

June 18, 2013

FINANCE/ADMINISTRATION MEMORANDUM

2013-12

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 - May 2013**

Financial Reporting

Please find attached revenue and expenditure reports for all City funds for the month of May as well as major revenue collection reports. These reports explain budget to actual comparisons for the eleven months of the 2012-2013 fiscal year.

In addition, copies of unaudited management reports for the City's Water/Sewer Fund are attached. These reports reflect positive fiscal year operating results with a cumulative net income of \$2,558,160 versus \$4,284,103 for the same period last year.

Work Plan Update:

1) Expansion of Electronic Payments Services

As a convenience to citizens and businesses, the City currently offers the opportunity to pay property taxes and utility bills on-line or by telephone using credit cards and electronic checks. A 3% processing fee from the credit card companies is passed on to customers using this service. Staff will expand this payment opportunity to other activities of the City, such as building permits and municipal court citations. In addition to on-line payments, staff will also enhance this payment option by accepting over-the-counter credit card payments with full integration into the City's software system.

Status update: The City now offers citizens the ability to pay for utility, property tax and municipal court fines over-the-counter via credit card. For the future, we will look to expand this option to building permit payments.

2) **Update/Analysis of the Water/Sewer Financial Model**

The Water and Sewer Fund is a combined operation that allows for the most efficient use and assignment of manpower and equipment between water and sewer functions as the needs arise. Each service has its own income source and must operate in a financially sound manner based on a reasonable assignment of operating costs between divisions. Specifically, water rates should not subsidize the cost of providing sewer service or vice versa. The last comprehensive utility rate study was performed by City staff in February 2008. That study was driven mostly by the significant debt service costs associated with the mandated six-year sewer rehabilitation/infrastructure improvement project (\$30 Million) and water system capacity improvements (\$5 million). The department will again undertake a detail analysis to allocate current operating costs, debt service, depreciation expense, and income/fee collections between the water and sewer divisions to determine if both rate structures are appropriately recovering the cost for each function today. Staff will update the financial model for the Water and Sewer divisions, separately and combined within the Water and Sewer Fund, using both a net income and cash flow approach, to determine if the Fund can maintain a healthy financial position for the next four years (FY 2014-2017). Recommendations will be presented to the Board and could include no change in the present rate structure; adjustments between current water and sewer rates that is overall revenue neutral to the fund but ensures a more appropriate recovery of cost from the benefitting division; or possible water and/or sewer rate adjustments including tap fees to ensure a sound financial position for the fund and compliance with generally accepted accounting principles and state law.

Revised Target Date: July, 2013

3) **Enhancements to Vendor Payment Processing**

The City of Brentwood currently processes approximately 6,500 hard-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. This project has been moved forward from the FY 2011-2012 work plan.

Target Date: June 30, 2013

Other Items of Interest. Other matters in which staff members have been involved in the month of May 2013 include:

- Issued the FY 2014 Budget Document for City Commission review.
- Participated in the FY 2014 budget work session with City Commissioners, City Manager and Department Heads.

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

**City of Brentwood
Local Sales Tax**

Month	2008 - 09		2009 - 10		2010 - 11		2011 - 12		2012 - 13	
		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr	Projected % Increase	2.0% % Change Prev Yr
JULY	909,768	-0.75%	908,838	-0.10%	954,651	5.04%	1,083,367	13.48%	1,087,722	0.40%
FY YTD	909,768	-0.75%	908,838	-0.10%	954,651	5.04%	1,083,367	13.48%	1,087,722	0.40%
AUG	819,741	-1.37%	739,009	-9.85%	872,160	18.02%	838,752	-3.83%	975,301	16.28%
FY YTD	1,729,510	-1.04%	1,647,846	-4.72%	1,826,811	10.86%	1,922,120	5.22%	2,063,023	7.33%
SEPT	903,164	8.54%	837,160	-7.31%	893,074	6.68%	1,048,811	17.44%	1,090,808	4.00%
FY YTD	2,632,674	2.05%	2,485,007	-5.61%	2,719,885	9.45%	2,970,930	9.23%	3,153,830	6.16%
OCT	909,882	3.39%	837,185	-7.99%	924,888	10.48%	949,861	2.70%	1,059,830	11.58%
FY YTD	3,542,556	2.39%	3,322,192	-6.22%	3,644,772	9.71%	3,920,791	7.57%	4,213,660	7.47%
NOV	830,588	-15.14%	810,776	-2.39%	860,572	6.14%	891,258	3.57%	1,048,604	17.65%
FY YTD	4,373,144	-1.48%	4,132,968	-5.49%	4,505,344	9.01%	4,812,049	6.81%	5,262,264	9.36%
DEC	813,553	-10.60%	872,371	7.23%	825,904	-5.33%	946,851	14.64%	1,030,172	8.80%
FY YTD	5,186,698	-3.03%	5,005,339	-3.50%	5,331,248	6.51%	5,758,900	8.02%	6,292,437	9.26%
JAN	1,192,058	-5.41%	1,246,762	4.59%	1,307,394	4.86%	1,409,739	7.83%	1,500,512	6.44%
FY YTD	6,378,756	-3.48%	6,252,101	-1.99%	6,638,642	6.18%	7,168,639	7.98%	7,792,949	8.71%
FEB	788,678	-6.48%	718,939	-8.84%	846,751	17.78%	913,717	7.91%	972,587	6.44%
FY YTD	7,167,433	-3.82%	6,971,040	-2.74%	7,485,393	7.38%	8,082,356	7.98%	8,765,536	8.45%
MAR	700,647	-11.22%	668,617	-4.57%	780,585	16.75%	901,285	15.46%	926,319	2.78%
FY YTD	7,868,081	-4.53%	7,639,657	-2.90%	8,265,978	8.20%	8,983,641	8.68%	9,691,855	7.88%
APR	807,198	-12.78%	876,237	8.55%	933,935	6.58%	1,039,079	11.26%	1,061,356	2.14%
FY YTD	8,675,279	-5.36%	8,515,894	-1.84%	9,199,914	8.03%	10,022,721	8.94%	10,753,212	7.29%
MAY	790,749	-13.71%	812,267	2.72%	920,322	13.30%	963,241	4.66%	1,073,195	11.41%
FY YTD	9,466,028	-6.12%	9,328,160	-1.46%	10,120,235	8.49%	10,985,962	8.55%	11,826,406	7.65%
JUN	795,680	-2.29%	845,246	6.23%	907,674	7.39%	1,019,688	12.34%	1,040,082	2.00%
FY YTD	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,866,488	7.17%
FY TOTALS	10,261,708	-5.83%	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,866,488	7.17%
BUDGET	10,565,000	97.13%	10,275,000	99.01%	9,975,000	110.56%	10,675,000	112.47%	11,190,000	4.82%

**City of Brentwood
Wholesale
Beer Tax**

Month					Projected					
	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	0% % Change Prev Yr
JULY	55,790	0.55%	61,634	10.47%	65,234	5.84%	66,066	1.28%	56,005	-15.23%
FY YTD	55,790	0.55%	61,634	10.47%	65,234	5.84%	66,066	1.28%	56,005	-15.23%
AUG	55,944	9.66%	54,919	-1.83%	53,374	-2.81%	49,229	-7.77%	69,166	40.50%
FY YTD	111,734	4.91%	116,553	4.31%	118,608	1.76%	115,295	-2.79%	125,171	8.57%
SEPT	52,525	-12.68%	50,620	-3.63%	55,367	9.38%	58,131	4.99%	53,891	-7.29%
FY YTD	164,259	-1.44%	167,173	1.77%	173,975	4.07%	173,426	-0.32%	179,062	3.25%
OCT	44,859	3.70%	50,493	12.56%	56,366	11.63%	53,971	-4.25%	53,890	-0.15%
FY YTD	209,118	-0.38%	217,666	4.09%	230,341	5.82%	227,397	-1.28%	232,952	2.44%
NOV	50,051	16.49%	43,392	-13.30%	44,785	3.21%	43,420	-3.05%	54,378	25.24%
FY YTD	259,169	2.49%	261,058	0.73%	275,126	5.39%	270,817	-1.57%	287,330	6.10%
DEC	42,065	-12.60%	43,614	3.68%	49,419	13.31%	52,130	5.49%	60,921	16.86%
FY YTD	301,234	0.07%	304,672	1.14%	324,545	6.52%	322,947	-0.49%	348,251	7.84%
JAN	53,079	10.67%	54,567	2.80%	58,086	6.45%	56,466	-2.79%	45,817	-18.86%
FY YTD	354,313	1.53%	359,239	1.39%	382,631	6.51%	379,413	-0.84%	394,068	3.86%
FEB	39,758	-5.49%	33,235	-16.41%	37,185	11.89%	39,215	5.46%	42,126	7.42%
FY YTD	394,071	0.78%	392,474	-0.41%	419,816	6.97%	418,628	-0.28%	436,194	4.20%
MAR	34,769	1.87%	35,991	3.52%	37,366	3.82%	42,417	13.52%	48,849	15.16%
FY YTD	428,839	0.86%	428,465	-0.09%	457,182	6.70%	461,045	0.84%	485,043	5.21%
APR	39,065	0.19%	41,838	7.10%	48,987	17.09%	51,918	5.98%	54,758	5.47%
FY YTD	467,904	0.81%	470,303	0.51%	506,169	7.63%	512,963	1.34%	539,801	5.23%
MAY	47,897	4.47%	52,020	8.61%	49,695	-4.47%	49,595	-0.20%	49,595	0.00%
FY YTD	515,801	1.14%	522,323	1.26%	555,864	6.42%	562,558	1.20%	589,396	4.77%
JUN	52,314	-10.19%	52,839	1.00%	58,710	11.11%	81,234	38.37%	81,234	0.00%
FY YTD	568,115	-0.02%	575,162	1.24%	614,573	6.85%	643,791	4.75%	670,629	4.17%
FY TOTALS	568,115	-0.02%	575,162	1.24%	614,573	6.85%	643,791	4.75%	670,629	4.17%
BUDGET	568,000	100.02%	565,000	101.80%	570,000	107.82%	580,000	111.00%	580,000	115.63%

**City of Brentwood
Wholesale
Liquor Tax**

Projected

Month	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	0% % Change Prev Yr
JULY	36,931	0.60%	37,527	1.61%	43,551	16.05%	41,353	-5.05%	45,690	10.49%
FY YTD	36,931	0.60%	37,527	1.61%	43,551	16.05%	41,353	-5.05%	45,690	10.49%
AUG	33,215	13.62%	39,634	19.33%	49,916	25.94%	41,932	-15.99%	49,309	17.59%
FY YTD	70,146	6.37%	77,161	10.00%	93,467	21.13%	83,285	-10.89%	94,999	14.06%
SEPT	34,542	-7.10%	34,446	-0.28%	35,093	1.88%	55,090	56.98%	47,482	-13.81%
FY YTD	104,688	1.51%	111,607	6.61%	128,560	15.19%	138,375	7.63%	142,481	2.97%
OCT	31,732	-1.48%	41,825	31.81%	45,310	8.33%	41,081	-9.33%	47,487	15.59%
FY YTD	136,420	0.80%	153,432	12.47%	173,870	13.32%	179,456	3.21%	189,968	5.86%
NOV	45,749	24.84%	35,854	-21.63%	41,730	16.39%	56,032	34.27%	63,674	13.64%
FY YTD	182,169	5.92%	189,286	3.91%	215,600	13.90%	235,488	9.22%	253,642	7.71%
DEC	41,992	-4.75%	46,588	10.95%	51,942	11.49%	79,391	52.85%	87,534	10.26%
FY YTD	224,161	3.75%	235,874	5.23%	267,542	13.43%	314,879	17.69%	341,176	8.35%
JAN	66,235	4.77%	67,925	2.55%	76,408	12.49%	32,449	-57.53%	32,351	-0.30%
FY YTD	290,396	3.98%	303,799	4.62%	343,950	13.22%	347,328	0.98%	373,527	7.54%
FEB	25,625	6.75%	21,411	-16.44%	24,358	13.76%	41,796	71.59%	37,740	-9.70%
FY YTD	316,021	4.20%	325,210	2.91%	368,308	13.25%	389,124	5.65%	411,267	5.69%
MAR	31,083	-6.98%	35,233	13.35%	37,881	7.52%	51,814	36.78%	49,331	-4.79%
FY YTD	347,104	3.09%	360,443	3.84%	406,189	12.69%	440,938	8.55%	460,598	4.46%
APR	41,082	13.00%	39,200	-4.58%	45,762	16.74%	44,127	-3.57%	46,013	4.27%
FY YTD	388,186	4.05%	399,643	2.95%	451,951	13.09%	485,065	7.33%	506,611	4.44%
MAY	37,710	7.44%	40,183	6.56%	44,592	10.97%	55,898	25.35%	55,898	0.00%
FY YTD	425,896	4.35%	439,826	3.27%	496,543	12.90%	540,963	8.95%	562,509	3.98%
JUN	38,774	-5.83%	39,982	3.12%	44,154	10.43%	45,965	4.10%	45,965	0.00%
FY YTD	464,670	3.41%	479,808	3.26%	540,697	12.69%	586,928	8.55%	608,473	3.67%
FY TOTALS	464,670	3.41%	479,808	3.26%	540,697	12.69%	586,928	8.55%	608,473	3.67%
BUDGET	425,000	109.33%	445,000	107.82%	475,000	113.83%	500,000	117.39%	525,000	115.90%

**City of Brentwood
Business Taxes**

Month	Projected									
	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	0% % Change Prev Yr
JULY	98,418	5.83%	107,518	9.25%	1,031	-99.04%	476	-53.83%	300	-36.97%
FY YTD	98,418	5.83%	107,518	9.25%	1,031	-99.04%	476	-53.83%	300	-36.97%
AUG	275,605	12.93%	338,698	22.89%	589	-99.83%	62,418	10497.28%	33,012	-47.11%
FY YTD	374,023	10.97%	446,216	19.30%	1,620	-99.64%	62,894	3782.35%	33,312	-47.03%
SEPT	225,360	-12.09%	140,088	-37.84%	254,683	81.80%	289,205	13.55%	318,197	10.02%
FY YTD	599,383	1.01%	586,304	-2.18%	256,303	-56.28%	352,099	37.38%	351,509	-0.17%
OCT	27,471	5.15%	14,841	-45.98%	192,718	1198.55%	124,049	-35.63%	158,389	27.68%
FY YTD	626,854	1.18%	601,145	-4.10%	449,021	-25.31%	476,148	6.04%	509,898	7.09%
NOV	43,257	-19.02%	59,599	37.78%	22,686	-61.94%	26,771	18.01%	61,425	129.45%
FY YTD	670,110	-0.42%	660,744	-1.40%	471,707	-28.61%	502,919	6.62%	571,323	13.60%
DEC	47,057	-41.68%	35,240	-25.11%	54,077	53.45%	51,516	-4.74%	88,115	71.04%
FY YTD	717,167	-4.84%	695,984	-2.95%	525,784	-24.45%	554,435	5.45%	659,438	18.94%
JAN	19,356	182.45%	8,085	-58.23%	51,328	534.85%	33,667	-34.41%	58,886	74.91%
FY YTD	736,523	-3.15%	704,069	-4.41%	577,112	-18.03%	588,102	1.90%	718,324	22.14%
FEB	71,195	-13.93%	9,391	-86.81%	23,087	145.85%	17,367	-24.78%	34,909	101.01%
FY YTD	807,718	-4.21%	713,460	-11.67%	600,199	-15.87%	605,469	0.88%	753,233	24.40%
MAR	34,113	-7.63%	43,454	27.38%	105,889	143.68%	112,500	6.24%	107,149	-4.76%
FY YTD	841,831	-4.35%	756,914	-10.09%	706,088	-6.71%	717,969	1.68%	860,382	19.84%
APR	17,719	-1.02%	63,793	260.03%	12,066	-81.09%	39,184	224.75%	21,539	-45.03%
FY YTD	859,550	-4.28%	820,707	-4.52%	718,154	-12.50%	757,153	5.43%	881,921	16.48%
MAY	342,307	-24.80%	6,739	-98.03%	14,080	108.93%	11,854	-15.81%	32,745	176.24%
FY YTD	1,201,857	-11.18%	827,446	-31.15%	732,234	-11.51%	769,007	5.02%	914,666	18.94%
JUN	9,346	-82.36%	415,906	4350.10%	541,505	30.20%	441,932	-18.39%	441,932	0.00%
FY YTD	1,211,203	-13.87%	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,356,598	12.03%
FY TOTALS	1,211,203	-13.87%	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,356,598	12.03%
BUDGET	1,150,000	105.32%	1,100,000	113.03%	1,175,000	108.40%	1,175,000	103.06%	1,275,000	106.40%

