#### FINANCE/ADMINISTRATION MEMORANDUM

2011-17

TO: Honorable Mayor and Members of the City Commission

THROUGH: Michael W. Walker, City Manager

FROM: Carson K. Swinford, Director of Finance

**SUBJECT:** Monthly Department Report - September 2011

#### **Financial Reporting**

Please find attached revenue and expenditure reports for all City funds for the month of September, as well as major revenue collection reports. These reports explain budget to actual comparisons for the three months of the 2011-2012 fiscal year.

In addition, copies of management reports for the City's Water/Sewer Fund are attached. These reports reflect positive fiscal year operating results with a cumulative net income of \$1,488,106 versus \$1,315,292 for the same period last year.

#### Work Plan Update:

#### 1) Revisions to the City's Debt Management Policy

The City of Brentwood adopted a debt management policy fifteen years ago to provide guidance to the City Commission and staff in the financial planning for the issuance of bonds. The conservative policies have served us well and have contributed to the City receiving the highest possible credit ratings from Moody's Investors Services and Standard and Poor's. They include policies to avoid the issuance of variable-rate debt due to the potential volatility of such instruments and maintaining a minimum fund balance in the Debt Service Fund at an amount equivalent to one (1) year's debt obligation. In reaction to problems experienced by a few Tennessee cities in 2008 engaged in complex debt transactions that they did not fully understand, such as swaps and derivatives, the State Funding Board adopted in December 2010 a model-debt management policy for use by Tennessee cities as a guide in formulating a formal policy for their communities. The debt policy should include and address the following principles: 1) understanding the transaction, 2) explaining to citizens what is being considered,

3) avoiding conflicts of interests, and 4) disclosing costs and risks. Staff will review the guidelines and recommend amendments to our current debt policy that may be needed to meet this State mandate that is effective January 1, 2012. The goal will be to maintain a policy that is concise and understandable by the general public.

Target Date: Provided for review and comment the week of October 24. Submitted for consideration and approval at the November 14, 2011 City Commission Meeting

#### 2) Enhancements to Vendor Payment Processing

The City of Brentwood currently processes approximately 6,500 checks annually. The estimated cost of processing a paper check, factoring in supplies, printing and postage costs, ranges from \$1.00-\$3.00 per check. In an effort to reduce these costs, staff will research options for electronic vendor payment processing, including ACH and Virtual Purchasing Card Payments with rebates back to the City. This initiative will build upon our current system of processing employee pay checks via direct deposit rather than by paper payroll check which is also a more secure and reliable way of making payment. The research will review how other jurisdictions are transitioning to electronic payment systems and determining how the new payment program must be structured to comply with State law.

Target Date: December 31, 2011

#### 3) <u>Documentation of Finance Department Activities</u>

The Finance Department is responsible for a wide range of financial and administrative support activities carried out by a fairly small staff. Since there is limited redundancy of responsibilities and duties among the personnel, it is more challenging for staff to assume the duties of others when there are extended absences or turnover. The staff will undertake the detailed documentation of each program and activity carried out on a daily basis by the Finance Department personnel including departmental responsibilities, processes, time schedules, contacts, resources, etc. This documentation will address, but is not be limited to, accounts payables, accounts receivables, miscellaneous cash receipting, property tax collections, business licensing, utility billing, and receptionist duties.

Target Date: March 31, 2012

## 4) <u>Electronic Account Viewing/Billing Services for Water/Sewer</u> <u>Customers</u>

The Water Services Department is in the initial stages of a multi-year upgrade of the water meter reading technology with remote electronic reading features and more sophisticated data collection capabilities on customer usage, etc. This system upgrade will also provide enhanced features via the system software that will allow customers to access their accounts to view real—time usage information. The Finance Department staff will work closely with the Water Services staff to lay the framework for future integration of this system with our billing system software to allow for enhanced online viewing of accounts and electronic billing services for our water and sewer customers.

Target Date: June 30, 2012

<u>Other Items of Interest</u>. Other matters in which staff members have been involved in the month of September 2011 include:

- Assisting Kraft, CPAs with continued preparation of audit work schedules for the FY 2010-2011 audit. Kraft will begin onsite audit fieldwork in early October.
- Official bond closing at the offices of Karen Neal with Bass, Berry and Sims. The successful bond sale consisted of a \$5M GO Bond at a True Interest Cost (TIC) of 2.926% and a \$7.3M GO Refunding Bond at a TIC of 1.606%, resulting in a gross aggregate savings of \$764,610 (net present value savings of \$657,322).

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

Local Sales Tax									% Increase	0.0%
Month	2007 - 08	% Change Prev Yr	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr
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JULY	916,645	0.11%	909,768	-0.75%	908,838	-0.10%	954,651	5.04%	1,083,367	13.48%
FY YTD	916,645	0.11%	909,768	-0.75%	908,838	-0.10%	954,651	5.04%	1,083,367	13.48%
AUG	831,095	14.10%	819,741	-1.37%	739,009	-9.85%	872,160	18.02%	838,752	-3.83%
FY YTD	1,747,740	6.31%	1,729,510	-1.04%	1,647,846	-4.72%	1,826,811	10.86%	1,922,120	5.22%
SEPT	832,082	-8.67%	903,164	8.54%	837,160	-7.31%	893,074	6.68%	1,048,811	17.44%
FY YTD	2,579,822	0.97%	2,632,674	2.05%	2,485,007	-5.61%	2,719,885	9.45%	2,970,930	9.23%
OCT	880,059	1.13%	909,882	3.39%	837,185	-7.99%	924,888	10.48%	924,888	0.00%
FY YTD	3,459,881	1.01%	3,542,556	2.39%	3,322,192	-6.22%	3,644,772	9.71%	3,895,818	6.89%
NOV	978,821	42.020/	830,588	45 440/	810,776	-2.39%	860,572	C 4 40/	860,572	0.000/
FY YTD	4,438,702	13.93% 3.60%	4,373,144	-15.14% -1.48%	4,132,968	-2.39% -5.49%	4,505,344	6.14% 9.01%	4,756,390	0.00% 5.57%
FYTID	4,438,702	3.60%	4,373,144	-1.48%	4,132,968	-5.49%	4,505,344	9.01%	4,756,390	5.57%
DEC	910,005	-8.07%	813,553	-10.60%	872,371	7.23%	825,904	-5.33%	825,904	0.00%
FY YTD	5,348,707	1.41%	5,186,698	-3.03%	5,005,339	-3.50%	5,331,248	6.51%	5,582,294	4.71%
JAN	1,260,259	-4.80%	1,192,058	-5.41%	1,246,762	4.59%	1,307,394	4.86%	1,307,394	0.00%
FY YTD	6,608,966	0.16%	6,378,756	-3.48%	6,252,101	-1.99%	6,638,642	6.18%	6,889,688	3.78%
FEB	843,289	54.00%	788,678	-6.48%	718,939	-8.84%	846,751	17.78%	846,751	0.00%
FY YTD	7,452,255	4.29%	7,167,433	-3.82%	6,971,040	-2.74%	7,485,393	7.38%	7,736,439	3.35%
11110	7,402,200	4.2370	7,107,400	-3.0270	0,57 1,040	-2.1470	7,400,000	7.5070	1,130,433	3.3370
MAR	789,201	3.71%	700,647	-11.22%	668,617	-4.57%	780,585	16.75%	780,585	0.00%
FY YTD	8,241,456	4.23%	7,868,081	-4.53%	7,639,657	-2.90%	8,265,978	8.20%	8,517,024	3.04%
APR	925,434	8.14%	807,198	-12.78%	876,237	8.55%	933,935	6.58%	933,935	0.00%
FY YTD	9,166,891	4.61%	8,675,279	-5.36%	8,515,894	-1.84%	9,199,914	8.03%	9,450,960	2.73%
MAY	916,337	10.51%	790,749	-13.71%	812,267	2.72%	920,322	13.30%	920,322	0.00%
FY YTD	10,083,228	5.12%	9,466,028	-6.12%	9,328,160	-1.46%	10,120,235	8.49%	10,371,281	2.48%
11110	10,000,220	J. 12 /0	3,400,020	-0.12/0	9,320,100	-1.4078	10,120,233	0.43/0	10,371,201	2.40/0
JUN	814,295	-11.33%	795,680	-2.29%	845,246	6.23%	907,674	7.39%	907,674	0.00%
FY YTD	10,897,522	3.69%	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	11,278,955	2.28%
FY TOTALS	10,897,522	3.69%	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	11,278,955	2.28%
BUDGET	10,200,000	106.84%	10,565,000	97.13%	10,275,000	99.01%	9,975,000	110.56%	10,675,000	105.66%

#### City of Brentwood Wholesale Beer Tax

Beer Tax									% Increase	0%
Month	2007 - 08	% Change Prev Yr	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr
MOILLI	2007 - 00		2000 - 03	1164 11	2003 - 10	1164 11	2010 - 11	1164 11	2011-12	1164 11
JULY	55,486	-8.82%	55,790	0.55%	61,634	10.47%	65,234	5.84%	49,229	-24.53%
FY YTD	55,486	-8.82%	55,790	0.55%	61,634	10.47%	65,234	5.84%	49,229	-24.53%
AUG	51,016	13.10%	55,944	9.66%	54,919	-1.83%	53,374	-2.81%	58,131	8.91%
FY YTD	106,502	0.51%	111,734	4.91%	116,553	4.31%	118,608	1.76%	107,360	-9.48%
SEPT	60,154	0.91%	52,525	-12.68%	50,620	-3.63%	55,367	9.38%	55,367	0.00%
FY YTD	166,656	0.66%	164,259	-1.44%	167,173	1.77%	173,975	4.07%	162,727	-6.47%
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OCT	43,259	6.59%	44,859	3.70%	50,493	12.56%	56,366	11.63%	56,366	0.00%
FY YTD	209,915	1.82%	209,118	-0.38%	217,666	4.09%	230,341	5.82%	219,093	-4.88%
NOV	42,967	-7.77%	50,051	16.49%	43,392	-13.30%	44,785	3.21%	44,785	0.00%
FY YTD	252,882	0.06%	259,169	2.49%	261,058	0.73%	275,126	5.39%	263,878	-4.09%
DEC	48,130	1.09%	42,065	-12.60%	43,614	3.68%	49,419	13.31%	49,419	0.00%
FY YTD	301,012	0.22%	301,234	0.07%	304,672	1.14%	324,545	6.52%	313,297	-3.47%
11115	001,012	0.2270	001,201	0.01 70	00 1,07 2	111170	02 1,0 10	0.0270	0.10,201	0.1170
JAN	47,961	1.73%	53,079	10.67%	54,567	2.80%	58,086	6.45%	58,086	0.00%
FY YTD	348,973	0.42%	354,313	1.53%	359,239	1.39%	382,631	6.51%	371,383	-2.94%
FEB	42,067	14.40%	39,758	-5.49%	33,235	-16.41%	37,185	11.89%	37,185	0.00%
FY YTD	391,040	1.76%	394,071	0.78%	392,474	-0.41%	419,816	6.97%	408,568	-2.68%
MAR	34,129	-2.70%	34,769	1.87%	35,991	3.52%	37,366	3.82%	37,366	0.00%
FY YTD	425,169	1.39%	428,839	0.86%	428,465	-0.09%	457,182	6.70%	445,934	-2.46%
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APR	38,990	-11.64%	39,065	0.19%	41,838	7.10%	48,987	17.09%	48,987	0.00%
FY YTD	464,159	0.15%	467,904	0.81%	470,303	0.51%	506,169	7.63%	494,921	-2.22%
MAY	45,846	4.78%	47,897	4.47%	52,020	8.61%	49,695	-4.47%	49,695	0.00%
FY YTD	510,005	0.55%	515,801	1.14%	522,323	1.26%	555,864	6.42%	544,616	-2.02%
JUN	58,251	-7.74%	52,314	-10.19%	52,839	1.00%	65,306	23.59%	65,306	0.00%
FY YTD	568,256	-0.37%	568,115	-0.02%	575,162	1.24%	621,170	8.00%	609,922	-1.81%
FY TOTALS	568,256	-0.37%	568,115	-0.02%	575,162	1.24%	621,170	8.00%	609,922	-1.81%
BUDGET	568,000	100.05%	568,000	100.02%	565,000	101.80%	570,000	108.98%	580,000	105.16%

#### City of Brentwood Wholesale Liquor Tax

<u>Liquor Tax</u>		% Change		% Change		% Change		% Change	% Increase	% Change
<u>Month</u>	2007 - 08	Prev Yr	2008 - 09	Prev Yr	2009 - 10	Prev Yr	2010 - 11	Prev Yr	2011 - 12	Prev Yr
JULY	36,712	5.49%	36,931	0.60%	37,527	1.61%	43,551	16.05%	41,353	-5.05%
FY YTD	36,712	5.49%	36,931	0.60%	37,527	1.61%	43,551	16.05%	41,353	-5.05%
	55,7.12	0.1070	00,001	0.0070	01,021	1.0170	10,001	10.0070	11,000	0.0070
AUG	29,234	32.72%	33,215	13.62%	39,634	19.33%	49,916	25.94%	41,932	-15.99%
FY YTD	65,946	16.04%	70,146	6.37%	77,161	10.00%	93,467	21.13%	83,285	-10.89%
SEPT	37,182	11.00%	34,542	-7.10%	34,446	-0.28%	35,093	1.88%	35,093	0.00%
FY YTD	103,128	14.17%	104,688	1.51%	111,607	6.61%	128,560	15.19%	118,378	-7.92%
OCT	32,210	-8.00%	31,732	-1.48%	41,825	31.81%	45,310	8.33%	45,310	0.00%
FY YTD	135,338	7.98%	136,420	0.80%	153,432	12.47%	173,870	13.32%	163,688	-5.86%
11110	100,000	7.5070	100,420	0.0070	100,402	12.47 /0	170,070	10.0270	100,000	3.0070
NOV	36,645	6.97%	45,749	24.84%	35,854	-21.63%	41,730	16.39%	41,730	0.00%
FY YTD	171,983	7.76%	182,169	5.92%	189,286	3.91%	215,600	13.90%	205,418	-4.72%
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DEC	44,084	5.13%	41,992	-4.75%	46,588	10.95%	51,942	11.49%	51,942	0.00%
FY YTD	216,067	7.21%	224,161	3.75%	235,874	5.23%	267,542	13.43%	257,360	-3.81%
JAN	63,220	0.28%	66,235	4.77%	67,925	2.55%	76,408	12.49%	76,408	0.00%
FY YTD	279,287	5.56%	290,396	3.98%	303,799	4.62%	343,950	13.22%	333,768	-2.96%
FEB	24,004	46.76%	25,625	6.75%	21,411	-16.44%	24,358	13.76%	24,358	0.00%
FY YTD	303,291	7.96%	316,021	4.20%	325,210	2.91%	368,308	13.25%	358,126	-2.76%
MAR	33,415	20.38%	31,083	-6.98%	35,233	13.35%	37,881	7.52%	37,881	0.00%
FY YTD	336,706	9.08%	347,104	3.09%	360,443	3.84%	406,189	12.69%	396,007	-2.51%
<u> </u>	555,755		2,	0.00.0	555,115	0.000	100,100		000,000	
APR	36,355	18.24%	41,082	13.00%	39,200	-4.58%	45,762	16.74%	45,762	0.00%
FY YTD	373,061	9.91%	388,186	4.05%	399,643	2.95%	451,951	13.09%	441,769	-2.25%
MAY	35,098	-3.94%	37,710	7.44%	40,183	6.56%	44,592	10.97%	44,592	0.00%
FY YTD	408,159	8.56%	425,896	4.35%	439,826	3.27%	496,543	12.90%	486,361	-2.05%
JUN	41,174	25.51%	38,774	-5.83%	39,982	3.12%	47,754	19.44%	47,754	0.00%
FY YTD	449,333	9.92%	464,670	3.41%	479,808	3.12%	544,297	13.44%	534,115	-1.87%
11110	449,000	3.32/0	404,070	3.41/0	473,000	3.20 /6	344,291	13.44 /0	334,113	-1.07 /0
FY TOTALS	449,333	9.92%	464,670	3.41%	479,808	3.26%	544,297	13.44%	534,115	-1.87%
BUDGET	395,000	113.76%	425,000	109.33%	445,000	107.82%	475,000	114.59%	500,000	106.82%

