

May 23, 2014

FINANCE/ADMINISTRATION MEMORANDUM

2014-10

TO: Honorable Mayor and Members of the City Commission
THROUGH: Kirk Bednar, City Manager
FROM: Carson K. Swinford, Director of Finance
SUBJECT: **Monthly Department Report - April 2014**

Financial Reporting

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

In addition, copies of unaudited management reports for the City's Water/Sewer Fund are attached. These reports reflect positive fiscal year operating results with a cumulative net income of \$1,717,435 versus \$2,151,487 for the same period last year.

Other Items of Interest. Other matters in which staff members have been involved in the month of April 2014 include:

- Continued preparation of the City's FY 2015-2020 CIP and FY 2015 Budget
- Participated in a work session with City Commission, City Manager and Department Heads to review the FY 2015-20 Capital Improvement Program draft document.

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	2009 - 10		2010 - 11		2011 - 12		2012 - 13		2013 - 14	
		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr	Projected % Increase	0.0% % Change Prev Yr
JULY	908,838	-0.10%	954,651	5.04%	1,083,367	13.48%	1,087,722	0.40%	1,123,133	3.26%
FY YTD	908,838	-0.10%	954,651	5.04%	1,083,367	13.48%	1,087,722	0.40%	1,123,133	3.26%
AUG	739,009	-9.85%	872,160	18.02%	838,752	-3.83%	975,301	16.28%	887,678	-8.98% (b)
FY YTD	1,647,846	-4.72%	1,826,811	10.86%	1,922,120	5.22%	2,063,023	7.33%	2,010,811	-2.53%
SEPT	837,160	-7.31%	893,074	6.68%	1,048,811	17.44%	1,090,808	4.00%	1,192,442	9.32% (a),(b)
FY YTD	2,485,007	-5.61%	2,719,885	9.45%	2,970,930	9.23%	3,153,830	6.16%	3,203,252	1.57%
OCT	837,185	-7.99%	924,888	10.48%	949,861	2.70%	1,059,830	11.58%	1,098,191	3.62%
FY YTD	3,322,192	-6.22%	3,644,772	9.71%	3,920,791	7.57%	4,213,660	7.47%	4,301,443	2.08%
NOV	810,776	-2.39%	860,572	6.14%	891,258	3.57%	1,048,604	17.65%	1,062,464	1.32%
FY YTD	4,132,968	-5.49%	4,505,344	9.01%	4,812,049	6.81%	5,262,264	9.36%	5,363,906	1.93%
DEC	872,371	7.23%	825,904	-5.33%	946,851	14.64%	1,030,172	8.80%	963,530	-6.47%
FY YTD	5,005,339	-3.50%	5,331,248	6.51%	5,758,900	8.02%	6,292,437	9.26%	6,327,436	0.56%
JAN	1,246,762	4.59%	1,307,394	4.86%	1,409,739	7.83%	1,500,512	6.44%	1,614,711	7.61%
FY YTD	6,252,101	-1.99%	6,638,642	6.18%	7,168,639	7.98%	7,792,949	8.71%	7,942,147	1.91%
FEB	718,939	-8.84%	846,751	17.78%	913,717	7.91%	972,587	6.44%	933,656	-4.00%
FY YTD	6,971,040	-2.74%	7,485,393	7.38%	8,082,356	7.98%	8,765,536	8.45%	8,875,803	1.26%
MAR	668,617	-4.57%	780,585	16.75%	901,285	15.46%	926,319	2.78%	931,336	0.54%
FY YTD	7,639,657	-2.90%	8,265,978	8.20%	8,983,641	8.68%	9,691,855	7.88%	9,807,138	1.19%
APR	876,237	8.55%	933,935	6.58%	1,039,079	11.26%	1,061,356	2.14%	1,061,356	0.00%
FY YTD	8,515,894	-1.84%	9,199,914	8.03%	10,022,721	8.94%	10,753,212	7.29%	10,868,495	1.07%
MAY	812,267	2.72%	920,322	13.30%	963,241	4.66%	1,073,195	11.41%	1,073,195	0.00%
FY YTD	9,328,160	-1.46%	10,120,235	8.49%	10,985,962	8.55%	11,826,406	7.65%	11,941,689	0.97%
JUN	845,246	6.23%	907,674	7.39%	1,019,688	12.34%	936,267 (a)	-8.18%	936,267	0.00%
FY YTD	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,762,673	6.31%	12,877,956	0.90%
FY TOTALS	10,173,406	-0.86%	11,027,909	8.40%	12,005,650	8.87%	12,762,673	6.31%	12,877,956	0.90%
BUDGET	10,275,000	99.01%	9,975,000	110.56%	10,675,000	112.47%	11,190,000	4.82%	12,015,000	7.37%

(a) amount includes a 10-month deduction of \$111,652 for a Mt. Juliet business erroneously coded by State to Brentwood situs code for sales tax collection purposes.

(b) Change reflects a sales tax payment from a late payer of approx. \$120k due in August but paid in Sept.

**City of Brentwood
Wholesale
Beer Tax**

<u>Month</u>	<u>2009 - 10</u>	<u>% Change Prev Yr</u>	<u>2010 - 11</u>	<u>% Change Prev Yr</u>	<u>2011 - 12</u>	<u>% Change Prev Yr</u>	<u>2012 - 13</u>	<u>% Change Prev Yr</u>	<u>2013 - 14</u>	<u>% Change Prev Yr</u>
JULY	61,634	10.47%	65,234	5.84%	66,066	1.28%	56,005	-15.23%	56,714	1.27%
FY YTD	61,634	10.47%	65,234	5.84%	66,066	1.28%	56,005	-15.23%	56,714	1.27%
AUG	54,919	-1.83%	53,374	-2.81%	49,229	-7.77%	69,166	40.50%	58,107	-15.99%
FY YTD	116,553	4.31%	118,608	1.76%	115,295	-2.79%	125,171	8.57%	114,821	-8.27%
SEPT	50,620	-3.63%	55,367	9.38%	58,131	4.99%	53,891	-7.29%	48,098	-10.75%
FY YTD	167,173	1.77%	173,975	4.07%	173,426	-0.32%	179,062	3.25%	162,919	-9.02%
OCT	50,493	12.56%	56,366	11.63%	53,971	-4.25%	53,890	-0.15%	50,709	-5.90%
FY YTD	217,666	4.09%	230,341	5.82%	227,397	-1.28%	232,952	2.44%	213,628	-8.30%
NOV	43,392	-13.30%	44,785	3.21%	43,420	-3.05%	54,378	25.24%	50,068	-7.93%
FY YTD	261,058	0.73%	275,126	5.39%	270,817	-1.57%	287,330	6.10%	263,696	-8.23%
DEC	43,614	3.68%	49,419	13.31%	52,130	5.49%	60,921	16.86%	56,055	-7.99%
FY YTD	304,672	1.14%	324,545	6.52%	322,947	-0.49%	348,251	7.84%	319,751	-8.18%
JAN	54,567	2.80%	58,086	6.45%	56,466	-2.79%	45,817	-18.86%	41,327	-9.80%
FY YTD	359,239	1.39%	382,631	6.51%	379,413	-0.84%	394,068	3.86%	361,078	-8.37%
FEB	33,235	-16.41%	37,185	11.89%	39,215	5.46%	42,126	7.42%	37,631	-10.67%
FY YTD	392,474	-0.41%	419,816	6.97%	418,628	-0.28%	436,194	4.20%	398,709	-8.59%
MAR	35,991	3.52%	37,366	3.82%	42,417	13.52%	48,849	15.16%	42,639	-12.71%
FY YTD	428,465	-0.09%	457,182	6.70%	461,045	0.84%	485,043	5.21%	441,348	-9.01%
APR	41,838	7.10%	48,987	17.09%	51,918	5.98%	54,758	5.47%	49,830	-9.00%
FY YTD	470,303	0.51%	506,169	7.63%	512,963	1.34%	539,801	5.23%	491,178	-9.01%
MAY	52,020	8.61%	49,695	-4.47%	49,595	-0.20%	71,370	43.91%	64,947	-9.00%
FY YTD	522,323	1.26%	555,864	6.42%	562,558	1.20%	611,171	8.64%	556,124	-9.01%
JUN	52,839	1.00%	58,710	11.11%	81,234	38.37%	64,257	-20.90%	58,474	-9.00%
FY YTD	575,162	1.24%	614,573	6.85%	643,791	4.75%	675,428	4.91%	614,598	-9.01%
FY TOTALS	575,162	1.24%	614,573	6.85%	643,791	4.75%	675,428	4.91%	614,598	-9.01%
BUDGET	565,000	101.80%	570,000	107.82%	580,000	111.00%	580,000	116.45%	600,000	102.43%

**City of Brentwood
Wholesale
Liquor Tax**

Month	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	0% % Change Prev Yr
JULY	37,527	1.61%	43,551	16.05%	41,353	-5.05%	45,690	10.49%	49,051	7.36%
FY YTD	37,527	1.61%	43,551	16.05%	41,353	-5.05%	45,690	10.49%	49,051	7.36%
AUG	39,634	19.33%	49,916	25.94%	41,932	-15.99%	49,309	17.59%	48,737	-1.16%
FY YTD	77,161	10.00%	93,467	21.13%	83,285	-10.89%	94,999	14.06%	97,788	2.94%
SEPT	34,446	-0.28%	35,093	1.88%	55,090	56.98%	47,482	-13.81%	48,070	1.24%
FY YTD	111,607	6.61%	128,560	15.19%	138,375	7.63%	142,481	2.97%	145,858	2.37%
OCT	41,825	31.81%	45,310	8.33%	41,081	-9.33%	47,487	15.59%	53,646	12.97%
FY YTD	153,432	12.47%	173,870	13.32%	179,456	3.21%	189,968	5.86%	199,504	5.02%
NOV	35,854	-21.63%	41,730	16.39%	56,032	34.27%	63,674	13.64%	72,001	13.08%
FY YTD	189,286	3.91%	215,600	13.90%	235,488	9.22%	253,642	7.71%	271,505	7.04%
DEC	46,588	10.95%	51,942	11.49%	79,391	52.85%	87,534	10.26%	93,502	6.82%
FY YTD	235,874	5.23%	267,542	13.43%	314,879	17.69%	341,176	8.35%	365,007	6.99%
JAN	67,925	2.55%	76,408	12.49%	32,449	-57.53%	32,351	-0.30%	31,027	-4.09%
FY YTD	303,799	4.62%	343,950	13.22%	347,328	0.98%	373,527	7.54%	396,034	6.03%
FEB	21,411	-16.44%	24,358	13.76%	41,796	71.59%	37,740	-9.70%	51,916	37.56%
FY YTD	325,210	2.91%	368,308	13.25%	389,124	5.65%	411,267	5.69%	447,950	8.92%
MAR	35,233	13.35%	37,881	7.52%	51,814	36.78%	49,331	-4.79%	51,577	4.55%
FY YTD	360,443	3.84%	406,189	12.69%	440,938	8.55%	460,598	4.46%	499,527	8.45%
APR	39,200	-4.58%	45,762	16.74%	44,127	-3.57%	46,013	4.27%	46,013	0.00%
FY YTD	399,643	2.95%	451,951	13.09%	485,065	7.33%	506,611	4.44%	545,540	7.68%
MAY	40,183	6.56%	44,592	10.97%	55,898	25.35%	54,069	-3.27%	54,069	0.00%
FY YTD	439,826	3.27%	496,543	12.90%	540,963	8.95%	560,679	3.64%	599,608	6.94%
JUN	39,982	3.12%	44,154	10.43%	45,965	4.10%	50,289	9.41%	50,289	0.00%
FY YTD	479,808	3.26%	540,697	12.69%	586,928	8.55%	610,968	4.10%	649,898	6.37%
FY TOTALS	479,808	3.26%	540,697	12.69%	586,928	8.55%	610,968	4.10%	649,898	6.37%
BUDGET	445,000	107.82%	475,000	113.83%	500,000	117.39%	525,000	116.37%	550,000	118.16%