**City of Brentwood
Hotel Tax**

Month	2008 - 09		2009 - 10		2010 - 11		2011 - 12		Projected % Increase	0% % Change
		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr	2012 - 13	Prev Yr
JULY	103,849	0.72%	78,220	-24.68%	89,755	14.75%	99,100	10.41%	96,817	-2.30%
FY YTD	103,849	0.72%	78,220	-24.68%	89,755	14.75%	99,100	10.41%	96,817	-2.30%
AUG	93,110	-2.78%	80,566	-13.47%	83,485	3.62%	91,988	10.19%	86,923	-5.51%
FY YTD	196,959	-0.96%	158,786	-19.38%	173,240	9.10%	191,088	10.30%	183,740	-3.85%
SEPT	88,367	-5.15%	61,561	-30.33%	87,023	41.36%	80,706	-7.26%	89,253	10.59%
FY YTD	285,326	-2.30%	220,347	-22.77%	260,263	18.12%	271,794	4.43%	272,993	0.44%
OCT	99,709	-6.64%	71,501	-28.29%	85,153	19.09%	94,762	11.28%	93,492	-1.34%
FY YTD	385,035	-3.46%	291,848	-24.20%	345,416	18.35%	366,556	6.12%	366,485	-0.02%
NOV	80,517	-15.86%	76,238	-5.31%	82,733	8.52%	82,129	-0.73%	100,452	22.31%
FY YTD	465,552	-5.86%	368,086	-20.94%	428,149	16.32%	448,685	4.80%	466,937	4.07%
DEC	84,707	-12.33%	68,252	-19.43%	75,144	10.10%	91,545	21.83%	118,272	29.20%
FY YTD	550,259	-6.92%	436,338	-20.70%	503,293	15.34%	540,230	7.34%	585,209	8.33%
JAN	72,655	-11.81%	68,399	-5.86%	59,764	-12.62%	70,574	18.09%	72,693	3.00%
FY YTD	622,914	-7.52%	504,737	-18.97%	563,057	11.55%	610,804	8.48%	657,902	7.71%
FEB	71,908	-25.94%	70,872	-1.44%	72,961	2.95%	95,747	31.23%	77,438	-19.12%
FY YTD	694,822	-9.84%	575,609	-17.16%	636,018	10.49%	706,551	11.09%	735,340	4.07%
MAR	83,612	-18.81%	85,674	2.47%	79,292	-7.45%	98,110	23.73%	96,451	-1.69%
FY YTD	778,434	-10.90%	661,283	-15.05%	715,310	8.17%	804,661	12.49%	831,791	3.37%
APR	84,777	-14.78%	79,678	-6.01%	97,093	21.86%	103,854	6.96%	101,345	-2.42%
FY YTD	863,211	-11.29%	740,961	-14.16%	812,403	9.64%	908,515	11.83%	933,136	2.71%
MAY	78,293	-22.01%	95,960	22.57%	100,321	4.54%	100,811	0.49%	100,811	0.00%
FY YTD	941,504	-12.29%	836,921	-11.11%	912,724	9.06%	1,009,325	10.58%	1,033,947	2.44%
JUN	91,931	-12.11%	119,984	30.52%	104,905	-12.57%	135,082	28.77%	135,082	0.00%
FY YTD	1,033,435	-12.28%	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,169,029	2.15%
FY TOTALS	1,033,435	-12.28%	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,169,029	2.15%
BUDGET	1,000,000	103.34%	990,000	96.66%	820,000	124.10%	1,000,000	114.44%	1,025,000	114.05%

**City of Brentwood
CATV Franchise**

Month	2008 - 09		2009 - 10		2010 - 11		2011 - 12		Projected	0%
		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr	% Increase 2012 - 13	% Change Prev Yr
JULY	28,162	9.85%	29,092	3.30%	29,764	2.31%	31,042	4.29%	32,016	3.14%
FY YTD	28,162	9.85%	29,092	3.30%	29,764	2.31%	31,042	4.29%	32,016	3.14%
AUG	29,982	15.94%	29,351	-2.11%	29,737	1.32%	30,906	3.93%	31,429	1.69%
FY YTD	58,144	12.91%	58,443	0.51%	59,501	1.81%	61,948	4.11%	63,445	2.42%
SEPT	27,880	6.27%	31,923	14.50%	37,313	16.88%	42,142	12.94%	44,870	6.47%
FY YTD	86,025	10.67%	90,367	5.05%	96,814	7.13%	104,090	7.52%	108,315	4.06%
OCT	28,083	7.11%	29,114	3.67%	29,451	1.16%	30,764	4.46%	31,933	3.80%
FY YTD	114,108	9.77%	119,481	4.71%	126,265	5.68%	134,854	6.80%	140,248	4.00%
NOV	29,258	11.79%	29,430	0.59%	29,344	-0.29%	30,755	4.81%	31,921	3.79%
FY YTD	143,365	10.18%	148,911	3.87%	155,609	4.50%	165,609	6.43%	172,169	3.96%
DEC	29,418	7.08%	32,267	9.68%	29,316	-9.14%	30,922	5.48%	45,787	48.07%
FY YTD	172,783	9.64%	181,178	4.86%	184,925	2.07%	196,531	6.28%	217,957	10.90%
JAN	29,071	8.07%	30,220	3.95%	39,248	29.88%	55,230	40.72%	33,146	-39.99%
FY YTD	201,855	9.41%	211,397	4.73%	224,173	6.04%	251,761	12.31%	251,103	-0.26%
FEB	28,784	4.57%	29,814	3.58%	30,059	0.82%	30,915	2.85%	32,995	6.73%
FY YTD	230,639	8.78%	241,211	4.58%	254,232	5.40%	282,676	11.19%	284,098	0.50%
MAR	29,575	6.65%	27,024	-8.63%	39,626	46.63%	30,917	-21.98%	33,606	8.70%
FY YTD	260,214	8.53%	268,235	3.08%	293,858	9.55%	313,593	6.72%	317,704	1.31%
APR	28,129	2.85%	34,748	23.53%	30,302	-12.79%	42,519	40.32%	47,732	12.26%
FY YTD	288,343	7.95%	302,983	5.08%	324,160	6.99%	356,112	9.86%	365,436	2.62%
MAY	29,590	7.17%	29,870	0.95%	30,929	3.55%	30,923	-0.02%	30,923	0.00%
FY YTD	317,933	7.88%	332,853	4.69%	355,090	6.68%	387,036	9.00%	396,359	2.41%
JUN	31,844	13.34%	36,843	15.70%	40,976	11.22%	43,750	6.77%	43,750	0.00%
FY YTD	349,777	8.35%	369,696	5.69%	396,065	7.13%	430,785	8.77%	440,109	2.16%
FY TOTALS	349,777	8.35%	369,696	5.69%	396,065	7.13%	430,785	8.77%	440,109	2.16%
BUDGET	300,000	116.59%	345,000	107.16%	360,000	110.02%	375,000	114.88%	400,000	110.03%

**City of Brentwood
Building Permits**

<u>Month</u>	<u>2008 - 09</u>		<u>2009 - 10</u>		<u>2010 - 11</u>		<u>2011 - 12</u>		Projected	
		<u>% Change Prev Yr</u>		<u>% Change Prev Yr</u>		<u>% Change Prev Yr</u>		<u>% Change Prev Yr</u>	<u>2012 - 13</u>	<u>0% % Change Prev Yr</u>
JULY	29,585	-47.42%	41,579	40.54%	37,847	-8.98%	60,640	60.22%	92,625	52.74%
FY YTD	29,585	-47.42%	41,579	40.54%	37,847	-8.98%	60,640	60.22%	92,625	52.74%
AUG	31,073	-57.75%	23,383	-24.75%	45,343	93.91%	56,065	23.65%	50,576	-9.79%
FY YTD	60,658	-53.27%	64,962	7.10%	83,190	28.06%	116,705	40.29%	143,201	22.70%
SEPT	54,666	21.42%	24,952	-54.36%	39,261	57.35%	36,437	-7.19%	56,624	55.40%
FY YTD	115,324	-34.04%	89,914	-22.03%	122,451	36.19%	153,142	25.06%	199,825	30.48%
OCT	30,153	-40.37%	27,063	-10.25%	20,746	-23.34%	44,258	113.33%	28,960	-34.57%
FY YTD	145,477	-35.46%	116,977	-19.59%	143,197	22.41%	197,400	37.85%	228,785	15.90%
NOV	19,911	-40.09%	41,848	110.18%	41,596	-0.60%	52,068	25.18%	56,893	9.27%
FY YTD	165,388	-36.06%	158,825	-3.97%	184,793	16.35%	249,468	35.00%	285,678	14.51%
DEC	37,264	-58.03%	21,230	-43.03%	41,484	95.40%	63,668	53.48%	37,154	-41.64%
FY YTD	202,651	-41.67%	180,055	-11.15%	226,277	25.67%	313,136	38.39%	322,832	3.10%
JAN	23,813	7.69%	26,435	11.01%	27,591	4.37%	30,509	10.58%	66,762	118.83%
FY YTD	226,464	-38.72%	206,490	-8.82%	253,868	22.94%	343,645	35.36%	389,594	13.37%
FEB	20,450	-57.97%	18,239	-10.81%	53,437	192.98%	76,815	43.75%	66,876	-12.94%
FY YTD	246,914	-40.96%	224,729	-8.99%	307,305	36.74%	420,460	36.82%	456,470	8.56%
MAR	21,058	-48.81%	34,341	63.08%	64,179	86.89%	66,753	4.01%	54,938	-17.70%
FY YTD	267,972	-41.66%	259,070	-3.32%	371,484	43.39%	487,213	31.15%	511,408	4.97%
APR	28,052	-62.81%	36,706	30.85%	53,896	46.83%	70,192	30.24%	65,301	-6.97%
FY YTD	296,024	-44.64%	295,776	-0.08%	425,380	43.82%	557,405	31.04%	576,709	3.46%
MAY	36,441	6.76%	28,870	-20.78%	41,721	44.51%	52,511	25.86%	125,669	139.32%
FY YTD	332,465	-41.56%	324,646	-2.35%	467,101	43.88%	609,916	30.57%	702,378	15.16%
JUN	34,122	-36.07%	45,465	33.24%	56,624	24.54%	59,740	5.50%	59,740	0.00%
FY YTD	366,587	-41.09%	370,111	0.96%	523,725	41.50%	669,656	27.86%	762,118	13.81%
FY TOTALS	366,587	-41.09%	370,111	0.96%	523,725	41.50%	669,656	27.86%	762,118	13.81%
BUDGET	475,000	77.18%	330,000	112.15%	350,000	149.64%	415,000	161.36%	600,000	127.02%

**City of Brentwood
State Shared
Sales Tax**

Projected

Month	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	% Increase 2012 - 13	0% % Change Prev Yr
JULY	214,927	-4.09%	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%
FY YTD	214,927	-4.09%	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%
AUG	201,977	-1.68%	176,282	-12.72%	185,474	5.21%	195,193	5.24%	198,509	1.70%
FY YTD	416,904	-2.94%	375,736	-9.87%	395,697	5.31%	405,618	2.51%	422,258	4.10%
SEPT	197,338	-7.27%	182,295	-7.62%	186,925	2.54%	203,553	8.90%	208,501	2.43%
FY YTD	614,242	-4.37%	558,031	-9.15%	582,622	4.41%	609,170	4.56%	630,759	3.54%
OCT	196,567	-6.95%	187,629	-4.55%	197,228	5.12%	207,821	5.37%	209,313	0.72%
FY YTD	810,809	-5.01%	745,660	-8.04%	779,850	4.59%	816,991	4.76%	840,072	2.83%
NOV	188,333	-9.34%	179,925	-4.46%	188,386	4.70%	199,188	5.73%	204,391	2.61%
FY YTD	999,142	-5.86%	925,585	-7.36%	968,236	4.61%	1,016,180	4.95%	1,044,463	2.78%
DEC	184,221	-12.05%	178,671	-3.01%	182,209	1.98%	196,068	7.61%	206,916	5.53%
FY YTD	1,183,363	-6.88%	1,104,256	-6.68%	1,150,445	4.18%	1,212,247	5.37%	1,251,379	3.23%
JAN	238,919	-7.25%	235,123	-1.59%	242,682	3.21%	260,591	7.38%	259,777	-0.31%
FY YTD	1,422,282	-6.94%	1,339,379	-5.83%	1,393,127	4.01%	1,472,838	5.72%	1,511,156	2.60%
FEB	168,142	-10.36%	158,184	-5.92%	166,663	5.36%	183,883	10.33%	188,840	2.70%
FY YTD	1,590,424	-7.31%	1,497,563	-5.84%	1,559,790	4.16%	1,656,721	6.21%	1,699,996	2.61%
MAR	171,324	-10.03%	168,351	-1.74%	181,584	7.86%	197,146	8.57%	195,886	-0.64%
FY YTD	1,761,748	-7.59%	1,665,914	-5.44%	1,741,374	4.53%	1,853,866	6.46%	1,895,882	2.27%
APR	193,238	-8.62%	203,420	5.27%	205,850	1.19%	224,441	9.03%	223,178	-0.56%
FY YTD	1,954,986	-7.69%	1,869,334	-4.38%	1,947,224	4.17%	2,078,307	6.73%	2,119,060	1.96%
MAY	180,284	-12.23%	185,964	3.15%	196,835	5.85%	206,647	4.99%	206,647	0.00%
FY YTD	2,135,269	-8.09%	2,055,298	-3.75%	2,144,059	4.32%	2,284,955	6.57%	2,325,707	1.78%
JUN	189,267	-10.91%	189,856	0.31%	203,974	7.44%	229,016	12.28%	229,016	0.00%
FY YTD	2,324,537	-8.33%	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,554,723	1.62%
FY TOTALS	2,324,537	-8.33%	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,554,723	1.62%
BUDGET	2,450,000	94.88%	2,300,000	97.62%	2,200,000	106.73%	2,285,000	110.02%	2,400,000	106.45%

**City of Brentwood
Municipal
Court Fines**

Projected

Month	2008 - 09	% Change Prev Yr	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	Projected	
									% Increase 2012 - 13	-15% % Change Prev Yr
JULY	47,810	-27.14%	35,254	-26.26%	18,346	-47.96%	34,352	87.25%	27,182	-20.87%
FY YTD	47,810	-27.14%	35,254	-26.26%	18,346	-47.96%	34,352	87.25%	27,182	-20.87%
AUG	49,768	-25.08%	30,431	-38.85%	15,853	-47.91%	30,024	89.39%	22,217	-26.00%
FY YTD	97,578	-26.10%	65,685	-32.68%	34,199	-47.93%	64,376	88.24%	49,399	-23.27%
SEPT	64,034	31.80%	25,945	-59.48%	14,155	-45.44%	29,418	107.83%	20,992	-28.64%
FY YTD	161,612	-10.53%	91,630	-43.30%	48,354	-47.23%	93,794	93.97%	70,391	-24.95%
OCT	41,569	-25.89%	26,258	-36.83%	16,310	-37.89%	35,401	117.05%	27,787	-21.51%
FY YTD	203,181	-14.17%	117,888	-41.98%	64,664	-45.15%	129,195	99.79%	98,178	-24.01%
NOV	36,097	11.23%	15,283	-57.66%	18,910	23.73%	31,766	67.98%	26,260	-17.33%
FY YTD	239,278	-11.11%	133,171	-44.34%	83,574	-37.24%	160,961	92.60%	124,438	-22.69%
DEC	35,133	2.28%	35,264	0.37%	24,246	-31.24%	30,926	27.55%	25,676	-16.98%
FY YTD	274,411	-9.59%	168,435	-38.62%	107,820	-35.99%	191,887	77.97%	150,114	-21.77%
JAN	39,461	-7.58%	31,578	-19.98%	11,670	-63.04%	16,950	45.24%	27,640	63.07%
FY YTD	313,872	-9.34%	200,013	-36.28%	119,490	-40.26%	208,837	74.77%	177,754	-14.88%
FEB	31,193	-20.75%	21,081	-32.42%	14,025	-33.47%	27,622	96.95%	30,752	11.33%
FY YTD	345,065	-10.51%	221,094	-35.93%	133,515	-39.61%	236,459	77.10%	208,506	-11.82%
MAR	39,850	-11.40%	27,233	-31.66%	24,347	-10.60%	22,726	-6.66%	35,459	56.03%
FY YTD	384,915	-10.60%	248,327	-35.49%	157,862	-36.43%	259,185	64.18%	243,965	-5.87%
APR	36,173	-8.07%	28,844	-20.26%	27,151	-5.87%	26,357	-2.92%	21,977	-16.62%
FY YTD	421,088	-10.39%	277,171	-34.18%	185,013	-33.25%	285,542	54.34%	265,942	-6.86%
MAY	29,922	-17.93%	31,353	4.78%	24,102	-23.13%	24,157	0.23%	26,088	7.99%
FY YTD	451,010	-10.93%	308,524	-31.59%	209,115	-32.22%	309,699	48.10%	292,030	-5.71%
JUN	33,021	-39.20%	24,874	-24.67%	30,236	21.56%	22,479	-25.66%	19,107	-15.00%
FY YTD	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	311,137	-6.33%
FY TOTALS	484,031	-13.67%	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	311,137	-6.33%
BUDGET	400,000	121.01%	500,000	66.68%	400,000	59.84%	250,000	132.87%	325,000	95.73%