#### City of Brentwood Business Taxes

Business Taxes									% Increase	00/
busiliess rakes		0/ Change		0/ Change		0/ Change		0/ Change	% increase	0%
<u>Month</u>	2007 - 08	% Change Prev Yr	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr
<u>MOHUI</u>	2007 - 00		2000 - 03	1164 II	2003 - 10	116411	2010 - 11	116411	2011-12	1164 11
JULY	92,994	-18.97%	98,418	5.83%	107,518	9.25%	1,031	-99.04%	476	-53.83%
FY YTD	92,994	-18.97%	98,418	5.83%	107,518	9.25%	1,031	-99.04%	476	-53.83%
AUG	244,045	21.21%	275,605	12.93%	338,698	22.89%	589	-99.83%	62,418	10497.28%
FY YTD	337,039	6.63%	374,023	10.97%	446,216	19.30%	1,620	-99.64%	62,894	3782.35%
		12.122								
SEPT	256,352	19.10%	225,360	-12.09%	140,088	-37.84%	254,683	81.80%	289,160	13.54%
FY YTD	593,391	11.68%	599,383	1.01%	586,304	-2.18%	256,303	-56.28%	352,054	37.36%
OCT	26,125	-23.43%	27,471	5.15%	14,841	-45.98%	192,718	1198.55%	192,718	0.00%
FY YTD	619,516	9.56%	626,854	1.18%	601,145	-4.10%	449,021	-25.31%	544,772	21.32%
11115	010,010	0.0070	020,004	1.1070	001,140	4.1070	440,021	20.0170	044,772	21.0270
NOV	53,418	144.20%	43,257	-19.02%	59,599	37.78%	22,686	-61.94%	22,686	0.00%
FY YTD	672,934	14.58%	670,110	-0.42%	660,744	-1.40%	471,707	-28.61%	567,458	20.30%
DEC	80,690	-10.07%	47,057	-41.68%	35,240	-25.11%	54,077	53.45%	54,077	0.00%
FY YTD	753,624	11.31%	717,167	-4.84%	695,984	-2.95%	525,784	-24.45%	621,535	18.21%
JAN	6,853	-54.76%	19,356	182.45%	8,085	-58.23%	51,328	534.85%	51,328	0.00%
FY YTD	760,477	9.86%	736,523	-3.15%	704,069	-4.41%	577,112	-18.03%	672,863	16.59%
		12.220								
FEB	82,715	48.37%	71,195	-13.93%	9,391	-86.81%	23,087	145.85%	23,087	0.00%
FY YTD	843,192	12.73%	807,718	-4.21%	713,460	-11.67%	600,199	-15.87%	695,950	15.95%
MAR	36,931	-41.61%	34,113	-7.63%	43,454	27.38%	105,889	143.68%	105,889	0.00%
FY YTD	880,123	8.50%	841,831	-4.35%	756,914	-10.09%	706,088	-6.71%	801,839	13.56%
11110	000,123	0.30 /6	041,031	-4.55 /6	730,914	-10.0976	700,008	-0.7176	801,839	13.30 /6
APR	17,902	-49.51%	17,719	-1.02%	63,793	260.03%	12,066	-81.09%	12,066	0.00%
FY YTD	898,025	6.07%	859,550	-4.28%	820,707	-4.52%	718,154	-12.50%	813,905	13.33%
					, -		-, -		2,722	
MAY	455,182	7.52%	342,307	-24.80%	6,739	-98.03%	14,080	108.93%	14,080	0.00%
FY YTD	1,353,207	6.55%	1,201,857	-11.18%	827,446	-31.15%	732,234	-11.51%	827,985	13.08%
JUN	52,988	-18.03%	9,346	-82.36%	415,906	4350.10%	479,492	15.29%	479,492	0.00%
FY YTD	1,406,195	5.36%	1,211,203	-13.87%	1,243,352	2.65%	1,211,726	-2.54%	1,307,477	7.90%
EV/TOTAL O	4 465 155		101:	40	1012.225		101: ====		100-1-	
FY TOTALS	1,406,195	5.36%	1,211,203	-13.87%	1,243,352	2.65%	1,211,726	-2.54%	1,307,477	7.90%
BUDGET	1,150,000	122.28%	1,150,000	105.32%	1,100,000	113.03%	1,175,000	103.13%	1,175,000	111.27%

# City of Brentwood Hotel Tax

Hotel Tax									% Increase	0%
		% Change		% Change		% Change		% Change		% Change
<u>Month</u>	2007 - 08	Prev Yr	2008 - 09	Prev Yr	2009 - 10	Prev Yr	2010 - 11	Prev Yr	2011 - 12	Prev Yr
JULY	103,105	33.15%	103,849	0.72%	78,220	-24.68%	89,755	14.75%	99,100	10.41%
FY YTD	103,105	33.15%	103,849	0.72%	78,220	-24.68%	89,755	14.75%	99,100	10.41%
AUG	95,772	18.37%	93,110	-2.78%	80,566	-13.47%	83,485	3.62%	91,988	10.19%
FY YTD	198,877	25.60%	196,959	-0.96%	158,786	-19.38%	173,240	9.10%	191,088	10.30%
SEPT	93,161	10.96%	88,367	-5.15%	61,561	-30.33%	87,023	41.36%	87,023	0.00%
FY YTD	292,038	20.53%	285,326	-2.30%	220,347	-22.77%	260,263	18.12%	278,111	6.86%
OCT	106,803	5.45%	99,709	-6.64%	71,501	-28.29%	85,153	19.09%	85,153	0.00%
FY YTD	398,841	16.08%	385,035	-3.46%	291,848	-24.20%	345,416	18.35%	363,264	5.17%
7.2										
NOV FY YTD	95,689 494,530	15.45% 15.96%	80,517 465,552	-15.86% -5.86%	76,238 368,086	-5.31% -20.94%	82,733 428,149	8.52% 16.32%	82,733 445,997	0.00% 4.17%
	404,000			3.0070	300,000	20.5470		10.32 /0	440,007	
DEC	96,621	10.19%	84,707	-12.33%	68,252	-19.43%	75,144	10.10%	75,144	0.00%
FY YTD	591,151	14.97%	550,259	-6.92%	436,338	-20.70%	503,293	15.34%	521,141	3.55%
JAN	82,381	11.28%	72,655	-11.81%	68,399	-5.86%	59,764	-12.62%	59,764	0.00%
FY YTD	673,532	14.51%	622,914	-7.52%	504,737	-18.97%	563,057	11.55%	580,905	3.17%
FEB	97,096	35.28%	71,908	-25.94%	70,872	-1.44%	72,961	2.95%	72,961	0.00%
FY YTD	770,628	16.77%	694,822	-9.84%	575,609	-17.16%	636,018	10.49%	653,866	2.81%
MAR	102,988	-4.43%	83,612	-18.81%	85,674	2.47%	79,292	-7.45%	79,292	0.00%
FY YTD	873,616	13.79%	778,434	-10.90%	661,283	-15.05%	715,310	8.17%	733,158	2.50%
APR	99,484	2.93%	84,777	-14.78%	79,678	-6.01%	97,093	21.86%	97,093	0.00%
FY YTD	973,100	12.58%	863,211	-11.29%	740,961	-14.16%	812,403	9.64%	830,251	2.20%
MAY	400 207	2.400/	70.000	22.040/	05.000	22.57%	100 221	4.540/	400 224	0.000/
FY YTD	100,387 1,073,487	-3.10% 10.90%	78,293 941,504	-22.01% -12.29%	95,960 836,921	-11.11%	100,321 912,724	4.54% 9.06%	100,321 930,572	0.00% 1.96%
JUN	104,596	-4.69%	91,931	-12.11%	119,984	30.52%	104,905	-12.57%	104,905	0.00%
FY YTD	1,178,083	9.31%	1,033,435	-12.28%	956,905	-7.41%	1,017,629	6.35%	1,035,477	1.75%
FY TOTALS	1,178,083	9.31%	1,033,435	-12.28%	956,905	-7.41%	1,017,629	6.35%	1,035,477	1.75%
BUDGET	955,000	123.36%	1,000,000	103.34%	990,000	96.66%	820,000	124.10%	1,000,000	103.55%

# City of Brentwood CATV Franchise

CATV Franchise									% Increase	0%
<u>Month</u>	2007 - 08	% Change Prev Yr	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr
JULY	25,636	12.90%	28,162	9.85%	29,092	3.30%	29,764	2.31%	31,042	4.29%
FY YTD	25,636	12.90%	28,162	9.85%	29,092	3.30%	29,764	2.31%	31,042	4.29%
AUG	25,861	15.91%	29,982	15.94%	29,351	-2.11%	29,737	1.32%	30,906	3.93%
FY YTD	51,497	14.39%	58,144	12.91%	58,443	0.51%	59,501	1.81%	61,948	4.11%
SEPT	26,235	16.29%	27,880	6.27%	31,923	14.50%	37,313	16.88%	37,313	0.00%
FY YTD	77,732	15.03%	86,025	10.67%	90,367	5.05%	96,814	7.13%	99,261	2.53%
OCT	26,220	8.26%	28,083	7.11%	29,114	3.67%	29,451	1.16%	29,451	0.00%
FY YTD	103,952	13.24%	114,108	9.77%	119,481	4.71%	126,265	5.68%	128,712	1.94%
NOV	26,172	11.47%	29,258	11.79%	29,430	0.59%	29,344	-0.29%	29,344	0.00%
FY YTD	130,124	12.88%	143,365	10.18%	148,911	3.87%	155,609	4.50%	158,056	1.57%
DEC	27,472	17.36%	29,418	7.08%	32,267	9.68%	29,316	-9.14%	29,316	0.00%
FY YTD	157,596	13.64%	172,783	9.64%	181,178	4.86%	184,925	2.07%	187,372	1.32%
JAN	26,900	13.02%	29,071	8.07%	30,220	3.95%	39,248	29.88%	39,248	0.00%
FY YTD	184,497	13.55%	201,855	9.41%	211,397	4.73%	224,173	6.04%	226,620	1.09%
FEB	27,526	12.60%	28,784	4.57%	29,814	3.58%	30,059	0.82%	30,059	0.00%
FY YTD	212,023	13.42%	230,639	8.78%	241,211	4.58%	254,232	5.40%	256,679	0.96%
MAR	27,732	13.28%	29,575	6.65%	27,024	-8.63%	39,626	46.63%	39,626	0.00%
FY YTD	239,754	13.40%	260,214	8.53%	268,235	3.08%	293,858	9.55%	296,305	0.83%
APR	27,348	8.54%	28,129	2.85%	34,748	23.53%	30,302	-12.79%	30,302	0.00%
FY YTD	267,102	12.89%	288,343	7.95%	302,983	5.08%	324,160	6.99%	326,607	0.75%
MAY	27,610	9.71%	29,590	7.17%	29,870	0.95%	30,929	3.55%	30,929	0.00%
FY YTD	294,712	12.58%	317,933	7.88%	332,853	4.69%	355,090	6.68%	357,537	0.69%
JUN	28,097	10.64%	31,844	13.34%	36,843	15.70%	31,060	-15.70%	31,060	0.00%
FY YTD	322,809	12.41%	349,777	8.35%	369,696	5.69%	386,150	4.45%	388,597	0.63%
FY TOTALS	322,809	12.41%	349,777	8.35%	369,696	5.69%	386,150	4.45%	388,597	0.63%
BUDGET	275,000	117.39%	300,000	116.59%	345,000	107.16%	360,000	107.26%	375,000	103.63%

#### City of Brentwood **Projected Building Permits** % Increase 0% % Change % Change % Change % Change % Change Month 2007 - 08 Prev Yr 2008 - 09 Prev Yr 2009 - 10 Prev Yr 2010 - 11 Prev Yr 2011 - 12 Prev Yr 29,585 JULY 56,270 -14.06% -47.42% 41,579 40.54% 37,847 -8.98% 60,640 60.22% FY YTD 41,579 40.54% 56,270 -14.06% 29,585 -47.42% 37,847 -8.98% 60,640 60.22% AUG 73,549 -21.34% 31,073 -57.75% 23,383 -24.75% 45,343 93.91% 56,065 23.65% FY YTD 129,819 -18.34% 60,658 -53.27% 64,962 7.10% 83,190 28.06% 116,705 40.29% SEPT 24,952 45,023 -19.96% 54,666 21.42% -54.36% 39,261 57.35% 33,800 -13.91% FY YTD -18.77% 115,324 -34.04% 89,914 -22.03% 150,505 22.91% 174,842 122,451 36.19% OCT 50,569 -31.86% 30,153 -40.37% 27,063 -10.25% 20,746 -23.34% 20,746 0.00% FY YTD 225,411 -22.12% 145,477 -35.46% 116,977 -19.59% 143,197 22.41% 171,251 19.59% NOV 33,237 -40.09% -44.14% 19,911 41,848 110.18% 41,596 -0.60% 41,596 0.00% FY YTD 258,648 -25.88% 165,388 -36.06% 158,825 -3.97% 184,793 16.35% 212,847 15.18% DEC 88.786 63.13% 37.264 -58.03% 21,230 -43.03% 41,484 95.40% 41.484 0.00% FY YTD 347,434 -13.87% 202,651 -41.67% 180,055 -11.15% 226,277 25.67% 254,331 12.40% JAN 22.112 -68.18% 7.69% 11.01% 27,591 27,591 0.00% 23.813 26.435 4.37% FY YTD 369,546 -21.85% 226,464 -38.72% 206,490 -8.82% 253,868 22.94% 281,922 11.05% FEB 48,654 -22.20% 20,450 -57.97% 18,239 -10.81% 53,437 192.98% 53,437 0.00% FY YTD 418,200 -21.89% -40.96% 224.729 -8.99% 36.74% 335,359 246.914 307,305 9.13% MAR 41,138 -34.91% 21,058 -48.81% 34,341 63.08% 64,179 86.89% 64,179 0.00% FY YTD -23.27% 459,338 267,972 -41.66% 259,070 -3.32% 371,484 43.39% 399,538 7.55% APR 75,420 54.82% 30.85% 0.00% 28.052 -62.81% 36.706 53.896 46.83% 53,896 FY YTD 534,758 -17.39% 296,024 -44.64% 295,776 -0.08% 425,380 43.82% 453,434 6.60% MAY 34,134 -42.91% 36,441 6.76% 28,870 -20.78% 41,721 44.51% 41,721 0.00% FY YTD -19.55% 568,892 332,465 -41.56% 324.646 -2.35% 467,101 43.88% 495.155 6.01% JUN 53,371 -11.45% 34,122 -36.07% 45,465 33.24% 56,624 24.54% 56,624 0.00% FY YTD 622,263 -18.91% 366,587 -41.09% 370,111 0.96% 523,725 41.50% 551,779 5.36% **FY TOTALS** 622,263 -18.91% 366,587 -41.09% 370,111 0.96% 523,725 41.50% 551,779 5.36% **BUDGET** 800,000 77.78% 475,000 77.18% 330,000 112.15% 350,000 149.64% 415,000 132.96%

# City of Brentwood State Shared

Sales Tax									% Increase	0%
Month	2007 - 08	% Change Prev Yr	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr
JULY	224,089	22.57%	214,927	-4.09%	199,454	-7.20%	210,223	5.40%	210,425	0.10%
FY YTD	224,089	22.57%	214,927	-4.09%	199,454	-7.20%	210,223	5.40%	210,425	0.10%
AUG	205,428	14.41%	201,977	-1.68%	176,282	-12.72%	185,474	5.21%	195,193	5.24%
FY YTD	429,517	18.53%	416,904	-2.94%	375,736	-9.87%	395,697	5.31%	405,618	2.51%
SEPT	212,800	17.61%	197,338	-7.27%	182,295	-7.62%	186,925	2.54%	186,925	0.00%
FY YTD	642,317	18.22%	614,242	-4.37%	558,031	-9.15%	582,622	4.41%	592,543	1.70%
OCT	211,252	16.51%	196,567	-6.95%	187,629	-4.55%	197,228	5.12%	197,228	0.00%
FY YTD	853,569	17.79%	810,809	-5.01%	745,660	-8.04%	779,850	4.59%	789,771	1.27%
NOV	207,729	18.40%	188,333	-9.34%	179,925	-4.46%	188,386	4.70%	188,386	0.00%
FY YTD	1,061,298	17.91%	999,142	-5.86%	925,585	-7.36%	968,236	4.61%	978,157	1.02%
DEC	209,457	18.57%	184,221	-12.05%	178,671	-3.01%	182,209	1.98%	182,209	0.00%
FY YTD	1,270,755	18.02%	1,183,363	-6.88%	1,104,256	-6.68%	1,150,445	4.18%	1,160,366	0.86%
JAN	257,591	13.53%	238,919	-7.25%	235,123	-1.59%	242,682	3.21%	242,682	0.00%
FY YTD	1,528,346	17.24%	1,422,282	-6.94%	1,339,379	-5.83%	1,393,127	4.01%	1,403,048	0.00%
FEB	187,575	12.03%	168,142	-10.36%	158,184	-5.92%	166,663	5.36%	166,663	0.00%
FY YTD	1,715,921	16.64%	1,590,424	-7.31%	1,497,563	-5.84%	1,559,790	4.16%	1,569,711	0.64%
MAR	190,425	14.38%	171,324	-10.03%	168,351	-1.74%	181,584	7.86%	181,584	0.00%
FY YTD	1,906,346	16.41%	1,761,748	-7.59%	1,665,914	-5.44%	1,741,374	4.53%	1,751,295	0.57%
APR	211,467	9.29%	193,238	-8.62%	203,420	5.27%	205,850	1.19%	205,850	0.00%
FY YTD	2,117,813	15.66%	1,954,986	-7.69%	1,869,334	-4.38%	1,947,224	4.17%	1,957,145	0.51%
MAY	205,407	14.47%	180,284	-12.23%	185,964	3.15%	185,964	0.00%	185,964	0.00%
FY YTD	2,323,220	15.55%	2,135,269	-8.09%	2,055,298	-3.75%	2,133,188	3.79%	2,143,109	0.47%
JUN	212,440	11.79%	189,267	-10.91%	189,856	0.31%	203,772	7.33%	203,772	0.00%
FY YTD	2,535,660	15.23%	2,324,537	-8.33%	2,245,154	-3.41%	2,336,960	4.09%	2,346,881	0.42%
FY TOTALS	2,535,660	15.23%	2,324,537	-8.33%	2,245,154	-3.41%	2,336,960	4.09%	2,346,881	0.42%
BUDGET	2,440,000	103.92%	2,450,000	94.88%	2,300,000	97.62%	2,200,000	106.23%	2,285,000	102.71%

