	777,148	71%

FUND 310: EQUIPMENT REPLACEMENT FUND

INTEREST EARNINGS	50,000	10,158	20,419	29,581	41%
SALE OF EQUIPMENT	20,000	2,087	14,932	5,068	75%
GF OPER TRANSFER - FIRE AND RESCUE	382,000	0	382,000	0	100%
GF OPER TRANSFER - PW	202,000	0	202,000	0	100%
GF OPER TRANSFER - PARKS/REC	10,000	0	10,000	0	100%
GF OPER TRANSFER - POLICE	523,000	0	523,000	0	100%
GF OPER TRANSFER - TECH	526,000	0	526,000	0	100%
GF OPER TRANSFER - TRAFFIC SIGNALIZATION	14,000	0	14,000	0	100%
Total Revenues	1,727,000	12,245	1,692,351	34,649	98%
COMPUTER HARDWARE -N/C	264,000	0	0	264,000	0%
COMPUTER HARDWARE	241,000	0	0	241,000	0%
SOFTWARE	70,000	0	0	70,000	0%
VEHICLES/EQUIP - POLICE	300,000	0	0	300,000	0%
VEHICLES/EQUIP - FIRE AND RESCUE	900,000	0	450,000	450,000	50%
VEHICLES/EQUIP - PW	225,000	0	0	225,000	0%
Total Expenditures	2,000,000	0	450,000	1,550,000	23%

FUND 312: FACILITIES MAINTENANCE FUND

INTEREST EARNINGS	12,000	2,981	5,877	6,123	49%
OPER TRANSFER FROM GENERAL FD	350,000	0	350,000	0	100%
Total Revenues	362,000	2,981	355,877	6,123	98%
FIRE AND RESCUE	25,000	0	0	25,000	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
BIKEWAY MAINTENANCE	50,000	0	0	50,000	0%
SERVICE CENTER	50,000	0	0	50,000	0%
PARKS DEPT	170,000	0	0	170,000	0%
LIBRARY DEPT	50,000	0	0	50,000	0%
Total Expenditures	345,000	0	0	345,000	0%

FUND 315: FUEL FUND

INTEREST EARNINGS	8,000	1,359	2,669	5,331	33%
GF OPER TRANSFER	333,100	29,663	57,842	275,258	17%
WS OPER TRANSFER	50,000	4,301	8,150	41,850	16%
Total Revenues	391,100	35,323	68,661	322,439	18%
UNLEADED FUEL	265,000	27,585	65,156	199,844	25%
DIESEL FUEL	110,000	16,049	20,702	89,298	19%
Total Expenditures	375,000	43,634	85,858	289,142	23%