**City of Brentwood
Interest Earnings**

Month	2008 - 09		2009 - 10		2010 - 11		2011 - 12		Projected % Increase	-50% % Change Prev Yr
		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr	2012 - 13	% Change Prev Yr
JULY	27,397	-49.35%	28,026	2.30%	17,636	-37.07%	9,928	-43.71%	10,316	3.91%
FY YTD	27,397	-49.35%	28,026	2.30%	17,636	-37.07%	9,928	-43.71%	10,316	3.91%
AUG	23,335	-60.54%	29,010	24.32%	21,687	-25.24%	11,549	-46.75%	10,642	-7.85%
FY YTD	50,732	-55.20%	57,036	12.43%	39,323	-31.06%	21,477	-45.38%	20,958	-2.42%
SEPT	37,841	-22.64%	16,139	-57.35%	10,070	-37.61%	8,108	-19.48%	9,305	14.76%
FY YTD	88,572	-45.38%	73,176	-17.38%	49,393	-32.50%	29,585	-40.10%	30,263	2.29%
OCT	35,075	-37.21%	15,530	-55.72%	18,052	16.24%	8,037	-55.48%	10,816	34.58%
FY YTD	123,648	-43.28%	88,706	-28.26%	67,445	-23.97%	37,622	-44.22%	41,079	9.19%
NOV	29,783	-40.75%	15,963	-46.40%	20,268	26.97%	7,922	-60.91%	9,926	25.30%
FY YTD	153,431	-42.81%	104,670	-31.78%	87,713	-16.20%	45,544	-48.08%	51,005	11.99%
DEC	28,673	-50.46%	16,432	-42.69%	18,874	14.86%	8,575	-54.57%	11,309	31.88%
FY YTD	182,104	-44.17%	121,102	-33.50%	106,587	-11.99%	54,119	-49.23%	62,314	15.14%
JAN	26,012	-57.91%	17,174	-33.98%	18,967	10.44%	10,338	-45.49%	12,732	23.16%
FY YTD	208,116	-46.35%	138,276	-33.56%	125,554	-9.20%	64,457	-48.66%	75,046	16.43%
FEB	26,241	-46.48%	17,482	-33.38%	18,977	8.55%	10,503	-44.65%	11,965	13.92%
FY YTD	234,357	-46.37%	155,758	-33.54%	144,531	-7.21%	74,960	-48.14%	87,011	16.08%
MAR	26,447	-50.65%	19,143	-27.62%	23,178	21.08%	12,398	-46.51%	13,807	11.36%
FY YTD	260,804	-46.84%	174,901	-32.94%	167,709	-4.11%	87,358	-47.91%	100,818	15.41%
APR	27,790	-37.12%	19,309	-30.52%	21,219	9.89%	13,259	-37.51%	14,835	11.89%
FY YTD	288,594	-46.03%	194,210	-32.70%	188,928	-2.72%	100,617	-46.74%	115,653	14.94%
MAY	26,788	-32.42%	18,420	-31.24%	23,396	27.01%	13,329	-43.03%	6,294	-52.78%
FY YTD	315,382	-45.09%	212,630	-32.58%	212,324	-0.14%	113,946	-46.33%	121,947	7.02%
JUN	27,926	-32.63%	19,861	-28.88%	22,257	12.06%	13,070	-41.28%	6,535	-50.00%
FY YTD	343,308	-44.25%	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	128,482	1.15%
FY TOTALS	343,308	-44.25%	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	128,482	1.15%
BUDGET	450,000	76.29%	250,000	93.00%	150,000	156.39%	160,000	79.38%	125,000	102.79%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending May 31, 2013

				Comparative %	92%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
FUND 110: GENERAL FUND					
REAL & PERSONAL PROP TAX	\$ 10,340,000	\$ 5,556	\$ 10,564,916	\$ -224,916	102%
PUBLIC UTILITY PROP TAX	360,000	0	380,374	-20,374	106%
INTEREST,PENALTY & COURT COST	40,000	5,521	45,418	-5,418	114%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	11,190,000	1,061,356	10,753,210	436,790	96%
WHOLESALE BEER TAX	580,000	54,758	539,802	40,198	93%
WHOLESALE LIQUOR TAX	525,000	46,013	506,610	18,390	96%
BUSINESS TAXES	1,275,000	32,745	914,666	360,334	72%
HOTEL/MOTEL TAX	1,025,000	101,345	933,178	91,822	91%
CATV FRANCHISE FEE	400,000	47,732	365,436	34,564	91%
TOTAL TAXES	\$ 25,760,000	\$ 1,355,026	\$ 25,003,610	\$ 756,390	97%
MECHANICAL PERMITS	\$ 25,000	\$ 2,606	\$ 32,965	\$ -7,965	132%
BUILDING PERMITS	600,000	125,669	702,380	-102,380	117%
PLUMBING PERMITS	25,000	4,112	40,828	-15,828	163%
EXCAVATION PERMITS	40,000	3,525	55,434	-15,434	139%
ZONING BD APPL FEE	1,000	0	1,750	-750	175%
BLAST/BURN PERMITS	200	0	250	-50	125%
HOME OCCUPATION FEES	3,000	425	4,975	-1,975	166%
HOME OCCUPATION RENEWAL FEES	2,000	180	2,290	-290	114%
BEER LICENSES	1,500	0	1,500	0	100%
BEER PRIVILEGE TAX	6,000	0	6,658	-658	111%
OTHER PERMITS	0	55	185	-185	0%
SUBDIV LOT FEES	6,000	275	13,125	-7,125	219%
SITE PLANS FEES	20,000	2,890	32,203	-12,203	161%
TRAFFIC CONSULTANT REVIEW FEES	0	994	991	-991	0%
TOTAL LICENSE AND PERMITS	\$ 729,700	\$ 140,731	\$ 895,534	\$ -165,834	123%
FEDERAL INTEROPERABILITY GRANT	0	0	800	-800	0%
STATE GRANT - LIBRARY	2,500	0	0	2,500	0%
SAFER GRANT	19,530	6,510	19,530	0	100%
ENVIRONMENT & CONSERVATION	0	0	2,141	-2,141	0%
TVA P I L O T (PROP TAX)	430,000	0	316,969	113,031	74%
DOJ - DEA TASK FORCE REIMB	5,500	0	10,209	-4,709	186%
STATE SALES TAX	2,400,000	223,178	2,119,060	280,940	88%
STATE INCOME TAX	900,000	0	5,798	894,202	1%
STATE BEER TAX	18,000	0	18,323	-323	102%
STATE LIQUOR BY THE DRINK TAX	120,000	12,339	126,087	-6,087	105%

CITY OF BRENTWOOD
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		Comparative %			92%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	%
					<u>Realized/Spent</u>
STATE STREETS & TRANSPORTATION	75,000	6,328	63,284	11,716	84%
OTHER ST REV ALLOC-PD/FD PAY S	69,600	35,400	67,200	2,400	97%
CORPORATE EXCISE TAX	15,000	0	20,662	-5,662	138%
TELECOMMUNICATION TAX	3,000	317	2,562	438	85%
WM CO ALLOC - LIBR OPERATIONS	71,950	0	53,962	17,988	75%
WM COUNTY EMS UTILITY REIMB	2,000	150	1,874	126	94%
TOTAL INTERGOVERNMENTAL	\$ 4,132,080	\$ 284,222	\$ 2,828,461	\$ 1,303,619	68%
DUPLICATING SERVICES	\$ 500	\$ 14	\$ 554	\$ -54	111%
BUS TAX - CLERKS FEE	125,000	3,528	95,091	29,909	76%
MISC POLICE SERVICES	5,000	2,465	24,032	-19,032	481%
TOTAL OTHER REVENUES	\$ 130,500	\$ 6,007	\$ 119,677	\$ 10,823	92%
PARK RESERVATION FEES	\$ 0	\$ 0	\$ 75	\$ -75	0%
PARK RESERVATION & EVENTS	100,000	16,970	109,622	-9,622	110%
LIBRARY FINES & CHARGES	80,000	5,692	60,222	19,778	75%
LIBRARY FEE - NON RESIDENT	57,000	5,368	50,748	6,252	89%
HISTORIC HOUSE RENTAL FEE	22,000	4,822	27,270	-5,270	124%
LIBRARY MTG ROOM	15,000	800	17,618	-2,618	117%
INSPECTION FEES - ENGINEERING	16,000	4,029	36,428	-20,428	228%
CELL TOWER RENTAL FEE	21,600	1,800	21,600	0	100%
TOTAL CHARGES FOR SERVICES	\$ 311,600	\$ 39,481	\$ 323,583	\$ -11,983	104%
MUN COURT FINES/COSTS	\$ 325,000	\$ 26,088	\$ 292,030	\$ 32,970	90%
COUNTY COURT FINES/COSTS	35,000	6,273	46,583	-11,583	133%
TOTAL FINES AND FEES	\$ 360,000	\$ 32,361	\$ 338,613	\$ 21,387	94%
INTEREST EARNINGS	\$ 125,000	\$ 6,294	\$ 121,946	\$ 3,054	98%
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	23,453	-8,453	156%
SALE OF GEN GOV'T SUPPLIES	1,000	908	2,455	-1,455	246%
MISCELLANEOUS	0	-1,272	7,298	-7,298	0%
BAD CHECK CHRGS	0	25	250	-250	0%
INSURANCE RECOVERY	0	0	916	-916	0%
TOTAL USES OF MONEY AND PROPERTY	\$ 404,000	\$ 5,955	\$ 419,318	\$ -15,318	104%
Total Revenues	\$ 31,827,880	\$ 1,863,783	\$ 29,928,796	\$ 1,899,084	94%

DEPT 41110: CITY COMMISSION

SALARIES	\$ 80,400	\$ 5,750	\$ 72,750	\$ 7,650	90%
FICA (EMPLOYER'S SHARE)	6,150	355	4,871	1,279	79%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u> <u>Realized/Spent</u>
HEALTH INSURANCE	29,480	2,457	27,023	2,457	92%
LIFE INSURANCE	1,260	196	1,176	84	93%
MBRSHIPS & REGISTRATIONS	22,300	0	20,518	1,782	92%
COMMUNICATIONS	8,000	514	5,656	2,344	71%
RADIO & TV SRVCS	16,500	1,200	10,200	6,300	62%
SUNDRY	6,000	185	2,083	3,917	35%
COMPUTER HARDWARE - N/C	4,500	104	6,537	-2,037	145%
Total Expenditures	\$ 174,590	\$ 10,761	\$ 150,814	\$ 23,776	86%

DEPT 41210: COURT

SALARIES	\$ 2,300	\$ 0	\$ 0	\$ 2,300	0%
CITY JUDGE	24,000	2,000	22,000	2,000	92%
PROF MEMBERSHIPS & REGISTRATIONS	600	0	676	-76	113%
OTHER PROFESSIONAL SERVICES	0	174	1,917	-1,917	0%
R/M - OTHER EQUIPMENT	9,800	0	0	9,800	0%
SUNDRY	500	0	0	500	0%
Total Expenditures	\$ 37,200	\$ 2,174	\$ 24,593	\$ 12,607	66%

DEPT 41320: CITY MANAGER

SALARIES	\$ 299,165	\$ 20,308	\$ 334,122	\$ -34,957	112%
LONGEVITY PAY	1,360	0	1,360	0	100%
COMMUNICATION ALLOWANCE	1,200	120	1,310	-110	109%
FICA (EMPLOYER'S SHARE)	18,185	1,615	20,274	-2,089	111%
HEALTH INSURANCE	14,740	1,228	13,512	1,228	92%
LIFE INSURANCE	360	28	308	52	86%
RETIREMENT - HEALTH/LIFE	12,135	1,011	11,124	1,011	92%
RETIREMENT - TCRS	45,265	3,071	40,278	4,987	89%
COMMUNICATIONS	560	0	321	239	57%
OTHER PROF SERVICES	4,000	0	6,062	-2,062	152%
MBRSHIPS & REGISTRATIONS	8,000	0	7,408	592	93%
TRAVEL - CONF & SCHOOLS	4,800	60	4,042	758	84%
SUNDRY	2,000	0	5,111	-3,111	256%
FUEL	4,000	522	4,764	-764	119%
COMPUTER HARDWARE - N/C	1,400	0	1,125	275	80%
Total Expenditures	\$ 417,170	\$ 27,963	\$ 451,121	\$ -33,951	108%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u>	<u>92% % Realized/ Spent</u>
DEPT 41400: ELECTIONS						
BOARD OF COMMISSIONERS	\$ 40,000	\$ 44,140	\$ 44,409	\$ -4,409		111%
Total Expenditures	\$ 40,000	\$ 44,140	\$ 44,409	\$ -4,409		111%

DEPT 41500: FINANCE

SALARIES	\$ 397,610	\$ 30,086	\$ 353,188	\$ 44,422		89%
SALARIES - PART TIME	12,710	955	9,312	3,398		73%
SALARIES - OVERTIME	3,830	0	4,623	-793		121%
LONGEVITY PAY	2,320	0	2,320	0		100%
COMMUNICATION ALLOWANCE	1,200	100	1,100	100		92%
FICA (EMPLOYER'S SHARE)	31,950	2,308	27,855	4,095		87%
HEALTH INSURANCE	51,590	4,299	47,291	4,299		92%
LIFE INSURANCE	1,260	196	1,176	84		93%
RETIREMENT - HEALTH/LIFE	22,635	1,886	20,749	1,886		92%
RETIREMENT - TCRS	60,740	4,549	56,114	4,626		92%
POSTAGE & BOX RENTAL	30,000	1,339	22,033	7,967		73%
PRINTING,STATIONERY,ENVELOPES	12,000	518	7,380	4,620		62%
PUBLICATIONS, REPORTS, ETC	1,500	0	1,145	355		76%
ADVERTISING/LEGAL NOTICES	500	21	47	453		9%
ACCTING & AUDITING SRVCS	44,000	0	36,500	7,500		83%
OTHER PROF SRVCS	26,000	0	760	25,240		3%
R/M - OFC MACH & EQUIP	42,500	519	42,082	418		99%
MBRSHIPS & REGISTRATIONS	9,000	440	5,012	3,988		56%
TRAVEL - CONF & SCHOOLS	7,500	419	1,793	5,707		24%
OFFICE SUPPLIES/MATERIALS	10,000	1,374	6,965	3,035		70%
SUNDRY	2,000	656	1,355	645		68%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000		0%
COMPUTER SOFTWARE-N/C	0	0	285	-285		0%
Total Expenditures	\$ 772,845	\$ 49,665	\$ 649,085	\$ 123,760		84%

DEPT 41510: CITY RECORDER

SALARIES	\$ 60,565	\$ 4,659	\$ 53,581	\$ 6,984		88%
SALARIES - OVERTIME	4,590	502	4,586	4		100%
LONGEVITY	920	0	920	0		100%
FICA	5,055	383	4,379	676		87%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u> 92% %
HEALTH INSURANCE	7,370	614	6,756	614	92%
LIFE INSURANCE	180	28	168	12	93%
RETIREMENT - HEALTH/LIFE	2,470	206	2,264	206	92%
RETIREMENT - TCRS	9,860	780	9,133	727	93%
ADVERTISING/LEGAL NOTICES	5,000	213	2,643	2,357	53%
OTHER PROF SRVCS	7,000	0	2,435	4,565	35%
R/M - OFC MACH & EQUIP	11,500	447	9,944	1,556	86%
MBRSHIPS & REGISTRATIONS	1,450	575	945	505	65%
TRAVEL - CONF & SCHOOLS	2,000	655	738	1,262	37%
OFFICE SUPPLIES/MATERIALS	1,500	167	403	1,097	27%
SUNDRY	200	0	0	200	0%
Total Expenditures	\$ 119,660	\$ 9,229	\$ 98,895	\$ 20,765	83%

DEPT 41520: LEGAL

SALARIES	\$ 130,130	\$ 10,010	\$ 115,110	\$ 15,020	88%
SALARIES - PART TIME	0	144	144	-144	0%
LONGEVITY PAY	1,080	0	1,080	0	100%
COMMUNICATION ALLOWANCE	720	60	660	60	92%
FICA (EMPLOYER'S SHARE)	8,850	763	7,535	1,315	85%
HEALTH INSURANCE	7,370	614	6,756	614	92%
LIFE INSURANCE	180	28	168	12	93%
RETIREMENT - HEALTH/LIFE	5,725	477	5,248	477	92%
RETIREMENT - TCRS	19,690	1,513	18,094	1,596	92%
PUBLICATIONS, REPORTS, ETC	12,000	885	11,870	130	99%
ADVERTISING/LEGAL NOTICES	0	245	870	-870	0%
SPECIAL LEGAL SERVICES	20,000	3,429	104,988	-84,988	525%
MBRSHIPS & REGISTRATIONS	3,200	810	2,729	471	85%
TRAVEL - CONF & SCHOOLS	4,500	1,300	3,338	1,162	74%
OFFICE SUPPLIES/MATERIALS	300	0	176	124	59%
SUNDRY	500	0	85	415	17%
COMPUTER HARDWARE - N/C	500	0	562	-62	112%
Total Expenditures	\$ 214,745	\$ 20,278	\$ 279,413	\$ -64,668	130%

DEPT 41640: TECHNOLOGY

SALARIES	\$ 313,475	\$ 25,750	\$ 268,413	\$ 45,062	86%
SALARIES - PART TIME	19,830	1,427	16,143	3,687	81%

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				Comparative %	92%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
SALARIES - OVERTIME	3,145	174	3,604	-459	115%
LONGEVITY PAY	1,600	0	1,720	-120	108%
COMMUNICATION ALLOWANCE	2,880	240	3,120	-240	108%
FICA (EMPLOYER'S SHARE)	26,150	2,092	22,016	4,134	84%
HEALTH INSURANCE	33,165	2,764	30,401	2,764	92%
LIFE INSURANCE	630	140	812	-182	129%
RETIREMENT - HEALTH/LIFE	14,450	1,204	13,246	1,204	92%
RETIREMENT - TCRS	48,040	3,920	42,645	5,395	89%
CLOTHING/UNIFORMS	1,500	0	1,501	-1	100%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
COMMUNICATIONS - INTERNET SRVC	43,000	2,981	35,822	7,178	83%
OTHER PROFESSIONAL SRVCS	15,000	0	18,672	-3,672	124%
R/M - VECHICLES	750	32	721	29	96%
R/M - MACH & EQUIPMENT	65,000	0	64,900	100	100%
MBRSHIPS & REGISTRATIONS	5,000	114	6,498	-1,498	130%
TRAVEL - CONF & SCHOOLS	8,500	0	2,051	6,449	24%
OFFICE SUPPLIES/MATERIALS	5,000	421	4,491	509	90%
HOUSEHOLD/JANITORIAL SUPPLIES	300	32	63	237	21%
OTHER OPERATING SUPPLIES	1,000	189	615	385	62%
SUNDRY	1,500	25	736	764	49%
FUEL	700	0	544	156	78%
EQUIPMENT - N/C	1,200	0	4,164	-2,964	347%
OFFICE EQUIPMENT - N/C	2,000	27	642	1,358	32%
COMPUTER HARDWARE - N/C	3,000	568	1,071	1,929	36%
COMPUTER SOFTWARE-N/C	13,000	0	11,291	1,709	87%
MISC TECHNOLOGY - N/C	0	0	1,298	-1,298	0%
EQUIPMENT REPLACEMENT FUND	355,000	29,583	325,417	29,583	92%
COMPUTER HARDWARE	6,000	0	0	6,000	0%
COMPUTER SOFTWARE	15,000	0	17,329	-2,329	116%
MISC TECHNOLOGY	10,000	0	8,953	1,047	90%
Total Expenditures	\$ 1,015,915	\$ 71,683	\$ 908,899	\$ 107,016	89%