#### City of Brentwood Municipal Court Fines

Court Fines									% Increase	0%
		% Change		% Change		% Change		% Change		% Change
<u>Month</u>	2007 - 08	Prev Yr	2008 - 09	Prev Yr	2009 - 10	Prev Yr	2010 - 11	Prev Yr	2011 - 12	Prev Yr
JULY	65,617	291.57%	47,810	-27.14%	35,254	-26.26%	18,346	-47.96%	34,352	87.25%
FY YTD	65,617	291.57%	47,810	-27.14%	35,254	-26.26%	18,346	-47.96%	34,352	87.25%
AUG	66,429	227.46%	49,768	-25.08%	30,431	-38.85%	15,853	-47.91%	30,024	89.39%
FY YTD	132,046	256.46%	97,578	-26.10%	65,685	-32.68%	34,199	-47.93%	64,376	88.24%
SEPT	48,585	48.19%	64,034	31.80%	25,945	-59.48%	14,155	-45.44%	29,418	107.83%
FY YTD	180,631	158.67%	161,612	-10.53%	91,630	-43.30%	48,354	-47.23%	93,794	93.97%
OCT	56,088	227.08%	41,569	-25.89%	26,258	-36.83%	16,310	-37.89%	16,310	0.00%
FY YTD	236,719	172.16%	203,181	-14.17%	117,888	-41.98%	64,664	-45.15%	110,104	70.27%
11110	200,710	172.1070	200,101	14.17 /0	117,000	41.5070	04,004	40.1070	110,104	10.2170
NOV	32,452	55.30%	36,097	11.23%	15,283	-57.66%	18,910	23.73%	18,910	0.00%
FY YTD	269,171	149.52%	239,278	-11.11%	133,171	-44.34%	83,574	-37.24%	129,014	54.37%
11115	200,111	1 10.0270	200,270	1111170	100,111	11.0170	30,01	07.2170	120,011	01.0770
DEC	34,349	23.37%	35,133	2.28%	35,264	0.37%	24,246	-31.24%	24,246	0.00%
FY YTD	303,520	123.64%	274,411	-9.59%	168,435	-38.62%	107,820	-35.99%	153,260	42.14%
	222,2		,				,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		22, 22	
JAN	42,697	62.35%	39,461	-7.58%	31,578	-19.98%	11,670	-63.04%	11,670	0.00%
FY YTD	346,217	113.69%	313,872	-9.34%	200,013	-36.28%	119,490	-40.26%	164,930	38.03%
FEB	39,361	0.06%	31,193	-20.75%	21,081	-32.42%	14,025	-33.47%	14,025	0.00%
FY YTD	385,578	91.49%	345,065	-10.51%	221,094	-35.93%	133,515	-39.61%	178,955	34.03%
MAR	44,979	18.78%	39,850	-11.40%	27,233	-31.66%	24,347	-10.60%	24,347	0.00%
FY YTD	430,557	79.98%	384,915	-10.60%	248,327	-35.49%	157,862	-36.43%	203,302	28.78%
4.DD										
APR	39,350	-28.24%	36,173	-8.07%	28,844	-20.26%	27,151	-5.87%	27,151	0.00%
FY YTD	469,908	59.80%	421,088	-10.39%	277,171	-34.18%	185,013	-33.25%	230,453	24.56%
MAY	36,461	-22.86%	29,922	-17.93%	31,353	4.78%	24,102	-23.13%	24,102	0.00%
FY YTD	506,369	48.35%	451,010	-10.93%	308,524	-31.59%	209,115	-32.22%	254,555	21.73%
			- ,- 0				1		- ,	
JUN	54,313	-8.41%	33,021	-39.20%	24,874	-24.67%	30,236	21.56%	30,236	0.00%
FY YTD	560,681	39.95%	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	284,791	18.98%
FY TOTALS	560,681	39.95%	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	284,791	18.98%
BUDGET	270,000	207.66%	400,000	121.01%	500,000	66.68%	400,000	59.84%	250,000	113.92%

#### City of Brentwood **Projected Interest Earnings** % Increase 0% % Change % Change % Change % Change % Change 2007 - 08 Prev Yr 2008 - 09 Prev Yr 2009 - 10 Prev Yr 2010 - 11 Prev Yr 20101-12 Prev Yr Month JULY 54,096 -36.01% 27,397 -49.35% 28,026 2.30% 17,636 -37.07% 9,928 -43.71% FY YTD -49.35% 54.096 -36.01% 27,397 28,026 2.30% 17,636 -37.07% 9,928 -43.71% AUG 59,137 19.21% 23,335 -60.54% 29,010 24.32% 21,687 -25.24% 11,549 -46.75% FY YTD 113,233 -15.59% 50,732 -55.20% 57,036 12.43% 39,323 -31.06% 21,477 -45.38% SEPT 48.915 4.86% 37.841 -22.64% 16.139 -57.35% 10.070 -37.61% 8.108 -19.48% FY YTD 162,148 -10.31% 88,572 -45.38% 73,176 -17.38% 49,393 -32.50% 29,585 -40.10% OCT -37.21% 55,857 15.36% 35,075 15,530 -55.72% 18,052 16.24% 18,052 0.00% FY YTD 218,005 -4.89% 123,648 -43.28% 88,706 -28.26% 67,445 -23.97% 47,637 -29.37% NOV 50,265 4.61% 29,783 -40.75% 15,963 -46.40% 20,268 26.97% 20,268 0.00% FY YTD 268,270 -3.24% 153,431 -42.81% 104,670 -31.78% 87,713 -16.20% 67,905 -22.58% DEC 57,876 -6.97% 28,673 -50.46% 16,432 -42.69% 18,874 14.86% 18,874 0.00% FY YTD -3.93% -44.17% -33.50% -11.99% 86.779 326,146 182,104 121.102 106.587 -18.58% JAN 61,801 -25.51% 26,012 -57.91% 17,174 -33.98% 18,967 10.44% 18,967 0.00% FY YTD 387,947 -8.17% 208,116 -46.35% 138,276 -33.56% 125,554 -9.20% 105,746 -15.78% FEB -37.76% 26.241 -46.48% 17.482 -33.38% 18.977 8.55% 0.00% 49.028 18.977 FY YTD 436,974 -12.82% 234,357 -46.37% 155,758 -33.54% 144,531 -7.21% 124,723 -13.71% MAR 53,591 -45.17% 26.447 -50.65% 19.143 -27.62% 23.178 21.08% 23,178 0.00% FY YTD 490,566 -18.10% 260,804 -46.84% 174,901 -32.94% 167,709 -4.11% 147,901 -11.81% APR 44,196 -56.04% 27,790 -37.12% 19,309 -30.52% 21,219 9.89% 21,219 0.00% FY YTD 534,762 -23.55% -46.03% 194,210 -32.70% 188,928 -2.72% 169,120 288,594 -10.48% MAY 39,636 -59.64% 26,788 -32.42% 18,420 -31.24% 23,396 27.01% 23,396 0.00% FY YTD 574.398 -27.99% 315,382 -45.09% 212.630 -32.58% 212,324 -0.14% 192,516 -9.33% JUN 41,450 -54.41% 27,926 -32.63% 19,861 -28.88% 22,257 12.06% 22,257 0.00% FY YTD 615,848 -30.70% 343,308 -44.25% 232,491 -32.28% 234,581 0.90% 214,773 -8.44% FY TOTALS 615,848 -30.70% 343,308 -44.25% 232,491 -32.28% 234,581 0.90% 214,773 -8.44% BUDGET 450,000 136.86% 450,000 76.29% 250,000 93.00% 150,000 156.39% 160,000 134.23%

# **Revenue and Expenditure Reports**

## For the Period Ending September 30, 2011

Comparative % 25%

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	<u>Budget</u>	MTD Actual	YTD <u>Actual</u>	<b>Balance</b>	Realized/ Spent
FUND 110: GENERAL FUND DEPT 00000: ADMINISTRATION					
REAL & PERSONAL PROP TAX	\$ 10,340,000 \$	19,398	\$ 46,346	\$ 10,293,654	0%
PUBLIC UTILITY PROP TAX	450,000	0	0	450,000	0%
INTEREST, PENALTY & COURT COST	40,000	3,099	20,987	19,013	52%
PILOT (PROPTAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	10,675,000	839,313	1,922,681	8,752,319	18%
WHOLESALE BEER TAX	580,000	58,131	107,360	472,640	19%
WHOLESALE LIQUOR TAX	500,000	41,932	83,285	416,715	17%
BUSINESS TAXES	1,175,000	289,160	352,054	822,946	30%
BUSINESS TAX - INT	0	49	51	-51	0%
BUSINESS TAX - PEN	0	44	61	-61	0%
HOTEL/MOTEL TAX	1,000,000	91,988	191,088	808,912	19%
CATV FRANCHISE FEE	375,000	0	31,042	343,958	8%
TOTAL TAXES	\$ 25,160,000 \$	1,343,114	\$ 2,754,955	\$ 22,405,045	11%
MECHANICAL PERMITS	\$ 25,000 \$	1,236	\$ 5,170	\$ 19,830	21%
BUILDING PERMITS	415,000	33,800	150,505	264,495	36%
PLUMBING PERMITS	22,000	3,641	10,276	11,724	47%
EXCAVATION PERMITS	15,000	5,680	17,710	-2,710	118%
ZONING BD APPL FEE	1,000	0	100	900	10%
BLAST/BURN PERMITS	200	0	50	150	25%
HOME OCCUPATION FEES	3,000	325	1,300	1,700	43%
HOME OCCUPATION RENEWAL FEES	2,000	40	500	1,500	25%
BEER LICENSES	1,500	0	250	1,250	17%
BEER PRIVILEGE TAX	6,000	0	87	5,913	1%
OTHER PERMITS	0	10	95	-95	0%
SUBDIV LOT FEES	6,000	1,850	4,000	2,000	67%
SITE PLANS FEES	20,000	2,910	8,025	11,975	40%
TOTAL LICENSE AND PERMITS	\$ 516,700 \$	49,492	\$ 198,068	\$ 318,632	38%
BULLET PROOF VEST GRANT	0	0	540	-540	0%
CIVIL WAR GRANT - LIBRARY	0	0	3,000	-3,000	0%
SAFER GRANT	39,000	0	10,835	28,165	28%
TVA P I L O T (PROP TAX)	385,000	0	0	385,000	0%

# Revenue and Expenditure Reports

# For the Period Ending September 30, 2011

**Comparative %** 

25%

**%** 

		3 #FDD	T. (F)		70
	D J4	MTD	YTD	Dalamas	Realized/
DOL DEA TARK FORCE DEIMIN	<b>Budget</b>	<u>Actual</u>	Actual 2 270	<b>Balance</b>	Spent
DOJ - DEA TASK FORCE REIMB STATE SALES TAX	5,500	105 103	2,379	3,121	43%
	2,285,000	195,193	405,618	1,879,382	18%
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	105,000	7,545	31,463	73,537	30%
STATE STREETS & TRANSPORTATION	75,000	6,340	12,681	62,319	17%
OTHER ST REV ALLOC-PD/FD PAY S	68,400	0	0	68,400	0%
CORPORATE EXCISE TAX	40,000	0	0	40,000	0%
TELECOMMUNICATION TAX	3,000	185	332	2,668	11%
WM CO ALLOC - LIBR OPERATIONS	0	0	17,988	-17,988	0%
WM COUNTY EMS UTILITY REIMB	 2,000	183	590	1,410	30%
TOTAL INTERGOVERNMENTAL	\$ 3,925,900	209,446	485,426	3,440,474	12%
DUPLICATING SERVICES	\$ 500	\$ 130	\$ 155	\$ 345	31%
BUS TAX - CLERKS FEE	90,000	31,305	37,808	52,192	42%
MISC POLICE SERVICES	5,000	2,510	7,320	-2,320	146%
TOTAL OTHER REVENUES	\$ 95,500	\$ 33,945	\$ 45,283	\$ 50,217	47%
PARK RESERVATION & EVENTS	100,000	25,002	46,399	53,601	46%
LIBRARY FINES & CHARGES	80,000	6,557	22,386	57,614	28%
LIBRARY FEE - NON RESIDENT	77,000	5,470	18,365	58,635	24%
HISTORIC HOUSE RENTAL FEE	22,000	3,011	9,449	12,551	43%
LIBRARY MTG ROOM	15,000	2,350	8,755	6,245	58%
INSPECTION FEES - ENGINEERING	7,500	2,572	8,013	-513	107%
CELL TOWER RENTAL FEE	21,600	1,800	7,200	14,400	33%
TOTAL CHARGES FOR SERVICES	\$ 323,100	\$ 46,762	\$ 120,567	\$ 202,533	37%
MUN COURT FINES/COSTS	\$ 250,000	\$ 29,418	\$ 93,793	\$ 156,207	38%
COUNTY COURT FINES/COSTS	40,000	3,588	6,179	33,821	15%
TOTAL FINES AND FEES	\$ 290,000	\$ 33,006	\$ 99,972	\$ 190,028	34%
INTEREST EARNINGS	\$ 160,000	\$ 8,108	\$ 29,585	\$ 130,415	18%
SERVICE CENTER RENT - W/S	125,000	0	125,000	0	100%
GIS SERVICE FEE	138,000	0	138,000	0	100%
SALE OF GF EQUIPMENT	15,000	0	0	15,000	0%
SALE OF GEN GOV'T SUPPLIES	1,000	3	9	991	1%
MISCELLANEOUS	0	-6	2,040	-2,040	0%
BAD CHECK CHRGS	0	25	125	 -125	0%

# Revenue and Expenditure Reports

For the Period Ending September 30, 2011										
				Compara	ative %	25%				
						%				
			MTD	YTD		Realized/				
		<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Balance</b>	<b>Spent</b>				
TOTAL USES OF MONEY AND PROPERTY	\$	439,000 \$	8,130 \$	294,759 \$	144,241	67%				
Total Revenues	\$	30,750,200 \$	1,723,895 \$	3,999,029 \$	26,751,171	13%				
DEPT 41110: CITY COMMISSION										
SALARIES	\$	80,400 \$	6,700 \$	20,100 \$	60,300	25%				
FICA (EMPLOYER'S SHARE)		6,150	457	1,363	4,787	22%				
HEALTH INSURANCE		26,800	2,233	6,700	20,100	25%				
LIFE INSURANCE		1,555	130	388	1,167	25%				
MBRSHIPS & REGISTRATIONS		21,000	0	14,720	6,280	70%				
COMMUNICATIONS		8,000	590	1,414	6,586	18%				
RADIO & TV SRVCS		16,500	1,000	2,500	14,000	15%				
SUNDRY		6,000	258	571	5,429	10%				
COMPUTER HARDWARE - N/C		1,000	0	0	1,000	0%				
Total Expenditures	\$	167,405 \$	11,368 \$	47,756 \$	119,649	29%				
DEPT 41210: COURT										
SALARIES	\$	2,300 \$	174 \$	523 \$	1,777	23%				
CITY JUDGE		24,000	2,000	6,000	18,000	25%				
PROF MEMBERSHIPS &		600	0	0	600	0%				
SUNDRY		500	0	0	500	0%				
Total Expenditures	\$	27,400 \$	2,174 \$	6,523 \$	20,877	24%				
DEPT 41320: CITY MANAGER										
SALARIES	\$	288,990 \$	33,514 \$	69,293 \$	219,697	24%				
LONGEVITY PAY		1,280	0	0	1,280	0%				
COMMUNICATION ALLOWANCE		1,200	150	340	860	28%				
FICA (EMPLOYER'S SHARE)		17,625	1,704	4,015	13,610	23%				
HEALTH INSURANCE		13,400	1,117	3,350	10,050	25%				
LIFE INSURANCE		445	37	111	334	25%				
RETIREMENT - HEALTH/LIFE		12,135	1,011	3,034	9,101	25%				
RETIREMENT - TCRS		43,030	4,990	11,587	31,443	27%				

# **Revenue and Expenditure Reports**

## For the Period Ending September 30, 2011

Comparative % 25% %

MTD YTD Realized/

		MTD	YTD		Realized/
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Balance</b>	<b>Spent</b>
COMMUNICATIONS	560	46	138	422	25%
OTHER PROF SERVICES	4,000	0	3,500	500	88%
MBRSHIPS & REGISTRATIONS	8,000	0	3,551	4,449	44%
TRAVEL - CONF & SCHOOLS	4,800	187	597	4,203	12%
SUNDRY	2,000	0	53	1,947	3%
FUEL	3,000	189	596	2,404	20%
COMPUTER HARDWARE - N/C	400	0	0	400	0%
Total Expenditures	\$ 400,865	\$ 42,945	\$ 100,165	\$ 300,700	25%

**DEPT 41400: ELECTIONS** 

#### **DEPT 41500: FINANCE**

SALARIES	\$ 405,790 \$	47,419	\$ 100,392	\$ 305,398	25%
SALARIES - PART TIME	12,160	1,311	2,378	9,782	20%
SALARIES - OVERTIME	3,720	134	518	3,202	14%
LONGEVITY PAY	2,600	0	0	2,600	0%
COMMUNICATION ALLOWANCE	1,200	150	340	860	28%
FICA (EMPLOYER'S SHARE)	32,505	4,192	8,257	24,248	25%
HEALTH INSURANCE	46,900	3,908	11,725	35,175	25%
LIFE INSURANCE	1,555	130	388	1,167	25%
RETIREMENT - HEALTH/LIFE	22,635	1,886	5,659	16,976	25%
RETIREMENT - TCRS	60,975	7,048	16,775	44,200	28%
POSTAGE & BOX RENTAL	30,000	1,309	3,955	26,045	13%
PRINTING,STATIONERY,ENVELOPES	12,000	708	1,319	10,681	11%
PUBLICATIONS, REPORTS, ETC	1,500	0	59	1,441	4%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
ACCTING & AUDITING SRVCS	44,000	13,750	19,470	24,530	44%
OTHER PROF SRVCS	26,000	60	510	25,490	2%
R/M - OFC MACH & EQUIP	42,500	1,240	33,183	9,317	78%
MBRSHIPS & REGISTRATIONS	9,000	225	800	8,200	9%
TRAVEL - CONF & SCHOOLS	7,500	13	54	7,446	1%
OFFICE SUPPLIES/MATERIALS	10,000	1,025	1,542	8,458	15%
SUNDRY	2,000	372	670	1,330	34%