**City of Brentwood
Business Taxes**

<u>Month</u>	<u>2009 - 10</u>	<u>% Change Prev Yr</u>	<u>2010 - 11</u>	<u>% Change Prev Yr</u>	<u>2011 - 12</u>	<u>% Change Prev Yr</u>	<u>2012 - 13</u>	<u>% Change Prev Yr</u>	<u>2013 - 14</u>	<u>0% % Change Prev Yr</u>
JULY	107,518	9.25%	1,031	-99.04%	476	-53.83%	300	-36.97%	480	60.00%
FY YTD	107,518	9.25%	1,031	-99.04%	476	-53.83%	300	-36.97%	480	60.00%
AUG	338,698	22.89%	589	-99.83%	62,418	10497.28%	33,012	-47.11%	59,683	80.79%
FY YTD	446,216	19.30%	1,620	-99.64%	62,894	3782.35%	33,312	-47.03%	60,163	80.61%
SEPT	140,088	-37.84%	254,683	81.80%	289,205	13.55%	318,197	10.02%	311,067	-2.24%
FY YTD	586,304	-2.18%	256,303	-56.28%	352,099	37.38%	351,509	-0.17%	371,230	5.61%
OCT	14,841	-45.98%	192,718	1198.55%	124,049	-35.63%	158,389	27.68%	338,807	113.91%
FY YTD	601,145	-4.10%	449,021	-25.31%	476,148	6.04%	509,898	7.09%	710,037	39.25%
NOV	59,599	37.78%	22,686	-61.94%	26,771	18.01%	61,425	129.45%	26,242	-57.28%
FY YTD	660,744	-1.40%	471,707	-28.61%	502,919	6.62%	571,323	13.60%	736,279	28.87%
DEC	35,240	-25.11%	54,077	53.45%	51,516	-4.74%	88,115	71.04%	60,355	-31.50%
FY YTD	695,984	-2.95%	525,784	-24.45%	554,435	5.45%	659,438	18.94%	796,634	20.81%
JAN	8,085	-58.23%	51,328	534.85%	33,667	-34.41%	58,886	74.91%	88,074	49.57%
FY YTD	704,069	-4.41%	577,112	-18.03%	588,102	1.90%	718,324	22.14%	884,708	23.16%
FEB	9,391	-86.81%	23,087	145.85%	17,367	-24.78%	34,909	101.01%	114,100	226.85%
FY YTD	713,460	-11.67%	600,199	-15.87%	605,469	0.88%	753,233	24.40%	998,808	32.60%
MAR	43,454	27.38%	105,889	143.68%	112,500	6.24%	107,149	-4.76%	25,822	-75.90%
FY YTD	756,914	-10.09%	706,088	-6.71%	717,969	1.68%	860,382	19.84%	1,024,630	19.09%
APR	63,793	260.03%	12,066	-81.09%	39,184	224.75%	21,539	-45.03%	92,023	327.24%
FY YTD	820,707	-4.52%	718,154	-12.50%	757,153	5.43%	881,921	16.48%	1,116,653	26.62%
MAY	6,739	-98.03%	14,080	108.93%	11,854	-15.81%	32,745	176.24%	32,745	0.00%
FY YTD	827,446	-31.15%	732,234	-11.51%	769,007	5.02%	914,666	18.94%	1,149,398	25.66%
JUN	415,906	4350.10%	541,505	30.20%	441,932	-18.39%	547,607	23.91%	547,607	0.00%
FY YTD	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,462,273	20.76%	1,697,005	16.05%
FY TOTALS	1,243,352	2.65%	1,273,739	2.44%	1,210,939	-4.93%	1,462,273	20.76%	1,697,005	16.05%
BUDGET	1,100,000	113.03%	1,175,000	108.40%	1,175,000	103.06%	1,275,000	114.69%	1,275,000	133.10%

**City of Brentwood
Hotel Tax**

Month	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	2% % Change Prev Yr
JULY	78,220	-24.68%	89,755	14.75%	99,100	10.41%	96,817	-2.30%	113,093	16.81%
FY YTD	78,220	-24.68%	89,755	14.75%	99,100	10.41%	96,817	-2.30%	113,093	16.81%
AUG	80,566	-13.47%	83,485	3.62%	91,988	10.19%	86,923	-5.51%	99,811	14.83%
FY YTD	158,786	-19.38%	173,240	9.10%	191,088	10.30%	183,740	-3.85%	212,904	15.87%
SEPT	61,561	-30.33%	87,023	41.36%	80,706	-7.26%	89,253	10.59%	109,479	22.66%
FY YTD	220,347	-22.77%	260,263	18.12%	271,794	4.43%	272,993	0.44%	322,383	18.09%
OCT	71,501	-28.29%	85,153	19.09%	94,762	11.28%	93,492	-1.34%	123,879	32.50%
FY YTD	291,848	-24.20%	345,416	18.35%	366,556	6.12%	366,485	-0.02%	446,262	21.77%
NOV	76,238	-5.31%	82,733	8.52%	82,129	-0.73%	100,452	22.31%	96,029	-4.40%
FY YTD	368,086	-20.94%	428,149	16.32%	448,685	4.80%	466,937	4.07%	542,291	16.14%
DEC	68,252	-19.43%	75,144	10.10%	91,545	21.83%	118,314	29.24%	75,552	-36.14%
FY YTD	436,338	-20.70%	503,293	15.34%	540,230	7.34%	585,251	8.33%	617,843	5.57%
JAN	68,399	-5.86%	59,764	-12.62%	70,574	18.09%	72,693	3.00%	81,352	11.91%
FY YTD	504,737	-18.97%	563,057	11.55%	610,804	8.48%	657,944	7.72%	699,195	6.27%
FEB	70,872	-1.44%	72,961	2.95%	95,747	31.23%	77,438	-19.12%	93,249	20.42%
FY YTD	575,609	-17.16%	636,018	10.49%	706,551	11.09%	735,382	4.08%	792,444	7.76%
MAR	85,674	2.47%	79,292	-7.45%	98,110	23.73%	96,451	-1.69%	124,851	29.45%
FY YTD	661,283	-15.05%	715,310	8.17%	804,661	12.49%	831,833	3.38%	917,295	10.27%
APR	79,678	-6.01%	97,093	21.86%	103,854	6.96%	101,345	-2.42%	103,372	2.00%
FY YTD	740,961	-14.16%	812,403	9.64%	908,515	11.83%	933,178	2.71%	1,020,666	9.38%
MAY	95,960	22.57%	100,321	4.54%	100,811	0.49%	115,735	14.80%	118,049	2.00%
FY YTD	836,921	-11.11%	912,724	9.06%	1,009,325	10.58%	1,048,913	3.92%	1,138,716	8.56%
JUN	119,984	30.52%	104,905	-12.57%	135,082	28.77%	115,331	-14.62%	117,638	2.00%
FY YTD	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,164,244	1.73%	1,256,353	7.91%
FY TOTALS	956,905	-7.41%	1,017,629	6.35%	1,144,407	12.46%	1,164,244	1.73%	1,256,353	7.91%
BUDGET	990,000	96.66%	820,000	124.10%	1,000,000	114.44%	1,025,000	113.58%	1,060,000	118.52%

**City of Brentwood
CATV Franchise**

Month	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	0% % Change Prev Yr
JULY	29,092	3.30%	29,764	2.31%	31,042	4.29%	32,016	3.14%	33,668	5.16%
FY YTD	29,092	3.30%	29,764	2.31%	31,042	4.29%	32,016	3.14%	33,668	5.16%
AUG	29,351	-2.11%	29,737	1.32%	30,906	3.93%	31,429	1.69%	33,450	6.43%
FY YTD	58,443	0.51%	59,501	1.81%	61,948	4.11%	63,445	2.42%	67,118	5.79%
SEPT	31,923	14.50%	37,313	16.88%	42,142	12.94%	44,870	6.47%	45,202	0.74%
FY YTD	90,367	5.05%	96,814	7.13%	104,090	7.52%	108,315	4.06%	112,320	3.70%
OCT	29,114	3.67%	29,451	1.16%	30,764	4.46%	31,933	3.80%	33,356	4.46%
FY YTD	119,481	4.71%	126,265	5.68%	134,854	6.80%	140,248	4.00%	145,676	3.87%
NOV	29,430	0.59%	29,344	-0.29%	30,755	4.81%	31,921	3.79%	33,600	5.26%
FY YTD	148,911	3.87%	155,609	4.50%	165,609	6.43%	172,169	3.96%	179,276	4.13%
DEC	32,267	9.68%	29,316	-9.14%	30,922	5.48%	45,787	48.07%	34,076	-25.58%
FY YTD	181,178	4.86%	184,925	2.07%	196,531	6.28%	217,957	10.90%	213,352	-2.11%
JAN	30,220	3.95%	39,248	29.88%	55,230	40.72%	33,146	-39.99%	49,610	49.67%
FY YTD	211,397	4.73%	224,173	6.04%	251,761	12.31%	251,103	-0.26%	262,962	4.72%
FEB	29,814	3.58%	30,059	0.82%	30,915	2.85%	32,995	6.73%	34,059	3.22%
FY YTD	241,211	4.58%	254,232	5.40%	282,676	11.19%	284,098	0.50%	297,021	4.55%
MAR	27,024	-8.63%	39,626	46.63%	30,917	-21.98%	33,606	8.70%	34,526	2.74%
FY YTD	268,235	3.08%	293,858	9.55%	313,593	6.72%	317,704	1.31%	331,547	4.36%
APR	34,748	23.53%	30,302	-12.79%	42,519	40.32%	47,771	12.35%	47,771	0.00%
FY YTD	302,983	5.08%	324,160	6.99%	356,112	9.86%	365,475	2.63%	379,318	3.79%
MAY	29,870	0.95%	30,929	3.55%	30,923	-0.02%	33,747	9.13%	33,747	0.00%
FY YTD	332,853	4.69%	355,090	6.68%	387,036	9.00%	399,222	3.15%	413,065	3.47%
JUN	36,843	15.70%	40,976	11.22%	43,750	6.77%	47,280	8.07%	47,280	0.00%
FY YTD	369,696	5.69%	396,065	7.13%	430,785	8.77%	446,502	3.65%	460,345	3.10%
FY TOTALS	369,696	5.69%	396,065	7.13%	430,785	8.77%	446,502	3.65%	460,345	3.10%
BUDGET	345,000	107.16%	360,000	110.02%	375,000	114.88%	400,000	111.63%	425,000	108.32%

**City of Brentwood
Building Permits**

<u>Month</u>	<u>2009 - 10</u>	<u>% Change Prev Yr</u>	<u>2010 - 11</u>	<u>% Change Prev Yr</u>	<u>2011 - 12</u>	<u>% Change Prev Yr</u>	<u>2012 - 13</u>	<u>% Change Prev Yr</u>	<u>2013 - 14</u>	<u>0% % Change Prev Yr</u>
JULY	41,579	40.54%	37,847	-8.98%	60,640	60.22%	92,625	52.74%	83,683	-9.65%
FY YTD	41,579	40.54%	37,847	-8.98%	60,640	60.22%	92,625	52.74%	83,683	-9.65%
AUG	23,383	-24.75%	45,343	93.91%	56,065	23.65%	50,576	-9.79%	120,914	139.07%
FY YTD	64,962	7.10%	83,190	28.06%	116,705	40.29%	143,201	22.70%	204,597	42.87%
SEPT	24,952	-54.36%	39,261	57.35%	36,437	-7.19%	56,624	55.40%	38,123	-32.67%
FY YTD	89,914	-22.03%	122,451	36.19%	153,142	25.06%	199,825	30.48%	242,720	21.47%
OCT	27,063	-10.25%	20,746	-23.34%	44,258	113.33%	28,960	-34.57%	63,476	119.19%
FY YTD	116,977	-19.59%	143,197	22.41%	197,400	37.85%	228,785	15.90%	306,196	33.84%
NOV	41,848	110.18%	41,596	-0.60%	52,068	25.18%	56,893	9.27%	38,684	-32.01%
FY YTD	158,825	-3.97%	184,793	16.35%	249,468	35.00%	285,678	14.51%	344,880	20.72%
DEC	21,230	-43.03%	41,484	95.40%	63,668	53.48%	37,154	-41.64%	47,342	27.42%
FY YTD	180,055	-11.15%	226,277	25.67%	313,136	38.39%	322,832	3.10%	392,222	21.49%
JAN	26,435	11.01%	27,591	4.37%	30,509	10.58%	66,762	118.83%	44,115	-33.92%
FY YTD	206,490	-8.82%	253,868	22.94%	343,645	35.36%	389,594	13.37%	436,337	12.00%
FEB	18,239	-10.81%	53,437	192.98%	76,815	43.75%	66,876	-12.94%	50,615	-24.31%
FY YTD	224,729	-8.99%	307,305	36.74%	420,460	36.82%	456,470	8.56%	486,952	6.68%
MAR	34,341	63.08%	64,179	86.89%	66,753	4.01%	54,938	-17.70%	67,020	21.99%
FY YTD	259,070	-3.32%	371,484	43.39%	487,213	31.15%	511,408	4.97%	553,972	8.32%
APR	36,706	30.85%	53,896	46.83%	70,192	30.24%	65,301	-6.97%	70,888	8.56%
FY YTD	295,776	-0.08%	425,380	43.82%	557,405	31.04%	576,709	3.46%	624,860	8.35%
MAY	28,870	-20.78%	41,721	44.51%	52,511	25.86%	125,669	139.32%	125,669	0.00%
FY YTD	324,646	-2.35%	467,101	43.88%	609,916	30.57%	702,378	15.16%	750,529	6.86%
JUN	45,465	33.24%	56,624	24.54%	59,740	5.50%	73,804	23.54%	73,804	0.00%
FY YTD	370,111	0.96%	523,725	41.50%	669,656	27.86%	776,182	15.91%	824,334	6.20%
FY TOTALS	370,111	0.96%	523,725	41.50%	669,656	27.86%	776,182	15.91%	824,334	6.20%
BUDGET	330,000	112.15%	350,000	149.64%	415,000	161.36%	600,000	129.36%	600,000	137.39%