FUND 412: WATER AND SEWER FUND

SALE OF EQUIPMENT	5,000	0	0	5,000	0%
PRIVATE SOURCES	0	6,683	6,683	-6,683	0%
WATER SALES-COMM IN CITY	2,018,250	294,932	554,684	1,463,566	27%
WATER SALES-COMM OUT CITY	370	42	89	281	24%
WATER SALES-RESID IN CITY	5,774,155	900,991	1,671,203	4,102,952	29%
WATER SALES-RESID OUT CITY	2,090	336	567	1,523	27%
WATER SALES-INST IN CITY	564,445	71,924	133,307	431,138	24%
WATER SALES-INST OUT CITY	2,610	22	49	2,561	2%
WATER PURCHASE SURCHARGE	1,741,620	254,732	479,521	1,262,099	28%
CROSS CONNECTION DOMESTIC	236,000	0	0	236,000	0%
CROSS CONNECTION FIRE	29,500	0	0	29,500	0%
INSTALLATION CHARGES	15,000	39,980	43,395	-28,395	289%
WATER TAP FEES	221,000	10,000	32,000	189,000	14%
MISCELLANEOUS	2,500	0	0	2,500	0%
SEWER CHGS-COMM IN CITY	1,518,410	135,142	273,742	1,244,668	18%
SEWER CHGS-COMM OUT CITY	14,105	1,309	2,591	11,514	18%
SEWER CHGS-RES IN CITY	4,440,270	384,018	758,777	3,681,493	17%
SEWER CHGS-RES OUT CITY	10,585	1,021	2,062	8,523	19%
SEWER CHGS-INST IN CITY	349,665	27,061	52,519	297,146	15%
SEWER CHGS-INST OUT CITY	28,140	2,460	4,867	23,273	17%
SEWER CHGS-METRO TREATMENT SURCHG	890,930	75,448	151,326	739,604	17%
SWR TAP INSPECTION FEES	2,750	90	180	2,570	7%
FORFEITED DISC/PENALTIES	75,000	19,112	35,864	39,136	48%
SEWER TAP FEES	1,000,000	30,000	60,000	940,000	6%
FIRE HYDRANT RENTAL	100,000	8,333	16,667	83,333	17%
INTEREST EARNINGS	325,000	53,506	107,193	217,807	33%
Total Revenues	19,367,395	2,317,141	4,387,285	14,980,110	23%
SALARIES	1,356,710	101,789	172,231	1,184,479	13%
SALARIES - OVERTIME	102,775	7,136	11,968	90,807	12%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