# **Revenue and Expenditure Reports**

101 010	1 0110	d Ending Sc	premiser so,	ative %	25%	
						%
			MTD	YTD		Realized/
		<b>Budget</b>	<b>Actual</b>	<u>Actual</u>	<b>Balance</b>	<b>Spent</b>
COMPUTER HARDWARE - N/C		2,000	0	0	2,000	0%
COMPUTER SOFTWARE-N/C		9,250	0	0	9,250	0%
Total Expenditures	\$	786,290 \$	84,880 \$	207,994 \$	578,296	26%
DEPT 41510: CITY RECORDER						
SALARIES	\$	58,810 \$	6,785 \$	14,031 \$	44,779	24%
SALARIES - OVERTIME		4,455	0	893	3,562	20%
LONGEVITY		880	0	0	880	0%
FICA		4,905	587	1,166	3,739	24%
HEALTH INSURANCE		6,700	558	1,675	5,025	25%
LIFE INSURANCE		220	18	56	164	25%
RETIREMENT - HEALTH/LIFE		2,470	206	617	1,853	25%
RETIREMENT - TCRS		9,420	1,010	2,494	6,926	26%
ADVERTISING/LEGAL NOTICES		5,000	456	995	4,005	20%
OTHER PROF SRVCS		7,000	1,760	1,760	5,240	25%
R/M - OFC MACH & EQUIP		11,500	264	528	10,972	5%
MBRSHIPS & REGISTRATIONS		1,450	0	335	1,115	23%
TRAVEL - CONF & SCHOOLS		1,750	0	81	1,669	5%
OFFICE SUPPLIES/MATERIALS		1,500	4	203	1,297	14%
SUNDRY		200	0	0	200	0%
Total Expenditures	\$	116,260 \$	11,648 \$	24,834 \$	91,426	21%
DEPT 41520: LEGAL						
SALARIES	\$	126,340 \$	14,578 \$	30,146 \$	96,194	24%
LONGEVITY PAY		1,040	0	0	1,040	0%
COMMUNICATION ALLOWANCE		720	90	200	520	28%
FICA (EMPLOYER'S SHARE)		8,590	1,282	2,458	6,132	29%
HEALTH INSURANCE		6,700	558	1,675	5,025	25%
LIFE INSURANCE		220	18	56	164	25%
RETIREMENT - HEALTH/LIFE		5,725	477	1,431	4,294	25%
RETIREMENT - TCRS		18,810	2,171	5,044	13,766	27%
PUBLICATIONS, REPORTS, ETC		11,000	0	2,661	8,339	24%
ADVERTISING/LEGAL NOTICES		0	11	11	-11	0%

# **Revenue and Expenditure Reports**

Tor the T	u Enumg Sc	ptember 5	<b>U</b> , 2	Compa	ra	tive %	25%
				•			%
		MTD		YTD			Realized/
	Budget	Actual		Actual		Balance	Spent
SPECIAL LEGAL SERVICES	20,000	948		2,761		17,239	14%
MBRSHIPS & REGISTRATIONS	3,200	45		260		2,940	8%
TRAVEL - CONF & SCHOOLS	4,500	103		585		3,915	13%
OFFICE SUPPLIES/MATERIALS	300	0		0		300	0%
SUNDRY	500	0		0		500	0%
Total Expenditures	\$ 207,645 \$	20,281	\$	47,288	\$	160,357	23%
DEPT 41640: TECHNOLOGY							
SALARIES	\$ 297,945 \$	31,010	\$	65,315	\$	232,630	22%
SALARIES - PART TIME	19,605	1,632		4,010		15,595	20%
SALARIES - OVERTIME	3,055	2,071		2,478		577	81%
LONGEVITY PAY	1,500	0		0		1,500	0%
COMMUNICATION ALLOWANCE	3,840	360		810		3,030	21%
EMT SUPPLEMENTAL PAY	900	0		0		900	0%
FICA (EMPLOYER'S SHARE)	24,930	2,768		5,516		19,414	22%
HEALTH INSURANCE	30,150	2,512		7,538		22,612	25%
LIFE INSURANCE	1,005	37		204		801	20%
RETIREMENT - HEALTH/LIFE	14,450	1,204		3,613		10,837	25%
RETIREMENT - TCRS	44,955	4,926		11,030		33,925	25%
CLOTHING/UNIFORMS	1,500	0		447		1,053	30%
PUBLICATIONS, REPORTS, ETC	100	0		0		100	0%
COMMUNICATIONS - INTERNET SRVC	43,000	3,045		6,072		36,928	14%
OTHER PROFESSIONAL SRVCS	15,000	0		250		14,750	2%
R/M - VECHICLES	2,000	0		0		2,000	0%
R/M - MACH & EQUIPMENT	60,000	14,791		31,897		28,103	53%
MBRSHIPS & REGISTRATIONS	5,000	0		4,791		209	96%
TRAVEL - CONF & SCHOOLS	8,500	0		0		8,500	0%
OFFICE SUPPLIES/MATERIALS	5,000	807		2,231		2,769	45%
HOUSEHOLD/JANITORIAL SUPPLIES	300	0		7		293	2%
OTHER OPERATING SUPPLIES	1,000	0		0		1,000	0%
SUNDRY	1,500	60		150		1,350	10%
FUEL	600	84		162		438	27%
EQUIPMENT - N/C	5,000	0		0		5,000	0%
OFFICE EQUIPMENT - N/C	2,000	0		0		2,000	0%

# Revenue and Expenditure Reports

roi the i	CIIU	d Ending St	ptember 30		4. 0/	250/
				Compara	ative %	25%
						%
			MTD	YTD		Realized/
		<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Balance</b>	<b>Spent</b>
COMPUTER SOFTWARE-N/C		12,000	0	1,545	10,455	13%
MISC TECHNOLOGY - N/C		0	0	433	-433	0%
EQUIPMENT REPLACEMENT FUND		340,000	28,333	85,000	255,000	25%
COMPUTER HARDWARE		25,000	17,886	17,886	7,114	72%
COMPUTER SOFTWARE		23,000	0	0	23,000	0%
MISC TECHNOLOGY		10,000	0	0	10,000	0%
Total Expenditures	\$	1,002,835 \$	111,526 \$	251,385 \$	751,450	25%
DEPT 41645: GIS						
SALARIES	\$	154,135 \$	17,863 \$	36,921 \$	117,214	24%
SALARIES - PART TIME		12,000	1,080	2,116	9,884	18%
SALARIES - OVERTIME		515	442	442	73	86%
LONGEVITY PAY		200	0	0	200	0%
COMMUNICATION ALLOWANCE		480	60	140	340	29%
FICA (EMPLOYER'S SHARE)		12,800	1,382	2,798	10,002	22%
HEALTH INSURANCE		20,100	1,675	5,025	15,075	25%
LIFE INSURANCE		665	56	166	499	25%
RETIREMENT - HEALTH/LIFE		8,095	675	2,024	6,071	25%
RETIREMENT - TCRS		23,030	2,726	6,233	16,797	27%
CLOTHING/UNIFORMS		400	0	0	400	0%
OTHER PROF SRVCS		2,500	0	0	2,500	0%
R/M - MOTOR VEHICLES		1,000	0	188	812	19%
R/M - MACH & EQUIPMENT		26,320	25,000	26,092	228	99%
MBRSHIPS & REGISTRATIONS		2,000	0	0	2,000	0%
TRAVEL - CONF & SCHOOLS		6,000	0	2,554	3,446	43%
OFFICE SUPPLIES/MATERIALS		2,500	0	90	2,410	4%
FUEL		1,200	94	227	973	19%
COMPUTER SOFTWARE-N/C		0	108	108	-108	0%
EQUIPMENT		16,000	0	0	16,000	0%
Total Expenditures	\$	289,940 \$	51,161 \$	85,124 \$	204,816	29%
DEPT 41650: HUMAN RESOURCES						
SALARIES	\$	174,970 \$	20,186 \$	41,745 \$	133,225	24%

# **Revenue and Expenditure Reports**

## For the Period Ending September 30, 2011

Comparative % 25%

MTD YTD Realized/

Budget Actual Actual Balance Spent

		MTD	YTD		Realized/
	<u>Budget</u>	<b>Actual</b>	<b>Actual</b>	<b>Balance</b>	<b>Spent</b>
LONGEVITY PAY	1,240	0	0	1,240	0%
COMMUNICATION ALLOWANCE	720	90	200	520	28%
FICA (EMPLOYER'S SHARE)	13,535	1,564	3,140	10,395	23%
HEALTH INSURANCE	20,100	1,675	5,025	15,075	25%
LIFE INSURANCE	665	56	166	499	25%
RETIREMENT - HEALTH/LIFE	6,575	548	1,644	4,931	25%
RETIREMENT - TCRS	26,055	3,006	6,984	19,071	27%
PRINTING,STATIONERY,ENVELOPES	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	1,300	0	0	1,300	0%
ADVERTISING/LEGAL NOTICES	7,500	0	0	7,500	0%
MEDICAL SERVICES	40,105	760	1,426	38,679	4%
OTHER PROF SRVCS	19,830	633	3,989	15,841	20%
ANNUAL EMPLOYEE BANQUET	16,500	0	0	16,500	0%
AWARDS	9,850	0	0	9,850	0%
MBRSHIPS & REGISTRATIONS	2,500	0	698	1,802	28%
TRAVEL - CONF & SCHOOLS	2,800	0	0	2,800	0%
OFFICE SUPPLIES/MATERIALS	2,000	826	1,260	740	63%
SUNDRY	5,500	98	98	5,402	2%
Total Expenditures	\$ 353,745 \$	29,442 \$	66,375 \$	287,370	19%

#### **DEPT 41680: COMMUNITY RELATIONS**

SALARIES	\$ 80,275 \$	8,993 \$	20,945 \$	59,330	26%
LONGEVITY PAY	960	0	0	960	0%
COMMUNICATION ALLOWANCE	480	60	140	340	29%
FICA (EMPLOYER'S SHARE)	6,250	665	1,549	4,701	25%
HEALTH INSURANCE	6,700	558	1,675	5,025	25%
LIFE INSURANCE	220	18	56	164	25%
RETIREMENT - HEALTH/LIFE	3,640	303	910	2,730	25%
RETIREMENT - TCRS	11,955	1,339	3,471	8,484	29%
POSTAGE	10,000	2,194	2,194	7,806	22%
PRINTING,STATIONERY,ENVELOPES	20,000	0	2,188	17,812	11%
ADVERTISING/LEGAL NOTICES	3,500	281	570	2,930	16%
ELECTRICITY	500	25	76	424	15%
WATER	3,000	167	1,948	1,052	65%

# **Revenue and Expenditure Reports**

		<b>P</b>	Compara	tive %	25%
					%
		MTD	YTD		Realized/
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Balance</b>	<b>Spent</b>
SPECIAL EVENTS	50,000	1,675	23,268	26,732	47%
OTHER PROF SRVCS	25,000	0	5,342	19,658	21%
R/M - GROUNDS	43,000	4,052	11,289	31,711	26%
MBRSHIPS & REGISTRATIONS	2,500	0	1,075	1,425	43%
TRAVEL - CONF & SCHOOLS	3,000	0	0	3,000	0%
OFFICE SUPPLIES/MATERIALS	250	0	0	250	0%
SUNDRY	1,500	0	19	1,481	1%
LDRSHIP BWOOD	1,000	0	0	1,000	0%
Total Expenditures	\$ 273,730 \$	20,330 \$	76,715 \$	197,015	28%
DEPT 41700: PLANNING					
SALARIES	\$ 192,870 \$	22,364 \$	46,227 \$	146,643	24%
LONGEVITY PAY	1,320	0	0	1,320	0%
COMMUNICATION ALLOWANCE	1,200	150	340	860	28%
FICA (EMPLOYER'S SHARE)	14,950	2,098	3,893	11,057	26%
HEALTH INSURANCE	20,100	1,675	5,025	15,075	25%
LIFE INSURANCE	665	56	166	499	25%
RETIREMENT - HEALTH/LIFE	12,120	1,010	3,030	9,090	25%
RETIREMENT - TCRS	28,720	3,330	7,723	20,997	27%
PUBLICATIONS PRINTING	3,000	0	0	3,000	0%
PUBLICATIONS, REPORTS, ETC	1,850	0	206	1,644	11%
ADVERTISING/LEGAL NOTICES	2,250	0	213	2,037	9%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
RADIO & TV SRVCS	8,000	500	1,000	7,000	12%
TRAFFIC ENG SRVCS	5,000	0	1,355	3,645	27%
R/M - MACH & EQUIPMENT	36,200	973	29,422	6,778	81%
MBRSHIPS & REGISTRATIONS	16,000	0	7,522	8,478	47%
TRAVEL - CONF & SCHOOLS	5,000	90	90	4,910	2%
OFFICE SUPPLIES/MATERIALS	4,000	25	120	3,880	3%
SUNDRY	2,000	33	91	1,909	5%
OFFICE EQUIPMENT - N/C	1,000	0	0	1,000	0%
COMPUTER SOFTWARE	25,000	0	17,500	7,500	70%
Total Expenditures	\$ 386,245 \$	32,304 \$	123,923 \$	262,322	32%

#### **Revenue and Expenditure Reports**

#### For the Period Ending September 30, 2011

**Comparative %** 25% **% MTD YTD** Realized/ **Budget** Actual Actual **Balance Spent DEPT 41710: CODES SALARIES** 449,970 \$ 112.039 \$ 337.931 25% 51.218 \$ **SALARIES - PART TIME** 21,785 2,763 5,538 16,247 25% **SALARIES - OVERTIME** 1,030 0 0 1,030 0% 0 0 LONGEVITY PAY 3,080 3,080 0% COMMUNICATION ALLOWANCE 420 980 2,380 29% 3,360 FICA (EMPLOYER'S SHARE) 27,942 36,630 4,023 8,688 24% HEALTH INSURANCE 53,600 4,467 13,400 40,200 25% 1.331 LIFE INSURANCE 1.775 148 444 25% **RETIREMENT - HEALTH/LIFE** 1,586 4,759 14,276 25% 19,035 **RETIREMENT - TCRS** 7,626 48,496 28% 67,155 18,659 WORKER'S COMPENSATION 15,000 0 12,059 2,941 80% 0 **CLOTHING & UNIFORMS** 0 4,500 0% 4,500 PUBLICATIONS PRINTING 0 2,500 116 2,384 5% PUBLICATIONS, REPORTS, ETC 4,000 0 0 4,000 0% ADVERTISING/LEGAL NOTICES 500 0 0 500 0% **COMMUNICATIONS** 3,500 288 577 2,923 16% ARCH ENG & LANDSCAPING 5,000 175 175 4,825 4% R/M - OFFICE MACH & EQUIP 0 1,200 1,200 0 0% R/M - MOTOR VEHICLES 5,000 227 324 4,676 6% TIRES TUBES ETC 1,200 0 0 1,200 0% **MBRSHIPS & REGISTRATIONS** 8,000 950 1,600 6,400 20% TRAVEL - CONF & SCHOOLS 8,000 2,651 2,756 5,244 34% OFFICE SUPPLIES/MATERIALS 3,000 160 286 2,714 10% **SUNDRY** 1,700 258 294 1,406 17% **FUEL** 3,090 13,000 737 9,910 24% OFFICE EQUIPMENT - N/C 1,500 0 0 1,500 0% COMPUTER HARDWARE - N/C 600 0 0 600 0% **INS - LIABILITY** 2,500 0 0 2,500 0% 738,120 \$ 77,697 \$ 185,784 \$ 552,336 25% **Total Expenditures DEPT 41990: INSURANCE/OTHER BENEFITS** FICA (EMPLOYER'S SHARE) 15,150 0 0 15.150 0%

#### **Revenue and Expenditure Reports**

#### For the Period Ending September 30, 2011

**Comparative %** 

25%

**% MTD YTD** Realized/ **Budget Spent** Actual Actual **Balance** DENTAL REIMBURSEMENT 70,000 6,750 12,617 57,383 18% 457 RETIREMENT MATCH 8,347 -8,347 0% 401 RETIREMENT MATCH 248,500 27,821 56.523 191,977 23% RETIREE LEAVE PAYOUT - RESERVE 100,000 0 100,000 0 100% SICK LEAVE BUY-BACKS 25,036 31,964 44% 57,000 25,036 ATTENDANCE BONUS PAY 15,000 15,000 0% 47,925 47,925 ANNUAL LEAVE BUY-BACKS 126,000 78,075 38% EDUCATION REIMBURSEMENT 360 1,534 13% 12,000 10,466 UNEMPLOYMENT COMPENSATION 5,000 0 0 5,000 0% 0 12,907 WORKER'S COMPENSATION 20,000 7.093 35% LONG-TERM DISABILITY INSURANCE 68,000 5,289 15,754 23% 52,246 INS - VEHICLE & EQUIP 0 0 0% 2,873 -2,873LIABILITY INSURANCE 40,000 1,688 2,402 37,598 6% OFFICIALS' SURETY BONDS 1,000 1,000 0 0 0% 280,104 \$ 497,546 777,650 \$ 114,869 \$ 36% **Total Expenditures DEPT 42100: POLICE SALARIES** 3,041,665 \$ 353,645 \$ 752,844 \$ 2,288,821 25% **SALARIES - OVERTIME** 104,570 20,865 59,103 43% 45,467 LONGEVITY PAY 23,960 0 0 23,960 0% STATE PAY SUPPLEMENTS 0 33,600 0 33,600 0% 12,720 COMMUNICATION ALLOWANCE 1,620 3,730 8,990 29% FTO SUPPLEMENTAL PAY 7,200 540 1,708 5,492 24% SHIFT DIFFERENTIAL 41,100 4,327 8,732 32,368 21% FICA (EMPLOYER'S SHARE) 249,455 29,444 60,950 188,505 24% **HEALTH INSURANCE** 402,000 33,500 100,500 301,500 25% LIFE INSURANCE 13,320 1,110 3,293 10,027 25% **RETIREMENT - HEALTH/LIFE** 161,340 13,445 40,335 121,005 25% **RETIREMENT - TCRS** 577,700 69,014 164,464 413,236 28% WORKER'S COMPENSATION 100,000 969 74,199 25,801 74% **CLOTHING & UNIFORMS** 60,000 4,600 14,414 45,586 24% POSTAGE & BOX RENTAL 2,500 288 298 2,202 12% PRINTING.STATIONERY.ENVELOPES 7,500 7,314 2% 83 186