**City of Brentwood
State Shared
Sales Tax**

Month	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	0.0% % Change Prev Yr
JULY	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%	233,759	4.47%
FY YTD	199,454	-7.20%	210,223	5.40%	210,425	0.10%	223,749	6.33%	233,759	4.47%
AUG	176,282	-12.72%	185,474	5.21%	195,193	5.24%	198,509	1.70%	203,475	2.50%
FY YTD	375,736	-9.87%	395,697	5.31%	405,618	2.51%	422,258	4.10%	437,234	3.55%
SEPT	182,295	-7.62%	186,925	2.54%	203,553	8.90%	208,501	2.43%	217,134	4.14%
FY YTD	558,031	-9.15%	582,622	4.41%	609,170	4.56%	630,759	3.54%	654,368	3.74%
OCT	187,629	-4.55%	197,228	5.12%	207,821	5.37%	209,313	0.72%	214,193	2.33%
FY YTD	745,660	-8.04%	779,850	4.59%	816,991	4.76%	840,072	2.83%	868,561	3.39%
NOV	179,925	-4.46%	188,386	4.70%	199,188	5.73%	204,391	2.61%	211,659	3.56%
FY YTD	925,585	-7.36%	968,236	4.61%	1,016,180	4.95%	1,044,463	2.78%	1,080,220	3.42%
DEC	178,671	-3.01%	182,209	1.98%	196,068	7.61%	206,916	5.53%	210,925	1.94%
FY YTD	1,104,256	-6.68%	1,150,445	4.18%	1,212,247	5.37%	1,251,379	3.23%	1,291,145	3.18%
JAN	235,123	-1.59%	242,682	3.21%	260,591	7.38%	259,777	-0.31%	274,620	5.71%
FY YTD	1,339,379	-5.83%	1,393,127	4.01%	1,472,838	5.72%	1,511,156	2.60%	1,565,765	3.61%
FEB	158,184	-5.92%	166,663	5.36%	183,883	10.33%	188,840	2.70%	189,943	0.58%
FY YTD	1,497,563	-5.84%	1,559,790	4.16%	1,656,721	6.21%	1,699,996	2.61%	1,755,708	3.28%
MAR	168,351	-1.74%	181,584	7.86%	197,146	8.57%	195,886	-0.64%	207,010	5.68%
FY YTD	1,665,914	-5.44%	1,741,374	4.53%	1,853,866	6.46%	1,895,882	2.27%	1,962,718	3.53%
APR	203,420	5.27%	205,850	1.19%	224,441	9.03%	223,178	-0.56%	223,178	0.00%
FY YTD	1,869,334	-4.38%	1,947,224	4.17%	2,078,307	6.73%	2,119,060	1.96%	2,185,896	3.15%
MAY	185,964	3.15%	196,835	5.85%	206,647	4.99%	214,402	3.75%	214,402	0.00%
FY YTD	2,055,298	-3.75%	2,144,059	4.32%	2,284,955	6.57%	2,333,462	2.12%	2,400,298	2.86%
JUN	189,856	0.31%	203,974	7.44%	229,016	12.28%	218,189	-4.73%	218,189	0.00%
FY YTD	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,551,651	1.50%	2,618,487	2.62%
FY TOTALS	2,245,154	-3.41%	2,348,033	4.58%	2,513,970	7.07%	2,551,651	1.50%	2,618,487	2.62%
BUDGET	2,300,000	97.62%	2,200,000	106.73%	2,285,000	110.02%	2,400,000	106.32%	2,500,000	104.74%

**City of Brentwood
Municipal
Court Fines**

Month	2009 - 10	% Change Prev Yr	2010 - 11	% Change Prev Yr	2011 - 12	% Change Prev Yr	2012 - 13	% Change Prev Yr	2013 - 14	-20% % Change Prev Yr
JULY	35,254	-26.26%	18,346	-47.96%	34,352	87.25%	27,182	-20.87%	20,012	-26.38%
FY YTD	35,254	-26.26%	18,346	-47.96%	34,352	87.25%	27,182	-20.87%	20,012	-26.38%
AUG	30,431	-38.85%	15,853	-47.91%	30,024	89.39%	22,217	-26.00%	17,337	-21.96%
FY YTD	65,685	-32.68%	34,199	-47.93%	64,376	88.24%	49,399	-23.27%	37,349	-24.39%
SEPT	25,945	-59.48%	14,155	-45.44%	29,418	107.83%	20,992	-28.64%	19,418	-7.50%
FY YTD	91,630	-43.30%	48,354	-47.23%	93,794	93.97%	70,391	-24.95%	56,767	-19.35%
OCT	26,258	-36.83%	16,310	-37.89%	35,401	117.05%	27,787	-21.51%	24,553	-11.64%
FY YTD	117,888	-41.98%	64,664	-45.15%	129,195	99.79%	98,178	-24.01%	81,320	-17.17%
NOV	15,283	-57.66%	18,910	23.73%	31,766	67.98%	26,260	-17.33%	12,127	-53.82%
FY YTD	133,171	-44.34%	83,574	-37.24%	160,961	92.60%	124,438	-22.69%	93,447	-24.90%
DEC	35,264	0.37%	24,246	-31.24%	30,926	27.55%	25,676	-16.98%	20,481	-20.23%
FY YTD	168,435	-38.62%	107,820	-35.99%	191,887	77.97%	150,114	-21.77%	113,928	-24.11%
JAN	31,578	-19.98%	11,670	-63.04%	16,950	45.24%	27,640	63.07%	31,181	12.81%
FY YTD	200,013	-36.28%	119,490	-40.26%	208,837	74.77%	177,754	-14.88%	145,109	-18.37%
FEB	21,081	-32.42%	14,025	-33.47%	27,622	96.95%	30,752	11.33%	20,688	-32.73%
FY YTD	221,094	-35.93%	133,515	-39.61%	236,459	77.10%	208,506	-11.82%	165,797	-20.48%
MAR	27,233	-31.66%	24,347	-10.60%	22,726	-6.66%	35,409	55.81%	20,127	-43.16%
FY YTD	248,327	-35.49%	157,862	-36.43%	259,185	64.18%	243,915	-5.89%	185,924	-23.78%
APR	28,844	-20.26%	27,151	-5.87%	26,357	-2.92%	21,862	-17.06%	24,351	11.39%
FY YTD	277,171	-34.18%	185,013	-33.25%	285,542	54.34%	265,777	-6.92%	210,275	-20.88%
MAY	31,353	4.78%	24,102	-23.13%	24,157	0.23%	26,088	7.99%	20,870	-20.00%
FY YTD	308,524	-31.59%	209,115	-32.22%	309,699	48.10%	291,865	-5.76%	231,145	-20.80%
JUN	24,874	-24.67%	30,236	21.56%	22,479	-25.66%	21,010	-6.53%	16,808	-20.00%
FY YTD	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	312,875	-5.81%	247,953	-20.75%
FY TOTALS	333,398	-31.12%	239,351	-28.21%	332,178	38.78%	312,875	-5.81%	247,953	-20.75%
BUDGET	500,000	66.68%	400,000	59.84%	250,000	132.87%	325,000	96.27%	275,000	90.16%

**City of Brentwood
Interest Earnings**

Month	2009 - 10		2010 - 11		2011 - 12		2012 - 13		Projected	-50.0%
		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr		% Change Prev Yr	% Increase 2013 - 14	% Change Prev Yr
JULY	28,026	2.30%	17,636	-37.07%	9,928	-43.71%	10,316	3.91%	5,639	-45.34%
FY YTD	28,026	2.30%	17,636	-37.07%	9,928	-43.71%	10,316	3.91%	5,639	-45.34%
AUG	29,010	24.32%	21,687	-25.24%	11,549	-46.75%	10,642	-7.85%	5,098	-52.10%
FY YTD	57,036	12.43%	39,323	-31.06%	21,477	-45.38%	20,958	-2.42%	10,737	-48.77%
SEPT	16,139	-57.35%	10,070	-37.61%	8,108	-19.48%	9,305	14.76%	5,110	-45.08%
FY YTD	73,176	-17.38%	49,393	-32.50%	29,585	-40.10%	30,263	2.29%	15,847	-47.64%
OCT	15,530	-55.72%	18,052	16.24%	8,037	-55.48%	10,816	34.58%	4,981	-53.95%
FY YTD	88,706	-28.26%	67,445	-23.97%	37,622	-44.22%	41,079	9.19%	20,828	-49.30%
NOV	15,963	-46.40%	20,268	26.97%	7,922	-60.91%	9,926	25.30%	4,736	-52.29%
FY YTD	104,670	-31.78%	87,713	-16.20%	45,544	-48.08%	51,005	11.99%	25,564	-49.88%
DEC	16,432	-42.69%	18,874	14.86%	8,575	-54.57%	11,309	31.88%	5,311	-53.04%
FY YTD	121,102	-33.50%	106,587	-11.99%	54,119	-49.23%	62,314	15.14%	30,875	-50.45%
JAN	17,174	-33.98%	18,967	10.44%	10,338	-45.49%	12,732	23.16%	5,771	-54.67%
FY YTD	138,276	-33.56%	125,554	-9.20%	64,457	-48.66%	75,046	16.43%	36,646	-51.17%
FEB	17,482	-33.38%	18,977	8.55%	10,503	-44.65%	11,965	13.92%	5,788	-51.63%
FY YTD	155,758	-33.54%	144,531	-7.21%	74,960	-48.14%	87,011	16.08%	42,434	-51.23%
MAR	19,143	-27.62%	23,178	21.08%	12,398	-46.51%	13,807	11.36%	6,827	-50.55%
FY YTD	174,901	-32.94%	167,709	-4.11%	87,358	-47.91%	100,818	15.41%	49,261	-51.14%
APR	19,309	-30.52%	21,219	9.89%	13,259	-37.51%	14,835	11.89%	6,835	-53.93%
FY YTD	194,210	-32.70%	188,928	-2.72%	100,617	-46.74%	115,653	14.94%	56,096	-51.50%
MAY	18,420	-31.24%	23,396	27.01%	13,329	-43.03%	6,294	-52.78%	3,147	-50.00%
FY YTD	212,630	-32.58%	212,324	-0.14%	113,946	-46.33%	121,947	7.02%	59,243	-51.42%
JUN	19,861	-28.88%	22,257	12.06%	13,070	-41.28%	5,490	-57.99%	2,745	-50.00%
FY YTD	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	127,437	0.33%	61,988	-51.36%
FY TOTALS	232,491	-32.28%	234,581	0.90%	127,016	-45.85%	127,437	0.33%	61,988	-51.36%
BUDGET	250,000	93.00%	150,000	156.39%	160,000	79.38%	125,000	101.95%	65,000	95.37%