DEPT 41645: GIS

SALARIES	\$ 159,460	\$ 12,229	\$ 141,360	\$ 18,100	89%
SALARIES - PART TIME	12,000	660	6,858	5,142	57%
SALARIES - OVERTIME	530	0	151	379	28%
LONGEVITY PAY	440	0	440	0	100%

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		Comparative %			92%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/ Spent</u>
COMMUNICATION ALLOWANCE	480	40	440	40	92%
FICA (EMPLOYER'S SHARE)	13,230	909	10,475	2,755	79%
HEALTH INSURANCE	22,110	1,842	20,268	1,842	92%
LIFE INSURANCE	540	84	504	36	93%
RETIREMENT - HEALTH/LIFE	8,095	675	7,420	675	92%
RETIREMENT - TCRS	24,205	1,849	22,231	1,974	92%
CLOTHING/UNIFORMS	400	0	133	267	33%
OTHER PROF SRVCS	12,500	12,139	12,139	361	97%
R/M - MOTOR VEHICLES	0	0	346	-346	0%
R/M - MACH & EQUIPMENT	26,000	0	26,092	-92	100%
MBRSHIPS & REGISTRATIONS	2,000	0	1,915	85	96%
TRAVEL - CONF & SCHOOLS	6,000	0	2,158	3,842	36%
OFFICE SUPPLIES/MATERIALS	2,500	0	1,166	1,334	47%
HOUSEHOLD/JANITORIAL SUPPLIES	100	0	16	84	16%
SUNDRY	500	0	63	437	13%
FUEL	1,200	144	1,080	120	90%
Total Expenditures	\$ 292,290	\$ 30,571	\$ 255,255	\$ 37,035	87%

DEPT 41650: HUMAN RESOURCES

SALARIES	\$ 180,200	\$ 13,746	\$ 159,728	\$ 20,472	89%
SALARIES - OVERTIME	0	0	220	-220	0%
LONGEVITY PAY	1,520	0	1,520	0	100%
COMMUNICATION ALLOWANCE	720	60	660	60	92%
FICA (EMPLOYER'S SHARE)	13,955	1,056	12,562	1,393	90%
HEALTH INSURANCE	22,110	1,842	20,268	1,842	92%
LIFE INSURANCE	540	84	504	36	93%
RETIREMENT - HEALTH/LIFE	6,575	548	6,027	548	92%
RETIREMENT - TCRS	27,265	2,078	25,144	2,121	92%
PRINTING,STATIONERY,ENVELOPES	1,600	0	57	1,543	4%
PUBLICATIONS, REPORTS, ETC	1,000	0	1,449	-449	145%
ADVERTISING/LEGAL NOTICES	7,500	1,684	9,153	-1,653	122%
MEDICAL SERVICES	56,500	4,481	44,878	11,622	79%
OTHER PROF SRVCS	19,800	2,396	15,419	4,381	78%
R/M - OFC MACH & EQUIP	0	0	2,167	-2,167	0%
ANNUAL EMPLOYEE BANQUET	16,500	0	14,867	1,633	90%
AWARDS	9,100	0	8,150	950	90%
MBRSHIPS & REGISTRATIONS	2,000	0	2,518	-518	126%

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TRAVEL - CONF & SCHOOLS	2,800	0	1,048	1,752	37%
TRAVEL - APPLICANTS	0	0	2,016	-2,016	0%
OFFICE SUPPLIES/MATERIALS	2,000	341	4,151	-2,151	208%
SUNDRY	5,500	2,434	3,861	1,639	70%
Total Expenditures	\$ 377,185	\$ 30,750	\$ 336,367	\$ 40,818	89%

DEPT 41680: COMMUNITY RELATIONS

SALARIES	\$ 80,275	\$ 5,995	\$ 71,274	\$ 9,001	89%
LONGEVITY PAY	1,000	0	1,000	0	100%
COMMUNICATION ALLOWANCE	480	40	440	40	92%
FICA (EMPLOYER'S SHARE)	6,255	442	5,329	926	85%
HEALTH INSURANCE	7,370	614	6,756	614	92%
LIFE INSURANCE	180	28	168	12	93%
RETIREMENT - HEALTH/LIFE	3,640	303	3,337	303	92%
RETIREMENT - TCRS	12,145	906	11,197	948	92%
POSTAGE	10,000	2,730	7,470	2,530	75%
PRINTING,STATIONERY,ENVELOPES	20,000	4,529	9,011	10,989	45%
PUBLICATIONS, REPORTS, ETC	0	0	68	-68	0%
ADVERTISING/LEGAL NOTICES	3,500	21	3,342	158	95%
ELECTRICITY	500	25	279	221	56%
WATER	3,000	75	968	2,032	32%
SPECIAL EVENTS	45,000	5,152	38,160	6,840	85%
OTHER PROF SRVCS	25,000	910	17,648	7,352	71%
R/M - GROUNDS	43,000	2,110	34,826	8,174	81%
MBRSHIPS & REGISTRATIONS	2,500	0	955	1,545	38%
TRAVEL - CONF & SCHOOLS	3,000	0	2,042	958	68%
OFFICE SUPPLIES/MATERIALS	250	24	210	40	84%
SUNDRY	1,500	0	190	1,310	13%
BANNERS	6,000	0	5,270	730	88%
LDRSHIP BWOOD	1,000	0	1,000	0	100%
Total Expenditures	\$ 275,595	\$ 23,904	\$ 220,940	\$ 54,655	80%

DEPT 41700: PLANNING

SALARIES	\$ 198,245	\$ 15,352	\$ 176,553	\$ 21,692	89%
LONGEVITY PAY	1,440	0	1,440	0	100%
COMMUNICATION ALLOWANCE	1,680	140	1,520	160	90%

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		Comparative %			92%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
FICA (EMPLOYER'S SHARE)	15,405	1,156	14,056	1,349	91%
HEALTH INSURANCE	22,110	1,842	20,268	1,842	92%
LIFE INSURANCE	540	84	504	36	93%
RETIREMENT - HEALTH/LIFE	12,120	1,010	11,110	1,010	92%
RETIREMENT - TCRS	29,995	2,321	27,752	2,243	93%
PUBLICATIONS PRINTING	3,000	0	278	2,722	9%
PUBLICATIONS, REPORTS, ETC	1,850	0	166	1,684	9%
ADVERTISING/LEGAL NOTICES	2,250	258	1,513	737	67%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
RADIO & TV SRVCS	8,000	800	5,700	2,300	71%
TRAFFIC ENG SRVCS	5,000	0	1,951	3,049	39%
R/M - MACH & EQUIPMENT	40,200	979	37,801	2,399	94%
MBRSHIPS & REGISTRATIONS	16,300	0	12,178	4,122	75%
TRAVEL - CONF & SCHOOLS	5,500	320	1,967	3,533	36%
OFFICE SUPPLIES/MATERIALS	4,000	0	1,665	2,335	42%
SUNDRY	2,000	229	1,564	436	78%
OFFICE EQUIPMENT - N/C	1,000	0	1,000	0	100%
COMPUTER HARDWARE - N/C	5,500	0	0	5,500	0%
Total Expenditures	\$ 381,135	\$ 24,491	\$ 318,986	\$ 62,149	84%

DEPT 41710: CODES

SALARIES	\$ 457,210	\$ 34,698	\$ 405,366	\$ 51,844	89%
SALARIES - PART TIME	22,440	3,232	24,762	-2,322	110%
SALARIES - OVERTIME	1,060	0	0	1,060	0%
LONGEVITY PAY	3,560	0	3,560	0	100%
COMMUNICATION ALLOWANCE	3,360	280	3,080	280	92%
FICA (EMPLOYER'S SHARE)	37,270	2,788	32,390	4,880	87%
HEALTH INSURANCE	58,960	4,913	54,047	4,913	92%
LIFE INSURANCE	1,440	224	1,344	96	93%
RETIREMENT - HEALTH/LIFE	19,035	1,586	17,449	1,586	92%
RETIREMENT - TCRS	69,335	5,246	63,678	5,657	92%
WORKER'S COMPENSATION	15,000	1,250	13,750	1,250	92%
CLOTHING & UNIFORMS	4,500	1,122	1,662	2,838	37%
PUBLICATIONS PRINTING	2,500	116	2,408	92	96%
PUBLICATIONS, REPORTS, ETC	6,000	0	4,374	1,626	73%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
COMMUNICATIONS	3,200	-77	2,277	923	71%

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			Comparative %		92% %
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/ Spent</u>
ARCH ENG & LANDSCAPING	10,000	0	7,545	2,455	75%
R/M - OFFICE MACH & EQUIP	1,200	0	1,232	-32	103%
R/M - MOTOR VEHICLES	6,500	143	1,708	4,792	26%
TIRES TUBES ETC	2,000	0	1,784	216	89%
MBRSHIPS & REGISTRATIONS	8,000	80	6,425	1,575	80%
TRAVEL - CONF & SCHOOLS	8,800	494	4,692	4,108	53%
OFFICE SUPPLIES/MATERIALS	3,000	0	2,431	569	81%
SUNDRY	1,700	24	1,659	41	98%
FUEL	16,000	1,498	14,619	1,381	91%
OFFICE EQUIPMENT - N/C	1,500	0	1,526	-26	102%
COMPUTER HARDWARE - N/C	600	0	0	600	0%
INS - LIABILITY	2,500	0	3,624	-1,124	145%
Total Expenditures	\$ 767,170	\$ 57,617	\$ 677,392	\$ 89,778	88%

DEPT 41990: INSURANCE/OTHER BENEFITS

FICA (EMPLOYER'S SHARE)	14,300	0	5,254	9,046	37%
DENTAL REIMBURSEMENT	70,000	5,549	52,667	17,333	75%
401 RETIREMENT MATCH	240,000	18,022	218,536	21,464	91%
RETIREE LEAVE PAYOUT - RESERVE	100,000	0	100,000	0	100%
SICK LEAVE BUY-BACKS	60,000	0	52,540	7,460	88%
ATTENDANCE BONUS PAY	15,000	0	0	15,000	0%
ANNUAL LEAVE BUY-BACKS	112,000	0	116,491	-4,491	104%
EDUCATION REIMBURSEMENT	12,000	2,235	11,310	690	94%
UNEMPLOYMENT COMPENSATION	5,000	0	0	5,000	0%
WORKER'S COMPENSATION	20,000	1,667	18,333	1,667	92%
LONG-TERM DISABILITY INSURANCE	68,000	5,972	36,040	31,960	53%
INS - PRIVACY AND NETWORK SECURITY	5,000	0	3,005	1,995	60%
INS - VEHICLE & EQUIP	6,000	0	2,315	3,685	39%
LIABILITY INSURANCE	40,000	4,019	60,063	-20,063	150%
OFFICIALS' SURETY BONDS	1,000	270	420	580	42%
Total Expenditures	\$ 768,300	\$ 37,734	\$ 676,974	\$ 91,326	88%

DEPT 42100: POLICE

SALARIES	\$ 3,062,845	\$ 220,039	\$ 2,683,924	\$ 378,921	88%
SALARIES - OVERTIME	107,720	22,382	117,614	-9,894	109%
LONGEVITY PAY	26,060	0	24,260	1,800	93%

CITY OF BRENTWOOD
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		Comparative %			92%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/ Spent</u>
STATE PAY SUPPLEMENTS	33,600	0	31,800	1,800	95%
COMMUNICATION ALLOWANCE	12,720	1,180	12,740	-20	100%
F T O SUPPLEMENTAL PAY	7,200	165	2,474	4,726	34%
SHIFT DIFFERENTIAL	41,100	2,469	31,560	9,540	77%
FICA (EMPLOYER'S SHARE)	251,780	17,825	211,503	40,277	84%
HEALTH INSURANCE	442,200	36,850	405,350	36,850	92%
LIFE INSURANCE	10,800	1,554	9,744	1,056	90%
RETIREMENT - HEALTH/LIFE	161,340	13,445	147,895	13,445	92%
RETIREMENT - TCRS	589,175	45,557	539,590	49,585	92%
WORKER'S COMPENSATION	100,000	8,333	91,667	8,333	92%
CLOTHING & UNIFORMS	60,000	9,526	49,140	10,860	82%
POSTAGE & BOX RENTAL	2,500	0	177	2,323	7%
PRINTING,STATIONERY,ENVELOPES	7,500	81	3,882	3,618	52%
PERIODICAL SUBSCRIPTIONS	3,000	0	1,581	1,419	53%
COMMUNICATIONS	37,000	5,382	32,213	4,787	87%
OTHER PROF SRVCS	46,000	3,828	37,494	8,506	82%
R/M - MOTOR VEHICLES	70,000	7,346	60,838	9,162	87%
R/M - OTHER EQUIPMENT	135,200	638	84,380	50,820	62%
TIRES TUBES ETC	18,000	543	11,549	6,451	64%
MBRSHIPS & REGISTRATIONS	45,000	1,875	37,493	7,507	83%
TRAVEL - CONF & SCHOOLS	50,000	799	28,879	21,121	58%
OFFICE SUPPLIES/MATERIALS	20,000	330	5,079	14,921	25%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	3,021	13,454	6,546	67%
FIRE ARM SUPPLIES	39,000	1,373	20,201	18,799	52%
OTHER OPER SUPPLIES	70,000	5,484	48,723	21,277	70%
FUEL	202,000	15,037	181,961	20,039	90%
TRAFFIC ENFORCEMENT SUPPLIES	6,000	0	4,126	1,874	69%
VEHICLE ACCESSORIES	17,500	6,985	14,969	2,531	86%
EQUIPMENT - N/C	0	0	15,558	-15,558	0%
OFFICE EQUIPMENT - N/C	4,500	0	1,412	3,088	31%
COMPUTER HARDWARE - N/C	0	0	345	-345	0%
COMPUTER SOFTWARE-N/C	0	0	142	-142	0%
INS - LIABILITY	53,000	0	56,222	-3,222	106%
RENTAL - MACH & EQUIP	25,000	1,206	10,104	14,896	40%
EQUIPMENT REPLACEMENT FUND	360,000	30,000	330,000	30,000	92%
OFFICE EQUIPMENT	0	0	1,873	-1,873	0%
COMPUTER HARDWARE	7,500	0	3,093	4,407	41%
COMPUTER SOFTWARE	20,000	0	0	20,000	0%

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			Comparative %	92%	
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	
				% <u>Realized/Spent</u>	
MISC TECHNOLOGY	7,500	0	3,073	4,427	41%
Total Expenditures	\$ 6,172,740	\$ 463,253	\$ 5,368,082	\$ 804,658	87%

DEPT 42200: FIRE AND RESCUE

SALARIES	\$ 3,303,345	\$ 253,291	\$ 2,940,996	\$ 362,349	89%
SALARIES - OTHER	150,000	25,320	131,652	18,348	88%
SALARIES - OVERTIME	53,045	2,861	6,627	46,418	12%
LONGEVITY PAY	32,320	0	32,080	240	99%
STATE PAY SUPPLEMENTS	36,000	35,400	35,400	600	98%
COMMUNICATION ALLOWANCE	2,400	220	2,060	340	86%
EMT SUPPLEMENTAL PAY	137,400	10,592	117,415	19,985	85%
FICA (EMPLOYER'S SHARE)	285,320	24,003	239,859	45,461	84%
HEALTH INSURANCE	456,940	38,078	418,862	38,078	92%
LIFE INSURANCE	11,160	1,820	10,808	352	97%
RETIREMENT - HEALTH/LIFE	171,495	14,291	157,204	14,291	92%
RETIREMENT - TCRS	677,350	54,267	614,306	63,044	91%
WORKER'S COMPENSATION	86,000	7,167	78,833	7,167	92%
CLOTHING & UNIFORMS	26,000	2,969	26,222	-222	101%
PERSONAL PROTECTIVE EQUIPMENT	22,000	7,672	24,496	-2,496	111%
POSTAGE	300	0	295	5	98%
ELECTRICITY	9,500	719	7,821	1,679	82%
WATER	750	58	628	122	84%
SEWER	750	76	796	-46	106%
NATURAL GAS	2,000	57	1,664	336	83%
COMMUNICATIONS	25,000	1,212	14,338	10,662	57%
OTHER PROF SRVCS	11,000	6,750	6,750	4,250	61%
R/M - OFFICE MACH & EQUIPMENT	5,000	0	7,530	-2,530	151%
R/M - MOTOR VEHICLES	65,000	4,040	52,977	12,023	82%
R/M - MACH & EQUIPMENT	18,000	44	12,168	5,832	68%
TIRES TUBES ETC	10,000	0	18,461	-8,461	185%
R/M - GROUNDS	1,500	400	865	635	58%
R/M - BUILDINGS	8,000	895	5,495	2,505	69%
R/M - PLUMBING & HVAC	1,000	0	259	741	26%
TRAINING	22,000	741	16,574	5,426	75%
MBRSHIPS & REGISTRATIONS	6,000	355	8,213	-2,213	137%
TRAVEL - CONF & SCHOOLS	19,000	400	16,482	2,518	87%
OFFICE SUPPLIES/MATERIALS	7,000	317	7,365	-365	105%