0

0

3,000

0%

3,000

PERIODICAL SUBSCRIPTIONS

#### Revenue and Expenditure Reports

#### For the Period Ending September 30, 2011

**Comparative %** 25% **% MTD YTD** Realized/ **Budget Spent** Actual Actual **Balance COMMUNICATIONS** 37,000 3,246 7,016 29,984 19% OTHER PROF SRVCS 39,000 19,747 21,002 17,998 54% R/M - MOTOR VEHICLES 70,000 9.888 14,486 55.514 21% R/M - OTHER EQUIPMENT 989 64,608 58,042 53% 122,650 TIRES TUBES ETC 9,466 15,000 2,436 5,534 37% **MBRSHIPS & REGISTRATIONS** 45,000 2,599 10,288 34,712 23% TRAVEL - CONF & SCHOOLS 50,000 5,860 8,333 41,667 17% OFFICE SUPPLIES/MATERIALS 20,000 472 1,179 18,821 6% HOUSEHOLD/JANITORIAL SUPPLIES 20,000 1,010 2,207 17,793 11% FIRE ARM SUPPLIES 39,000 1,405 7,769 31.231 20% OTHER OPER SUPPLIES 4,922 6,823 63,177 10% 70,000 **FUEL** 135,000 36,049 98,951 27% 11,668 TRAFFIC ENFORCEMENT SUPPLIES 6,000 0 6,000 0% 0 **VEHICLE ACCESSORIES** 434 17,066 2% 17,500 0 EQUIPMENT - N/C 14,500 0 14,500 0% OFFICE EQUIPMENT - N/C 4,500 0 0 4,500 0% COMPUTER SOFTWARE-N/C 12,000 0 0 12,000 0% **INS - LIABILITY** 0 52,540 53,000 460 1% 2,999 **RENTAL - MACH & EQUIP** 25,000 687 22,001 12% EQUIPMENT REPLACEMENT FUND 350,000 87,500 262,500 25% 29,167 **COMPUTER HARDWARE** 7,500 0 0 7,500 0% COMPUTER SOFTWARE 0 0 8,000 8,000 0% MISC TECHNOLOGY 7,500 0 7,500 0% 0 6,009,780 \$ 627,546 \$ 1,547,807 \$ 4,461,973 26% **Total Expenditures DEPT 42200: FIRE AND RESCUE SALARIES** 3,238,520 \$ 369,712 \$ 816,372 \$ 2,422,148 25% **SALARIES - OTHER** 150,000 31,904 60,117 89,883 40% **SALARIES - OVERTIME** 51,500 7.027 12,027 39,473 23% LONGEVITY PAY 30,400 0 0 30,400 0% STATE PAY SUPPLEMENTS 34,800 0 0 34,800 0% COMMUNICATION ALLOWANCE 2,400 240 560 1,840 23% EMT SUPPLEMENTAL PAY 107,705 30,742 76,963 29% 14,804 FICA (EMPLOYER'S SHARE) 277,955 31,535 67,351 210,604 24%

# **Revenue and Expenditure Reports**

# For the Period Ending September 30, 2011

Comparative % 25%

**%** 

		MTD	VED		/U D 1! 1/
	Dudget	MTD	YTD		Realized/
HEALTH INSURANCE	Budget 415,400	<u><b>Actual</b></u> 34,617	<u>Actual</u> 103,850	<u>Balance</u> 311,550	<u>Spent</u> 25%
LIFE INSURANCE	13,765	1,166	3,503		25%
				10,262	
RETIREMENT - HEALTH/LIFE	171,495	14,291	42,874	128,621	25%
RETIREMENT - TCRS	651,505	77,557	186,678	464,827	29%
WORKER'S COMPENSATION	86,000	6,783	72,637	13,363	84%
CLOTHING & UNIFORMS	26,000	6,985	6,985	19,015	27%
PERSONAL PROTECTIVE EQUIPMENT	21,000	3,518	5,967	15,033	28%
POSTAGE	300	706	33	267	11%
ELECTRICITY	9,500	796	2,556	6,944	27%
WATER	750	54	155	595	21%
SEWER	750	63	190	560	25%
NATURAL GAS	2,000	32	94	1,906	5%
COMMUNICATIONS	30,000	3,754	7,749	22,251	26%
OTHER PROF SRVCS	15,000	0	0	15,000	0%
R/M - OFFICE MACH & EQUIPMENT	8,000	120	239	7,761	3%
R/M - MOTOR VEHICLES	60,000	10,081	15,356	44,644	26%
R/M - MACH & EQUIPMENT	19,000	61	2,015	16,985	11%
TIRES TUBES ETC	10,000	1,974	4,990	5,010	50%
R/M - GROUNDS	1,500	172	308	1,192	21%
R/M - BUILDINGS	10,000	391	1,899	8,101	19%
R/M - PLUMBING & HVAC	1,000	0	0	1,000	0%
TRAINING	22,000	5,066	9,001	12,999	41%
MBRSHIPS & REGISTRATIONS	5,000	0	2,108	2,892	42%
TRAVEL - CONF & SCHOOLS	18,000	2,960	5,395	12,605	30%
OFFICE SUPPLIES/MATERIALS	7,000	936	1,644	5,356	23%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	712	1,453	8,547	15%
MEDICAL SUPPLIES	15,000	1,706	6,893	8,107	46%
OTHER OPER SUPPLIES	15,000	100	1,845	13,155	12%
SUNDRY	5,000	274	274	4,726	5%
FUEL	52,000	3,468	12,173	39,827	23%
EQUIPMENT - N/C	28,500	5,023	5,023	23,477	18%
OFFICE EQUIPMENT - N/C	10,500	0	2,420	8,080	23%
COMPUTER HARDWARE - N/C	2,500	24	49	2,451	2%
COMPUTER SOFTWARE-N/C	3,000	0	595	2,405	20%
MISC TECHNOLOGY N/C	1,000	0	0	1,000	0%

# **Revenue and Expenditure Reports**

			Comparative %		25%
					%
		MTD	YTD		Realized/
	<b>Budget</b>	<u>Actual</u>	Actual	<b>Balance</b>	<b>Spent</b>
FIRE PREVENTION/EDUCATION	12,000	3,345	4,494	7,506	37%
INS ON BLDGS	1,500	0	937	563	62%
INS - VEH & EQUIP	750	0	268	482	36%
INS - LIABILITY	54,000	0	0	54,000	0%
HYDRANT RENTAL EXPENSE	100,000	8,333	25,000	75,000	25%
EQUIPMENT REPLACEMENT FD	240,000	20,000	60,000	180,000	25%
VEHICLES	26,000	1,155	24,382	1,618	94%
MISC TECHNOLOGY	25,000	0	0	25,000	0%
Total Expenditures	\$ 6,099,995 \$	670,739 \$	1,609,201 \$	4,490,794	26%
DEPT 42210: BRENTWOOD SAFETY CEN	TER EAST				
ELECTRIC	16,000	1,673	5,446	10,554	34%
WATER	2,500	156	368	2,132	15%
SEWER	500	68	145	355	29%
NATURAL/PROPANE GAS	3,500	97	186	3,314	5%
COMMUNICATIONS	24,000	4,698	6,593	17,407	27%
OTHER PROF SERVICES	1,000	0	0	1,000	0%
R/M - OFFICE MACH & EQUIP	2,000	0	919	1,081	46%
R/M - MACH & EQUIPMENT	1,500	0	400	1,100	27%
GROUNDS MAINT	5,000	476	1,734	3,266	35%
R/M - BUILDINGS	5,000	56	690	4,310	14%
R/M - PLUMBING & HVAC	2,000	0	0	2,000	0%
OFFICE SUPPLIES/MATERIALS	500	61	61	439	12%
HOUSEHOLD/JANITORIAL SUPPLIES	7,000	509	1,137	5,863	16%
OTHER OPER SUPPLIES	1,000	0	0	1,000	0%
OFFICE EQUIPMENT - N/C	500	0	0	500	0%
INS ON BUILDINGS	3,100	0	2,750	350	89%
INS - LIABILITY	120	0	0	120	0%
Total Expenditures	\$ 75,220 \$	7,794 \$	20,429 \$	54,791	27%
DEPT 43120: PUBLIC WORKS					
SALARIES	\$ 738,950 \$	85,081 \$	180,658 \$	558,292	24%
SALARIES - OVERTIME	45,425	1,756	6,909	38,516	15%

# Revenue and Expenditure Reports

# For the Period Ending September 30, 2011

Comparative % 25%

0/	
<b>"/</b> 0	
70	

		MTD	YTD		70 Realized/
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Balance</b>	<b>Spent</b>
LONGEVITY PAY	7,360	0	0	7,360	0%
COMMUNICATION ALLOWANCE	1,440	180	420	1,020	29%
FICA (EMPLOYER'S SHARE)	60,620	6,337	13,537	47,083	22%
HEALTH INSURANCE	127,300	10,608	31,825	95,475	25%
LIFE INSURANCE	4,220	352	1,073	3,147	25%
RETIREMENT - HEALTH/LIFE	32,520	2,710	8,130	24,390	25%
RETIREMENT - TCRS	116,795	12,930	31,477	85,318	27%
WORKER'S COMPENSATION	38,000	0	31,017	6,983	82%
CLOTHING & UNIFORMS	20,000	2,844	4,738	15,262	24%
LANDFILL FEES	22,000	1,194	2,313	19,687	11%
COMMUNICATIONS	3,000	122	257	2,743	9%
OTHER PROF SRVCS	5,000	530	530	4,470	11%
R/M - MOTOR VEHICLES	25,000	1,822	4,611	20,389	18%
R/M - MACH & EQUIPMENT	45,000	2,291	6,468	38,532	14%
TIRES TUBES ETC	8,500	0	10,561	-2,061	124%
R/M - ROADS & STREETS	510,000	430	2,102	507,898	0%
SIGNS/SALT/STRIPING/SUPPLIES	150,000	1,041	1,624	148,376	1%
GUARD RAILS & POSTS	5,000	0	0	5,000	0%
CRUSHED STONE	8,000	0	0	8,000	0%
ASPHALT & ASPHALT FILLER	8,500	104	209	8,291	2%
R O W MAINTENANCE - MOWING	120,000	23,770	48,435	71,565	40%
STREET SWEEPING	30,000	0	2,273	27,727	8%
MBRSHIPS & REGISTRATIONS	1,000	0	0	1,000	0%
TRAVEL - CONF & SCHOOLS	3,000	0	0	3,000	0%
OTHER OPER SUPPLIES	15,000	505	718	14,282	5%
FUEL	80,000	6,304	20,035	59,965	25%
EQUIPMENT- N/C	0	0	177	-177	0%
INS - VEH & EQUIP	600	0	804	-204	134%
INS - LIABILITY	20,000	0	0	20,000	0%
RENTAL - MACH & EQUIP	7,500	0	0	7,500	0%
EQUIPMENT REPLACEMENT FUND	160,000	13,333	40,000	120,000	25%
VEHICLES	45,500	0	0	45,500	0%
EQUIPMENT	35,000	25,530	25,530	9,470	73%
Total Expenditures	\$ 2,500,230 \$	199,774 \$	476,431 \$	2,023,799	19%

# **Revenue and Expenditure Reports**

For the I	CIIO	d Ending Se	eptember 3	υ,		۳n	tivo 0/-	25%
				Comparative %			uve 70	
								<b>%</b>
			MTD		YTD			Realized/
		<b>Budget</b>	<b>Actual</b>		<b>Actual</b>		<b>Balance</b>	<b>Spent</b>
DEPT 43150: STORM DRAINAGE								
SUBDIVISION IMPROVEMENTS	_	50,000	314		49,114		886	98%
Total Expenditures	\$	50,000 \$	314	\$	49,114	\$	886	98%
DEPT 43160: STREET LIGHTING								
ELECTRIC	\$	445,000 \$	37,762	\$	112,992	\$	332,008	25%
Total Expenditures	\$	445,000 \$	37,762		112,992		332,008	25%
•								
DEPT 43165: TRAFFIC SIGNALIZATIO	N							
SALARIES	\$	62,775 \$	7,243	\$	14,979	\$	47,796	24%
SALARIES - PART TIME		0	0		-139		139	0%
SALARIES - OVERTIME		2,090	0		447		1,643	21%
LONGEVITY PAY		240	0		0		240	0%
COMMUNICATION ALLOWANCE		480	60		140		340	29%
FICA (EMPLOYER'S SHARE		5,020	512		1,072		3,948	21%
HEALTH INSURANCE		6,700	558		1,675		5,025	25%
LIFE INSURANCE		220	18		56		164	25%
RETIREMENT - HEALTH/LIFE		2,610	218		652		1,958	25%
RETIREMENT - TCRS		9,660	1,078		2,573		7,087	27%
ELECTRIC		6,000	351		937		5,063	16%
COMMUNICATIONS		5,500	67		128		5,372	2%
TRAFFIC ENG SERVICES		25,000	0		0		25,000	0%
R/M - MOTOR VEHICLES		2,000	0		0		2,000	0%
R/M - MACH & EQUIPMENT		10,000	0		0		10,000	0%
CONTRACT SIGNAL MAINTENANCE		25,000	700		700		24,300	3%
MBRSHIPS & REGISTRATIONS		100	0		0		100	0%
CONFERENCES & SCHOOLS		2,000	0		0		2,000	0%
OTHER OPERATING SUPPLIES		18,000	5,464		10,687		7,313	59%
FUEL		1,500	0		0		1,500	0%
INS ON PROPERTY		4,600	0		7,531		-2,931	164%
RENTAL - EXPENSE		4,000	0		1,002		2,998	25%
EQUIPMENT REPLACEMENT FUND		6,500	542		1,625		4,875	25%

# **Revenue and Expenditure Reports**

# For the Period Ending September 30, 2011

**Comparative %** 

25%

			P			
EQUIPMENT	Budget 10,000	MTD Actual	YTD Actual	<u>Balance</u> 10,000	% Realized/ Spent 0%	
Total Expenditures	\$ 209,995 \$	16,811		-		
DEPT 43170: SERVICE CENTER			· , , , , , , , , , , , , , , , , , , ,			
SALARIES	\$ 55,800 \$	6,233	\$ 12,879	\$ 42,921	23%	
SALARIES - OVERTIME	250	66	102	148	41%	
FICA (EMPLOYER'S SHARE)	4,290	412	834	3,456	19%	
HEALTH INSURANCE	13,400	1,117	3,350	10,050	25%	
LIFE INSURANCE	445	37	111	334	25%	
RETIREMENT - HEALTH/LIFE	3,540	295	885	2,655	25%	
RETIREMENT - TCRS	8,345	938	2,175	6,170	26%	
POSTAGE & METER RENTAL	150	0	0	150	0%	
PERIODICAL SUBSCRIPTIONS	350	20	39	311	11%	
ELECTRIC	35,000	2,553	8,614	26,386	25%	
WATER	8,500	811	1,120	7,380	13%	
SEWER	2,250	5	271	1,979	12%	
NATURAL/PROPANE GAS	16,000	110	207	15,793	1%	
COMMUNICATIONS	8,500	3,273	3,872	4,628	46%	
ARCH ENG & LANDSCAPING	0	555	555	-555	0%	
OTHER PROF SRVCS	9,000	250	750	8,250	8%	
R/M - OFFICE MACH & EQUIPMENT	7,250	258	1,464	5,786	20%	
STORM WATER DRAINAGE	1,550	129	258	1,292	17%	
GROUNDS MAINT CONTRACT	10,000	817	2,335	7,665	23%	
R/M - BUILDINGS	45,000	6,691	14,566	30,434	32%	
R/M - PLUMBING & HVAC	3,500	331	1,780	1,720	51%	
OFFICE SUPPLIES/MATERIALS	6,000	172	856	5,144	14%	
HOUSEHOLD/JANITORIAL SUPPLIES	12,500	555	1,174	11,326	9%	
OTHER OPER SUPPLIES	2,500	0	0	2,500	0%	
INS ON BLDGS	4,300	0	4,593	-293	107%	
Total Expenditures	\$ 258,420 \$	25,628	\$ 62,790	\$ 195,630	24%	
DEPT 43800: ENGINEERING						
SALARIES	\$ 343,875 \$	39,180	\$ 85,861	\$ 258,014	25%	

#### **Revenue and Expenditure Reports**

#### For the Period Ending September 30, 2011

**Comparative %** 25% % **MTD YTD** Realized/ **Budget Spent** Actual Actual **Balance SALARIES - OVERTIME** 0 538 -538 0% LONGEVITY PAY 1,440 0 0 1,440 0% COMMUNICATION ALLOWANCE 2,400 300 690 1.710 29% FICA (EMPLOYER'S SHARE) 3,171 6,757 19,843 25% 26,600 HEALTH INSURANCE 26,800 2,233 6,700 20,100 25% LIFE INSURANCE 890 74 222 668 25% **RETIREMENT - HEALTH/LIFE** 17,350 1,446 4,337 13,013 25% **RETIREMENT - TCRS** 5,834 14,375 36,830 28% 51,205 **CLOTHING & UNIFORMS** 1,200 0 32 1,168 3% **CIVIL ENG SRVCS** 0 10,000 10,000 0 0% GEOTECH/INSP SRVCS 0 0 5,000 0% 5,000 R/M - MOTOR VEHICLES 2,000 0 0 2,000 0% STORM WATER COMPLIANCE 12,000 63 63 11,937 1% **MBRSHIPS & REGISTRATIONS** 1,000 5,360 18% 6,500 1,140 TRAVEL 1,500 0 0 1,500 0% OTHER OPER SUPPLIES 2,500 88 271 2,229 11% **FUEL** 7,000 375 1,507 5,493 22% EQUIPMENT - N/C 2,500 135 2,365 5% 135 COMPUTER HARDWARE - N/C 500 0 0 500 0% 521,260 \$ 53,899 \$ 122,628 \$ 398,632 24% **Total Expenditures DEPT 44100: PUBLIC HEALTH** \$ 0 \$ 0 \$ 0% CO HEALTH DEPT CONTRACT 15,000 \$ 15,000 CO ANIMAL CONTROL CONTRACT 70,000 1,880 3,342 66,658 5% 3,342 \$ \$ 85,000 \$ 1,880 \$ 81,658 4% **Total Expenditures DEPT 44400: PARKS & RECREATION SALARIES** 562,895 63,786 132,594 430,301 24% **SALARIES - PART TIME** 108,150 12,642 27,207 80,943 25% **SALARIES - OVERTIME** 8,240 584 3,935 4,305 48% LONGEVITY PAY 5,520 0 0 5,520 0% COMMUNICATION ALLOWANCE 210 480 1,200 29% 1,680