**CITY OF BRENTWOOD
WATER/SEWER FUND
FISCAL 2013 - 2014**

WATER SALES:	MONTH TO DATE			YEAR TO DATE		
	Apr-14	Apr-13	% Change	Apr-14	Apr-13	% Change
Residential	\$ 201,556	\$ 207,357	-2.80%	\$ 3,504,545	\$ 3,845,261	-8.86%
Commercial	\$ 83,504	\$ 79,856	4.57%	\$ 1,313,918	\$ 1,391,410	-5.57%
Institutional	\$ 21,768	\$ 21,995	-1.03%	\$ 321,717	\$ 337,512	-4.68%
Water Purchase Surcharge	\$ 49,233	\$ 38,600	27.55%	\$ 732,430	\$ 582,697	25.70%
Total Water Sales	\$ 356,061	\$ 347,808	2.37%	\$ 5,872,610	\$ 6,156,880	-4.62%
Purchased Water Cost	\$ 318,505	\$ 284,854	11.81%	\$ 3,935,911	\$ 3,746,948	5.04%
Net Water Sales	\$ 37,556	\$ 62,954	-40.34%	\$ 1,936,699	\$ 2,409,932	-19.64%
Total Gallons Billed (1,000s)	58,594	59,464	-1.46%	1,062,218	1,154,353	-7.98%
Total Gallons Purchased (1,000s)	125,904	119,995	4.92%	1,627,448	1,652,063	-1.49%
Total gallons thru meters (1000s)	107,320	95,887	11.92%	1,531,540	1,556,643	-1.61%
Water Adjustments	4,500	2,333	92.86%	19,063	23,333	-18.30%
Gallons Unaccounted For	44,226	34,090	29.74%	450,259	378,957	18.82%
% Unaccounted For	35.13%	28.41%	23.65%	27.67%	22.94%	20.61%
Revenue per 1000 Gallons Billed	\$ 6.08	\$ 5.85	3.89%	\$ 5.53	\$ 5.33	3.66%
Cost per 1000 Gallons Billed	\$ 5.44	\$ 4.79	13.47%	\$ 3.71	\$ 3.25	14.15%
Net Profit/1000 Gallons Billed	\$ 0.64	\$ 1.06	-39.46%	\$ 1.82	\$ 2.09	-12.67%
SEWER CHARGES:						
Residential	\$ 329,710	\$ 317,818	3.74%	\$ 3,210,329	\$ 3,132,287	2.49%
Commercial	\$ 116,920	\$ 118,497	-1.33%	\$ 1,152,621	\$ 1,204,672	-4.32%
Institutional	\$ 28,020	\$ 25,514	9.82%	\$ 253,498	\$ 267,575	-5.26%
Metro Sewer Surcharge	\$ 80,564	\$ 73,980	8.90%	\$ 765,005	\$ 703,290	8.78%
Total Sewer Charges	\$ 555,214	\$ 535,809	3.62%	\$ 5,381,453	\$ 5,307,824	1.39%
Treatment Cost	\$ 276,223	\$ 301,304	-8.32%	\$ 2,730,768	\$ 2,516,557	8.51%
Net Sewer Charges	\$ 278,991	\$ 234,505	18.97%	\$ 2,650,685	\$ 2,791,267	-5.04%
Total Gallons Billed (1,000s)*	73,360	71,289	2.90%	712,400	711,108	0.18%
Total Gallons Treated (1,000s)	143,491	160,994	-10.87%	1,438,223	1,377,682	4.39%
% of Gallons Treated to Gallons Billed*	195.60%	225.83%	-13.39%	201.88%	193.74%	4.21%
Revenue per 1000 Gallons Billed	\$ 7.57	\$ 7.52	0.70%	\$ 7.55	\$ 7.46	1.20%
Cost per 1000 Gallons Billed	\$ 3.77	\$ 4.23	-10.91%	\$ 3.83	\$ 3.54	8.32%
Net Profit/1000 Gallons Billed	\$ 3.80	\$ 3.29	15.61%	\$ 3.72	\$ 3.93	-5.21%
Total Water and Sewer Charges	\$ 911,275	\$ 883,617	3.13%	\$ 11,254,063	\$ 11,464,704	-1.84%
Total Direct Costs	\$ 594,728	\$ 586,158	1.46%	\$ 6,666,679	\$ 6,263,505	6.44%
Net Profit	\$ 316,547	\$ 297,459	6.42%	\$ 4,587,384	\$ 5,201,199	-11.80%
Water Tap Fees	\$ 81,000	\$ 57,000	42.11%	\$ 1,422,600	\$ 534,550	166.13%
Sewer Tap Fees	\$ 128,500	\$ 100,000	28.50%	\$ 840,389	\$ 1,296,518	-35.18%
Other Operating Revenues	\$ 27,330	\$ 36,601	-25.33%	\$ 523,960	\$ 635,156	-17.51%
Less Other Operating Expenses	\$ 320,675	\$ 283,404	13.15%	\$ 3,446,995	\$ 3,426,166	0.61%
Less Estimated Depr/Amort	\$ 226,777	\$ 208,977	8.52%	\$ 2,209,903	\$ 2,089,770	5.75%
NET OPERATING INCOME - UNADJUSTED	\$ 5,925	\$ (1,321)	-548.52%	\$ 1,717,435	\$ 2,151,487	-20.17%

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

**WATER/SEWER FUND
FISCAL 2013 - 2014**

	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>	<u>Dec-13</u>	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>	<u>Apr-14</u>
Residential	\$ 529,256	\$ 503,880	\$ 533,403	\$ 488,958	\$ 364,930	\$ 235,586	\$ 222,081	\$ 224,958	\$ 199,937	\$ 201,556
Commercial	\$ 167,765	\$ 191,497	\$ 183,011	\$ 178,170	\$ 169,633	\$ 89,104	\$ 85,437	\$ 85,279	\$ 80,518	\$ 83,504
Institutional	\$ 46,479	\$ 43,733	\$ 51,434	\$ 39,143	\$ 32,558	\$ 19,499	\$ 22,355	\$ 23,118	\$ 21,630	\$ 21,768
Water Purchase Surcharge	\$ 100,979	\$ 100,435	\$ 104,689	\$ 95,811	\$ 80,392	\$ 44,339	\$ 53,783	\$ 54,423	\$ 48,346	\$ 49,233
Total Water Sales	\$ 844,479	\$ 839,545	\$ 872,537	\$ 802,082	\$ 647,513	\$ 388,528	\$ 383,656	\$ 387,778	\$ 350,431	\$ 356,061
Purchased Water Cost	\$ 468,468	\$ 477,677	\$ 463,414	\$ 504,691	\$ 427,642	\$ 303,207	\$ 326,302	\$ 328,103	\$ 317,902	\$ 318,505
Net Water Sales	\$ 376,011	\$ 361,868	\$ 409,123	\$ 297,391	\$ 219,871	\$ 85,321	\$ 57,354	\$ 59,675	\$ 32,529	\$ 37,556
Total Gallons Billed	157,346,900	155,726,000	162,942,800	149,046,300	122,376,500	67,994,300	64,780,000	65,451,500	57,960,200	58,593,500
Total Gallons Purchased	197,440,000	201,229,024	197,929,744	212,668,396	180,144,704	127,491,196	129,126,324	129,859,364	125,655,604	125,903,940
Total gallons actually thru meters	197,440,000	201,229,024	197,929,744	212,668,396	180,144,704	112,923,296	110,097,124	112,484,064	99,303,904	107,319,940
Water Adjustments	2,336,183	2,351,933	2,353,583	2,354,683	2,333,333	2,333,333	166,666	166,666	166,666	4,500,000
Revenue per 1000 Gallons Billed	\$ 5.37	\$ 5.39	\$ 5.35	\$ 5.38	\$ 5.29	\$ 5.71	\$ 5.92	\$ 5.92	\$ 6.05	\$ 6.08
Cost per 1000 Gallons Billed	\$ 2.98	\$ 3.07	\$ 2.84	\$ 3.39	\$ 3.49	\$ 4.46	\$ 5.04	\$ 5.01	\$ 5.48	\$ 5.44
Net Profit/1000 Gallons Billed	\$ 2.39	\$ 2.32	\$ 2.51	\$ 2.00	\$ 1.80	\$ 1.25	\$ 0.89	\$ 0.91	\$ 0.56	\$ 0.64
SEWER CHARGES:										
Residential - Inside	\$ 319,128	\$ 319,539	\$ 321,439	\$ 321,112	\$ 316,829	\$ 319,405	\$ 318,578	\$ 320,549	\$ 318,937	\$ 329,197
Residential - Outside	\$ 554	\$ 559	\$ 569	\$ 563	\$ 568	\$ 571	\$ 570	\$ 572	\$ 577	\$ 513
Commercial - Inside	\$ 113,896	\$ 114,361	\$ 114,416	\$ 114,367	\$ 114,702	\$ 114,670	\$ 114,090	\$ 114,462	\$ 113,141	\$ 116,076
Commercial - Outside	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844
Institutional - Inside	\$ 23,483	\$ 23,473	\$ 23,478	\$ 23,478	\$ 23,412	\$ 23,470	\$ 23,470	\$ 23,470	\$ 23,470	\$ 26,434
Institutional - Outside	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586
Metro Surcharge	\$ 73,687	\$ 73,871	\$ 74,082	\$ 74,108	\$ 77,683	\$ 77,866	\$ 77,687	\$ 77,947	\$ 77,510	\$ 80,564
Total Sewer Charges	\$ 533,178	\$ 534,233	\$ 536,414	\$ 536,058	\$ 535,624	\$ 538,412	\$ 536,825	\$ 539,430	\$ 536,065	\$ 555,214
Treatment Cost	\$ 259,920	\$ 306,909	\$ 275,411	\$ 238,458	\$ 251,173	\$ 256,387	\$ 300,983	\$ 285,371	\$ 279,933	\$ 276,223
Net Sewer Charges	\$ 273,258	\$ 227,324	\$ 261,003	\$ 297,600	\$ 284,451	\$ 282,025	\$ 235,842	\$ 254,059	\$ 256,132	\$ 278,991
Total Gallons Billed	71,267,100	71,110,300	71,323,200	71,283,300	71,184,400	70,880,500	70,656,700	70,871,300	70,463,300	73,359,600
Total Gallons Treated	138,881,080	163,988,700	147,158,280	127,413,440	134,207,250	133,072,460	156,354,830	148,244,450	145,411,570	143,490,580
Revenue per 1000 Gallons Billed	\$ 7.48	\$ 7.51	\$ 7.52	\$ 7.52	\$ 7.52	\$ 7.60	\$ 7.60	\$ 7.61	\$ 7.61	\$ 7.57
Cost per 1000 Gallons Billed	\$ 3.65	\$ 4.32	\$ 3.86	\$ 3.35	\$ 3.53	\$ 3.62	\$ 4.26	\$ 4.03	\$ 3.97	\$ 3.77
Net Profit/1000 Gallons Billed	\$ 3.83	\$ 3.20	\$ 3.66	\$ 4.17	\$ 4.00	\$ 3.98	\$ 3.34	\$ 3.58	\$ 3.63	\$ 3.80
Total Water and Sewer Charges	\$ 1,377,657	\$ 1,373,778	\$ 1,408,951	\$ 1,338,140	\$ 1,183,137	\$ 926,940	\$ 920,481	\$ 927,208	\$ 886,496	\$ 911,275
Total Direct Costs	\$ 728,388	\$ 784,586	\$ 738,825	\$ 743,149	\$ 678,815	\$ 559,594	\$ 627,285	\$ 613,474	\$ 597,835	\$ 594,728
Net Profit	\$ 649,269	\$ 589,192	\$ 670,126	\$ 594,991	\$ 504,322	\$ 367,346	\$ 293,196	\$ 313,734	\$ 288,661	\$ 316,547
Water Tap Fees	\$ 96,050	\$ 32,000	\$ 42,550	\$ 74,000	\$ 32,000	\$ 953,000	\$ 22,000	\$ 41,000	\$ 49,000	\$ 81,000
Sewer Tap Fees	\$ 89,300	\$ 85,000	\$ 93,750	\$ 80,000	\$ 55,000	\$ 64,000	\$ 85,000	\$ 59,839	\$ 100,000	\$ 128,500
Other Operating Revenues	\$ 25,934	\$ 33,271	\$ 25,711	\$ 32,947	\$ 24,140	\$ 34,268	\$ 150,507	\$ 144,396	\$ 25,456	\$ 27,330
Less Other Operating Expenses	\$ 226,782	\$ 473,425	\$ 351,074	\$ 254,626	\$ 321,836	\$ 245,044	\$ 341,386	\$ 659,520	\$ 252,627	\$ 320,675
Less Estimated Depr/Amort	\$ 207,488	\$ 207,488	\$ 207,488	\$ 226,777	\$ 226,777	\$ 226,777	\$ 226,777	\$ 226,777	\$ 226,777	\$ 226,777
Net Operating Income For Month	\$ 426,283	\$ 58,550	\$ 273,575	\$ 300,535	\$ 66,849	\$ 946,793	\$ (17,460)	\$ (327,328)	\$ (16,287)	\$ 5,925
Cumulative Net Operating Income	\$ 426,283	\$ 484,833	\$ 758,408	\$ 1,058,943	\$ 1,125,792	\$ 2,072,585	\$ 2,055,125	\$ 1,727,797	\$ 1,711,510	\$ 1,717,435