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				Comparative %	92% %
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/ Spent</u>
HOUSEHOLD/JANITORIAL SUPPLIES	11,000	1,255	9,448	1,552	86%
MEDICAL SUPPLIES	15,000	20	10,214	4,786	68%
OTHER OPER SUPPLIES	15,000	2,482	16,645	-1,645	111%
SUNDRY	5,000	115	3,009	1,991	60%
FUEL	69,000	6,095	62,073	6,927	90%
EQUIPMENT - N/C	27,300	0	34,645	-7,345	127%
OFFICE EQUIPMENT - N/C	500	0	2,160	-1,660	432%
COMPUTER HARDWARE - N/C	1,500	0	393	1,107	26%
COMPUTER SOFTWARE-N/C	3,000	0	105	2,895	4%
MISC TECHNOLOGY N/C	500	0	8,583	-8,083	1717%
FIRE PREVENTION/EDUCATION	15,000	0	11,061	3,939	74%
INS ON BLDGS	1,500	0	1,141	359	76%
INS - VEH & EQUIP	750	0	491	259	65%
INS - LIABILITY	54,000	0	41,665	12,335	77%
HYDRANT RENTAL EXPENSE	100,000	8,333	91,667	8,333	92%
EQUIPMENT REPLACEMENT FD	255,000	21,250	233,750	21,250	92%
MISC TECHNOLOGY	25,000	0	0	25,000	0%
Total Expenditures	\$ 6,261,625	\$ 533,565	\$ 5,542,551	\$ 719,074	89%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	16,000	1,321	15,799	201	99%
WATER	2,500	100	775	1,725	31%
SEWER	500	46	564	-64	113%
NATURAL/PROPANE GAS	3,500	344	2,423	1,077	69%
COMMUNICATIONS	15,000	1,425	14,250	750	95%
OTHER PROF SERVICES	1,000	0	500	500	50%
R/M - OFFICE MACH & EQUIP	2,000	0	919	1,081	46%
R/M - MACH & EQUIPMENT	1,500	0	2,113	-613	141%
GROUNDS MAINT	8,500	1,066	6,952	1,548	82%
R/M - BUILDINGS	6,000	220	3,134	2,866	52%
R/M - PLUMBING & HVAC	2,000	158	3,096	-1,096	155%
OFFICE SUPPLIES/MATERIALS	500	0	300	200	60%
HOUSEHOLD/JANITORIAL SUPPLIES	7,000	458	3,005	3,995	43%
OTHER OPER SUPPLIES	1,000	0	167	833	17%
OFFICE EQUIPMENT - N/C	0	0	470	-470	0%
INS ON BUILDINGS	3,300	0	3,774	-474	114%
INS - LIABILITY	120	0	139	-19	116%

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	Comparative %				92%
					%
	Budget	MTD Actual	YTD Actual	Balance	Realized/Spent
	\$	\$	\$	\$	
Total Expenditures	70,420	5,138	58,380	12,040	83%
DEPT 43120: PUBLIC WORKS					
SALARIES	\$ 747,640	\$ 54,375	\$ 620,806	\$ 126,834	83%
SALARIES - OVERTIME	46,790	2,488	34,716	12,074	74%
LONGEVITY PAY	8,080	0	7,680	400	95%
COMMUNICATION ALLOWANCE	1,440	120	1,380	60	96%
FICA (EMPLOYER'S SHARE)	61,470	4,109	47,733	13,737	78%
HEALTH INSURANCE	140,030	11,669	128,361	11,669	92%
LIFE INSURANCE	3,420	588	3,318	102	97%
RETIREMENT - HEALTH/LIFE	34,180	2,848	31,332	2,848	92%
RETIREMENT - TCRS	120,200	8,598	103,224	16,976	86%
WORKER'S COMPENSATION	41,000	3,417	37,583	3,417	92%
CLOTHING & UNIFORMS	20,500	1,458	15,571	4,929	76%
LANDFILL FEES	10,000	202	1,753	8,247	18%
COMMUNICATIONS	3,000	118	1,203	1,797	40%
OTHER PROF SRVCS	5,000	0	450	4,550	9%
R/M - MOTOR VEHICLES	25,000	780	19,230	5,770	77%
R/M - MACH & EQUIPMENT	45,000	1,707	41,056	3,944	91%
TIRES TUBES ETC	12,000	204	7,524	4,476	63%
R/M - ROADS & STREETS	510,000	0	460,000	50,000	90%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	3,175	11,942	98,058	11%
GUARD RAILS & POSTS	5,000	0	1,150	3,850	23%
CRUSHED STONE	8,000	325	641	7,359	8%
ASPHALT & ASPHALT FILLER	8,500	168	2,237	6,263	26%
R O W MAINTENANCE - MOWING	125,000	16,645	104,100	20,900	83%
STREET SWEEPING	30,000	1,748	20,105	9,895	67%
MBRSHIPS & REGISTRATIONS	3,000	25	145	2,855	5%
TRAVEL - CONF & SCHOOLS	2,000	44	44	1,956	2%
OTHER OPER SUPPLIES	15,000	430	7,727	7,273	52%
FUEL	100,000	8,862	87,868	12,132	88%
INS - VEH & EQUIP	600	0	973	-373	162%
INS - LIABILITY	20,000	0	14,113	5,887	71%
RENTAL - MACH & EQUIP	7,500	0	465	7,035	6%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	151,250	13,750	92%
EQUIPMENT	44,000	0	27,881	16,119	63%
Total Expenditures	\$ 2,478,350	\$ 137,853	\$ 1,993,561	\$ 484,789	80%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	Comparative % 92% % Realized/ Spent
DEPT 43150: STORM DRAINAGE					
SUBDIVISION IMPROVEMENTS	50,000	1,434	2,374	47,626	5%
Total Expenditures	\$ 50,000	\$ 1,434	\$ 2,374	\$ 47,626	5%
DEPT 43160: STREET LIGHTING					
ELECTRIC	\$ 450,000	\$ 37,229	\$ 412,341	\$ 37,659	92%
Total Expenditures	\$ 450,000	\$ 37,229	\$ 412,341	\$ 37,659	92%
DEPT 43165: TRAFFIC SIGNALIZATION					
SALARIES	\$ 101,805	\$ 7,992	\$ 88,840	\$ 12,965	87%
SALARIES - OVERTIME	2,155	424	10,678	-8,523	495%
LONGEVITY PAY	680	0	680	0	100%
COMMUNICATION ALLOWANCE	480	80	820	-340	171%
FICA (EMPLOYER'S SHARE	8,040	616	7,330	710	91%
HEALTH INSURANCE	14,740	1,228	13,512	1,228	92%
LIFE INSURANCE	360	28	168	192	47%
RETIREMENT - HEALTH/LIFE	2,610	218	2,392	218	92%
RETIREMENT - TCRS	15,730	1,273	15,393	337	98%
ELECTRIC	6,000	456	4,367	1,633	73%
COMMUNICATIONS	5,500	130	5,027	473	91%
TRAFFIC ENG SERVICES	25,000	0	6,105	18,895	24%
R/M - MOTOR VEHICLES	2,000	0	109	1,891	5%
R/M - MACH & EQUIPMENT	10,000	1,030	2,407	7,593	24%
CONTRACT SIGNAL MAINTENANCE	15,000	130	8,933	6,067	60%
MBRSHIPS & REGISTRATIONS	300	700	967	-667	322%
CONFERENCES & SCHOOLS	3,000	1,214	4,456	-1,456	149%
OTHER OPERATING SUPPLIES	18,000	194	23,512	-5,512	131%
FUEL	5,000	242	3,341	1,659	67%
INS ON PROPERTY	9,000	0	11,675	-2,675	130%
RENTAL - EXPENSE	2,500	0	0	2,500	0%
EQUIPMENT REPLACEMENT FUND	6,500	542	5,958	542	92%
EQUIPMENT	10,000	0	2,213	7,787	22%
Total Expenditures	\$ 264,400	\$ 16,497	\$ 218,883	\$ 45,517	83%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u>	<u>92% % Realized/ Spent</u>
DEPT 43170: SERVICE CENTER						
SALARIES	\$ 56,730	\$ 4,352	\$ 50,063	\$ 6,667		88%
SALARIES - OVERTIME	550	96	830	-280		151%
FICA (EMPLOYER'S SHARE)	4,360	326	3,633	727		83%
HEALTH INSURANCE	14,740	1,228	13,512	1,228		92%
LIFE INSURANCE	360	56	336	24		93%
RETIREMENT - HEALTH/LIFE	3,540	295	3,245	295		92%
RETIREMENT - TCRS	8,620	673	8,002	618		93%
PERIODICAL SUBSCRIPTIONS	350	32	323	27		92%
ELECTRIC	35,000	2,478	29,851	5,149		85%
WATER	8,000	147	3,418	4,582		43%
SEWER	2,100	171	1,613	487		77%
NATURAL/PROPANE GAS	12,000	989	10,872	1,128		91%
COMMUNICATIONS	4,000	0	0	4,000		0%
OTHER PROF SRVCS	7,000	250	4,299	2,701		61%
R/M - OFFICE MACH & EQUIPMENT	7,000	363	5,189	1,811		74%
STORM WATER DRAINAGE	1,550	129	1,291	259		83%
GROUNDS MAINT CONTRACT	11,000	900	9,213	1,787		84%
R/M - BUILDINGS	50,000	3,826	37,501	12,499		75%
R/M - PLUMBING & HVAC	4,500	0	1,719	2,781		38%
OFFICE SUPPLIES/MATERIALS	6,000	230	4,974	1,026		83%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	518	6,473	3,527		65%
OTHER OPER SUPPLIES	2,500	0	976	1,524		39%
INS ON BLDGS	5,500	0	5,535	-35		101%
Total Expenditures	\$ 255,400	\$ 17,059	\$ 202,868	\$ 52,532		79%

DEPT 43800: ENGINEERING

SALARIES	\$ 322,395	\$ 24,657	\$ 283,629	\$ 38,766		88%
LONGEVITY PAY	1,360	0	1,360	0		100%
COMMUNICATION ALLOWANCE	2,400	200	2,220	180		92%
FICA (EMPLOYER'S SHARE)	24,950	1,888	22,202	2,748		89%
HEALTH INSURANCE	29,480	2,457	27,023	2,457		92%
LIFE INSURANCE	720	140	840	-120		117%
RETIREMENT - HEALTH/LIFE	17,350	1,446	15,904	1,446		92%
RETIREMENT - TCRS	48,780	3,728	44,553	4,227		91%
CLOTHING & UNIFORMS	1,200	0	97	1,103		8%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u> 92% % <u>Realized/Spent</u>
CIVIL ENG SRVCS	10,000	1,530	2,310	7,690	23%
GEOTECH/INSP SRVCS	5,000	0	262	4,738	5%
R/M - MOTOR VEHICLES	2,000	0	789	1,211	39%
STORM WATER COMPLIANCE	13,000	0	9,709	3,291	75%
MBRSHIPS & REGISTRATIONS	5,500	1,070	3,381	2,119	61%
TRAVEL	1,500	0	35	1,465	2%
OTHER OPER SUPPLIES	2,500	135	1,140	1,360	46%
FUEL	7,400	727	8,204	-804	111%
EQUIPMENT - N/C	2,500	0	2,399	101	96%
COMPUTER HARDWARE - N/C	500	0	0	500	0%
Total Expenditures	\$ 498,535	\$ 37,978	\$ 426,057	\$ 72,478	85%

DEPT 44100: PUBLIC HEALTH

CO HEALTH DEPT CONTRACT	\$ 15,000	\$ 0	\$ 7,500	\$ 7,500	50%
CO ANIMAL CONTROL CONTRACT	70,000	1,342	64,337	5,663	92%
Total Expenditures	\$ 85,000	\$ 1,342	\$ 71,837	\$ 13,163	85%

DEPT 44400: PARKS & RECREATION

SALARIES	570,685	43,373	502,717	67,968	88%
SALARIES - PART TIME	148,175	9,105	112,759	35,416	76%
SALARIES - OVERTIME	8,490	887	6,055	2,435	71%
LONGEVITY PAY	6,320	0	5,880	440	93%
COMMUNICATION ALLOWANCE	1,680	180	1,920	-240	114%
FICA (EMPLOYER'S SHARE)	56,130	3,925	46,389	9,741	83%
HEALTH INSURANCE	103,180	8,598	94,582	8,598	92%
LIFE INSURANCE	2,340	364	2,170	170	93%
RETIREMENT - HEALTH/LIFE	23,880	1,990	21,890	1,990	92%
RETIREMENT - TCRS	87,630	6,692	79,728	7,902	91%
WORKER'S COMPENSATION	19,000	1,583	17,417	1,583	92%
CLOTHING & UNIFORMS	11,000	930	8,535	2,465	78%
PRINTING,STATIONERY,ENVELOPES	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
ADVERTISING/LEGAL NOTICES	0	0	103	-103	0%
ELECTRIC	90,000	6,257	63,984	26,016	71%
WATER	120,000	1,823	68,044	51,956	57%
SEWER	5,500	436	4,911	589	89%

CITY OF BRENTWOOD
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		Comparative %			92%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
NATURAL/PROPANE GAS	350	45	834	-484	238%
COMMUNICATIONS	2,500	91	963	1,537	39%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	20,000	1,665	16,481	3,519	82%
R/M - MACH & EQUIPMENT	22,000	1,476	21,568	432	98%
TIRES TUBES ETC	4,000	398	2,754	1,246	69%
R/M - GROUNDS	225,000	35,726	157,886	67,114	70%
LANDSCAPING SUPPLIES	19,000	709	14,618	4,382	77%
R/M - IRRIGATION	9,000	152	2,502	6,498	28%
R/M - FACILITIES	100,000	6,626	85,029	14,971	85%
R/M - SPORTS FIELDS	35,000	3,750	15,777	19,223	45%
FERTILIZATION PROGRAM	31,500	3,174	18,419	13,081	58%
MBRSHIPS & REGISTRATIONS	6,000	0	3,759	2,241	63%
TRAVEL - CONF & SCHOOLS	5,000	0	12	4,988	0%
OFFICE SUPPLIES/MATERIALS	1,000	0	242	758	24%
HOUSEHOLD/JANITORIAL SUPPLIES	12,000	743	12,066	-66	101%
REC PROGRAM SUPPLIES	9,000	571	10,021	-1,021	111%
OTHER OPER SUPPLIES	13,000	300	7,183	5,817	55%
SUNDRY	1,000	75	295	705	30%
FUEL	54,000	5,595	53,685	315	99%
INS ON BLDGS	7,300	0	7,090	210	97%
INS - VEH & EQUIP	400	0	457	-57	114%
INS - LIABILITY	16,500	0	14,625	1,875	89%
RENTAL - EQUIPMENT	4,500	105	3,353	1,147	75%
PROGRAM CONTRIBUTIONS	87,000	0	87,000	0	100%
TREE BOARD	3,000	0	1,928	1,072	64%
EQUIPMENT REPLACEMENT FUND	4,000	333	3,667	333	92%
VEHICLES	25,000	22,880	45,760	-20,760	183%
EQUIPMENT	34,400	0	29,239	5,161	85%
Total Expenditures	\$ 2,008,560	\$ 170,557	\$ 1,654,297	\$ 354,263	82%

DEPT 44800: PUBLIC LIBRARY

SALARIES	\$ 556,295	\$ 42,346	\$ 494,341	\$ 61,954	89%
SALARIES - PART TIME	365,470	27,822	317,095	48,375	87%
SALARIES - OVERTIME	1,075	0	0	1,075	0%
LONGEVITY PAY	5,120	0	4,720	400	92%
COMMUNICATION ALLOWANCE	720	60	660	60	92%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending May 31, 2013

		Comparative %			92%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
FICA (EMPLOYER'S SHARE)	71,045	5,295	61,407	9,638	86%
HEALTH INSURANCE	88,440	7,370	81,070	7,370	92%
LIFE INSURANCE	2,160	364	2,184	-24	101%
RETIREMENT - HEALTH/LIFE	26,595	2,216	24,379	2,216	92%
RETIREMENT - TCRS	84,330	6,403	77,574	6,756	92%
POSTAGE & METER RENTAL	12,000	1,000	5,984	6,016	50%
PRINTING,STATIONERY,ENVELOPES	5,000	0	1,539	3,461	31%
BOOKS, CATALOGUES, BROCHURES	180,000	16,709	158,697	21,303	88%
E-BOOKS	30,000	0	0	30,000	0%
AUDIO VISUALS	95,000	8,599	67,099	27,901	71%
PERIODICAL SUBSCRIPTIONS	10,000	552	10,773	-773	108%
ONLINE SERVICES AND RESOURCES	70,000	500	70,628	-628	101%
ELECTRIC	115,000	9,958	96,663	18,337	84%
WATER	12,000	376	3,478	8,522	29%
SEWER	2,000	157	2,442	-442	122%
NATURAL/PROPANE GAS	35,000	1,777	23,038	11,962	66%
COMMUNICATIONS	17,000	785	9,213	7,787	54%
OTHER PROF SRVCS	65,000	6,416	78,889	-13,889	121%
R/M - OFFICE MACH & EQUIPMENT	20,500	1,102	22,116	-1,616	108%
R/M - MACH & EQUIPMENT	40,000	500	20,209	19,791	51%
R/M - GROUNDS	14,000	818	11,461	2,539	82%
R/M - BUILDINGS	120,000	24,948	129,804	-9,804	108%
R/M - PLUMBING & HVAC	20,000	2,240	16,491	3,509	82%
MBRSHIPS & REGISTRATIONS	3,000	0	1,596	1,404	53%
TRAVEL - CONF & SCHOOLS	5,000	0	845	4,155	17%
GRANT EXPENSE	2,500	0	0	2,500	0%
OFFICE SUPPLIES/MATERIALS	35,000	2,125	25,338	9,662	72%
PROGRAMS	11,000	41	8,358	2,642	76%
OTHER OPERATING SUPPLIES	0	0	4,204	-4,204	0%
SUNDRY	9,500	350	6,302	3,198	66%
EQUIPMENT - N/C	0	0	597	-597	0%
COMPUTER HARDWARE - N/C	5,000	0	5,161	-161	103%
COMPUTER SOFTWARE-N/C	15,000	0	6,709	8,291	45%
MISC TECHNOLOGY - N/C	5,000	0	0	5,000	0%
INS ON BLDGS	18,000	0	17,708	292	98%
INS - LIABILITY	3,000	0	3,952	-952	132%
OFFICE EQUIPMENT	0	0	15,734	-15,734	0%
Total Expenditures	\$ 2,175,750	\$ 170,829	\$ 1,888,458	\$ 287,292	87%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u>	<u>92% % Realized/ Spent</u>
DEPT 44900: EDUCATION						
BRENTWOOD HIGH SCHOOL	60,000	0	60,000	0		100%
BRENTWOOD MIDDLE SCHOOL	15,000	0	15,000	0		100%
CROCKETT ELEMENTARY SCHOOL	10,000	0	10,000	0		100%
LIPSCOMB ELEMENTARY SCHOOL	10,000	0	10,000	0		100%
SCALES ELEMENTARY SCHOOL	10,000	0	10,000	0		100%
WOODLAND MIDDLE SCHOOL	15,000	0	15,000	0		100%
EDMONDSON ELEMENTARY SCHOOL	10,000	0	10,000	0		100%
KENROSE ELEMENTARY SCHOOL	10,000	0	10,000	0		100%
RAVENWOOD HIGH SCHOOL	60,000	0	60,000	0		100%
SUNSET ELEMENTARY SCHOOL	10,000	0	10,000	0		100%
SUNSET MIDDLE SCHOOL	6,000	0	6,000	0		100%
Total Expenditures	\$ 216,000	\$ 0	\$ 216,000	\$ 0		100%