5,778

12,006

40,404

23%

52,410

FICA (EMPLOYER'S SHARE)

# **Revenue and Expenditure Reports**

# For the Period Ending September 30, 2011

Comparative % 25%

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-	1	ľ

		MTD	YTD		Realized/
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Balance</b>	<b>Spent</b>
HEALTH INSURANCE	93,800	7,817	23,450	70,350	25%
LIFE INSURANCE	3,110	222	666	2,444	21%
RETIREMENT - HEALTH/LIFE	23,880	1,990	5,970	17,910	25%
RETIREMENT - TCRS	85,045	9,585	22,549	62,496	27%
WORKER'S COMPENSATION	17,000	253	15,177	1,823	89%
CLOTHING & UNIFORMS	9,000	619	1,430	7,570	16%
PRINTING,STATIONERY,ENVELOPES	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
ADVERTISING/LEGAL NOTICES	250	0	0	250	0%
ELECTRIC	90,000	6,127	17,173	72,827	19%
WATER	130,000	17,096	49,633	80,367	38%
SEWER	5,500	445	1,299	4,201	24%
NATURAL/PROPANE GAS	350	30	91	259	26%
COMMUNICATIONS	3,000	152	432	2,568	14%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	20,000	2,055	2,503	17,497	13%
R/M - MACH & EQUIPMENT	22,000	3,088	4,877	17,123	22%
TIRES TUBES ETC	4,000	1,983	2,729	1,271	68%
R/M - GROUNDS	195,000	26,228	47,961	147,039	25%
LANDSCAPING SUPPLIES	19,000	0	430	18,570	2%
R/M - IRRIGATION	9,000	130	1,420	7,580	16%
R/M - FACILITIES	85,000	13,059	26,582	58,418	31%
R/M - SPORTS FIELDS	35,000	0	0	35,000	0%
FERTILIZATION PROGRAM	31,500	2,369	2,369	29,131	8%
MBRSHIPS & REGISTRATIONS	6,000	540	615	5,385	10%
TRAVEL - CONF & SCHOOLS	5,000	9	9	4,991	0%
OFFICE SUPPLIES/MATERIALS	1,000	0	0	1,000	0%
HOUSEHOLD/JANITORIAL SUPPLIES	12,000	2,135	2,742	9,258	23%
REC PROGRAM SUPPLIES	6,000	0	580	5,420	10%
OTHER OPER SUPPLIES	13,000	978	1,414	11,586	11%
SUNDRY	1,000	0	495	505	50%
FUEL	42,000	3,209	10,724	31,276	26%
INS ON BLDGS	6,250	0	6,019	231	96%
INS - VEH & EQUIP	400	0	381	19	95%
INS - LIABILITY	16,500	0	0	16,500	0%

# **Revenue and Expenditure Reports**

_ 31 323	 a Liming St	Postanos	25%		
		MTD	YTD		% Realized/
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Balance</b>	<b>Spent</b>
RENTAL - EQUIPMENT	4,500	0	483	4,017	11%
PROGRAM CONTRIBUTIONS	87,000	0	87,000	0	100%
TREE COMMITTEE	2,000	-149	1,120	880	56%
EQUIPMENT REPLACEMENT FUND	4,000	333	1,000	3,000	25%
VEHICLES	25,000	0	0	25,000	0%
EQUIPMENT	20,000	0	0	20,000	0%
Total Expenditures	\$ 1,875,080 \$	183,303 \$	515,545	3 1,359,535	27%
DEPT 44800: PUBLIC LIBRARY					
SALARIES	\$ 544,220 \$	62,218 \$	135,194	409,026	25%
SALARIES - PART TIME	368,375	39,576	88,722	279,653	24%
SALARIES - OVERTIME	1,045	0	0	1,045	0%
LONGEVITY PAY	4,440	0	0	4,440	0%
COMMUNICATION ALLOWANCE	720	90	200	520	28%
FICA (EMPLOYER'S SHARE)	70,290	7,690	16,864	53,426	24%
HEALTH INSURANCE	80,400	6,700	20,100	60,300	25%
LIFE INSURANCE	2,665	222	666	1,999	25%
RETIREMENT - HEALTH/LIFE	26,595	2,216	6,649	19,946	25%
RETIREMENT - TCRS	81,190	9,330	22,565	58,625	28%
POSTAGE & METER RENTAL	12,000	1,000	2,000	10,000	17%
PRINTING,STATIONERY,ENVELOPES	5,000	225	444	4,556	9%
BOOKS, CATALOGUES, BROCHURES	178,500	11,249	20,658	157,842	12%
E-BOOKS	30,000	839	839	29,161	3%
AUDIO VISUALS	88,500	4,294	8,804	79,696	10%
PERIODICAL SUBSCRIPTIONS	10,000	76	4,773	5,227	48%
ONLINE SERVICES AND RESOURCES	59,000	952	20,991	38,009	36%
ELECTRIC	125,000	10,622	37,982	87,018	30%
WATER	12,000	801	4,689	7,311	39%
SEWER	1,700	183	548	1,152	32%
NATURAL/PROPANE GAS	55,000	580	1,672	53,328	3%
COMMUNICATIONS	17,000	5,142	8,001	8,999	47%
OTHER PROF SRVCS	50,000	1,703	9,332	40,668	19%
R/M - OFFICE MACH & EQUIPMENT	20,500	0	1,150	19,350	6%
R/M - MACH & EQUIPMENT	55,000	0	25,098	29,902	46%

# Revenue and Expenditure Reports

				Compa	Comparative %		
							%
			MTD	YTD			Realized/
	<u> </u>	<u>udget</u>	<b>Actual</b>	<b>Actual</b>		<b>Balance</b>	<b>Spent</b>
R/M - GROUNDS		14,000	740	2,449		11,551	17%
R/M - BUILDINGS		121,150	9,080	26,564		94,586	22%
R/M - PLUMBING & HVAC		22,000	290	1,399		20,601	6%
MBRSHIPS & REGISTRATIONS		3,000	0	870		2,130	29%
TRAVEL - CONF & SCHOOLS		5,000	-28	203		4,797	4%
GRANT EXPENSE		0	0	198		-198	0%
OFFICE SUPPLIES/MATERIALS		40,000	2,538	3,740		36,260	9%
PROGRAMS		8,500	225	323		8,177	4%
SUNDRY		9,500	559	1,119		8,381	12%
COMPUTER SOFTWARE-N/C		0	240	240		-240	0%
INS ON BLDGS		19,250	0	15,098		4,152	78%
INS - LIABILITY		3,000	0	0		3,000	0%
OFFICE EQUIPMENT		5,000	0	0		5,000	0%
Total Expenditures	\$ 2	2,149,540	\$ 179,352	\$ 490,144	\$	1,659,396	23%
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		15,000	0	15,000		0	100%
Total Expenditures	\$	225,000	\$ 0	\$ 225,000	\$	0	100%
DEPT 45000: ECONOMIC DEVELOPME	NT						
CHAMBER OF COMMERCE	\$	10,000	\$ 0	\$ 0	\$	10,000	0%
Total Expenditures	\$	10,000	\$ 0	\$ 0	\$	10,000	0%

#### **Revenue and Expenditure Reports**

#### For the Period Ending September 30, 2011

**Comparative %** 25% % **MTD YTD** Realized/ **Budget Spent** Actual Actual **Balance DEPT 47000: HISTORIC SITES - CROCKETT PARK ELECTRIC** \$ 3.000 \$ 269 \$ 973 \$ 2,027 32% WATER 600 40 119 481 20% **SEWER** 400 29 312 22% 88 NATURAL GAS 3,000 33 98 2.902 3% 99 **COMMUNICATIONS** 500 139 361 28% OTHER PROF SRVCS 500 0 -150 650 -30% R/M - GROUNDS 7,000 0 0 7,000 0% 35,000 R/M - BUILDINGS 2,200 2,850 32,150 8% OTHER OPERATING SUPPLIES 300 156 144 52% 66 INS ON BLDGS 0 728 422 1,150 63% 10% **Total Expenditures** 51,450 \$ 2,736 \$ 5,001 \$ 46,449 **DEPT 47010: HISTORIC SITES - RAVENSWOOD** \$ 96 \$ **ELECTRIC** 3.000 \$ 142 \$ 2,858 5% WATER 0 0 0% 600 600 0% NATURAL GAS 3,000 0 0 3,000 **COMMUNICATIONS** 500 0 0 500 0% OTHER PROF SRVCS 500 3,558 3,558 -3,058 712% R/M GROUNDS 7,000 7,000 0 0 0% R/M - BUILDINGS 5,000 0 0 5,000 0% OTHER OPERATING SUPPLIES 300 0 0 300 0% INS ON BLDGS 2,000 0 1,648 352 82% 21,900 \$ 3,654 \$ 5,348 \$ 16,552 24% **Total Expenditures DEPT 52000: TRANSFERS** TRANSFER - D S FUND 3,150,000 \$ 0 \$ 3,150,000 \$ 0 100% TRANSFER - M C FUND 558,135 0 558,135 0 100% TRANSFER - ECD FUND 418,700 0 418,700 0 100% TRANSFER - C P FUND 300,000 0 300,000 0 100% TRANSFER-FACILITY MAINT FUND 200,000 0 200,000 0 100% 4,626,835 \$ 0 \$ 4,626,835 \$ 100% **Total Expenditures** 

# Revenue and Expenditure Reports

roi the i	CITO	u Enumg	SC	piember.	JU,	, 2011		
						Compa	25%	
								%
				MTD		YTD		Realized/
		<b>Budget</b>		Actual		Actual	Balance	<b>Spent</b>
								<u>- , , , , , , , , , , , , , , , , , , ,</u>
Total for FUND 110: GENERAL FUND	\$	30,742,835	\$	2,621,817	\$	11,420,642	\$ 19,322,193	37%
FUND 121: STATE STREET AID FUND								
STATE GAS/MOTOR FUEL TAX	\$	955,000	\$	83,205	\$	166,282	\$ 788,718	17%
INTEREST EARNINGS		2,000		174		532	1,468	27%
<b>Total Revenues</b>	\$	957,000	\$	83,379	\$	166,814	\$ 790,186	17%
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 I	FUN	D						
INTEREST EARNINGS	\$	5,000	\$	404	\$	1,428	\$ 3,572	29%
PW PROJECT FEES		300,000		17,220		75,030	224,970	25%
<b>Total Revenues</b>	\$	305,000	\$	17,624	\$	76,458	\$ 228,542	25%
FUND 124: ADEQUATE FACILITES TAX	K FU	IND						
ADEQUATE SCHOOL FACILITIES TAX	\$	225,000	\$	20,967	\$	47,704	\$ 177,296	21%
INTEREST EARNINGS		3,500		171		653	2,847	19%
Total Revenues	\$	228,500	\$	21,138	\$	48,357	\$ 180,143	21%
TRANSFER - C P FUND	\$	750,000	\$	0	\$	750,000	\$ 0	100%
Total Expenditures	\$	750,000	\$	0	\$	750,000	\$ 0	100%
FUND 126: DRUG FUND								
DRUG RELATED FINES	\$	20,000	\$	1,695	\$	2,502	\$ 17,498	13%
FEDERAL FORFEITED PROPERTY		0		16,935		58,661	-58,661	0%
INTEREST EARNINGS		1,000		93		320	680	32%
CONTRIBUTION - DRUG FUND		0		0		1,500	-1,500	0%
<b>Total Revenues</b>	\$	21,000	\$	18,723	\$	62,983	\$ -41,983	300%
SUNDRY	\$	20,000	\$	823	\$	3,396	\$ 16,604	17%
MISC TECHNOLOGY		0		0		22,178	-22,178	0%
Total Expenditures	\$	20,000	\$	823	\$	25,574	\$ -5,574	128%

## **Revenue and Expenditure Reports**

### For the Period Ending September 30, 2011

		8	•	Compa	ra	tive %	25%
		<u>Budget</u>	MTD <u>Actual</u>	YTD Actual		<b>Balance</b>	% Realized/ <u>Spent</u>
FUND 127: POST EMPLOYMENT BENEI	FITS	S FUND					
INTEREST EARNINGS	\$	2,000 \$	530	\$ 1,446	\$	554	72%
RETIREE BNFT TRNSFR FROM GF		546,210	0	546,210		0	100%
RETIREE BNFT TRNSFR FROM WSF		60,000	0	60,000		0	100%
RETIREE BNFT TRNSFR FROM ECD		21,255	0	21,255		0	100%
RETIREE LEAVE PAYOUT TRANSFER -		100,000	0	100,000		0	100%
<b>Total Revenues</b>	\$	729,465 \$	530	\$ 728,911	\$	554	100%
RETIREMENT - HEALTH/LIFE	\$	45,000 \$	2,018	\$ 2,801	\$	42,199	6%
MEDICAL CLAIMS		0	624	3,225		-3,225	0%
ACCTING & AUDITING SRVCS		2,000	0	0		2,000	0%
TRANSFER-RETIREE BENEFITS TRUST		537,210	145,552	145,552		391,658	27%
Total Expenditures	\$	584,210 \$	148,194	\$ 151,578	\$	432,632	26%
FUND 211: DEBT SERVICE FUND							
INTEREST EARNINGS		25,000	2,712	10,317		14,683	41%
OPER TRANSFER FROM GENERAL FD		3,150,000	0	3,150,000		0	100%
TRANSFER - HISTORIC COMMISSION		16,210	0	13,180		3,030	81%
<b>Total Revenues</b>	\$	3,191,210 \$	2,712	\$ 3,173,497	\$	17,713	99%
PRIN-DEERWOOD LEASE PYMT		28,300	0	0		28,300	0%
PRIN-1999 GO REF BONDS		180,000	0	180,000		0	100%
PRIN-2002 GO REFUNDING		610,000	0	610,000		0	100%
PRIN-2002 GO IMP BONDS		215,000	0	0		215,000	0%
PRIN - 2003 GO REFUNDING		475,000	0	475,000		0	100%
PRIN - 2004 GO BONDS		155,000	0	155,000		0	100%
PRIN - 2006 GO BONDS		205,000	0	205,000		0	100%
PRIN - 2007 GO BONDS		190,000	0	0		190,000	0%
PRIN - 2009 GO BONDS		175,000	0	0		175,000	0%
PRIN - 2006 GO REFUNDING		10,000	0	10,000		0	100%
INT -DEERWOOD LEASE PYMT		4,710	0	0		4,710	0%
INT -1999 GO REF BONDS		20,500	0	12,184		8,316	59%
INT - 2002 GO REFUNDING		205,620	0	109,290		96,330	53%

0

14,300

14,300

50%

28,600

INT - 2002 GO IMP BONDS

## Revenue and Expenditure Reports

## For the Period Ending September 30, 2011

For the Po	erio	a Enaing	Se	ptember 3	νυ,	2011			
						Compa	ra	tive %	25%
									%
				MTD		YTD			Realized/
		<b>Budget</b>		<b>Actual</b>		<b>Actual</b>		<b>Balance</b>	<b>Spent</b>
INT - 2003 GO REFUNDING		83,705		0		46,009		37,696	55%
INT - 2004 GO BOND		105,810		0		54,068		51,742	51%
INT - 2006 GO BOND		152,370		0		78,105		74,265	51%
INT - 2006 GO REFUNDING		91,930		0		46,059		45,871	50%
INT - 2007 GO BOND		169,860		0		84,930		84,930	50%
INT - 2009 GO BOND		170,420		0		85,209		85,211	50%
INT - 2011 GO BOND		90,765		0		0		90,765	0%
BOND SALE EXPENSE		60,000		0		0		60,000	0%
BANK SERVICE CHARGES		6,000		0		3,912		2,088	65%
Total Expenditures	\$	3,433,590	\$	0	\$	2,169,066	\$	1,264,524	63%
FUND 310: EQUIPMENT REPLACEMEN	ТF	IIND							
		C112							
INTEREST EARNINGS	\$	7,500	\$	982	\$	3,502	\$	3,998	47%
SALE OF EQUIPMENT		7,500		0		0		7,500	0%
GF OPER TRANSFER - FIRE AND		240,000		0		240,000		0	100%
GF OPER TRANSFER - PW		160,000		0		160,000		0	100%
GF OPER TRANSFER - PARKS/REC		4,000		0		4,000		0	100%
GF OPER TRANSFER - POLICE		350,000		0		350,000		0	100%
GF OPER TRANSFER - TECH		340,000		0		340,000		0	100%
GF OPER TRANSFER - TRAFFIC SIGNALIZATION		6,500		0		6,500		0	100%
Total Revenues	\$	1,115,500	\$	982	\$	1,104,002	\$	11,498	99%
COMPUTER HARDWARE -N/C	\$	0	\$	0	\$	20,459	\$	-20,459	0%
COMPUTER HARDWARE		360,000		0		3,033		356,967	1%
SOFTWARE		140,000		0		0		140,000	0%
VEHICLES/EQUIP - POLICE		290,000		0		0		290,000	0%
VEHICLES/EQUIP - PW		155,500		0		0		155,500	0%
VEHICLES/EQUIP - PARKS/REC		55,000		0		0		55,000	0%
Total Expenditures	\$	1,000,500	\$	0	\$	23,492	\$	977,008	2%
FUND 311: CAPITAL PROJECTS FUND									
FUND 311. CALITAL FROJECTS FUND									
FEDERAL/STATE/LOCAL SOURCES		1,505,000		0		0		1,505,000	0%