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2014

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Comparative % Balance</u>	<u>83% % Realized/ Spent</u>
FUND 110: GENERAL FUND					
REAL & PERSONAL PROP TAX	\$ 10,450,000	\$ 0	\$ 10,652,219	\$ -202,219	102%
PUBLIC UTILITY PROP TAX	360,000	0	330,159	29,841	92%
INTEREST,PENALTY & COURT COST	40,000	7,536	26,399	13,601	66%
P I L O T (PROP TAX)	25,000	0	0	25,000	0%
LOCAL SALES TAX - COUNTY	12,015,000	931,336	9,807,138	2,207,862	82%
WHOLESALE BEER TAX	600,000	42,639	441,347	158,653	74%
WHOLESALE LIQUOR TAX	550,000	51,577	499,526	50,474	91%
BUSINESS TAXES	1,275,000	92,023	1,116,667	158,333	88%
HOTEL/MOTEL TAX	1,060,000	124,581	917,025	142,975	87%
CATV FRANCHISE FEE	425,000	34,526	331,547	93,453	78%
TOTAL TAXES	\$ 26,800,000	\$ 1,284,218	\$ 24,122,027	\$ 2,677,973	90%
MECHANICAL PERMITS	\$ 25,000	\$ 3,450	\$ 38,032	\$ -13,032	152%
BUILDING PERMITS	600,000	70,888	624,860	-24,860	104%
PLUMBING PERMITS	25,000	4,891	54,180	-29,180	217%
EXCAVATION PERMITS	40,000	5,170	41,320	-1,320	103%
ZONING BD APPL FEE	1,000	300	1,350	-350	135%
BLAST/BURN PERMITS	200	25	300	-100	150%
HOME OCCUPATION FEES	3,000	275	3,600	-600	120%
HOME OCCUPATION RENEWAL FEES	2,000	310	2,520	-520	126%
BEER LICENSES	1,500	500	2,000	-500	133%
BEER PRIVILEGE TAX	6,000	0	6,931	-931	116%
OTHER PERMITS	0	720	1,280	-1,280	0%
SUBDIV LOT FEES	6,000	1,950	13,350	-7,350	222%
SITE PLANS FEES	20,000	4,550	33,174	-13,174	166%
TRAFFIC CONSULTANT REVIEW FEES	0	0	7,782	-7,782	0%
TOTAL LICENSE AND PERMITS	\$ 729,700	\$ 93,029	\$ 830,679	\$ -100,979	114%
SAFETY GRANT	0	2,000	2,000	-2,000	0%
ASSISTANCE TO FIRE FIGHTERS GRANT	0	0	42,270	-42,270	0%
TVA P I L O T (PROP TAX)	420,000	102,504	307,513	112,487	73%
DOJ - DEA TASK FORCE REIMB	5,500	2,194	14,440	-8,940	263%
STATE SALES TAX	2,500,000	207,010	1,962,718	537,282	79%
STATE INCOME TAX	900,000	30,911	37,494	862,506	4%
STATE BEER TAX	18,000	8,224	17,536	464	97%
STATE LIQUOR BY THE DRINK TAX	130,000	12,537	115,284	14,716	89%

CITY OF BRENTWOOD
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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative % 83% % Realized/ Spent</u>
STATE STREETS & TRANSPORTATION	75,000	6,322	56,897	18,103	76%
OTHER ST REV ALLOC-PD/FD PAY S	69,600	0	0	69,600	0%
CORPORATE EXCISE TAX	15,000	0	48,993	-33,993	327%
TELECOMMUNICATION TAX	3,000	319	2,784	216	93%
WM CO ALLOC - LIBR OPERATIONS	71,950	0	53,962	17,988	75%
WM COUNTY EMS UTILITY REIMB	2,000	213	1,795	205	90%
TOTAL INTERGOVERNMENTAL	\$ 4,210,050	\$ 372,234	\$ 2,663,686	\$ 1,546,364	63%
DUPLICATING SERVICES	\$ 500	\$ 72	\$ 571	\$ -71	114%
BUS TAX - CLERKS FEE	125,000	9,803	111,627	13,373	89%
MISC POLICE SERVICES	5,000	2,320	19,875	-14,875	398%
TOTAL OTHER REVENUES	\$ 130,500	\$ 12,195	\$ 132,073	\$ -1,573	101%
PARK RESERVATION & EVENTS	100,000	19,571	103,297	-3,297	103%
LIBRARY FINES & CHARGES	70,000	5,190	55,713	14,287	80%
LIBRARY FEE - NON RESIDENT	57,000	3,190	47,688	9,312	84%
COOL SPRINGS HOUSE RENTAL FEE	30,000	1,724	23,412	6,588	78%
RAVENSWOOD HOUSE RENTAL FEE	26,000	0	0	26,000	0%
LIBRARY MTG ROOM	15,000	5,608	20,260	-5,260	135%
INSPECTION FEES - ENGINEERING	16,000	1,137	28,824	-12,824	180%
CELL TOWER RENTAL FEE	21,600	0	18,000	3,600	83%
TOTAL CHARGES FOR SERVICES	\$ 335,600	\$ 36,420	\$ 297,194	\$ 38,406	89%
MUN COURT FINES/COSTS	\$ 275,000	\$ 24,351	\$ 210,274	\$ 64,726	76%
COUNTY COURT FINES/COSTS	35,000	6,248	37,339	-2,339	107%
TOTAL FINES AND FEES	\$ 310,000	\$ 30,599	\$ 247,613	\$ 62,387	80%
INTEREST EARNINGS	\$ 65,000	\$ 6,835	\$ 56,098	\$ 8,902	86%
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	32,187	-17,187	215%
SALE OF GEN GOV'T SUPPLIES	1,000	0	540	460	54%
MISC SERVICES BILLED	0	1,596	1,596	-1,596	0%
MISCELLANEOUS	0	0	5,971	-5,971	0%
BAD CHECK CHRGS	0	25	425	-425	0%
TOTAL USES OF MONEY AND PROPERTY	\$ 344,000	\$ 8,456	\$ 359,817	\$ -15,817	105%
Total Revenues	\$ 32,859,850	\$ 1,837,151	\$ 28,653,089	\$ 4,206,761	87%

DEPT 41110: CITY COMMISSION

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2014

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u> <u>83%</u> <u>%</u> <u>Realized/</u> <u>Spent</u>
SALARIES	\$ 80,400	\$ 6,700	\$ 67,001	\$ 13,399	83%
FICA (EMPLOYER'S SHARE)	6,150	447	4,479	1,671	73%
HEALTH INSURANCE	31,220	2,602	26,017	5,203	83%
LIFE INSURANCE	1,260	98	980	280	78%
MBRSHIPS & REGISTRATIONS	23,700	150	21,274	2,426	90%
COMMUNICATIONS	8,000	482	4,605	3,395	58%
RADIO & TV SRVCS	15,000	1,150	8,875	6,125	59%
SUNDRY	6,000	277	2,010	3,990	34%
COMPUTER HARDWARE - N/C	1,000	0	0	1,000	0%
Total Expenditures	\$ 172,730	\$ 11,906	\$ 135,241	\$ 37,489	78%

DEPT 41210: COURT

CITY JUDGE	24,000	2,000	20,000	4,000	83%
PROF MEMBERSHIPS & REGISTRATIONS	1,000	0	0	1,000	0%
OTHER PROFESSIONAL SERVICES	2,300	174	1,743	557	76%
R/M - OTHER EQUIPMENT	9,800	0	0	9,800	0%
SUNDRY	500	0	0	500	0%
Total Expenditures	\$ 37,600	\$ 2,174	\$ 21,743	\$ 15,857	58%

DEPT 41320: CITY MANAGER

SALARIES	\$ 279,140	\$ 21,230	\$ 222,474	\$ 56,666	80%
LONGEVITY PAY	520	0	520	0	100%
COMMUNICATION ALLOWANCE	1,440	120	1,260	180	88%
FICA (EMPLOYER'S SHARE)	18,295	1,627	13,748	4,547	75%
HEALTH INSURANCE	15,610	1,301	13,008	2,602	83%
LIFE INSURANCE	360	28	252	108	70%
RETIREMENT - HEALTH/LIFE	12,135	1,011	10,112	2,023	83%
RETIREMENT - TCRS	42,235	3,210	35,173	7,062	83%
OTHER PROF SERVICES	6,000	0	3,500	2,500	58%
MBRSHIPS & REGISTRATIONS	7,750	150	6,757	993	87%
TRAVEL - CONF & SCHOOLS	5,000	10	3,398	1,602	68%
SUNDRY	2,000	0	1,300	700	65%
FUEL	4,500	374	3,761	739	84%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
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				Comparative %	83%
	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>% Realized/Spent</u>
COMPUTER HARDWARE - N/C	750	0	0	750	0%
Total Expenditures	\$ 395,735	\$ 29,061	\$ 315,263	\$ 80,472	80%

DEPT 41400: ELECTIONS

DEPT 41500: FINANCE

SALARIES	\$ 404,815	\$ 30,659	\$ 332,323	\$ 72,492	82%
SALARIES - PART TIME	13,015	0	5,803	7,212	45%
SALARIES - OVERTIME	5,175	0	1,269	3,906	25%
LONGEVITY PAY	2,480	0	2,480	0	100%
COMMUNICATION ALLOWANCE	1,200	100	1,050	150	88%
FICA (EMPLOYER'S SHARE)	32,640	2,277	26,126	6,514	80%
HEALTH INSURANCE	54,635	4,553	45,529	9,106	83%
LIFE INSURANCE	1,260	98	980	280	78%
RETIREMENT - HEALTH/LIFE	22,635	1,886	18,862	3,773	83%
RETIREMENT - TCRS	62,030	4,642	52,030	10,000	84%
POSTAGE & BOX RENTAL	24,400	1,340	14,267	10,133	58%
PRINTING,STATIONERY,ENVELOPES	7,400	1,073	3,120	4,280	42%
PUBLICATIONS, REPORTS, ETC	2,500	0	1,333	1,167	53%
ADVERTISING/LEGAL NOTICES	1,000	0	32	968	3%
ACCTING & AUDITING SRVCS	44,000	0	32,000	12,000	73%
WILLIAMSON CO TRUSTEE PROP TAX FEE	72,000	0	69,948	2,052	97%
OTHER PROF SRVCS	26,000	1,630	6,284	19,716	24%
R/M - OFC MACH & EQUIP	48,000	197	41,030	6,970	85%
MBRSHIPS & REGISTRATIONS	9,000	900	4,432	4,568	49%
TRAVEL - CONF & SCHOOLS	7,500	852	1,322	6,178	18%
OFFICE SUPPLIES/MATERIALS	10,000	153	7,322	2,678	73%
SUNDRY	2,000	0	1,117	883	56%
COMPUTER HARDWARE - N/C	2,000	0	0	2,000	0%
COMPUTER SOFTWARE-N/C	500	0	255	245	51%
Total Expenditures	\$ 856,185	\$ 50,360	\$ 668,914	\$ 187,271	78%

DEPT 41510: CITY RECORDER

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>83% % Realized/ Spent</u>
SALARIES	\$ 62,690	\$ 4,822	\$ 50,635	\$ 12,055		81%
SALARIES - OVERTIME	4,750	769	4,510	240		95%
LONGEVITY	960	0	960	0		100%
FICA	5,235	418	4,172	1,063		80%
HEALTH INSURANCE	7,805	650	6,504	1,301		83%
LIFE INSURANCE	180	14	140	40		78%
RETIREMENT - HEALTH/LIFE	2,470	206	2,058	412		83%
RETIREMENT - TCRS	10,205	845	8,720	1,485		85%
ADVERTISING/LEGAL NOTICES	5,000	346	3,123	1,877		62%
OTHER PROF SRVCS	7,000	0	808	6,192		12%
R/M - OFC MACH & EQUIP	11,500	245	9,526	1,974		83%
MBRSHIPS & REGISTRATIONS	1,450	0	380	1,070		26%
TRAVEL - CONF & SCHOOLS	2,000	0	65	1,935		3%
OFFICE SUPPLIES/MATERIALS	1,300	117	286	1,014		22%
SUNDRY	200	0	0	200		0%
Total Expenditures	\$ 122,745	\$ 8,432	\$ 91,887	\$ 30,858		75%