		Comparative %		17%	
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>% Realized/Spent</u>	
			<u>Balance</u>		
LONGEVITY PAY	14,040	0	0	14,040	0%
COMMUNICATION ALLOWANCE	5,040	420	840	4,200	17%
SALARIES BILLED TO OTHERS	-10,000	0	0	-10,000	0%
FICA (EMPLOYER'S SHARE)	113,485	8,093	18,355	95,130	16%
HEALTH INSURANCE	294,895	24,575	49,145	245,750	17%
DENTAL REIMBURSEMENT	7,750	1,401	1,518	6,233	20%
LIFE INSURANCE	5,355	408	816	4,539	15%
RETIREMENT - HEALTH/LIFE	91,825	7,580	15,150	76,675	16%
RETIREMENT - TCRS	204,905	15,249	30,181	174,724	15%
SUPPLEMENTAL RETIREMENT - 401	23,385	2,108	4,329	19,056	19%
SICK LEAVE BUY-BACKS	1,700	0	0	1,700	0%
ATTENDANCE BONUS PAY	1,500	0	0	1,500	0%
ANNUAL LEAVE BUY-BACKS	8,000	0	0	8,000	0%
WORKER'S COMPENSATION	29,700	2,475	4,950	24,750	17%
CLOTHING & UNIFORMS	22,500	1,631	2,161	20,339	10%
POSTAGE & BOX RENTAL	41,000	0	0	41,000	0%
PRINTING,STATIONERY,ENVELOPES	24,750	32	32	24,718	0%
ELECTRIC	370,000	34,350	68,044	301,956	18%
WATER	1,500	149	213	1,287	14%
WATER PURCHASED FOR RESALE	7,538,715	622,401	1,239,032	6,299,683	16%
METRO SEWER TREATMENT	2,809,250	185,824	389,720	2,419,530	14%
BACKFLOW PREVENTION TESTING	185,000	0	0	185,000	0%
COMMUNICATIONS	5,400	583	583	4,817	11%
LEGAL SERVICES	5,000	0	0	5,000	0%
ACCTING & AUDITING SRVCS	22,500	3,300	3,300	19,200	15%
ARCH ENG & LANDSCAPING	5,000	0	0	5,000	0%
LABORATORY SERVICES	23,500	0	0	23,500	0%
CAPACITY MGT. PROGRAM (CMOM)	25,000	0	0	25,000	0%
OTHER PROF SRVCS	143,000	1,865	1,865	141,135	1%
R/M - OFC MACH & EQUIP	4,000	2,454	4,574	-574	114%
R/M - MOTOR VEHICLES	17,850	4,142	5,562	12,288	31%
R/M - MACH & EQUIPMENT	125,000	18,045	77,091	47,909	62%
TIRES TUBES ETC	6,500	0	0	6,500	0%
R/M - BUILDINGS	2,500	0	0	2,500	0%
METER REPAIR	25,500	25	25	25,475	0%
METRO PUMP STATION MAINT	50,000	0	0	50,000	0%
REPAIR PARTS-GRINDER PUMPS	239,700	20,275	23,856	215,844	10%
REPAIR PARTS-WTR/SWR LINES	175,000	15,244	17,210	157,790	10%
MANHOLE & SWR LINE MAINT	55,000	52	52	54,948	0%
WATER TANK MAINTENANCE	55,000	0	0	55,000	0%
SWR LIFT STATION R/M	50,000	23,503	23,503	26,497	47%
WTR LIFT STATION R/M	65,000	100	100	64,900	0%
MBRSHIPS & REGISTRATIONS	22,500	0	800	21,700	4%
TRAVEL - CONF & SCHOOLS	10,000	435	435	9,565	4%
OFFICE SUPPLIES/MATERIALS	2,500	0	0	2,500	0%
HOUSEHOLD/JANITORIAL SUPPLIES	500	0	0	500	0%
OPERATING CHEMICALS	60,000	0	0	60,000	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
OTHER OPER SUPPLIES	50,000	6,368	6,879	43,121	14%
FUEL	50,000	4,301	8,150	41,850	16%
COMPUTER SOFTWARE-N/C	5,000	0	0	5,000	0%
INS - BUILDINGS	18,500	0	16,692	1,808	90%
INS - VEH & EQUIP	1,500	0	560	940	37%
LIABILITY INSURANCE	62,000	0	0	62,000	0%
RENTAL - MACH & EQUIP	5,000	0	0	5,000	0%
SERVICE CENTER RENT	125,000	10,417	20,833	104,167	17%
GIS SERVICE FEE	90,000	7,500	15,000	75,000	17%
STATE ENVIRONMENTAL FEES	20,000	0	13,346	6,654	67%
PROV FOR DEPRECIATION EXPENSE	3,000,000	500,000	500,000	2,500,000	17%
BANK SRVC CHGS	3,500	1,576	1,576	1,924	45%
BAD DEBT EXPENSE	2,000	257	478	1,522	24%
INT - 2008 SEWER BOND	17,625	8,813	8,813	8,813	50%
INT - 2010 WATER & SEWER BOND	88,170	44,084	44,084	44,086	50%
INT - 2012 WATER & SEWER BOND	108,385	55,769	55,769	52,616	51%
INT - 2013 WATER & SEWER BOND	81,300	0	0	81,300	0%
INT - 2013 WATER & SEWER REF BOND	0	41,700	41,700	-41,700	0%
INT - 2016 WATER & SEWER BOND	123,300	61,650	61,650	61,650	50%
INT - 2017 WATER & SEWER REF BOND	12,050	7,600	7,600	4,450	63%
INT - 2017A WATER & SEWER REF BOND	112,425	56,213	56,213	56,213	50%
PROV FOR AMORTIZATION EXPENSE	0	1,062	1,062	-1,062	0%
Total Expenditures	18,415,485	1,912,953	3,028,045	15,387,440	16%