# Revenue and Expenditure Reports

## For the Period Ending September 30, 2011

	 g	<b>.</b>	Comparative %			tive %	25%	
	Budget	MTD Actual		YTD Actual		Balance	% Realized/ Spent	
TOTAL INTERGOVERNMENTAL	\$ 1,505,000 \$	0	\$		\$	1,505,000	0%	
INTEREST EARNINGS	\$ 50,000 \$	6,257	\$	18,827	\$	31,173	38%	
PRIVATE SOURCES	60,000	0		0		60,000	0%	
GO BOND PROCEEDS	5,000,000	0		0		5,000,000	0%	
OPER TRANSFER FROM GENERAL FD	300,000	0		300,000		0	100%	
OPER TRANSFER FROM ADEQUATE	750,000	0		750,000		0	100%	
FACILITIES TOTAL USES OF MONEY AND PROPERTY	\$ 6,160,000 \$	6,257	\$	1,068,827	\$	5,091,173	17%	
Total Revenues	\$ 7,665,000 \$	6,257	\$	1,068,827	\$	6,596,173	14%	
DEPT 43100: TRANSPORTATION								
STREET RESURFACING	\$ 300,000 \$	0	\$	26,026	\$	273,974	9%	
BIKEWAY IMPROVEMENTS	125,000	2,234		20,744		104,256	17%	
CONCORD ROAD - EAST	700,000	28,057		110,135		589,865	16%	
TRAFFIC SIGNAL UPGRADES	390,000	896		17,396		372,604	4%	
CONCORD RD (WEST)	950,000	13,280		22,755		927,245	2%	
SPLIT LOG ROAD - PHASE II	375,000	463,552		463,582		-88,582	124%	
Total Expenditures	\$ 2,840,000 \$	508,019	\$	660,638	\$	2,179,362	23%	
DEPT 43150: STORM DRAINAGE								
DERBY GLEN DRAINAGE	50,000	0		0		50,000	0%	
Total Expenditures	\$ 50,000 \$	0	\$	0	\$	50,000	0%	
DEPT 44400: PARKS & RECREATION								
CROCKETT PARK	\$ 10,000 \$	0	\$	0	\$	10,000	0%	
FLAGPOLE (SOUTHWEST) PARK	25,000	0		0		25,000	0%	
FLOODWAY OPEN SPACE	1,265,000	0		0		1,265,000	0%	
MARCELLA VIVRETTE SMITH PARK	5,925,000	60,446		66,358		5,858,642	1%	

#### **DEPT 45200: GENERAL FACILITIES AND EQUIPME**

Total Expenditures

7,225,000 \$

60,446 \$

66,358 \$ 7,158,642

## Revenue and Expenditure Reports

## For the Period Ending September 30, 2011

For the I	CII	d Ending Se	ptember 30	, 2011 Compa	tive %	25%	
							%
			MTD	YTD			Realized/
		Budget	Actual	Actual		Balance	Spent
LIBRARY		150,000	0	0		150,000	0%
SAFETY CENTER EAST		185,000	1,975	1,975		183,025	1%
FIBER NETWORK EXPANSION		0	0	250		-250	0%
Total Expenditures	\$	335,000 \$	1,975 \$	2,225	\$	332,775	1%
DEPT 45300: TECHNOLOGY							
WARNING SIREN	\$	15,000 \$	0 \$	0	\$	15,000	0%
FINANCIAL SOFTWARE/EQUIPMENT		25,000	0	0		25,000	0%
RADIO SYSTEM UPGRADE		0	3,225	32,536		-32,536	0%
FIBER NETWORK EXPANSION		60,000	0	0		60,000	0%
TELEPHONE SYSTEM		130,000	0	0		130,000	0%
GEOG INFO SYSTEM		110,000	0	0		110,000	0%
MOBILE DATA/GPS EQUIPMENT		185,000	0	0		185,000	0%
DISASTER RECOVERY SYSTEM		25,000	0	0		25,000	0%
Total Expenditures	\$	550,000 \$	3,225 \$	32,536	\$	517,464	6%
DEPT 51660: TRANSFERS							
OPERATING TRANSFER TO MC	\$	25,000 \$	0 \$	0	\$	25,000	0%
Total Expenditures	\$	25,000 \$	0 \$	0	\$	25,000	0%
Total for FUND 311: CAPITAL PROJECTS FUND	\$	11,025,000 \$	573,665 \$	761,757	\$	10,263,243	7%
FUND 312: FACILITY MAINTENANCE	FUN	D					
INTEREST EARNINGS		4,000	467	1,689		2,311	42%
OPER TRANSFER FROM GENERAL FD		200,000	0	200,000		0	100%
<b>Total Revenues</b>	\$	204,000 \$	467 \$	201,689	\$	2,311	99%
FIRE AND RESCUE	\$	0 \$	0 \$	4,177	\$	-4,177	0%
SERVICE CENTER		25,000	0	0		25,000	0%
PARKS DEPT		110,000	4,605	4,605		105,395	4%
LIBRARY DEPT		40,000	0	0		40,000	0%
Total Expenditures	\$	175,000 \$	4,605 \$	8,782	\$	166,218	5%

## **Revenue and Expenditure Reports**

### For the Period Ending September 30, 2011

202 020 2		··	P**********	Comparative %				25%
		<b>Budget</b>	MTD <u>Actual</u>		YTD <u>Actual</u>		<b>Balance</b>	% Realized/ Spent
FUND 315: FUEL FUND								
INTEREST EARNINGS	\$	1,500	\$ 64	\$	262	\$	1,238	17%
GF OPER TRANSFER		334,100	26,128		84,562		249,538	25%
WS OPER TRANSFER		45,000	3,601		11,449		33,551	25%
<b>Total Revenues</b>	\$	380,600	\$ 29,793	\$	96,273	\$	284,327	25%
UNLEADED FUEL	\$	295,000	\$ 48,445	\$	99,727	\$	195,273	34%
DIESEL FUEL		148,000	9,818		39,820		108,180	27%
Total Expenditures	\$	443,000	\$ 58,263	\$	139,547	\$	303,453	32%
FUND 320: HEALTH INSURANCE FUND								
INTEREST EARNINGS	\$	3,000	\$ 454	\$	1,604	\$	1,396	53%
HEALTH INSURANCE TRANSFER FROM	•	1,413,700	0		108,151		1,305,549	8%
GF HEALTH INSURANCE TRANSFER FROM WS		174,200	14,517		43,550		130,650	25%
HEALTH INSURANCE TRANSFER FROM ECD		80,400	6,700		20,100		60,300	25%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS		541,790	60,214		140,319		401,471	26%
STOP LOSS REIMBURSEMENT		0	0		431		-431	0%
<b>Total Revenues</b>	\$	2,213,090	\$ 81,885	\$	314,155	\$	1,898,935	14%
MEDICAL CLAIMS	\$	1,481,900	\$ 70,782	\$	193,976	\$	1,287,924	13%
HRA CLAIMS		360,000	38,545		70,108		289,892	19%
HEALTH INSURANCE PREMIUMS		387,300	31,899		95,636		291,664	25%
OTHER PROF SRVCS		31,000	0		0		31,000	0%
<b>Total Expenditures</b>	\$	2,260,200	\$ 141,226	\$	359,720	\$	1,900,480	16%
FUND 412: WATER AND SEWER FUND								
WWT PROPERTY LEASE/PURCHASE		4,710	0		0		4,710	0%
SALE OF EQUIPMENT		4,000	0		0		4,000	0%
WATER SALES-COMM IN CITY		1,790,000	229,441		610,826		1,179,174	34%
WATER SALES-COMM OUT CITY		1,800	12		54		1,746	3%

## **Revenue and Expenditure Reports**

## For the Period Ending September 30, 2011

Comparative %

25% %

		MTD	YTD		Realized/
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Balance</b>	<b>Spent</b>
WATER SALES-RESID IN CITY	5,000,000	678,428	1,856,861	3,143,139	37%
WATER SALES-INST IN CITY	500,000	74,581	188,898	311,102	38%
WATER PURCHASE SURCHARGE	500,000	60,153	162,467	337,533	32%
CROSS CONNECTION DOMESTIC	168,000	592	2,062	165,938	1%
CROSS CONNECTION FIRE	18,000	0	0	18,000	0%
INSTALLATION CHARGES	15,000	425	2,150	12,850	14%
WATER TAP FEES	300,000	49,000	154,000	146,000	51%
N/CG UD AREA TAP FEES	0	0	177,208	-177,208	0%
MISCELLANEOUS	2,000	0	16	1,984	1%
SEWER CHGS-COMM IN CITY	1,300,000	113,406	344,756	955,244	27%
SEWER CHGS-COMM OUT CITY	29,000	2,440	4,880	24,120	17%
SEWER CHGS-RES IN CITY	3,750,000	318,750	953,013	2,796,988	25%
SEWER CHGS-RES OUT CITY	8,000	587	1,664	6,336	21%
SEWER CHGS-INST IN CITY	300,000	23,133	69,648	230,352	23%
SEWER CHGS-INST OUT CITY	15,000	1707	5,122	9,878	34%
SEWER CHGS-METRO SEWER	830,000	61,389	183,703	646,297	22%
TREATMENT SURCHG METRO SEWER PUMP STATION	60,000	0	1,394	58,606	2%
SWR TAP INSPECTION FEES	1,000	180	750	250	75%
FORFEITED DISC/PENALTIES	120,000	9,739	33,165	86,835	28%
SALE OF MATERIAL	500	144	2,391	-1,891	478%
SEWER TAP FEES	400,000	60,015	203,515	196,485	51%
GRINDER PUMP FEES	13,300	633	12,033	1,267	90%
BAD CHECK CHARGE	1,000	0	0	1,000	0%
FIRE HYDRANT RENTAL	100,000	8,333	25,000	75,000	25%
INTEREST EARNINGS	75,000	10,270	36,644	38,356	49%
<b>Total Revenues</b>	\$ 15,306,310 \$	1,703,358 \$	5,032,220	\$ 10,274,090	33%
SALARIES	1,157,635	112,284	245,835	911,800	21%
SALARIES - OVERTIME	97,850	9,690	23,954	73,896	24%
LONGEVITY PAY	9,840	0	0	9,840	0%
COMMUNICATION ALLOWANCE	4,800	540	1,290	3,510	27%
SALARIES BILLED TO OTHERS	-10,000	0	0	-10,000	0%
FICA (EMPLOYER'S SHARE)	97,165	8,911	19,547	77,618	20%
HEALTH INSURANCE	174,200	14,517	43,550	130,650	25%
DENTAL REIMBURSEMENT	9,000	1,444	2,286	6,714	25%

## **Revenue and Expenditure Reports**

## For the Period Ending September 30, 2011

Comparative % 25%

		MTD	YTD		Realized/
	<b>Budget</b>	Actual	Actual	Balance	Spent
LIFE INSURANCE	5,770	444	1,350	4,420	23%
RETIREMENT - HEALTH/LIFE	60,000	5,000	15,000	45,000	25%
RETIREMENT - TCRS	186,940	18,162	44,972	141,968	24%
SUPPLEMENTAL RETIREMENT - 457	0	0	926	-926	0%
SUPPLEMENTAL RETIREMENT - 401	25,000	2,733	5,240	19,760	21%
SICK LEAVE BUY-BACKS	1,500	380	380	1,120	25%
ATTENDANCE BONUS PAY	2,000	0	0	2,000	0%
ANNUAL LEAVE BUY-BACKS	5,000	1,182	1,182	3,818	24%
UNEMPLOYMENT COMPENSATION	0	0	260	-260	0%
WORKER'S COMPENSATION	40,000	147	32,537	7,463	81%
CLOTHING & UNIFORMS	26,000	768	1,564	24,436	6%
POSTAGE & BOX RENTAL	45,000	3,600	3,601	41,399	8%
PRINTING,STATIONERY,ENVELOPES	24,000	2,005	2,157	21,843	9%
ELECTRIC	300,000	23,929	73,032	226,968	24%
WATER	1,000	51	128	872	13%
WATER PURCHASED FOR RESALE	4,750,000	487,287	1,393,860	3,356,140	29%
METRO SEWER TREATMENT	2,500,000	167,268	526,899	1,973,101	21%
BACKFLOW PREVENTION TESTING	115,500	14,690	49,216	66,284	43%
COMMUNICATIONS	1,800	129	283	1,517	16%
LEGAL SERVICES	10,000	0	0	10,000	0%
ACCTING & AUDITING SRVCS	19,100	5,014	9,789	9,311	51%
ARCH ENG & LANDSCAPING	25,000	0	0	25,000	0%
LABORATORY SERVICES	12,000	600	1,340	10,660	11%
CAPACITY MGT. PROGRAM (CMOM)	25,000	0	0	25,000	0%
METRO SEWER STUDY	0	478	478	-478	0%
OTHER PROF SRVCS	55,000	14,990	15,236	39,764	28%
R/M - MOTOR VEHICLES	15,000	746	4,360	10,640	29%
R/M - MACH & EQUIPMENT	65,000	829	37,573	27,427	58%
TIRES TUBES ETC	5,000	3,327	3,506	1,494	70%
R/M - BUILDINGS	5,000	1,850	1,850	3,150	37%
METER REPAIR	65,000	0	1,739	63,261	3%
METRO PUMP STATION MAINT	75,000	0	75	74,925	0%
REPAIR PARTS-GRINDER PUMPS	200,000	0	49,708	150,292	25%
REPAIR PARTS-WTR/SWR LINES	115,000	14,081	21,879	93,121	19%
MANHOLE & SWR LINE MAINT	150,000	1,819	3,711	146,289	2%

#### **Revenue and Expenditure Reports**

#### For the Period Ending September 30, 2011

**Comparative %** 25% **% MTD YTD** Realized/ **Budget Spent** Actual Actual **Balance** WATER TANK MAINTENANCE 10,150 294 1,296 8,854 13% SWR LIFT STATION R/M 80,000 7,626 10,602 69,398 13% WTR LIFT STATION R/M 100,000 7.590 7,590 92,410 8% **MBRSHIPS & REGISTRATIONS** 10,000 257 5,232 4,768 52% TRAVEL - CONF & SCHOOLS 10,000 617 842 9,158 8% OFFICE SUPPLIES/MATERIALS 5,000 413 491 4,509 10% 0 HOUSEHOLD/JANITORIAL SUPPLIES 1,000 0 1,000 0% **OPERATING CHEMICALS** 10,000 798 2,948 7,052 29% OTHER OPER SUPPLIES 60,000 3,868 5,315 54,685 9% **FUEL** 45,000 3,601 11,449 33,551 25% COMPUTER SOFTWARE-N/C 1,650 3,496 -1,996 233% 1,500 **INS - BUILDINGS** 15,000 0 11,844 79% 3,156 INS - VEH & EOUIP 1,500 0 438 1,062 29% LIABILITY INSURANCE 0 87,100 0% 87,100 0 0 2,500 **RENTAL - MACH & EQUIP** 2,500 0 0% 93,750 SERVICE CENTER RENT 125,000 10,417 31,250 25% GIS SERVICE FEE 138,000 11,500 34,500 103,500 25% STATE ENVIRONMENTAL FEES -13,508 0 0 13,508 0% PROV FOR DEPRECIATION EXPENSE 2,700,000 208,400 23% 625,200 2,074,800 **BANK SRVC CHGS** 1,500 0 2,758 -1,258184% **INT -1999 SEWER BONDS** 14,720 0 2,901 11,819 20% INT - 2001 WATER BONDS 0 6,300 1,050 5,250 17% **INT - 2003 SEWER REFUNDING** 53,615 0 10,132 43,483 19% INT -2006 WATER REFUNDING 66,905 0 11,150 55,755 17% INT - 2008 SEWER BOND 349,440 0 58,240 291,200 17% INT - 2010 WATER & SEWER BOND 0 282,280 47,047 235,233 17% PROV FOR AMORTIZATION EXPENSE 25,000 1,635 4,905 20,095 20% **Total Expenditures** 14,672,610 \$ 1,177,561 \$ 3,544,477 \$ 11,128,133 24% **FUND 434: MUNICIPAL CENTER FUND RENT INC- WMSN MEDICAL** \$ 19,645 \$ 0 \$ 1,589 \$ 18,056 8% RENT INC- CHMBR OF COMMERC 63,100 5,233 15,699 47,401 25% RENT INC-CTY OF BRENTWOOD 558,135 100% 0 558,135 0

2,650

7,950

23,850

25%

31,800

**RENT INC- ECD FUND** 

#### **Revenue and Expenditure Reports**

#### For the Period Ending September 30, 2011

**Comparative %** 25% **% MTD YTD** Realized/ **Budget Spent** Actual Actual **Balance** OPERATING TRANSFER FROM CP 25,000 0 0 25,000 0% INTEREST EARNINGS 10,000 873 3,281 6.719 33% 707,680 \$ 8,756 \$ 586,654 \$ 121,026 83% **Total Revenues ELECTRIC** 115,000 \$ 10,603 \$ 38,076 \$ 76,924 33% WATER 21,300 1,168 4,077 17,223 19% **SEWER** 5,000 294 1,176 3.824 24% NATURAL/PROPANE GAS 15,000 492 1,176 13,824 8% **COMMUNICATIONS** 40,000 34,515 14% 1,265 5,485 **ACCTING & AUDITING SRVCS** 3,700 971 1,896 1,804 51% OTHER PROF SRVCS 30,000 1.329 5.631 24,369 19% 919 R/M - OFC MACH & EQUIPMENT 0 1,081 46% 2,000 R/M - MOTOR VEHICLES 1,000 0 0 1,000 0% R/M - GROUNDS/LANDSCAPE 20,000 1,029 3,300 16,700 16% R/M - BUILDINGS 120,000 103,154 5,715 16,846 14% R/M - TRASH REMOVAL 6,000 474 1,427 4,573 24% R/M - PLUMBING & HVAC 20,000 1,700 5,501 14,499 28% HOUSEHOLD/JANITORIAL SUPPLIES 10,000 269 1.309 8,691 13% OTHER OPER SUPPLIES 0 4,000 0 4,000 0% **SUNDRY** 0 0 1,000 1,000 0% INS ON BLDGS 10,000 0 82% 8,211 1,789 **INS - LIABILTY** 1,200 0 0 1,200 0% PROPERTY TAX EXPENSE 0 0 5,000 5,000 0% **DEPRECIATION EXPENSE** 250,000 20,800 62,400 187,600 25% 680,200 \$ 46,109 \$ 157,430 \$ 522,770 23% **Total Expenditures FUND 450: EMERGENCY COMMUNICATIONS DIST** 911 FEES-LANDLINE 605,000 42,148 48,130 556,870 8% 911 FEES-WIRELESS 60,000 0 10,168 49,832 17% GIS MAINT GRANT-TECB 0 0 10,000 -10,000 0% TECB OTHER REIMBURSEMENT 0 0 12,000 -12,000 0% TECB OPERATIONAL FUNDING 189,155 0 27,859 161,296 15% **INTEREST EARNINGS** 10,000 698 2,539 7,461 25% OPER TRANSFER FROM GENERAL FD 418,700 0 418,700 100% 1,282,855 \$ 42,846 \$ 529,396 \$ 753,459 41% **Total Revenues** 