DEPT 41520: LEGAL

SALARIES	\$ 134,680	\$ 10,360	\$ 108,780	\$ 25,900		81%
SALARIES - PART TIME	5,000	0	1,464	3,536		29%
LONGEVITY PAY	1,120	0	1,120	0		100%
COMMUNICATION ALLOWANCE	720	60	630	90		88%
FICA (EMPLOYER'S SHARE)	9,525	778	7,208	2,317		76%
HEALTH INSURANCE	7,805	650	6,504	1,301		83%
LIFE INSURANCE	180	14	140	40		78%
RETIREMENT - HEALTH/LIFE	5,725	477	4,771	954		83%
RETIREMENT - TCRS	20,380	1,566	17,204	3,176		84%
PUBLICATIONS, REPORTS, ETC	15,000	988	11,615	3,385		77%
SPECIAL LEGAL SERVICES	50,000	11,655	29,270	20,730		59%
MBRSHIPS & REGISTRATIONS	3,500	365	1,707	1,793		49%
TRAVEL - CONF & SCHOOLS	4,500	114	2,659	1,841		59%
OFFICE SUPPLIES/MATERIALS	300	0	150	150		50%
SUNDRY	500	0	100	400		20%
Total Expenditures	\$ 258,935	\$ 27,027	\$ 193,322	\$ 65,613		75%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
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	<u>Budget</u>	<u>MTD</u> <u>Actual</u>	<u>YTD</u> <u>Actual</u>	<u>Balance</u>	<u>Comparative %</u> <u>83%</u> <u>%</u> <u>Realized/</u> <u>Spent</u>
DEPT 41640: TECHNOLOGY					
SALARIES	\$ 307,605	\$ 26,159	\$ 243,270	\$ 64,335	79%
SALARIES - PART TIME	44,985	1,100	15,051	29,934	33%
SALARIES - OVERTIME	7,765	0	178	7,587	2%
LONGEVITY PAY	1,700	0	1,700	0	100%
COMMUNICATION ALLOWANCE	2,880	300	2,940	-60	102%
FICA (EMPLOYER'S SHARE)	27,990	2,065	20,056	7,934	72%
HEALTH INSURANCE	35,125	2,927	29,271	5,854	83%
LIFE INSURANCE	810	84	784	26	97%
RETIREMENT - HEALTH/LIFE	14,450	1,204	12,042	2,408	83%
RETIREMENT - TCRS	47,850	3,955	38,438	9,412	80%
CLOTHING/UNIFORMS	1,500	0	1,449	51	97%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%
COMMUNICATIONS - INTERNET SRVC	55,000	1,586	16,819	38,181	31%
OTHER PROFESSIONAL SRVCS	35,000	0	47,996	-12,996	137%
R/M - VECHICLES	1,000	0	62	938	6%
R/M - MACH & EQUIPMENT	90,000	678	52,835	37,165	59%
MBRSHIPS & REGISTRATIONS	6,000	949	3,152	2,848	53%
TRAVEL - CONF & SCHOOLS	8,000	1,645	2,344	5,656	29%
OFFICE SUPPLIES/MATERIALS	5,000	133	3,840	1,160	77%
HOUSEHOLD/JANITORIAL SUPPLIES	300	0	17	283	6%
OTHER OPERATING SUPPLIES	1,000	8	35	965	4%
SUNDRY	1,500	45	312	1,188	21%
FUEL	1,000	66	595	405	60%
EQUIPMENT - N/C	5,000	0	1,892	3,108	38%
OFFICE EQUIPMENT - N/C	2,000	0	0	2,000	0%
COMPUTER HARDWARE - N/C	5,000	0	4,131	869	83%
COMPUTER SOFTWARE-N/C	5,000	0	1,398	3,602	28%
MISC TECHNOLOGY - N/C	15,000	1,314	19,668	-4,668	131%
EQUIPMENT REPLACEMENT FUND	375,000	31,250	312,500	62,500	83%
COMPUTER SOFTWARE	8,000	0	0	8,000	0%
TECHNOLOGY INFRASTRUCTURE	10,000	0	0	10,000	0%
Total Expenditures	\$ 1,121,560	\$ 75,468	\$ 832,775	\$ 288,785	74%

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DEPT 41645: GIS						
SALARIES	\$ 164,540	\$ 12,549	\$ 133,830	\$ 30,710		81%
SALARIES - PART TIME	12,000	200	5,780	6,220		48%
SALARIES - OVERTIME	550	0	306	244		56%
LONGEVITY PAY	720	0	720	0		100%
COMMUNICATION ALLOWANCE	480	40	420	60		88%
FICA (EMPLOYER'S SHARE)	13,640	882	9,802	3,838		72%
HEALTH INSURANCE	23,415	1,951	19,512	3,903		83%
LIFE INSURANCE	540	42	420	120		78%
RETIREMENT - HEALTH/LIFE	8,095	675	6,746	1,349		83%
RETIREMENT - TCRS	24,975	1,897	21,157	3,818		85%
CLOTHING/UNIFORMS	400	0	0	400		0%
OTHER PROF SRVCS	20,000	0	4,750	15,250		24%
R/M - MOTOR VEHICLES	1,000	0	43	957		4%
R/M - MACH & EQUIPMENT	27,000	0	26,272	728		97%
MBRSHIPS & REGISTRATIONS	5,200	0	3,324	1,876		64%
TRAVEL - CONF & SCHOOLS	5,000	0	4,486	514		90%
OFFICE SUPPLIES/MATERIALS	2,500	0	120	2,380		5%
HOUSEHOLD/JANITORIAL SUPPLIES	100	24	24	76		24%
SUNDRY	500	0	65	435		13%
FUEL	1,500	79	943	557		63%
Total Expenditures	\$ 312,155	\$ 18,339	\$ 238,720	\$ 73,435		76%

DEPT 41650: HUMAN RESOURCES

SALARIES	\$ 184,950	\$ 14,146	\$ 149,789	\$ 35,161		81%
SALARIES - OVERTIME	0	0	122	-122		0%
LONGEVITY PAY	1,640	0	1,640	0		100%
COMMUNICATION ALLOWANCE	720	60	630	90		88%
FICA (EMPLOYER'S SHARE)	14,330	1,076	12,067	2,263		84%
HEALTH INSURANCE	23,415	1,951	19,512	3,903		83%
LIFE INSURANCE	540	42	420	120		78%
RETIREMENT - HEALTH/LIFE	6,575	548	5,479	1,096		83%
RETIREMENT - TCRS	27,985	2,139	23,706	4,279		85%
PRINTING,STATIONERY,ENVELOPES	1,600	0	322	1,278		20%

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PUBLICATIONS, REPORTS, ETC	1,000	0	0	1,000	0%
ADVERTISING/LEGAL NOTICES	7,500	1,235	4,795	2,705	64%
MEDICAL SERVICES	58,750	9,331	40,739	18,011	69%
OTHER PROF SRVCS	20,800	2,782	18,440	2,360	89%
R/M - OFC MACH & EQUIP	4,350	0	4,333	17	100%
ANNUAL EMPLOYEE BANQUET	16,500	0	15,575	925	94%
AWARDS	7,600	0	7,104	496	93%
MBRSHIPS & REGISTRATIONS	2,000	95	938	1,062	47%
TRAVEL - CONF & SCHOOLS	2,800	0	60	2,740	2%
OFFICE SUPPLIES/MATERIALS	3,000	318	3,055	-55	102%
SUNDRY	5,500	243	1,729	3,771	31%
Total Expenditures	\$ 391,555	\$ 33,966	\$ 310,455	\$ 81,100	79%

DEPT 41680: COMMUNITY RELATIONS

SALARIES	\$ 132,435	\$ 9,882	\$ 93,738	\$ 38,697	71%
LONGEVITY PAY	1,040	0	1,040	0	100%
COMMUNICATION ALLOWANCE	1,200	100	900	300	75%
FICA (EMPLOYER'S SHARE)	10,305	719	7,391	2,914	72%
HEALTH INSURANCE	15,610	1,301	13,008	2,602	83%
LIFE INSURANCE	360	28	238	122	66%
RETIREMENT - HEALTH/LIFE	6,750	562	5,625	1,125	83%
RETIREMENT - TCRS	20,040	1,494	14,626	5,414	73%
POSTAGE	10,000	2,587	5,039	4,961	50%
PRINTING,STATIONERY,ENVELOPES	20,000	0	6,847	13,153	34%
PUBLICATIONS, REPORTS, ETC	100	0	22	78	22%
ADVERTISING/LEGAL NOTICES	3,500	2,522	3,155	345	90%
ELECTRICITY	500	25	255	245	51%
WATER	3,000	35	742	2,258	25%
COMMUNICATIONS	600	34	298	302	50%
SPECIAL EVENTS	35,000	20	31,048	3,952	89%
OTHER PROF SRVCS	25,000	3,820	18,380	6,620	74%
R/M - OFC MACH & EQUIP	0	14	14	-14	0%
R/M - GROUNDS	43,000	0	28,752	14,248	67%
MBRSHIPS & REGISTRATIONS	2,500	50	1,145	1,355	46%
TRAVEL - CONF & SCHOOLS	4,800	177	1,608	3,192	34%

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OFFICE SUPPLIES/MATERIALS	250	79	1,083	-833	433%
SUNDRY	1,500	0	1,250	250	83%
COMPUTER HARDWARE - N/C	2,000	0	2,419	-419	121%
BANNERS	3,000	0	0	3,000	0%
LDRSHIP BWOOD	1,000	0	1,000	0	100%
HISTORIC BOARD	2,500	0	0	2,500	0%
Total Expenditures	\$ 345,990	\$ 23,449	\$ 239,623	\$ 106,367	69%

DEPT 41700: PLANNING

SALARIES	\$ 206,570	\$ 15,896	\$ 166,908	\$ 39,662	81%
SALARIES - PART TIME	4,500	0	0	4,500	0%
SALARIES - OVERTIME	0	0	1,974	-1,974	0%
LONGEVITY PAY	1,560	0	1,560	0	100%
COMMUNICATION ALLOWANCE	1,680	140	1,470	210	88%
FICA (EMPLOYER'S SHARE)	16,395	1,174	13,295	3,100	81%
HEALTH INSURANCE	23,415	1,951	19,512	3,903	83%
LIFE INSURANCE	540	42	420	120	78%
RETIREMENT - HEALTH/LIFE	12,120	1,010	10,100	2,020	83%
RETIREMENT - TCRS	31,255	2,403	26,696	4,559	85%
PUBLICATIONS PRINTING	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	2,500	0	889	1,611	36%
ADVERTISING/LEGAL NOTICES	2,250	0	1,345	905	60%
PLANNING CONSULTANT SRVCS	5,000	0	0	5,000	0%
RADIO & TV SRVCS	8,000	575	6,825	1,175	85%
TRAFFIC ENG SRVCS	5,000	0	2,624	2,376	52%
R/M - MACH & EQUIPMENT	41,200	618	35,306	5,894	86%
MBRSHIPS & REGISTRATIONS	16,500	0	12,510	3,990	76%
TRAVEL - CONF & SCHOOLS	5,500	0	0	5,500	0%
OFFICE SUPPLIES/MATERIALS	4,000	88	2,165	1,835	54%
SUNDRY	2,000	256	1,263	737	63%
OFFICE EQUIPMENT - N/C	1,000	0	0	1,000	0%
COMPUTER HARDWARE - N/C	1,000	0	150	850	15%
COMPUTER SOFTWARE-N/C	1,000	0	0	1,000	0%
Total Expenditures	\$ 394,985	\$ 24,153	\$ 305,012	\$ 89,973	77%

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DEPT 41710: CODES					83% %
SALARIES	\$ 466,855	\$ 35,590	\$ 377,900	\$ 88,955	81%
SALARIES - PART TIME	23,210	1,634	18,658	4,552	80%
SALARIES - OVERTIME	1,100	0	0	1,100	0%
LONGEVITY PAY	3,880	0	3,880	0	100%
COMMUNICATION ALLOWANCE	3,360	280	2,940	420	88%
FICA (EMPLOYER'S SHARE)	38,105	2,729	29,568	8,537	78%
HEALTH INSURANCE	62,445	5,204	52,038	10,407	83%
LIFE INSURANCE	1,440	112	1,120	320	78%
RETIREMENT - HEALTH/LIFE	19,035	1,586	15,862	3,173	83%
RETIREMENT - TCRS	70,800	5,381	59,762	11,038	84%
WORKER'S COMPENSATION	15,000	1,250	12,500	2,500	83%
CLOTHING & UNIFORMS	4,500	150	2,282	2,218	51%
PUBLICATIONS PRINTING	2,500	116	588	1,912	24%
PUBLICATIONS, REPORTS, ETC	5,000	0	75	4,925	2%
ADVERTISING/LEGAL NOTICES	500	0	0	500	0%
COMMUNICATIONS	3,300	298	2,683	617	81%
ARCH ENG & LANDSCAPING	8,000	0	822	7,178	10%
R/M - OFFICE MACH & EQUIP	3,000	0	1,612	1,388	54%
R/M - MOTOR VEHICLES	5,000	196	1,310	3,690	26%
TIRES TUBES ETC	2,000	0	1,052	948	53%
MBRSHIPS & REGISTRATIONS	8,000	140	1,720	6,280	22%
TRAVEL - CONF & SCHOOLS	8,800	0	1,682	7,118	19%
OFFICE SUPPLIES/MATERIALS	3,000	496	1,533	1,467	51%
SUNDRY	2,500	528	1,104	1,396	44%
FUEL	17,500	1,515	13,556	3,944	77%
OFFICE EQUIPMENT - N/C	3,000	0	1,020	1,980	34%
COMPUTER HARDWARE - N/C	600	0	0	600	0%
COMPUTER SOFTWARE-N/C	1,000	0	0	1,000	0%
INS - LIABILITY	3,700	3,684	3,902	-202	105%
VEHICLES	46,400	0	0	46,400	0%
Total Expenditures	\$ 833,530	\$ 60,889	\$ 609,169	\$ 224,361	73%