FUND 434: MUNICIPAL CENTER FUND

RENT INC- WMSN MEDICAL	22,675	2,021	4,041	18,634	18%
RENT INC- CTY OF BRENTWOOD	685,000	0	685,000	0	100%
RENT INC- ECD FUND	31,800	2,650	5,300	26,500	17%
INTEREST EARNINGS	25,000	6,252	12,648	12,352	51%
Total Revenues	764,475	10,922	706,989	57,486	92%
ELECTRIC	120,000	11,131	21,538	98,462	18%
WATER	18,000	1,509	2,664	15,336	15%
SEWER	7,000	432	855	6,145	12%
NATURAL/PROPANE GAS	20,000	1,022	2,073	17,927	10%
COMMUNICATIONS	9,500	0	821	8,679	9%
ACCTING & AUDITING SRVCS	3,400	0	0	3,400	0%
OTHER PROF SRVCS	20,000	322	1,788	18,213	9%
R/M - OFC MACH & EQUIPMENT	25,000	4,100	4,100	20,900	16%
R/M - GROUNDS/LANDSCAPE	30,000	5,227	6,919	23,081	23%
R/M - BUILDINGS	127,500	7,895	12,594	114,906	10%
R/M - WINDOW/CARPET CLEANING	1,500	0	0	1,500	0%
R/M - TRASH REMOVAL	5,700	104	208	5,492	4%
R/M - PAINTING	5,000	0	0	5,000	0%
R/M - PLUMBING & HVAC	25,000	170	4,032	20,968	16%
OFFICE SUPPLIES/MATERIALS	0	280	280	-280	0%
HOUSEHOLD/JANITORIAL SUPPLIES	7,500	624	963	6,537	13%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

			Comparative %		17%
	Budget	MTD Actual	YTD Actual	Balance	% Realized/Spent
OTHER OPER SUPPLIES	2,000	0	2,366	-366	118%
SUNDRY	1,000	0	0	1,000	0%
INS ON BLDGS	12,500	0	11,270	1,230	90%
INS - LIABILTY	2,700	0	1,864	836	69%
DEPRECIATION EXPENSE	324,000	54,000	54,000	270,000	17%
Total Expenditures	767,300	86,815	128,335	638,965	17%

DEPT 91100: ECD

TECB OPERATIONAL FUNDING	880,775	144,021	144,021	736,754	16%
TECB DISTRIBUTION OF EXCESS REVENUE	44,000	0	0	44,000	0%
INTEREST EARNINGS	25,000	4,396	8,684	16,316	35%
MISCELLANEOUS	0	0	0	0	0%
OPER TRANSFER FROM GENERAL FD	484,700	0	484,700	0	100%
Total Revenues	1,434,475	148,417	637,405	797,070	44%
SALARIES	580,085	40,347	71,578	508,507	12%
SALARIES PART TIME	0	480	834	-834	0%
SALARIES - OVERTIME	48,645	6,160	13,382	35,263	28%
LONGEVITY PAY	4,480	0	0	4,480	0%
LEAD PAY SUPPLEMENT	6,240	480	731	5,509	12%
SUPPLEMENTAL PAY	1,500	810	2,001	-501	133%
SHIFT DIFFERENTIAL	9,900	762	1,287	8,613	13%
FICA (EMPLOYER'S SHARE)	50,025	3,669	6,725	43,300	13%
HEALTH INSURANCE	129,190	10,766	21,530	107,660	17%
DENTAL REIMBURSEMENT	2,000	0	0	2,000	0%
LIFE INSURANCE	2,345	204	408	1,937	17%
RETIREMENT - HEALTH/LIFE	40,230	3,353	6,700	33,530	17%
RETIREMENT - TCRS	90,865	6,798	14,006	76,859	15%
PENSION EXPENSE - GASB 68 REVERSAL	-100,000	0	0	-100,000	0%
PENSION EXPENSE - GASB 68 COST	30,000	0	0	30,000	0%
SUPPLEMENT RETIREMENT - 401	8,000	477	949	7,051	12%
SICK LEAVE BUY-BACKS	2,000	0	0	2,000	0%
ATTENDANCE BONUS	1,000	0	0	1,000	0%
ANNUAL LEAVE BUY-BACKS	1,000	0	0	1,000	0%
WORKER'S COMPENSATION	2,830	236	470	2,360	17%
CLOTHING & UNIFORMS	5,500	1,406	1,566	3,934	28%
PERIODICAL SUBSCRIPTIONS	2,000	0	0	2,000	0%
COMMUNICATIONS	83,000	0	6,890	76,110	8%
ACCTING & AUDITING SRVCS	8,500	0	0	8,500	0%
MAPPING/DATA BASE	10,000	10,000	10,000	0	100%
OTHER PROF SRVCS	7,500	0	0	7,500	0%
R/M - OFC MACH & EQUIP	2,400	0	1,902	499	79%
R/M - OTHER EQUIPMENT	162,100	12,610	35,311	126,789	22%
MRBSHIPS & REGISTRATIONS	6,000	330	645	5,355	11%
TRAVEL - CONF & SCHOOLS	5,000	0	89	4,911	2%
OFFICE SUPPLIES/MATERIALS	2,000	167	167	1,833	8%
OTHER OPER SUPPLIES	2,000	0	0	2,000	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending August 31, 2018