## **Revenue and Expenditure Reports**

### For the Period Ending September 30, 2011

**Comparative %** 

25%

•	1	/
-	1	ľ

		MTD	YTD		Realized/
	<b>Budget</b>	<b>Actual</b>	<b>Actual</b>	<b>Balance</b>	<b>Spent</b>
SALARIES	528,910	53,002	115,915	412,995	22%
SALARIES - OVERTIME	42,110	4,653	9,894	32,216	23%
LONGEVITY PAY	4,420	0	0	4,420	0%
SHIFT DIFFERENTIAL	11,100	1,373	2,734	8,366	25%
FICA (EMPLOYER'S SHARE)	44,870	4,481	9,709	35,161	22%
HEALTH INSURANCE	80,400	6,700	20,100	60,300	25%
DENTAL REIMBURSEMENT	3,000	84	184	2,816	6%
LIFE INSURANCE	2,665	204	610	2,055	23%
RETIREMENT - HEALTH/LIFE	21,255	1,771	5,314	15,941	25%
RETIREMENT - TCRS	86,680	8,789	21,389	65,291	25%
SUPPLEMENT RETIREMENT - 457	7,500	878	2,034	5,466	27%
SICK LEAVE BUY-BACKS	1,000	0	0	1,000	0%
ATTENDANCE BONUS	1,000	0	0	1,000	0%
ANNUAL LEAVE BUY-BACKS	1,000	0	0	1,000	0%
WORKER'S COMPENSATION	3,145	0	1,057	2,088	34%
CLOTHING & UNIFORMS	5,500	224	224	5,276	4%
PERIODICAL SUBSCRIPTIONS	2,000	156	156	1,844	8%
COMMUNICATIONS	115,000	22	16,825	98,175	15%
ACCTING & AUDITING SRVCS	9,700	2,800	4,400	5,300	45%
MAPPING/DATA BASE	10,000	10,000	10,000	0	100%
OTHER PROF SRVCS	10,000	32	32	9,968	0%
R/M - OTHER EQUIPMENT	60,000	5,390	14,648	45,352	24%
MRBSHIPS & REGISTRATIONS	5,000	295	295	4,705	6%
TRAVEL - CONF & SCHOOLS	5,000	0	0	5,000	0%
OFFICE SUPPLIES	2,500	0	0	2,500	0%
OTHER OPER SUPPLIES	2,300	84	84	2,216	4%
LIABILITY INSURANCE	1,400	0	0	1,400	0%
OFFICIALS' SURETY BONDS	1,000	0	0	1,000	0%
RENTAL - MACH & EQUIP	10,000	0	0	10,000	0%
DEPRECIATION	170,000	12,500	37,500	132,500	22%
RENTAL - BUILDING AND FACILIITES	31,800	2,650	7,950	23,850	25%
<b>Total Expenditures</b>	\$ 1,280,255 \$	116,088	\$ 281,054	\$ 999,201	22%

**FUND 610: OPEB TRUST FUND** 

## Revenue and Expenditure Reports

## For the Period Ending September 30, 2011

**Comparative %** 

	В	udget	MTD Actual	YTD Actual	Balance	% Realized/ Spent
UNREALIZED GAIN (LOSS) ON	\$	0 \$	-311,663		\$ 311,663	0%
INVESTMENTS						
RETIREE BNFT TRNSFR FROM OPEB		0	145,552	145,552	-145,552	0%
Total Revenues	\$	0 \$	-166,111	\$ -166,111	\$ 166,111	0%
FUND 615: DHT FUND						
INTEREST EARNINGS	\$	0 \$	83	\$ 299	\$ -299	0%
LIBRARY GIFTS AND DONATIONS		0	2,210	15,306	-15,306	0%
PUBLIC SAFETY DONATIONS		0	400	500	-500	0%
HISTORIC SITES DONATIONS		0	4,950	19,190	-19,190	0%
CONCERT SERIES DONATIONS		0	0	10,000	-10,000	0%
<b>Total Revenues</b>	\$	0 \$	7,643	\$ 45,295	\$ -45,295	0%
LIBRARY DONATIONS EXPENSE	\$	0 \$	4,665	\$ 13,623	\$ -13,623	0%
HISTORIC SITE DONATIONS EXPENSE		0	1,440	15,144	-15,144	0%
Total Expenditures	\$	0 \$	6,105	\$ 28,767	\$ -28,767	0%

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

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

001-0717



July 1, 2011 - September 30, 2011

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#### If You Need Assistance

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

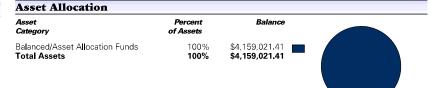
**Beginning Balance** Contributions/Other Credits Gain/Loss **Ending Balance** 

This Period Year-To-Date \$4,325,132.16 \$3,859,895.12 \$145,552.50 -\$311,663.25 \$462,270.30 -\$163,144.01 \$4,159,021.41 \$4,159,021.41

#### Plan Data

Plan Name CITY OF BRENTWOOD EIP Plan Number

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



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

Page 1 of 4

777 North Capitol Street NE, Washington, DC 20002-4240

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

July 1, 2011 - September 30, 2011

Investment	Percent of Assets	Units/ Shares	Unit/Share Value					
Balanced/Asset Allocation Funds								
Vantagepoint MP Svngs Oriented	31%	54,077.1015	\$24.06	\$1,301	,095.06			
Vantagepoint MP Conserv Growth	40%	73,258.2921	\$22.81	\$1,671	,021.64			
Vantagepoint MP Trad Growth	29%	57,366.1048	\$20.69	\$1,186	5,904.71			
Total	100%			\$4,159	),021.41			
<b>Activity Summary by Fund</b>								
Investment	Beginning Balance	Contributions/ Other Credits	Distributions/ Other Debits		Transfers	Fees	Gain/Loss	Ending Balance
Balanced/Asset Allocation Funds								
Vantagepoint MP Svngs Oriented	\$1,312,455.68	\$43,665.75	(	\$0.00	\$0.00	\$0.00	-\$55,026.37	\$1,301,095.06
Vantagepoint MP Conserv Growth	\$1,733,273.67	\$58,221.00	9	\$0.00	\$0.00	\$0.00	-\$120,473.03	\$1,671,021.64
Vantagepoint MP Trad Growth	\$1,279,402.81	\$43,665.75	Ş	\$0.00	\$0.00	\$0.00	-\$136,163.85	\$1,186,904.71
Total Account	\$4,325,132.16	\$145,552.50	:	\$0.00	\$0.00	\$0.00	-\$311,663.25	\$4,159,021.41
Activity Detail								
<b>Contributions/Other Credits</b> Contributions		\$145,552.50	Dis	stribution	s/Other Debits			
Total		\$145,552 <u>.</u> 50	To	tal				\$0.00

**Account Balance by Source** 

Total Employer \$4,159,021.41

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Quarterly Investment Report FY 2012 September, 2011

<u>Description</u>	Banking <u>Institution</u>	Maturity Date	<u>Length</u>	<u>Rate</u>	Original <u>Amount</u>	Balance <u>at 6/30/11</u>	July, 11 <u>Sept, 11</u>	Total
CD #2 4141565	Pinnacle Bank	6/30/2012	12 Months	0.68%	9,000,000.00	9,000,000.00	19,286	19,286
Total					9,000,000.00	9,000,000.00	19,286	19,286

All funds are fully collateralized by the Tenneesee Bank Collateral Pool

#### October 23, 2011

#### FINANCE/ADMINISTRATION MEMORANDUM

2011 - 18

TO: Michael Walker, City Manager

Kirk Bednar, Assistant City Manager Chris Milton, Water and Sewer Director

Todd Spangler, Assistant Water and Sewer Director

Karen Harper, City Treasurer

Richard Rigsby, Water and Sewer Department David Lincicome, Water and Sewer Department Tracy Todd, Water and Sewer Department

FROM: Carson K. Swinford, Director of Finance

#### **SUBJECT:** Water and Sewer Fund Management Reports – September 2011

Attached please find reports showing detail analyses of Water/Sewer Department revenues and expenditures for the month of September 2011. Net operating income of \$525,797 was posted for the month of September 2011 as compared to prior year net income of \$451,333.

For the first three months of the 2011-2012 fiscal year, the percentage of "unaccounted for" water stands at 14.38, as compared to 10.93% for the prior year. During this same period, the percentage of sewerage treated to billed stands at 145.48%, with a prior year comparison of 158.81%.

Please contact me with any questions or comments.

#### CITY OF BRENTWOOD WATER/SEWER FUND FISCAL 2011 - 2012

				NTU TO DATE				VE	AD TO DATE	
WATER SALES:		Sep-12		NTH TO DATE Sep-11	% Change		Sep-12		AR TO DATE Sep-11	% Change
Residential		678,428		584,076	16.15%	\$	1,857,228		<del>3ep-11</del> 1,759,558	5.55%
Commercial		229,441	\$	225,607	1.70%	\$	610,827		636,115	-3.98%
Institutional	\$	74,581	\$	138,746	-46.25%	\$	188,898	\$	409,995	-53.93%
national	Ψ	7 4,501	Ψ	100,140	40.2070	Ψ	100,000	Ψ	400,000	33.3370
Total Water Sales	\$	982,450	\$	948,429	3.59%	\$	2,656,953	\$ 2	2,805,668	-5.30%
Purchased Water Cost	\$	487,287	\$	476,388	2.29%	\$	1,393,860	\$1	1,336,583	4.29%
Net Water Sales	\$	495,163	\$	472,041	4.90%	\$	1,263,093	Φ.	1,469,085	-14.02%
Net Water Sales	Ф	495,165	Ф	472,041	4.90%	Ф	1,203,093	Ф	1,469,065	-14.02%
Total Gallons Billed (1,000s)		210,205		201,953	4.09%		569,325		596,696	-4.59%
Total Gallons Purchased (1,000s)		235,397		240,159	-1.98%		673,789		677,756	-0.59%
Total gallons thru meters (1000s)		235,397		240,159	-1.98%		673,789		677,756	-0.59%
Water Adjustments		2,333		2,333	0.00%		7,600		7,000	8.57%
Gallons Unaccounted For		22,858		35,873	-36.28%		96,865		74,060	30.79%
% Unaccounted For		9.71%		14.94%	-34.99%		14.38%		10.93%	31.56%
Revenue per 1000 Gallons Billed	\$	4.67	\$	4.70	-0.48%	\$	4.67	\$	4.70	-0.75%
Cost per 1000 Gallons Billed	\$	2.32	\$	2.36	-1.73%	\$	2.45	\$	2.24	9.30%
Net Profit/1000 Gallons Billed	\$	2.36	\$	2.34	0.78%	\$	2.22	\$	2.46	-9.89%
SEWER CHARGES:										
Residential	\$	319,337	\$	315,765	1.13%	\$	954,677	\$	944,852	1.04%
Commercial	\$	115,846	\$	113,292	2.25%	\$	349,636	\$	340,047	2.82%
Institutional	\$	24,840	\$	26.475	-6.18%	\$	74,770	\$	79.425	-5.86%
Metro Sewer Surcharge	\$	61,389	\$	51,415	19.40%	\$	183,702	\$	154,002	19.29%
Motio Covol Calonargo	Ψ	01,000	Ψ	01,110	10.1070	<u> </u>	100,102	Ψ	101,002	10.2070
Total Sewer Charges	\$	521,412	\$	506,947	2.85%	\$	1,562,785	\$ 1	1,518,326	2.93%
Treatment Cost	\$	167,268	\$	184,072	-9.13%	\$	526,899	\$	524,756	0.41%
						<del></del>	<u> </u>	<u></u>	<del>,</del>	
Net Sewer Charges	\$	354,144	\$	322,875	9.68%	\$	1,035,886	\$	993,570	4.26%
Total Gallons Billed (1,000s)*		71,503		70,479	1.45%		213,335		211,251	0.99%
Total Gallons Treated (1,000s)		98,524		117,668	-16.27%		310,353		335,489	-7.49%
% of Gallons Treated to Gallons Billed*		137.79%		166.96%	-17.47%		145.48%		158.81%	-8.40%
Revenue per 1000 Gallons Billed	\$	7.29	\$	7.19	1.38%	\$	7.33	\$	7.19	1.92%
Cost per 1000 Gallons Billed	\$	2.34	\$	2.61	-10.43%	\$	2.47	\$	2.48	-0.57%
Net Profit/1000 Gallons Billed	\$	4.95	\$	4.58	8.11%	\$	4.86	\$	4.70	3.24%
Total Water and Sewer Charges		,503,862		1,455,376	3.33%	\$	4,219,738		1,323,994	-2.41%
Total Direct Costs	\$	654,555	\$	660,460	-0.89%	\$	1,920,759	<u>\$ 1</u>	1,861,339	3.19%
Net Profit	\$	849,307	\$	794,916	6.84%	\$	2,298,979	\$2	2,462,655	-6.65%
Water Tap Fees	\$	49,000	\$	27,000	81.48%	\$	154,000	\$	181,000	-14.92%
Sewer Tap Fees	\$	60,015	\$	50,000	20.03%	\$	203,515	\$	190,211	6.99%
Other Operating Revenues	\$	90,481	\$	58,963	53.45%	\$	455,334	\$	176,942	157.34%
Less Other Operating Expenses	\$	312,971	\$	277,292	12.87%	\$	993,617		1,088,754	-8.74%
Less Estimated Depr/Amort		210,035	\$	202,254	3.85%	\$	630,105		606,762	3.85%
NET OPERATING INCOME - UNADJUSTED	\$	<u>525,797</u>	\$	451,333	16.50%	\$	1,488,106	\$ 1	1,315,292	13.14%

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

# WATER/SEWER FUND FISCAL 2010 - 2012

	<u>Jul-11</u>			<u>Aug-11</u>	<u>Sep-11</u>		
Residential Commercial Institutional	\$ \$ \$	613,584 194,223	\$ \$ \$	565,216 187,163	\$ \$ \$		
institutional	Φ	67,130	Φ	47,187	<u> </u>	74,581	
Total Water Sales Purchased Water Cost	\$ \$	874,937 435,712	\$ \$	799,566 470,861	\$ \$	982,450 487,287	
Net Water Sales	\$	439,225	\$	328,705	\$	495,163	
Total Gallons Billed Total Gallons Purchased Total gallons actually thru meters Water Adjustments Revenue per 1000 Gallons Billed Cost per 1000 Gallons Billed	21 21 \$ \$	36,227,700 10,655,055 10,655,055 2,933,333 4.70 2.34	\$ \$	172,891,800 227,737,543 227,737,543 2,333,333 4.62 2.72	\$	210,205,400 235,396,878 235,396,878 2,333,333 4.67 2.32	
Net Profit/1000 Gallons Billed	\$	2.36	\$	1.90	\$	2.36	
SEWER CHARGES: Residential - Inside Residential - Outside	\$ \$	316,896 538	\$ \$	317,368 538	\$ \$	318,750 587	
Commercial - Inside	\$	115,756	\$	115,594	\$	113,406	
Commercial - Outside	\$	1,220	\$	1,220	\$	2,440	
Institutional - Inside	\$	23,383	\$	23,133	\$	23,133	
Institutional - Outside Metro Surcharge	\$ \$	1,707 61,169	\$ \$	1,707 61,144	\$ \$	1,707 61,389	
Total Sewer Charges Treatment Cost	\$	520,669 174,469	\$ \$	520,704 185,162	\$ \$	521,412 167,268	
Net Sewer Charges	\$	346,200	\$	335,542	\$	354,144	
Total Gallons Billed		70,471,500	·	71,360,700	·	71,502,800	
Total Gallons Treated		0,471,300		109,063,730		98,523,980	
Revenue per 1000 Gallons Billed	\$	7.39	\$	7.30	\$	7.29	
Cost per 1000 Gallons Billed	\$	2.48	\$	2.59	\$	2.34	
Net Profit/1000 Gallons Billed	\$	4.91	\$	4.70	\$	4.95	
Total Water and Sewer Charges Total Direct Costs	\$ \$	1,395,606 610,181	\$ \$	1,320,270 656,023	\$ \$	1,503,862 654,555	
Net Profit	\$	785,425	\$	664,247	\$	849,307	
Water Tap Fees	\$	71,000	\$	34,000	\$	49,000	
Sewer Tap Fees	\$	88,500	\$	55,000	\$	60,015	
Other Operating Revenues	\$	277,922	\$	86,931	\$	90,481	
Less Other Operating Expenses	\$	(50,915)	\$	731,561	\$	312,971	
Less Estimated Depr/Amort	\$	210,035	\$	210,035	\$	210,035	
Net Operating Income For Month Cumulative Net Operating Income		1,063,727 1,063,727	\$ \$	(101,418) 962,309	\$ \$	525,797 1,488,106	