DEPT 41990: INSURANCE/OTHER BENEFITS

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FICA (EMPLOYER'S SHARE)	14,300	0	6,174	8,126	43%
DENTAL REIMBURSEMENT	70,000	6,155	43,559	26,441	62%
401 RETIREMENT MATCH	240,000	18,536	200,990	39,010	84%
RETIREE LEAVE PAYOUT - RESERVE	100,000	0	100,000	0	100%
SICK LEAVE BUY-BACKS	55,000	0	53,193	1,807	97%
ATTENDANCE BONUS PAY	15,000	0	500	14,500	3%
ANNUAL LEAVE BUY-BACKS	117,000	0	118,193	-1,193	101%
EDUCATION REIMBURSEMENT	12,000	450	10,800	1,200	90%
UNEMPLOYMENT COMPENSATION	5,000	0	236	4,764	5%
WORKER'S COMPENSATION	20,000	1,667	16,667	3,333	83%
LONG-TERM DISABILITY INSURANCE	50,000	3,010	30,736	19,264	61%
INS - PRIVACY AND NETWORK SECURITY	5,000	0	0	5,000	0%
INS - VEHICLE & EQUIP	6,000	0	2,681	3,319	45%
LIABILITY INSURANCE	64,100	66,012	62,033	2,067	97%
OFFICIALS' SURETY BONDS	1,000	50	50	950	5%
Total Expenditures	\$ 774,400	\$ 95,880	\$ 645,812	\$ 128,588	83%

DEPT 42100: POLICE

SALARIES	\$ 3,226,840	\$ 243,195	\$ 2,559,618	\$ 667,222	79%
SALARIES - PART TIME	0	1,136	4,393	-4,393	0%
SALARIES - OVERTIME	111,490	14,666	123,062	-11,572	110%
LONGEVITY PAY	25,480	0	23,080	2,400	91%
STATE PAY SUPPLEMENTS	33,600	0	0	33,600	0%
COMMUNICATION ALLOWANCE	12,720	1,240	12,880	-160	101%
F T O SUPPLEMENTAL PAY	7,200	1,245	7,561	-361	105%
SHIFT DIFFERENTIAL	41,100	2,723	28,026	13,074	68%
FICA (EMPLOYER'S SHARE)	264,575	19,020	200,951	63,624	76%
HEALTH INSURANCE	491,730	40,978	410,294	81,436	83%
LIFE INSURANCE	11,340	854	8,176	3,164	72%
RETIREMENT - HEALTH/LIFE	166,720	13,893	138,933	27,787	83%
RETIREMENT - TCRS	622,415	47,661	511,306	111,109	82%
WORKER'S COMPENSATION	100,000	8,333	83,333	16,667	83%
CLOTHING & UNIFORMS	65,200	5,053	62,544	2,656	96%
POSTAGE & BOX RENTAL	2,500	22	313	2,187	13%
PRINTING,STATIONERY,ENVELOPES	7,500	392	4,610	2,890	61%

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PERIODICAL SUBSCRIPTIONS	3,000	0	1,427	1,573	48%
COMMUNICATIONS	49,000	3,479	29,415	19,585	60%
OTHER PROF SRVCS	56,000	8,318	64,817	-8,817	116%
R/M - MOTOR VEHICLES	70,000	4,029	40,817	29,183	58%
R/M - OTHER EQUIPMENT	124,500	-2,113	73,555	50,945	59%
TIRES TUBES ETC	18,000	586	8,707	9,293	48%
MBRSHIPS & REGISTRATIONS	45,000	2,757	44,065	935	98%
TRAVEL - CONF & SCHOOLS	50,000	3,801	20,507	29,493	41%
OFFICE SUPPLIES/MATERIALS	15,000	92	3,116	11,884	21%
HOUSEHOLD/JANITORIAL SUPPLIES	20,000	1,254	10,921	9,079	55%
FIRE ARM SUPPLIES	43,000	455	26,475	16,525	62%
OTHER OPER SUPPLIES	70,000	7,276	41,937	28,063	60%
FUEL	205,000	16,136	156,564	48,436	76%
TRAFFIC ENFORCEMENT SUPPLIES	2,500	0	1,156	1,344	46%
VEHICLE ACCESSORIES	17,500	2,239	27,083	-9,583	155%
EQUIPMENT - N/C	2,400	2,823	7,900	-5,500	329%
OFFICE EQUIPMENT - N/C	4,500	0	5,376	-876	119%
COMPUTER HARDWARE - N/C	8,500	0	8,464	36	100%
COMPUTER SOFTWARE-N/C	5,000	0	0	5,000	0%
INS - LIABILITY	58,500	56,507	58,122	378	99%
RENTAL - MACH & EQUIP	25,000	814	7,621	17,379	30%
EQUIPMENT REPLACEMENT FUND	370,000	30,833	308,333	61,667	83%
MISC TECHNOLOGY	7,500	0	0	7,500	0%
Total Expenditures	\$ 6,460,310	\$ 539,697	\$ 5,125,458	\$ 1,334,852	79%

DEPT 42200: FIRE AND RESCUE

SALARIES	\$ 3,379,335	\$ 249,410	\$ 2,778,688	\$ 600,647	82%
SALARIES - OTHER	150,000	18,228	122,190	27,810	81%
SALARIES - OVERTIME	12,420	2,117	9,406	3,014	76%
LONGEVITY PAY	34,520	0	33,160	1,360	96%
STATE PAY SUPPLEMENTS	36,000	0	0	36,000	0%
COMMUNICATION ALLOWANCE	3,840	340	2,610	1,230	68%
EMT SUPPLEMENTAL PAY	145,200	10,638	109,500	35,700	75%
FICA (EMPLOYER'S SHARE)	287,740	20,310	222,751	64,989	77%
HEALTH INSURANCE	483,930	40,328	403,275	80,655	83%

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LIFE INSURANCE	11,160	910	9,100	2,060		82%
RETIREMENT - HEALTH/LIFE	171,495	14,291	142,912	28,583		83%
RETIREMENT - TCRS	685,335	52,090	573,823	111,512		84%
WORKER'S COMPENSATION	86,000	7,167	71,667	14,333		83%
CLOTHING & UNIFORMS	32,400	931	31,822	578		98%
PERSONAL PROTECTIVE EQUIPMENT	22,000	0	22,237	-237		101%
POSTAGE	300	43	186	114		62%
ELECTRICITY	9,500	584	6,271	3,229		66%
WATER	700	49	583	117		83%
SEWER	800	76	761	39		95%
NATURAL GAS	2,000	111	2,065	-65		103%
COMMUNICATIONS	25,000	818	14,661	10,339		59%
OTHER PROF SRVCS	33,000	0	29,588	3,412		90%
R/M - OFFICE MACH & EQUIPMENT	6,000	662	10,181	-4,181		170%
R/M - MOTOR VEHICLES	65,000	3,211	46,713	18,287		72%
R/M - MACH & EQUIPMENT	15,000	854	15,310	-310		102%
TIRES TUBES ETC	10,000	0	7,749	2,251		77%
R/M - GROUNDS	1,500	0	599	901		40%
R/M - BUILDINGS	6,000	0	16,596	-10,596		277%
R/M - PLUMBING & HVAC	1,000	0	614	386		61%
TRAINING	0	0	-15	15		0%
MBRSHIPS & REGISTRATIONS	18,000	2,145	18,127	-127		101%
TRAVEL - CONF & SCHOOLS	25,000	3,404	17,817	7,183		71%
OFFICE SUPPLIES/MATERIALS	10,000	258	3,954	6,046		40%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	1,801	9,950	50		100%
MEDICAL SUPPLIES	15,000	3,011	13,481	1,519		90%
OTHER OPER SUPPLIES	25,000	886	13,601	11,399		54%
SUNDRY	5,000	322	3,478	1,522		70%
FUEL	70,000	6,858	64,080	5,920		92%
EQUIPMENT - N/C	32,300	0	14,659	17,641		45%
OFFICE EQUIPMENT - N/C	1,500	0	1,420	80		95%
COMPUTER HARDWARE - N/C	1,500	0	681	819		45%
COMPUTER SOFTWARE-N/C	500	0	162	338		32%
MISC TECHNOLOGY N/C	20,000	0	1,840	18,160		9%
FIRE PREVENTION/EDUCATION	15,000	0	11,003	3,997		73%
INS ON BLDGS	1,300	0	1,192	108		92%

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INS - VEH & EQUIP	750	0	978	-228	130%
INS - LIABILITY	44,500	42,760	44,035	465	99%
HYDRANT RENTAL EXPENSE	100,000	8,333	83,333	16,667	83%
EQUIPMENT REPLACEMENT FD VEHICLES	283,000	23,583	235,833	47,167	83%
VEHICLES	35,950	0	29,658	6,292	82%
GRANT - EQUIPMENT	0	2,767	49,733	-49,733	0%
Total Expenditures	\$ 6,431,475	\$ 519,296	\$ 5,304,018	\$ 1,127,457	82%

DEPT 42210: BRENTWOOD SAFETY CENTER EAST

ELECTRIC	17,000	1,400	15,085	1,915	89%
WATER	2,500	112	925	1,575	37%
SEWER	1,000	58	474	526	47%
NATURAL/PROPANE GAS	3,000	427	2,986	14	100%
COMMUNICATIONS	3,000	0	4,190	-1,190	140%
OTHER PROF SERVICES	1,000	0	1,512	-512	151%
R/M - OFFICE MACH & EQUIP	2,000	0	2,862	-862	143%
R/M - MACH & EQUIPMENT	7,500	81	3,782	3,718	50%
GROUNDS MAINT	9,000	452	6,577	2,423	73%
R/M - BUILDINGS	6,000	1,388	10,990	-4,990	183%
R/M - PLUMBING & HVAC	2,500	0	2,121	379	85%
OFFICE SUPPLIES/MATERIALS	500	0	0	500	0%
HOUSEHOLD/JANITORIAL SUPPLIES	4,000	431	3,142	858	79%
OTHER OPER SUPPLIES	1,000	0	620	380	62%
OFFICE EQUIPMENT - N/C	0	0	361	-361	0%
MISC TECHNOLOGY N/C	0	0	585	-585	0%
INS ON BUILDINGS	4,000	0	3,946	54	99%
INS - LIABILITY	150	0	0	150	0%
Total Expenditures	\$ 64,150	\$ 4,349	\$ 60,158	\$ 3,992	94%