		Comparative %			
	Budget	MTD Actual	YTD Actual	Balance	17% % Realized/ Spent
LIABILITY INSURANCE	2,600	0	0	2,600	0%
RENTAL - MACH & EQUIP	2,500	0	0	2,500	0%
DEPRECIATION	172,500	28,750	28,750	143,750	17%
RENTAL - BUILDING AND FACILIITES MC	31,800	2,650	5,300	26,500	17%
Total Expenditures	1,415,735	130,454	231,218	1,184,517	16%

FUND 610: OPEB TRUST FUND

RETIREE BNFT TRNSFR FROM GF	788,820	66,735	132,470	656,350	17%
RETIREE BNFT TRNSFR FROM WSF	90,950	7,580	15,150	75,800	17%
RETIREE BNFT TRNSFR FROM ECD	40,230	3,353	6,700	33,530	17%
STOP LOSS REIMBURSEMENT	25,000	0	0	25,000	0%
Total Revenues	945,000	77,668	154,320	790,680	16%
RETIREMENT - HEALTH/LIFE	0	6,982	9,472	-9,472	0%
MEDICAL CLAIMS	550,000	19,996	60,775	489,225	11%
Total Expenditures	550,000	26,977	70,246	479,754	13%

FUND 615: DHT FUND

INTEREST EARNINGS	0	9,046	17,819	-17,819	0%
LIBRARY GIFTS AND DONATIONS	0	200	1,050	-1,050	0%
PUBLIC SAFETY DONATIONS	0	200	200	-200	0%
50TH ANNIVERSARY CELEBRATION	0	4,500	4,500	-4,500	0%
Total Revenues	0	13,947	23,569	-23,569	0%
LIBRARY DONATIONS EXPENSE	0	155	155	-155	0%
HISTORIC SITE DONATIONS EXPENSE	0	176	176	-176	0%
CONCERT SERIES DONATIONS EXPENSE	0	0	7,880	-7,880	0%
Total Expenditures	0	331	8,211	-8,211	0%

September 14, 2018

FINANCE/ADMINISTRATION MEMORANDUM

2018-09

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

FROM: Richard Parker, Director of Finance

SUBJECT: Water and Sewer Fund Management Reports – August 2018

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of August 2018. A net income of \$404,188 was posted for the month of August 2018 as compared to prior year income of \$199,840.

For the first two months of the 2018-2019 fiscal year, the percentage of “unaccounted for” water stands at 11.28%, as compared to 21.61% for the prior year. During this same period, the percentage of sewerage treated to billed stands at 145.03%, with a prior year comparison of 172.50%.

Please contact me with any questions or comments.