DEPT 45000: ECONOMIC DEVELOPMENT

BUSINESS SUPPORT	\$ 10,000	\$ 0	\$ 5,000	\$ 5,000		50%
Total Expenditures	\$ 10,000	\$ 0	\$ 5,000	\$ 5,000		50%

DEPT 47000: HISTORIC SITES - CROCKETT PARK

ELECTRIC	\$ 3,000	\$ 161	\$ 2,613	\$ 387		87%
WATER	600	41	424	176		71%
SEWER	400	30	326	74		82%
NATURAL GAS	3,000	89	1,890	1,110		63%
COMMUNICATIONS	500	39	593	-93		119%
OTHER PROF SRVCS	500	525	-315	815		-63%
R/M - GROUNDS	6,000	264	6,127	-127		102%
R/M - BUILDINGS	35,000	1,047	25,548	9,452		73%
OTHER OPERATING SUPPLIES	300	99	99	201		33%
INS ON BLDGS	1,150	0	869	281		76%
Total Expenditures	\$ 50,450	\$ 2,295	\$ 38,174	\$ 12,276		76%

DEPT 47010: HISTORIC SITES - RAVENSWOOD

ELECTRIC	\$ 3,000	\$ 18	\$ 212	\$ 2,788		7%
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CITY OF BRENTWOOD
Revenue and Expenditure Reports
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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u>	<u>92% % Realized/ Spent</u>
WATER	600	0	0	600		0%
NATURAL GAS	3,000	0	0	3,000		0%
COMMUNICATIONS	500	0	0	500		0%
OTHER PROF SRVCS	500	0	0	500		0%
R/M GROUNDS	10,000	0	3,275	6,725		33%
R/M - BUILDINGS	5,000	0	0	5,000		0%
OTHER OPERATING SUPPLIES	300	0	0	300		0%
INS ON BLDGS	2,000	0	1,391	609		70%
Total Expenditures	\$ 24,900	\$ 18	\$ 4,878	\$ 20,022		20%

DEPT 52000: TRANSFERS

TRANSFER - D S FUND	\$ 3,250,000	\$ 0	\$ 3,250,000	\$ 0		100%
TRANSFER - M C FUND	623,135	0	623,135	0		100%
TRANSFER - ECD FUND	418,700	0	418,700	0		100%
TRANSFER - C P FUND	600,000	0	600,000	0		100%
TRANSFER-FACILITY MAINT FUND	200,000	0	200,000	0		100%
Total Expenditures	\$ 5,091,835	\$ 0	\$ 5,091,835	\$ 0		100%

Total for FUND 110: GENERAL FUND **\$ 31,817,765 \$ 2,036,007 \$ 28,288,719 \$ 3,529,046 89%**

FUND 311: CAPITAL PROJECTS FUND

DEPT 00000: ADMINISTRATION

FEDERAL/STATE/LOCAL SOURCES	2,520,000	0	20,032	2,499,968		1%
TOTAL INTERGOVERNMENTAL	\$ 2,520,000	\$ 0	\$ 20,032	\$ 2,499,968		1%
INTEREST EARNINGS	\$ 50,000	\$ 1,670	\$ 45,642	\$ 4,358		91%
PRIVATE SOURCES	0	264,000	298,760	-298,760		0%
OPER TRANSFER FROM PWP FD	1,000,000	0	1,000,000	0		100%
OPER TRANSFER FROM GENERAL FD	600,000	0	600,000	0		100%
TOTAL USES OF MONEY AND PROPERTY	\$ 1,650,000	\$ 265,670	\$ 1,944,402	\$ -294,402		118%
Total Revenues	\$ 4,170,000	\$ 265,670	\$ 1,964,434	\$ 2,205,566		47%

DEPT 43100: TRANSPORTATION

STREET RESURFACING	\$ 400,000	\$ 0	\$ 400,000	\$ 0		100%
BIKEWAY IMPROVEMENTS	305,000	0	0	305,000		0%
WILSON PIKE SOUTH	190,000	0	0	190,000		0%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u> 92% % <u>Realized/Spent</u>
CONCORD ROAD - EAST	300,000	12,983	18,058	281,942	6%
SIDEWALKS	160,000	0	0	160,000	0%
TRAFFIC SIGNAL UPGRADES	470,000	0	233,075	236,925	50%
FRANKLIN RD (SOUTH)	1,250,000	0	74,613	1,175,387	6%
CONCORD RD (WEST)	3,160,000	16,299	422,911	2,737,089	13%
SUNSET ROAD (EAST)	0	0	28,520	-28,520	0%
WILSON PIKE	0	0	155,648	-155,648	0%
SPLIT LOG ROAD - PHASE II	0	0	56,142	-56,142	0%
Total Expenditures	\$ 6,235,000	\$ 29,282	\$ 1,388,967	\$ 4,846,033	22%

DEPT 43150: STORM DRAINAGE

LIPSCOMB DRIVE AREA DRAINAGE	50,000	0	0	50,000	0%
Total Expenditures	\$ 50,000	\$ 0	\$ 0	\$ 50,000	0%

DEPT 44400: PARKS & RECREATION

GRANNY WHITE PARK	10,000	0	4,123	5,877	41%
FLOODWAY OPEN SPACE	57,000	0	14,746	42,254	26%
MARCELLA VIVRETTE SMITH PARK	3,755,000	29,821	445,648	3,309,352	12%
Total Expenditures	\$ 3,822,000	\$ 29,821	\$ 464,517	\$ 3,357,483	12%

DEPT 45200: GENERAL FACILITIES AND EQUIPME

LIBRARY	20,000	0	28,040	-8,040	140%
Total Expenditures	\$ 20,000	\$ 0	\$ 28,040	\$ -8,040	140%

DEPT 45300: TECHNOLOGY

WARNING SIREN	\$ 30,000	\$ 0	\$ 0	30,000	0%
ONLINE BUSINESS INFORMATION WEBPAGE	0	7,000	7,000	-7,000	0%
RADIO SYSTEM UPGRADE	60,000	0	51,565	8,435	86%
FIBER NETWORK EXPANSION	115,000	6,320	21,216	93,784	18%
GEOG INFO SYSTEM	65,000	0	12,675	52,325	20%
DISASTER RECOVERY SYSTEM	375,000	0	364,127	10,873	97%
GENERATOR SCADA	35,000	0	0	35,000	0%
TECHNOLOGY	0	0	4,400	-4,400	0%
Total Expenditures	\$ 680,000	\$ 13,320	\$ 460,983	\$ 219,017	68%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>92% % Realized/ Spent</u>
DEPT 51660: TRANSFERS					
OPERATING TRANSFER TO MC	\$ 130,000	\$ 0	\$ 130,000	\$ 0	100%
Total Expenditures	\$ 130,000	\$ 0	\$ 130,000	\$ 0	100%
Total for FUND 311: CAPITAL PROJECTS FUND	\$ 10,937,000	\$ 72,423	\$ 2,472,507	\$ 8,464,493	23%
FUND 320: INSURANCE FUND					
DEPT 00000: ADMINISTRATION					
INTEREST EARNINGS	\$ 6,000	\$ 358	\$ 8,001	\$ -2,001	133%
HEALTH INSURANCE TRANSFER FROM - GF	1,558,700	130,510	1,435,615	123,085	92%
HEALTH INSURANCE TRANSFER FROM - WS	191,600	15,968	175,652	15,948	92%
HEALTH INSURANCE TRANSFER FROM - ECD	88,400	7,370	81,070	7,330	92%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	485,000	37,007	452,768	32,232	93%
STOP LOSS REIMBURSEMENT	0	5,241	307,440	-307,440	0%
TOTAL USES OF MONEY AND PROPERTY	\$ 2,329,700	\$ 196,454	\$ 2,460,546	\$ -130,846	106%
Total Revenues	\$ 2,329,700	\$ 196,454	\$ 2,460,546	\$ -130,846	106%
DEPT 41900: FUNDS HELD IN TRUST					
MEDICAL CLAIMS	\$ 1,195,400	\$ 98,305	\$ 1,527,854	\$ -332,454	128%
HRA CLAIMS	412,500	32,252	344,108	68,392	83%
HEALTH INSURANCE PREMIUMS	432,900	59,671	339,737	93,163	78%
OTHER PROF SRVCS	100,000	5,113	76,477	23,523	76%
Total Expenditures	\$ 2,140,800	\$ 195,341	\$ 2,288,176	\$ -147,376	107%
DEPT 41905: WORKER'S COMP INSURANCE					
INSURANCE TRANSFER FROM - GF	\$ 281,000	\$ 23,417	\$ 257,583	\$ 23,417	92%
INSURANCE TRANSFER FROM - WS	42,000	3,500	38,500	3,500	92%
INSURANCE TRANSFER FROM - ECD	3,145	262	2,883	262	92%

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	Comparative %				92%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	% Realized/ <u>Spent</u>
TOTAL USES OF MONEY AND PROPERTY	\$ 326,145	\$ 27,179	\$ 298,966	\$ 27,179	92%
Total Revenues	\$ 326,145	\$ 27,179	\$ 298,966	\$ 27,179	92%
WORKER'S COMPENSATION	\$ 300,000	\$ 20,255	\$ 171,341	\$ 128,659	57%
Total Expenditures	\$ 300,000	\$ 20,255	\$ 171,341	\$ 128,659	57%
Total for FUND 320: INSURANCE FUND	\$ 2,440,800	\$ 215,596	\$ 2,459,517	\$ -18,717	101%
FUND 121: STATE STREET AID FUND					
STATE GAS/MOTOR FUEL TAX	\$ 950,000	\$ 85,115	\$ 790,415	\$ 159,585	83%
INTEREST EARNINGS	3,000	100	2,902	98	97%
Total Revenues	\$ 953,000	\$ 85,215	\$ 793,317	\$ 159,683	83%
R/M - ROADS & STREETS	\$ 1,040,000	\$ 0	\$ 543,833	\$ 496,167	52%
Total Expenditures	\$ 1,040,000	\$ 0	\$ 543,833	\$ 496,167	52%
FUND 123: PUBLIC WORKS PROJECT FUND					
INTEREST EARNINGS	\$ 6,000	\$ 391	\$ 5,693	\$ 307	95%
PW PROJECT FEES	830,000	22,140	1,382,203	-552,203	167%
Total Revenues	\$ 836,000	\$ 22,531	\$ 1,387,896	\$ -551,896	166%
TRANSFER - C P FUND	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	100%
Total Expenditures	\$ 1,000,000	\$ 0	\$ 1,000,000	\$ 0	100%
FUND 124: ADEQUATE FACILITES TAX FUND					
ADEQUATE SCHOOL FACILITIES TAX	\$ 250,000	\$ 32,223	\$ 340,089	\$ -90,089	136%
INTEREST EARNINGS	3,000	236	4,711	-1,711	157%
Total Revenues	\$ 253,000	\$ 32,459	\$ 344,800	\$ -91,800	136%
FUND 126: DRUG FUND					
DRUG RELATED FINES	\$ 20,000	\$ 1,916	\$ 10,877	\$ 9,123	54%
FEDERAL FORFEITED PROPERTY	0	7,828	61,320	-61,320	0%
INTEREST EARNINGS	1,000	61	1,527	-527	153%
CONTRIBUTION - DRUG FUND	0	3,200	6,500	-6,500	0%
Total Revenues	\$ 21,000	\$ 13,005	\$ 80,224	\$ -59,224	382%
SUNDRY	\$ 20,000	\$ 5,323	\$ 10,831	\$ 9,169	54%
MISC TECHNOLOGY	0	0	60,517	-60,517	0%

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				Comparative %	92%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	% <u>Realized/Spent</u>
Total Expenditures	\$ 20,000	\$ 5,323	\$ 71,348	\$ -51,348	357%

FUND 127: POST EMPLOYMENT BENEFITS FUND

INTEREST EARNINGS	\$ 2,000	\$ 159	\$ 5,219	\$ -3,219	261%
RETIREE BNFT TRNSFR FROM RHS TRUST	100,000	0	0	100,000	0%
RETIREE BNFT TRNSFR FROM GF	547,870	0	547,870	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 - GF	100,000	0	100,000	0	100%
Total Revenues	\$ 831,125	\$ 159	\$ 734,344	\$ 96,781	88%
RETIREMENT - HEALTH/LIFE	\$ 50,000	\$ 0	\$ 0	\$ 50,000	0%
MEDICAL CLAIMS	50,000	0	0	50,000	0%
ACCTING & AUDITING SRVCS	2,000	0	2,000	0	100%
OTHER PROF SRVCS	10,000	0	0	10,000	0%
TRANSFER-RETIREE BENEFITS TRUST	635,575	52,966	582,609	52,966	92%
Total Expenditures	\$ 747,575	\$ 52,966	\$ 584,609	\$ 162,966	78%

FUND 211: DEBT SERVICE FUND

INTEREST EARNINGS	18,500	794	24,027	-5,527	130%
OPER TRANSFER FROM GENERAL FD	3,250,000	0	3,250,000	0	100%
Total Revenues	\$ 3,268,500	\$ 794	\$ 3,274,027	\$ -5,527	100%
PRIN-DEERWOOD LEASE PYMT	28,110	0	0	28,110	0%
PRIN - 2003 GO REFUNDING	295,000	0	295,000	0	100%
PRIN - 2004 GO BONDS	160,000	0	160,000	0	100%
PRIN - 2006 GO BONDS	215,000	0	215,000	0	100%
PRIN - 2007 GO BONDS	200,000	0	200,000	0	100%
PRIN - 2009 GO BONDS	185,000	0	185,000	0	100%
PRIN - 2006 GO REFUNDING	10,000	0	10,000	0	100%
PRIN - 2011 GO BONDS	185,000	0	185,000	0	100%
PRIN - 2011 GO REFUNDING	1,140,000	0	1,140,000	0	100%
PRIN - 2012 GO REFUNDING	45,000	0	45,000	0	100%
INT -DEERWOOD LEASE PYMT	2,445	0	0	2,445	0%
INT - 2003 GO REFUNDING	70,230	0	70,230	0	100%
INT - 2004 GO BOND	8,005	0	8,005	0	100%
INT - 2006 GO BOND	29,910	0	29,906	4	100%
INT - 2006 GO REFUNDING	91,555	0	91,555	0	100%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u>	<u>92% % Realized/ Spent</u>
INT - 2007 GO BOND	162,585	0	162,584	1		100%
INT - 2009 GO BOND	166,045	0	166,044	1		100%
INT - 2011 GO BOND	146,600	0	146,600	0		100%
INT - 2011 GO REFUNDING BOND	158,265	0	158,262	3		100%
INT - 2012 GO REFUNDING BOND	53,175	0	53,175	0		100%
BANK SERVICE CHARGES	6,000	0	3,705	2,295		62%
Total Expenditures	\$ 3,357,925	\$ 0	\$ 3,325,066	\$ 32,859		99%

FUND 310: EQUIPMENT REPLACEMENT FUND

INTEREST EARNINGS	\$ 7,500	\$ 453	\$ 13,619	\$ -6,119		182%
SALE OF EQUIPMENT	7,500	8,444	57,306	-49,806		764%
GF OPER TRANSFER - FIRE AND RESCUE	255,000	0	255,000	0		100%
GF OPER TRANSFER - PW	165,000	0	165,000	0		100%
GF OPER TRANSFER - PARKS/REC	4,000	0	4,000	0		100%
GF OPER TRANSFER - POLICE	360,000	0	360,000	0		100%
GF OPER TRANSFER - TECH	355,000	0	355,000	0		100%
GF OPER TRANSFER - TRAFFIC SIGNALIZATION	6,500	0	6,500	0		100%
Total Revenues	\$ 1,160,500	\$ 8,897	\$ 1,216,425	\$ -55,925		105%
COMPUTER HARDWARE -N/C	\$ 0	\$ 0	\$ 20,062	\$ -20,062		0%
COMPUTER HARDWARE	470,500	0	282,749	187,751		60%
SOFTWARE	24,500	0	29,376	-4,876		120%
VEHICLES/EQUIP - POLICE	363,000	31,545	87,366	275,634		24%
VEHICLES/EQUIP - FIRE AND RESCUE	790,000	207,423	248,372	541,628		31%
VEHICLES/EQUIP - PW	175,375	0	180,482	-5,107		103%
Total Expenditures	\$ 1,823,375	\$ 238,968	\$ 848,407	\$ 974,968		47%