**CITY OF BRENTWOOD
WATER/SEWER FUND
FISCAL 2018 - 2019**

	MONTH TO DATE			YEAR TO DATE		
WATER SALES:	Aug-18	Aug-17	% Change	Aug-18	Aug-17	% Change
Residential	\$ 901,326	\$ 662,738	36.00%	\$ 1,671,769	\$ 1,401,369	19.30%
Commercial	\$ 294,974	\$ 227,326	29.76%	\$ 554,774	\$ 486,665	14.00%
Institutional	\$ 71,946	\$ 57,143	25.91%	\$ 133,355	\$ 123,913	7.62%
Water Purchase Surcharge	\$ 254,732	\$ 195,994	29.97%	\$ 479,521	\$ 421,775	13.69%
Total Water Sales	\$ 1,522,978	\$ 1,143,201	33.22%	\$ 2,839,419	\$ 2,433,722	16.67%
Purchased Water Cost	\$ 625,046	\$ 612,215	2.10%	\$ 1,241,677	\$ 1,216,216	2.09%
Net Water Sales	\$ 897,932	\$ 530,985	69.11%	\$ 1,597,742	\$ 1,217,506	31.23%
Total Gallons Billed (1,000s)	215,905	164,729	31.07%	405,847	354,206	14.58%
Total Gallons Purchased (1,000s)	245,273	241,141	1.71%	488,313	479,061	1.93%
Total gallons thru meters (1000s)	245,273	241,141	1.71%	462,285	455,135	1.57%
Water Adjustments	2,471	2,209	11.88%	4,275	2,584	65.46%
Gallons Unaccounted For	26,897	74,203	-63.75%	52,163	98,345	-46.96%
% Unaccounted For	10.97%	30.77%	-64.36%	11.28%	21.61%	-47.78%
Revenue per 1000 Gallons Billed	\$ 7.05	\$ 6.94	1.64%	\$ 7.00	\$ 6.87	1.82%
Cost per 1000 Gallons Billed	\$ 2.90	\$ 3.72	-22.10%	\$ 3.06	\$ 3.43	-10.90%
Net Profit/1000 Gallons Billed	\$ 4.16	\$ 3.22	29.02%	\$ 3.94	\$ 3.44	14.53%
SEWER CHARGES:						
Residential	\$ 385,039	\$ 354,691	8.56%	\$ 760,839	\$ 701,916	8.39%
Commercial	\$ 136,451	\$ 128,029	6.58%	\$ 276,333	\$ 253,486	9.01%
Institutional	\$ 29,520	\$ 36,716	-19.60%	\$ 57,386	\$ 72,650	-21.01%
Metro Sewer Surcharge	\$ 75,448	\$ 70,798	6.57%	\$ 151,326	\$ 141,488	6.95%
Total Sewer Charges	\$ 626,458	\$ 590,233	6.14%	\$ 1,245,883	\$ 1,169,541	6.53%
Treatment Cost	\$ 185,824	\$ 221,469	-16.09%	\$ 389,720	\$ 438,135	-11.05%
Net Sewer Charges	\$ 440,635	\$ 368,764	19.49%	\$ 856,163	\$ 731,406	17.06%
Total Gallons Billed (1,000s)*	79,211	75,245	5.27%	158,357	150,650	5.12%
Total Gallons Treated (1,000s)	109,610	131,605	-16.71%	229,657	259,876	-11.63%
% of Gallons Treated to Gallons Billed*	138.38%	174.90%	-20.88%	145.03%	172.50%	-15.93%
Revenue per 1000 Gallons Billed	\$ 7.91	\$ 7.84	0.82%	\$ 7.87	\$ 7.76	1.34%
Cost per 1000 Gallons Billed	\$ 2.35	\$ 2.94	-20.30%	\$ 2.46	\$ 2.91	-15.38%
Net Profit/1000 Gallons Billed	\$ 5.56	\$ 4.90	13.51%	\$ 5.41	\$ 4.85	11.36%
Total Water and Sewer Charges	\$ 2,149,437	\$ 1,733,434	24.00%	\$ 4,085,302	\$ 3,603,263	13.38%
Total Direct Costs	\$ 810,870	\$ 833,684	-2.74%	\$ 1,631,397	\$ 1,654,351	-1.39%
Net Profit	\$ 1,338,567	\$ 899,750	48.77%	\$ 2,453,906	\$ 1,948,912	25.91%
Water Tap Fees	\$ 10,000	\$ 21,000	-52.38%	\$ 32,000	\$ 56,000	-42.86%
Sewer Tap Fees	\$ 30,000	\$ 90,000	-66.67%	\$ 60,000	\$ 145,000	-58.62%
Other Operating Revenues	\$ 127,704	\$ 71,145	79.50%	\$ 209,982	\$ 129,238	62.48%
Less Other Operating Expenses	\$ 852,083	\$ 651,441	30.80%	\$ 1,136,814	\$ 909,975	24.93%
Less Estimated Depr/Amort	\$ 250,000	\$ 230,613	8.41%	\$ 500,000	\$ 461,226	8.41%
NET OPERATING INCOME - UNADJUSTED	\$ 404,188	\$ 199,840	102.26%	\$ 1,119,074	\$ 907,949	23.25%