FUND 312: FACILITIES MAINTENANCE FUND

INTEREST EARNINGS	5,000	329	7,335	-2,335		147%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0		100%
Total Revenues	\$ 205,000	\$ 329	\$ 207,335	\$ -2,335		101%
FIRE AND RESCUE	\$ 0	\$ 0	\$ 7,508	\$ -7,508		0%
SERVICE CENTER	25,000	0	0	25,000		0%
PARKS DEPT	120,000	0	22,252	97,748		19%
LIBRARY DEPT	105,000	660	6,600	98,400		6%
Total Expenditures	\$ 250,000	\$ 660	\$ 36,360	\$ 213,640		15%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending May 31, 2013

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>92% % Realized/ Spent</u>
FUND 315: FUEL FUND					
INTEREST EARNINGS	\$ 1,000	\$ 31	\$ 569	\$ 431	57%
GF OPER TRANSFER	459,300	25,041	404,459	54,841	88%
WS OPER TRANSFER	60,000	19,086	72,661	-12,661	121%
Total Revenues	\$ 520,300	\$ 44,158	\$ 477,689	\$ 42,611	92%
UNLEADED FUEL	\$ 363,000	\$ 23,295	\$ 287,345	\$ 75,655	79%
DIESEL FUEL	160,000	5,644	132,345	27,655	83%
Total Expenditures	\$ 523,000	\$ 28,939	\$ 419,690	\$ 103,310	80%

FUND 412: WATER AND SEWER FUND

WWT PROPERTY LEASE/PURCHASE	2,450	0	0	2,450	0%
SALE OF EQUIPMENT	5,000	0	2,180	2,820	44%
WATER SALES-COMM IN CITY	1,800,000	97,971	1,489,327	310,673	83%
WATER SALES-COMM OUT CITY	500	34	297	203	59%
WATER SALES-RESID IN CITY	5,110,000	266,218	4,116,272	993,728	81%
WATER SALES-INST IN CITY	500,000	25,143	362,656	137,344	73%
WATER PURCHASE SURCHARGE	600,000	50,578	633,276	-33,276	106%
CROSS CONNECTION DOMESTIC	185,440	-32	205,208	-19,768	111%
CROSS CONNECTION FIRE	21,825	0	22,495	-670	103%
INSTALLATION CHARGES	15,000	575	5,725	9,275	38%
WATER TAP FEES	400,000	47,000	581,550	-181,550	145%
N/CG UD AREA TAP FEES	300,000	310,000	310,000	-10,000	103%
SAFETY GRANT PROGRAM	0	0	2,000	-2,000	0%
MISCELLANEOUS	2,000	0	4,788	-2,788	239%
SEWER CHGS-COMM IN CITY	1,326,000	114,371	1,310,013	15,987	99%
SEWER CHGS-COMM OUT CITY	29,580	844	9,874	19,706	33%
SEWER CHGS-RES IN CITY	3,825,000	319,680	3,446,915	378,085	90%
SEWER CHGS-RES OUT CITY	8,160	561	5,613	2,547	69%
SEWER CHGS-INST IN CITY	306,000	23,473	272,334	33,666	89%
SEWER CHGS-INST OUT CITY	15,300	1,586	20,298	-4,998	133%
SEWER CHGS-METRO TREATMENT SURCHG	800,000	73,851	777,142	22,858	97%
METRO SEWER PUMP STATION	110,000	517	50,989	59,011	46%
SWR TAP INSPECTION FEES	1,500	285	2,940	-1,440	196%
FORFEITED DISC/PENALTIES	122,400	6,525	109,672	12,728	90%
SALE OF MATERIAL	500	0	0	500	0%
SEWER TAP FEES	500,000	80,000	1,376,518	-876,518	275%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending May 31, 2013

		Comparative %			92%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
GRINDER PUMP FEES	15,000	41,800	49,400	-34,400	329%
BAD CHECK CHARGE	1,000	0	0	1,000	0%
FIRE HYDRANT RENTAL	100,000	8,333	91,667	8,333	92%
INTEREST EARNINGS	100,000	6,029	151,920	-51,920	152%
Total Revenues	\$ 16,202,655	\$ 1,475,342	\$ 15,411,069	\$ 791,586	95%
SALARIES	1,173,995	81,146	952,184	221,811	81%
SALARIES - OVERTIME	100,785	4,581	79,172	21,613	79%
LONGEVITY PAY	11,200	0	10,520	680	94%
COMMUNICATION ALLOWANCE	4,800	420	4,620	180	96%
SALARIES BILLED TO OTHERS	-10,000	0	-9,419	-581	-94%
FICA (EMPLOYER'S SHARE)	98,745	6,201	76,103	22,642	77%
HEALTH INSURANCE	191,620	15,968	175,652	15,968	92%
DENTAL REIMBURSEMENT	9,000	644	5,651	3,349	63%
LIFE INSURANCE	4,680	616	3,738	942	80%
RETIREMENT - HEALTH/LIFE	60,000	5,000	55,000	5,000	92%
RETIREMENT - TCRS	192,875	12,962	162,116	30,759	84%
SUPPLEMENTAL RETIREMENT - 401	25,000	1,955	23,767	1,233	95%
SICK LEAVE BUY-BACKS	1,500	0	570	930	38%
ATTENDANCE BONUS PAY	2,000	0	0	2,000	0%
ANNUAL LEAVE BUY-BACKS	5,000	0	5,855	-855	117%
WORKER'S COMPENSATION	42,000	3,500	38,500	3,500	92%
CLOTHING & UNIFORMS	26,000	150	17,937	8,063	69%
POSTAGE & BOX RENTAL	45,900	4,177	41,025	4,875	89%
PRINTING,STATIONERY,ENVELOPES	20,000	2,099	20,501	-501	103%
ELECTRIC	300,000	24,208	267,357	32,643	89%
WATER	1,000	63	673	327	67%
WATER PURCHASED FOR RESALE	4,900,000	286,906	4,033,854	866,146	82%
METRO SEWER TREATMENT	2,900,000	328,356	2,844,911	55,089	98%
BACKFLOW PREVENTION TESTING	120,000	4,818	81,538	38,462	68%
COMMUNICATIONS	1,800	116	11,776	-9,976	654%
LEGAL SERVICES	10,000	0	0	10,000	0%
ACCTING & AUDITING SRVCS	20,000	0	20,000	0	100%
LABORATORY SERVICES	15,000	450	8,256	6,744	55%
CAPACITY MGT. PROGRAM (CMOM)	25,000	0	12,660	12,340	51%
OTHER PROF SRVCS	55,000	250	45,763	9,237	83%
R/M - MOTOR VEHICLES	15,300	869	12,878	2,422	84%
R/M - MACH & EQUIPMENT	66,300	105	48,937	17,363	74%
TIRES TUBES ETC	5,100	911	4,987	113	98%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending May 31, 2013

		Comparative %			92%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
R/M - BUILDINGS	5,100	0	230	4,870	5%
METER REPAIR	66,300	32	23,578	42,722	36%
METRO PUMP STATION MAINT	75,000	0	17,241	57,759	23%
REPAIR PARTS-GRINDER PUMPS	205,000	33,469	218,852	-13,852	107%
REPAIR PARTS-WTR/SWR LINES	117,300	4,551	133,441	-16,141	114%
MANHOLE & SWR LINE MAINT	153,000	104	79,109	73,891	52%
WATER TANK MAINTENANCE	10,500	0	929	9,571	9%
SWR LIFT STATION R/M	80,000	0	17,108	62,892	21%
WTR LIFT STATION R/M	100,000	436	9,522	90,478	10%
MBRSHIPS & REGISTRATIONS	12,000	1,200	11,198	802	93%
TRAVEL - CONF & SCHOOLS	10,000	675	4,905	5,095	49%
GRANT EXPENSE	0	0	3,766	-3,766	0%
OFFICE SUPPLIES/MATERIALS	5,000	0	1,802	3,198	36%
HOUSEHOLD/JANITORIAL SUPPLIES	1,020	0	0	1,020	0%
OPERATING CHEMICALS	12,000	1,076	9,319	2,681	78%
OTHER OPER SUPPLIES	60,000	4,149	38,942	21,058	65%
FUEL	60,000	5,405	58,980	1,020	98%
COMPUTER SOFTWARE-N/C	5,000	0	380	4,620	8%
INS - BUILDINGS	15,000	0	13,654	1,346	91%
INS - VEH & EQUIP	1,500	0	546	954	36%
LIABILITY INSURANCE	87,100	0	47,346	39,754	54%
RENTAL - MACH & EQUIP	2,550	0	1,694	856	66%
SERVICE CENTER RENT	125,000	10,448	114,894	10,106	92%
GIS SERVICE FEE	138,000	11,500	126,500	11,500	92%
STATE ENVIRONMENTAL FEES	15,000	0	13,649	1,351	91%
PROV FOR DEPRECIATION EXPENSE	2,900,000	207,800	2,285,800	614,200	79%
BANK SRVC CHGS	0	0	2,813	-2,813	0%
BAD DEBT EXPENSE	0	176	2,027	-2,027	0%
INT -1999 SEWER BONDS	9,095	0	5,086	4,009	56%
INT - 2003 SEWER REFUNDING	43,205	0	43,202	3	100%
INT -2006 WATER REFUNDING	63,715	0	25,934	37,781	41%
INT - 2008 SEWER BOND	338,340	0	225,559	112,781	67%
INT - 2010 WATER & SEWER BOND	269,530	0	179,687	89,843	67%
INT - 2012 WATER & SEWER BOND	116,525	0	71,826	44,699	62%
PROV FOR AMORTIZATION EXPENSE	25,000	1,177	12,946	12,054	52%
Total Expenditures	\$ 15,566,380	\$ 1,068,669	\$ 12,859,547	\$ 2,706,833	83%

FUND 434: MUNICIPAL CENTER FUND

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending May 31, 2013

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>92% % Realized/Spent</u>
RENT INC- WMSN MEDICAL	20,110	1,704	18,634	1,476	93%
RENT INC- CHMBR OF COMMERC	21,930	0	53,820	-31,890	245%
RENT INC- CTY OF BRENTWOOD	623,135	0	623,135	0	100%
RENT INC- ECD FUND	31,800	2,650	29,150	2,650	92%
OPERATING TRANSFER FROM CP	130,000	0	130,000	0	100%
INTEREST EARNINGS	7,500	347	8,763	-1,263	117%
Total Revenues	\$ 834,475	\$ 4,701	\$ 863,502	\$ -29,027	103%
ELECTRIC	\$ 126,500	\$ 10,335	\$ 104,257	\$ 22,243	82%
WATER	20,000	866	8,607	11,393	43%
SEWER	5,000	303	2,930	2,070	59%
NATURAL/PROPANE GAS	15,000	639	10,679	4,321	71%
COMMUNICATIONS	40,000	1,147	12,294	27,706	31%
ACCTING & AUDITING SRVCS	4,000	0	4,000	0	100%
OTHER PROF SRVCS	30,000	1,323	18,777	11,223	63%
R/M - OFC MACH & EQUIPMENT	3,000	0	919	2,081	31%
R/M - MOTOR VEHICLES	1,000	0	0	1,000	0%
R/M - GROUNDS/LANDSCAPE	20,000	2,914	14,017	5,983	70%
R/M - BUILDINGS	120,000	10,688	81,163	38,837	68%
R/M - TRASH REMOVAL	6,000	553	5,898	102	98%
R/M - PLUMBING & HVAC	25,000	586	11,527	13,473	46%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	815	4,797	5,203	48%
OTHER OPER SUPPLIES	4,000	108	922	3,078	23%
SUNDRY	1,000	0	68	932	7%
INS ON BLDGS	10,000	0	9,936	64	99%
INS - LIABILTY	2,000	0	0	2,000	0%
DEPRECIATION EXPENSE	300,000	24,115	265,265	34,735	88%
Total Expenditures	\$ 742,500	\$ 54,392	\$ 556,056	\$ 186,444	75%

FUND 450: EMERGENCY COMMUNICATIONS DIST

911 FEES-LANDLINE	580,000	49,766	426,166	153,834	73%
911 FEES-WIRELESS	82,000	0	59,838	22,162	73%
ECD/PSAP EQUIP REIMB - TECB	0	0	300,000	-300,000	0%
TECB OPERATIONAL FUNDING	219,155	0	204,061	15,094	93%
INTEREST EARNINGS	5,000	309	6,812	-1,812	136%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
Total Revenues	\$ 1,304,855	\$ 50,075	\$ 1,415,577	\$ -110,722	108%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending May 31, 2013

	Comparative %				92%
		MTD	YTD		%
	<u>Budget</u>	<u>Actual</u>	<u>Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
SALARIES	537,080	32,954	423,586	113,494	79%
SALARIES - OVERTIME	42,190	5,441	50,743	-8,553	120%
LONGEVITY PAY	4,940	0	4,480	460	91%
SHIFT DIFFERENTIAL	11,100	669	8,787	2,313	79%
FICA (EMPLOYER'S SHARE)	45,630	2,904	36,430	9,200	80%
HEALTH INSURANCE	88,440	7,370	81,070	7,370	92%
DENTAL REIMBURSEMENT	3,000	0	1,422	1,578	47%
LIFE INSURANCE	2,160	308	1,890	270	88%
RETIREMENT - HEALTH/LIFE	21,255	1,771	19,484	1,771	92%
RETIREMENT - TCRS	89,500	5,906	75,554	13,946	84%
SUPPLEMENT RETIREMENT - 457	7,500	588	7,029	471	94%
SICK LEAVE BUY-BACKS	1,000	0	612	388	61%
ATTENDANCE BONUS	1,000	0	0	1,000	0%
ANNUAL LEAVE BUY-BACKS	1,000	0	0	1,000	0%
WORKER'S COMPENSATION	3,145	262	2,883	262	92%
CLOTHING & UNIFORMS	5,500	0	1,485	4,015	27%
PERIODICAL SUBSCRIPTIONS	4,000	0	2,063	1,937	52%
COMMUNICATIONS	115,000	7,078	76,698	38,302	67%
ACCTING & AUDITING SRVCS	7,900	0	8,775	-875	111%
MAPPING/DATA BASE	10,000	0	10,000	0	100%
OTHER PROF SRVCS	10,000	26	3,452	6,548	35%
R/M - OTHER EQUIPMENT	60,000	1,546	44,957	15,043	75%
MRBSHIPS & REGISTRATIONS	6,000	0	1,533	4,467	26%
TRAVEL - CONF & SCHOOLS	5,000	0	527	4,473	11%
OFFICE SUPPLIES	2,500	373	1,280	1,220	51%
OTHER OPER SUPPLIES	2,300	0	2,953	-653	128%
LIABILITY INSURANCE	1,400	0	2,359	-959	168%
OFFICIALS' SURETY BONDS	1,000	0	0	1,000	0%
RENTAL - MACH & EQUIP	10,000	2,000	6,000	4,000	60%
DEPRECIATION	170,000	14,470	159,170	10,830	94%
RENTAL - BUILDING AND FACILITES MC	31,800	2,650	29,150	2,650	92%
Total Expenditures	\$ 1,301,340	\$ 86,316	\$ 1,064,372	\$ 236,968	82%

FUND 610: OPEB TRUST FUND

UNREALIZED GAIN (LOSS) ON INVESTMENTS	\$ 0	\$ 0	\$ 454,540	\$ -454,540	0%
RETIREE BNFT TRNSFR FROM OPEB	0	52,966	582,609	-582,609	0%
Total Revenues	\$ 0	\$ 52,966	\$ 1,037,149	\$ -1,037,149	0%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending May 31, 2013

				Comparative %	92%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Realized/Spent</u>
RETIREMENT - HEALTH/LIFE	\$ 0	\$ 6,350	\$ 37,279	\$ -37,279	0%
MEDICAL CLAIMS	0	16,802	115,592	-115,592	0%
Total Expenditures	\$ 0	\$ 23,152	\$ 152,871	\$ -152,871	0%

FUND 615: DHT FUND

INTEREST EARNINGS	\$ 0	\$ 53	\$ 1,174	\$ -1,174	0%
LIBRARY GIFTS AND DONATIONS	0	38,062	88,694	-88,694	0%
PUBLIC SAFETY DONATIONS	0	0	1,573	-1,573	0%
HISTORIC SITES DONATIONS	0	145	4,955	-4,955	0%
CONCERT SERIES DONATIONS	0	5,000	17,500	-17,500	0%
EMPLOYEE ASSISTANCE	0	0	1,200	-1,200	0%
PARKS TRUST FUND	0	0	26,000	-26,000	0%
Total Revenues	\$ 0	\$ 43,260	\$ 141,096	\$ -141,096	0%
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 21,060	\$ 93,509	\$ -93,509	0%
PUBLIC SAFETY TRUST DONATIONS EXPENSE	0	0	2,800	-2,800	0%
HISTORIC SITE DONATIONS EXPENSE	0	1,650	7,709	-7,709	0%
EMPLOYEE ASSISTANCE DONATIONS EXPENSE	0	0	1,200	-1,200	0%
Total Expenditures	\$ 0	\$ 22,710	\$ 105,218	\$ -105,218	0%

**Transaction Report For
Your VantageCare Retirement Health Savings Plan
05/01/2013 through 05/31/2013**

KIRK BEDNAR
CITY OF BRENTWOOD EIP
5211 MARYLAND WAY
BRENTWOOD TN 37027

Plan Summary Information For the Period 05/01/2013 through 05/31/2013

Ending Fund Balance	\$6,034,683.15	Plan No:	[REDACTED]
Employer	\$6,034,683.15		
		Total Contribution this Period:	\$52,966.33
		Employer	\$52,966.33
Total Plan Assets	\$6,034,683.15		

Summary by Fund	Current Period	Vantagepoint MS Ret Inc	Vantagepoint Cor Bnd Ix II	Vantagepoint MP Cons Grwth	Vantagepoint MP Trad Grwth
Beginning Balance	\$5,988,531.84	\$891,538.65	\$888,655.06	\$2,396,795.25	\$1,811,542.88
Contributions	52,966.33	7,944.95	7,944.95	21,186.53	15,889.90
Earnings	6,815.02-	3,321.76-	16,522.76-	763.21	12,266.29
Ending Balance	\$6,034,683.15	\$896,161.84	\$880,077.25	\$2,418,744.99	\$1,839,699.07
Percentage Invested		15%	15%	40%	30%

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

Share Value	Shares on 05/01/2013		Shares on 05/31/2013	
	# Shares	Value of	# Shares	Value of
	Owned	One Share	Owned	One Share
Vantagepoint MS Ret Inc	81,419.0549	\$10.95	82,141.3231	\$10.91
Vantagepoint Cor Bnd Ix II	83,993.8621	\$10.58	84,949.5414	\$10.36
Vantagepoint MP Cons Grwth	91,585.6039	\$26.17	92,389.0370	\$26.18
Vantagepoint MP Trad Grwth	72,636.0417	\$24.94	73,265.5940	\$25.11

Summary by Account Type

	Total	Employer
Beginning Balance	\$5,988,531.84	\$5,988,531.84
Contributions	52,966.33	52,966.33
Earnings	6,815.02-	6,815.02-
Ending Balance	\$6,034,683.15	\$6,034,683.15
Percentage by Type	0%	0%

Contribution Listing

Date	Total	Employer
05/09/2013	\$52,966.33	\$52,966.33

June 18, 2013

FINANCE/ADMINISTRATION MEMORANDUM

2013 – 13

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

FROM: Carson K. Swinford, Director of Finance

SUBJECT: Water and Sewer Fund Management Reports – May 2013

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of May 2013. Net operating income of \$450,673 was posted for the month of May 2013 as compared to prior year net income of \$250,216.

For the first eleven months of the 2012-2013 fiscal year, the percentage of “unaccounted for” water stands at 23.01%, as compared to 16.79 % for the prior year. During this same period, the percentage of sewerage treated to billed stands at 198.51%, with a prior year comparison of 178.09%.

Please contact me with any questions or comments.

**CITY OF BRENTWOOD
WATER/SEWER FUND
FISCAL 2012 - 2013**

	<u>MONTH TO DATE</u>			<u>YEAR TO DATE</u>		
	<u>May-13</u>	<u>May-12</u>	<u>% Change</u>	<u>May-13</u>	<u>May-12</u>	<u>% Change</u>
WATER SALES:						
Residential	\$ 266,218	\$ 345,417	-22.93%	\$ 4,111,479	\$ 4,189,147	-1.85%
Commercial	\$ 97,971	\$ 107,258	-8.66%	\$ 1,489,381	\$ 1,488,447	0.06%
Institutional	\$ 25,143	\$ 38,506	-34.70%	\$ 362,655	\$ 409,083	-11.35%
Water Purchase Surcharge	\$ 50,578	\$ 29,295	72.65%	\$ 633,275	\$ 365,498	73.26%
Total Water Sales	\$ 439,910	\$ 520,476	-15.48%	\$ 6,596,790	\$ 6,452,175	2.24%
Purchased Water Cost	\$ 286,906	\$ 269,359	6.51%	\$ 4,033,854	\$ 3,537,231	14.04%
Net Water Sales	\$ 153,004	\$ 251,117	-39.07%	\$ 2,562,936	\$ 2,914,944	-12.08%
Total Gallons Billed (1,000s)	77,762	100,657	-22.75%	1,232,115	1,282,471	-3.93%
Total Gallons Purchased (1,000s)	120,844	121,289	-0.37%	1,772,907	1,707,789	3.81%
Total gallons thru meters (1000s)	109,027	121,289	-10.11%	1,665,671	1,595,406	4.40%
Water Adjustments	2,333	2,333	0.00%	25,667	26,267	-2.28%
Gallons Unaccounted For	28,932	18,299	58.10%	407,889	286,668	42.29%
% Unaccounted For	23.94%	15.09%	58.69%	23.01%	16.79%	37.06%
Revenue per 1000 Gallons Billed	\$ 5.66	\$ 5.17	9.40%	\$ 5.35	\$ 5.03	6.42%
Cost per 1000 Gallons Billed	\$ 3.69	\$ 2.68	37.87%	\$ 3.27	\$ 2.76	18.70%
Net Profit/1000 Gallons Billed	\$ 1.97	\$ 2.49	-21.13%	\$ 2.08	\$ 2.27	-8.48%
SEWER CHARGES:						
Residential	\$ 320,241	\$ 312,678	2.42%	\$ 3,452,528	\$ 3,487,672	-1.01%
Commercial	\$ 115,215	\$ 122,353	-5.83%	\$ 1,319,887	\$ 1,283,863	2.81%
Institutional	\$ 25,059	\$ 26,892	-6.82%	\$ 292,634	\$ 277,033	5.63%
Metro Sewer Surcharge	\$ 73,851	\$ 65,897	12.07%	\$ 777,141	\$ 706,419	10.01%
Total Sewer Charges	\$ 534,366	\$ 527,820	1.24%	\$ 5,842,190	\$ 5,754,987	1.52%
Treatment Cost	\$ 328,356	\$ 214,779	52.88%	\$ 2,844,913	\$ 2,346,064	21.26%
Net Sewer Charges	\$ 206,010	\$ 313,041	-34.19%	\$ 2,997,277	\$ 3,408,923	-12.08%
Total Gallons Billed (1,000s)*	71,285	71,152	0.19%	782,393	778,844	0.46%
Total Gallons Treated (1,000s)	175,417	121,716	44.12%	1,553,099	1,387,062	11.97%
% of Gallons Treated to Gallons Billed*	246.08%	171.07%	43.85%	198.51%	178.09%	11.46%
Revenue per 1000 Gallons Billed	\$ 7.50	\$ 7.42	1.05%	\$ 7.47	\$ 7.39	1.05%
Cost per 1000 Gallons Billed	\$ 4.61	\$ 3.02	52.59%	\$ 3.64	\$ 3.01	20.71%
Net Profit/1000 Gallons Billed	\$ 2.89	\$ 4.40	-34.31%	\$ 3.83	\$ 4.38	-12.47%
Total Water and Sewer Charges	\$ 974,276	\$ 1,048,296	-7.06%	\$ 12,438,980	\$ 12,207,162	1.90%
Total Direct Costs	\$ 615,262	\$ 484,138	27.08%	\$ 6,878,767	\$ 5,883,295	16.92%
Net Profit	\$ 359,014	\$ 564,158	-36.36%	\$ 5,560,213	\$ 6,323,867	-12.08%
Water Tap Fees	\$ 47,000	\$ 39,000	20.51%	\$ 581,550	\$ 589,000	-1.26%
Sewer Tap Fees	\$ 80,000	\$ 45,000	77.78%	\$ 1,376,518	\$ 2,400,915	-42.67%
Other Operating Revenues	\$ 374,066	\$ 57,723	548.04%	\$ 1,009,222	\$ 762,394	32.38%
Less Other Operating Expenses	\$ 244,430	\$ 245,630	-0.49%	\$ 3,670,596	\$ 3,481,688	5.43%
Less Estimated Depr/Amort	\$ 208,977	\$ 210,035	-0.50%	\$ 2,298,747	\$ 2,310,385	-0.50%
NET OPERATING INCOME - UNADJUSTED	\$ 406,673	\$ 250,216	62.53%	\$ 2,558,160	\$ 4,284,103	-40.29%

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

**WATER/SEWER FUND
FISCAL 2012 - 2013**

	<u>Jul-12</u>	<u>Aug-12</u>	<u>Sep-12</u>	<u>Oct-12</u>	<u>Nov-12</u>	<u>Dec-12</u>
Residential	\$ 739,803	\$ 641,638	\$ 540,823	\$ 473,321	\$ 390,978	\$ 221,962
Commercial	\$ 198,603	\$ 234,343	\$ 190,571	\$ 170,147	\$ 171,351	\$ 97,993
Institutional	\$ 55,804	\$ 54,894	\$ 50,053	\$ 47,425	\$ 35,257	\$ 19,286
Water Purchase Surcharge	\$ 98,994	\$ 92,301	\$ 76,943	\$ 67,615	\$ 61,109	\$ 31,491
Total Water Sales	\$ 1,093,204	\$ 1,023,176	\$ 858,390	\$ 758,508	\$ 658,695	\$ 370,732
Purchased Water Cost	\$ 543,967	\$ 574,022	\$ 515,454	\$ 406,234	\$ 349,475	\$ 260,262
Net Water Sales	\$ 549,237	\$ 449,154	\$ 342,936	\$ 352,274	\$ 309,220	\$ 110,470
Total Gallons Billed	213,158,000	198,242,500	165,608,600	145,738,400	127,355,500	67,588,100
Total Gallons Purchased	244,900,672	255,877,924	231,560,480	182,698,932	157,025,732	117,394,956
Total gallons actually thru meters	244,900,672	255,877,924	231,560,480	182,698,932	157,025,732	110,939,056
Water Adjustments	2,333,333	2,333,333	2,333,333	2,333,333	2,333,333	2,333,333
Revenue per 1000 Gallons Billed	\$ 5.13	\$ 5.16	\$ 5.18	\$ 5.20	\$ 5.17	\$ 5.49
Cost per 1000 Gallons Billed	\$ 2.55	\$ 2.90	\$ 3.11	\$ 2.79	\$ 2.74	\$ 3.85
Net Profit/1000 Gallons Billed	\$ 2.58	\$ 2.27	\$ 2.07	\$ 2.42	\$ 2.43	\$ 1.63
SEWER CHARGES:						
Residential - Inside	\$ 312,211	\$ 313,656	\$ 313,116	\$ 313,907	\$ 312,179	\$ 312,172
Residential - Outside	\$ 487	\$ 487	\$ 487	\$ 503	\$ 503	\$ 501
Commercial - Inside	\$ 118,863	\$ 120,380	\$ 119,769	\$ 119,788	\$ 119,923	\$ 119,717
Commercial - Outside	\$ 903	\$ 903	\$ 903	\$ 903	\$ 903	\$ 903
Institutional - Inside	\$ 25,021	\$ 25,021	\$ 25,021	\$ 25,021	\$ 25,016	\$ 25,022
Institutional - Outside	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,871
Metro Surcharge	\$ 65,774	\$ 66,136	\$ 66,087	\$ 66,178	\$ 71,964	\$ 73,435
Total Sewer Charges	\$ 525,130	\$ 528,454	\$ 527,254	\$ 528,171	\$ 532,359	\$ 533,621
Treatment Cost	\$ 148,223	\$ 210,011	\$ 189,970	\$ 221,169	\$ 254,389	\$ 231,675
Net Sewer Charges	\$ 376,907	\$ 318,443	\$ 337,284	\$ 307,002	\$ 277,970	\$ 301,946
Total Gallons Billed	71,178,300	71,288,200	71,226,100	71,379,000	71,727,000	70,862,500
Total Gallons Treated	83,998,750	119,014,320	107,657,390	125,337,600	144,163,820	123,670,190
Revenue per 1000 Gallons Billed	\$ 7.38	\$ 7.41	\$ 7.40	\$ 7.40	\$ 7.42	\$ 7.53
Cost per 1000 Gallons Billed	\$ 2.08	\$ 2.95	\$ 2.67	\$ 3.10	\$ 3.55	\$ 3.27
Net Profit/1000 Gallons Billed	\$ 5.30	\$ 4.47	\$ 4.74	\$ 4.30	\$ 3.88	\$ 4.26
Total Water and Sewer Charges	\$ 1,618,334	\$ 1,551,630	\$ 1,385,644	\$ 1,286,679	\$ 1,191,054	\$ 904,353
Total Direct Costs	\$ 692,190	\$ 784,033	\$ 705,424	\$ 627,403	\$ 603,864	\$ 491,937
Net Profit	\$ 926,144	\$ 767,597	\$ 680,220	\$ 659,276	\$ 587,190	\$ 412,416
Water Tap Fees	\$ 44,000	\$ 75,500	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
Sewer Tap Fees	\$ 155,000	\$ 84,700	\$ 40,000	\$ 100,000	\$ 89,500	\$ 45,000
Other Operating Revenues	\$ 39,529	\$ 39,288	\$ 34,263	\$ 36,863	\$ 35,495	\$ 38,242
Less Other Operating Expenses	\$ (73,831)	\$ 719,119	\$ 361,101	\$ 265,396	\$ 260,309	\$ 296,378
Less Estimated Depr/Amort	\$ 208,977	\$ 208,977	\$ 208,977	\$ 208,977	\$ 208,977	\$ 208,977
Net Operating Income For Month	\$ 1,029,527	\$ 38,989	\$ 199,405	\$ 341,766	\$ 262,899	\$ 10,303
Cumulative Net Operating Income	\$ 1,029,527	\$ 1,068,516	\$ 1,267,921	\$ 1,609,687	\$ 1,872,586	\$ 1,882,889

**WATER/SEWER FUND
FISCAL 2012 - 2013**

	<u>Jan-13</u>	<u>Feb-13</u>	<u>Mar-13</u>	<u>Apr-13</u>	<u>May-13</u>
Residential	\$ 223,149	\$ 213,420	\$ 192,810	\$ 207,357	\$ 266,218
Commercial	\$ 83,106	\$ 88,089	\$ 77,351	\$ 79,856	\$ 97,971
Institutional	\$ 15,880	\$ 19,286	\$ 17,632	\$ 21,995	\$ 25,143
Water Purchase Surcharge	\$ 40,423	\$ 40,141	\$ 35,080	\$ 38,600	\$ 50,578
Total Water Sales	\$ 362,558	\$ 360,936	\$ 322,873	\$ 347,808	\$ 439,910
Purchased Water Cost	\$ 267,201	\$ 271,924	\$ 273,555	\$ 284,854	\$ 286,906
Net Water Sales	\$ 95,357	\$ 89,012	\$ 49,318	\$ 62,954	\$ 153,004
Total Gallons Billed	61,992,800	61,644,300	53,560,700	59,463,900	77,762,300
Total Gallons Purchased	112,661,628	114,630,408	115,317,076	119,995,252	120,843,952
Total gallons actually thru meters	91,972,228	99,018,408	86,763,176	95,886,852	109,027,352
Water Adjustments	2,333,333	2,333,333	2,333,333	2,333,333	2,333,333
Revenue per 1000 Gallons Billed	\$ 5.85	\$ 5.86	\$ 6.03	\$ 5.85	\$ 5.66
Cost per 1000 Gallons Billed	\$ 4.31	\$ 4.41	\$ 5.11	\$ 4.79	\$ 3.69
Net Profit/1000 Gallons Billed	\$ 1.54	\$ 1.44	\$ 0.92	\$ 1.06	\$ 1.97
SEWER CHARGES:					
Residential - Inside	\$ 311,620	\$ 310,926	\$ 310,144	\$ 317,305	\$ 319,680
Residential - Outside	\$ 522	\$ 519	\$ 529	\$ 513	\$ 561
Commercial - Inside	\$ 119,591	\$ 120,001	\$ 120,016	\$ 117,594	\$ 114,371
Commercial - Outside	\$ 903	\$ 903	\$ 903	\$ 903	\$ 844
Institutional - Inside	\$ 25,022	\$ 25,022	\$ 25,056	\$ 23,642	\$ 23,473
Institutional - Outside	\$ 1,871	\$ 1,871	\$ 1,871	\$ 1,872	\$ 1,586
Metro Surcharge	\$ 73,409	\$ 73,229	\$ 73,098	\$ 73,980	\$ 73,851
Total Sewer Charges	\$ 532,938	\$ 532,471	\$ 531,617	\$ 535,809	\$ 534,366
Treatment Cost	\$ 317,141	\$ 374,621	\$ 268,054	\$ 301,304	\$ 328,356
Net Sewer Charges	\$ 215,797	\$ 157,850	\$ 263,563	\$ 234,505	\$ 206,010
Total Gallons Billed	70,805,100	70,852,700	70,500,000	71,289,000	71,285,400
Total Gallons Treated	169,455,000	200,163,740	143,227,260	160,993,500	175,417,430
Revenue per 1000 Gallons Billed	\$ 7.53	\$ 7.52	\$ 7.54	\$ 7.52	\$ 7.50
Cost per 1000 Gallons Billed	\$ 4.48	\$ 5.29	\$ 3.80	\$ 4.23	\$ 4.61
Net Profit/1000 Gallons Billed	\$ 3.05	\$ 2.23	\$ 3.74	\$ 3.29	\$ 2.89
Total Water and Sewer Charges	\$ 895,496	\$ 893,407	\$ 854,490	\$ 883,617	\$ 974,276
Total Direct Costs	\$ 584,342	\$ 646,545	\$ 541,609	\$ 586,158	\$ 615,262
Net Profit	\$ 311,154	\$ 246,862	\$ 312,881	\$ 297,459	\$ 359,014
Water Tap Fees	\$ 118,000	\$ 130,050	\$ 35,000	\$ 57,000	\$ 47,000
Sewer Tap Fees	\$ 510,968	\$ 96,350	\$ 75,000	\$ 100,000	\$ 80,000
Other Operating Revenues	\$ 146,226	\$ 192,528	\$ 36,121	\$ 36,601	\$ 374,066
Less Other Operating Expenses	\$ 289,383	\$ 669,739	\$ 355,168	\$ 283,404	\$ 244,430
Less Estimated Depr/Amort	\$ 208,977	\$ 208,977	\$ 208,977	\$ 208,977	\$ 208,977
Net Operating Income For Month	\$ 587,988	\$ (212,926)	\$ (105,143)	\$ (1,321)	\$ 406,673
Cumulative Net Operating Income	\$ 2,470,877	\$ 2,257,951	\$ 2,152,808	\$ 2,151,487	\$ 2,558,160