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

WATER/SEWER FUND
FISCAL 2018 - 2019

	<u>Jul-18</u>	<u>Aug-18</u>
WATER SALES:		
Residential	\$ 770,443	\$ 901,326
Commercial	\$ 259,799	\$ 294,974
Institutional	\$ 61,409	\$ 71,946
Water Purchase Surcharge	<u>\$ 224,789</u>	<u>\$ 254,732</u>
Total Water Sales	\$ 1,316,441	\$ 1,522,978
Purchased Water Cost	<u>\$ 616,631</u>	<u>\$ 625,046</u>
Net Water Sales	\$ 699,810	\$ 897,932
Total Gallons Billed	189,942,200	215,904,500
Total Gallons Purchased	243,039,268	245,273,248
Total gallons actually thru meters	217,011,368	245,273,248
Water Adjustments	1,803,750	2,471,250
Revenue per 1000 Gallons Billed	\$ 6.93	\$ 7.05
Cost per 1000 Gallons Billed	\$ 3.25	\$ 2.90
Net Profit/1000 Gallons Billed	\$ 3.68	\$ 4.16
SEWER CHARGES:		
Residential - Inside	\$ 374,759	\$ 384,018
Residential - Outside	\$ 1,041	\$ 1,021
Commercial - Inside	\$ 138,600	\$ 135,142
Commercial - Outside	\$ 1,282	\$ 1,309
Institutional - Inside	\$ 25,458	\$ 27,061
Institutional - Outside	\$ 2,407	\$ 2,460
Metro Surcharge	<u>\$ 75,878</u>	<u>\$ 75,448</u>
Total Sewer Charges	\$ 619,425	\$ 626,458
Treatment Cost	<u>\$ 203,896</u>	<u>\$ 185,824</u>
Net Sewer Charges	\$ 415,529	\$ 440,635
Total Gallons Billed	79,145,900	79,210,700
Total Gallons Treated	120,047,370	109,609,810
Revenue per 1000 Gallons Billed	\$ 7.83	\$ 7.91
Cost per 1000 Gallons Billed	\$ 2.58	\$ 2.35
Net Profit/1000 Gallons Billed	\$ 5.25	\$ 5.56
Total Water and Sewer Charges	\$ 1,935,866	\$ 2,149,437
Total Direct Costs	<u>\$ 820,527</u>	<u>\$ 810,870</u>
Net Profit	\$ 1,115,339	\$ 1,338,567
Water Tap Fees	\$ 22,000	\$ 10,000
Sewer Tap Fees	\$ 30,000	\$ 30,000
Other Operating Revenues	\$ 82,278	\$ 127,704
Less Other Operating Expenses	\$ 284,731	\$ 852,083
Less Estimated Depr	<u>\$ 250,000</u>	<u>\$ 250,000</u>
Net Operating Income For Month	\$ 714,886	\$ 404,188
Cumulative Net Operating Income	\$ 714,886	\$ 1,119,074