DEPT 43120: PUBLIC WORKS

SALARIES	\$ 762,015	\$ 56,618	\$ 589,918	\$ 172,097	77%
SALARIES - OVERTIME	48,430	8,612	50,855	-2,425	105%
LONGEVITY PAY	8,640	0	8,200	440	95%
COMMUNICATION ALLOWANCE	1,440	120	1,260	180	88%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative % 83% % Realized/ Spent</u>
FICA (EMPLOYER'S SHARE)	62,770	4,674	46,443	16,327	74%
HEALTH INSURANCE	148,300	12,358	123,583	24,717	83%
LIFE INSURANCE	3,420	322	3,024	396	88%
RETIREMENT - HEALTH/LIFE	34,180	2,848	28,483	5,697	83%
RETIREMENT - TCRS	122,620	9,724	101,195	21,425	83%
WORKER'S COMPENSATION	41,000	3,417	34,167	6,833	83%
CLOTHING & UNIFORMS	20,500	1,903	14,558	5,942	71%
LANDFILL FEES	5,000	718	1,503	3,497	30%
COMMUNICATIONS	3,000	104	1,048	1,952	35%
OTHER PROF SRVCS	5,000	0	2,449	2,551	49%
R/M - MOTOR VEHICLES	35,000	1,804	18,513	16,487	53%
R/M - MACH & EQUIPMENT	40,000	2,442	17,611	22,389	44%
TIRES TUBES ETC	12,000	2,064	6,989	5,011	58%
R/M - ROADS & STREETS	710,000	444,484	491,221	218,779	69%
SIGNS/SALT/STRIPING/SUPPLIES	110,000	9,503	27,823	82,177	25%
GUARD RAILS & POSTS	5,000	0	0	5,000	0%
CRUSHED STONE	8,000	0	115	7,885	1%
ASPHALT & ASPHALT FILLER	8,500	0	2,753	5,747	32%
R O W MAINTENANCE - MOWING	135,000	15,710	92,010	42,990	68%
STREET SWEEPING	30,000	6,458	18,834	11,166	63%
MBRSHIPS & REGISTRATIONS	3,000	0	378	2,622	13%
TRAVEL - CONF & SCHOOLS	2,000	0	0	2,000	0%
OTHER OPER SUPPLIES	15,000	2,289	12,339	2,661	82%
FUEL	96,000	9,532	86,490	9,510	90%
INS - VEH & EQUIP	600	0	996	-396	166%
INS - LIABILITY	15,100	14,186	14,186	914	94%
RENTAL - MACH & EQUIP	7,500	20	504	6,996	7%
EQUIPMENT REPLACEMENT FUND	165,000	13,750	137,500	27,500	83%
VEHICLES	24,500	0	23,724	776	97%
EQUIPMENT	34,700	0	32,792	1,908	95%
Total Expenditures	\$ 2,723,215	\$ 623,660	\$ 1,991,464	\$ 731,751	73%

DEPT 43150: STORM DRAINAGE

SUBDIVISION IMPROVEMENTS	50,000	1,850	22,516	27,484	45%
Total Expenditures	\$ 50,000	\$ 1,850	\$ 22,516	\$ 27,484	45%

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DEPT 43160: STREET LIGHTING					83%
ELECTRIC	\$ 455,000	\$ 44,076	\$ 413,264	\$ 41,736	91%
Total Expenditures	\$ 455,000	\$ 44,076	\$ 413,264	\$ 41,736	91%

DEPT 43165: TRAFFIC SIGNALIZATION

SALARIES	\$ 107,535	\$ 8,353	\$ 82,004	\$ 25,531	76%
SALARIES - OVERTIME	3,105	1,244	6,702	-3,597	216%
LONGEVITY PAY	760	0	760	0	100%
COMMUNICATION ALLOWANCE	960	80	820	140	85%
FICA (EMPLOYER'S SHARE	8,560	705	6,540	2,020	76%
HEALTH INSURANCE	15,610	1,301	13,008	2,602	83%
LIFE INSURANCE	360	14	140	220	39%
RETIREMENT - HEALTH/LIFE	2,610	218	2,175	435	83%
RETIREMENT - TCRS	16,740	1,451	14,035	2,705	84%
ELECTRIC	6,000	367	6,992	-992	117%
COMMUNICATIONS	5,500	206	1,809	3,691	33%
TRAFFIC ENG SERVICES	25,000	0	0	25,000	0%
R/M - MOTOR VEHICLES	2,000	0	268	1,732	13%
R/M - MACH & EQUIPMENT	10,000	0	812	9,188	8%
CONTRACT SIGNAL MAINTENANCE	10,000	0	3,283	6,717	33%
MBRSHIPS & REGISTRATIONS	300	0	260	40	87%
CONFERENCES & SCHOOLS	3,500	0	0	3,500	0%
OFFICE SUPPLIES	0	0	930	-930	0%
OTHER OPERATING SUPPLIES	23,000	0	17,608	5,392	77%
FUEL	5,000	69	2,411	2,589	48%
INS ON PROPERTY	12,400	0	12,218	182	99%
RENTAL - EXPENSE	2,500	0	0	2,500	0%
EQUIPMENT REPLACEMENT FUND	6,500	542	5,417	1,083	83%
EQUIPMENT	10,000	9,495	9,495	505	95%
Total Expenditures	\$ 277,940	\$ 24,045	\$ 187,687	\$ 90,253	68%

DEPT 43170: SERVICE CENTER

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SALARIES	\$ 58,555	\$ 4,333	\$ 41,324	\$ 17,231	71%
SALARIES - OVERTIME	570	76	643	-73	113%
LONGEVITY PAY	200	0	200	0	100%
FICA (EMPLOYER'S SHARE)	4,540	325	3,082	1,458	68%
HEALTH INSURANCE	15,610	1,301	13,008	2,602	83%
LIFE INSURANCE	360	28	224	136	62%
RETIREMENT - HEALTH/LIFE	3,540	295	2,950	590	83%
RETIREMENT - TCRS	8,945	525	6,471	2,474	72%
PERIODICAL SUBSCRIPTIONS	350	42	353	-3	101%
ELECTRIC	34,000	249	15,806	18,194	46%
WATER	8,000	172	7,090	910	89%
SEWER	2,100	160	1,592	508	76%
NATURAL/PROPANE GAS	10,500	1,761	12,913	-2,413	123%
COMMUNICATIONS	4,000	0	0	4,000	0%
OTHER PROF SRVCS	7,000	250	11,269	-4,269	161%
R/M - OFFICE MACH & EQUIPMENT	7,000	396	6,822	178	97%
STORM WATER DRAINAGE	1,550	129	1,162	388	75%
GROUNDS MAINT CONTRACT	11,000	759	7,825	3,175	71%
R/M - BUILDINGS	50,000	3,486	37,856	12,144	76%
R/M - PLUMBING & HVAC	4,500	0	7,235	-2,735	161%
OFFICE SUPPLIES/MATERIALS	6,000	346	4,465	1,535	74%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	762	6,284	3,716	63%
OTHER OPER SUPPLIES	2,500	223	1,422	1,078	57%
INS ON BLDGS	6,000	0	5,782	218	96%
Total Expenditures	\$ 256,820	\$ 15,618	\$ 195,778	\$ 61,042	76%

DEPT 43800: ENGINEERING

SALARIES	\$ 331,755	\$ 25,254	\$ 258,918	\$ 72,837	78%
LONGEVITY PAY	1,480	0	1,480	0	100%
COMMUNICATION ALLOWANCE	2,400	200	2,100	300	88%
FICA (EMPLOYER'S SHARE)	25,675	1,901	19,527	6,148	76%
HEALTH INSURANCE	31,220	2,602	26,017	5,203	83%
LIFE INSURANCE	720	70	700	20	97%
RETIREMENT - HEALTH/LIFE	17,350	1,446	14,458	2,892	83%
RETIREMENT - TCRS	50,195	3,818	42,499	7,696	85%

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CLOTHING & UNIFORMS	1,000	0	30	970	3%
CIVIL ENG SRVCS	10,000	0	1,690	8,310	17%
GEOTECH/INSP SRVCS	5,000	0	0	5,000	0%
R/M - MOTOR VEHICLES	2,000	45	491	1,509	25%
R/M - MACH & EQUIPMENT	1,000	0	1,317	-317	132%
STORM WATER COMPLIANCE	21,500	0	17,981	3,519	84%
MBRSHIPS & REGISTRATIONS	6,000	0	2,945	3,055	49%
TRAVEL	3,000	0	57	2,943	2%
OTHER OPER SUPPLIES	2,500	34	1,465	1,035	59%
FUEL	9,000	688	7,171	1,829	80%
EQUIPMENT - N/C	2,500	0	0	2,500	0%
COMPUTER HARDWARE - N/C	500	0	0	500	0%
Total Expenditures	\$ 524,795	\$ 36,058	\$ 398,846	\$ 125,949	76%

DEPT 44100: PUBLIC HEALTH

CO HEALTH DEPT CONTRACT	\$ 15,000	\$ 0	\$ 7,500	\$ 7,500	50%
CO ANIMAL CONTROL CONTRACT	70,000	1,841	68,313	1,687	98%
Total Expenditures	\$ 85,000	\$ 1,841	\$ 75,813	\$ 9,187	89%

DEPT 44400: PARKS & RECREATION

SALARIES	585,905	45,457	473,280	112,625	81%
SALARIES - PART TIME	153,360	8,444	82,165	71,195	54%
SALARIES - OVERTIME	8,790	1,568	6,939	1,851	79%
LONGEVITY PAY	6,320	0	6,320	0	100%
COMMUNICATION ALLOWANCE	1,680	180	1,890	-210	112%
FICA (EMPLOYER'S SHARE)	57,710	4,059	41,878	15,832	73%
HEALTH INSURANCE	109,275	9,106	91,062	18,213	83%
LIFE INSURANCE	2,520	182	1,820	700	72%
RETIREMENT - HEALTH/LIFE	23,880	1,990	19,900	3,980	83%
RETIREMENT - TCRS	89,980	7,006	75,994	13,986	84%
WORKER'S COMPENSATION	19,000	1,583	15,833	3,167	83%
CLOTHING & UNIFORMS	11,000	752	6,636	4,364	60%
PRINTING,STATIONERY,ENVELOPES	2,000	0	0	2,000	0%
PUBLICATIONS, REPORTS, ETC	100	0	0	100	0%

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ADVERTISING/LEGAL NOTICES	0	0	50	-50	0%
ELECTRIC	90,000	6,825	65,950	24,050	73%
WATER	120,000	1,017	63,038	56,962	53%
SEWER	5,500	1,204	5,581	-81	101%
NATURAL/PROPANE GAS	400	45	508	-108	127%
COMMUNICATIONS	1,500	67	748	752	50%
ARCH ENG & LANDSCAPING	1,000	0	0	1,000	0%
R/M - MOTOR VEHICLES	22,000	683	10,872	11,128	49%
R/M - MACH & EQUIPMENT	25,000	1,238	10,740	14,260	43%
TIRES TUBES ETC	5,000	860	4,328	672	87%
R/M - GROUNDS	205,000	8,808	110,739	94,261	54%
LANDSCAPING SUPPLIES	19,000	1,591	10,230	8,770	54%
R/M - IRRIGATION	9,000	0	1,465	7,535	16%
R/M - FACILITIES	110,000	8,700	83,858	26,142	76%
R/M - SPORTS FIELDS	35,000	0	0	35,000	0%
FERTILIZATION PROGRAM	31,500	1,122	15,427	16,073	49%
MBRSHIPS & REGISTRATIONS	6,000	0	5,425	575	90%
TRAVEL - CONF & SCHOOLS	5,000	0	3,449	1,551	69%
OFFICE SUPPLIES/MATERIALS	1,000	0	731	269	73%
HOUSEHOLD/JANITORIAL SUPPLIES	13,000	856	11,451	1,549	88%
REC PROGRAM SUPPLIES	9,000	0	1,805	7,195	20%
OTHER OPER SUPPLIES	13,000	348	8,295	4,705	64%
SUNDRY	1,000	0	690	310	69%
FUEL	57,500	5,257	54,794	2,706	95%
COMPUTER SOFTWARE-N/C	0	0	500	-500	0%
INS ON BLDGS	7,500	0	7,414	86	99%
INS - VEH & EQUIP	400	0	512	-112	128%
INS - LIABILITY	16,500	13,927	13,927	2,573	84%
RENTAL - EQUIPMENT	4,500	318	1,347	3,153	30%
PROGRAM CONTRIBUTIONS	87,000	0	87,000	0	100%
TREE BOARD	3,000	0	2,148	852	72%
EQUIPMENT REPLACEMENT FUND	9,000	750	7,500	1,500	83%
VEHICLES	25,000	0	23,724	1,276	95%
EQUIPMENT	35,000	274	29,529	5,471	84%
Total Expenditures	\$ 2,044,820	\$ 134,217	\$ 1,467,492	\$ 577,328	72%

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DEPT 44800: PUBLIC LIBRARY					83%
SALARIES	\$ 569,760	\$ 40,379	\$ 460,707	\$ 109,053	81%
SALARIES - PART TIME	388,525	30,864	302,394	86,131	78%
SALARIES - OVERTIME	1,115	0	0	1,115	0%
LONGEVITY PAY	5,000	0	5,000	0	100%
COMMUNICATION ALLOWANCE	720	60	630	90	88%
FICA (EMPLOYER'S SHARE)	73,830	5,373	58,067	15,763	79%
HEALTH INSURANCE	93,665	7,805	78,054	15,611	83%
LIFE INSURANCE	2,160	168	1,806	354	84%
RETIREMENT - HEALTH/LIFE	26,595	2,216	22,162	4,433	83%
RETIREMENT - TCRS	86,375	6,105	71,911	14,464	83%
POSTAGE & METER RENTAL	12,000	0	3,995	8,005	33%
PRINTING,STATIONERY,ENVELOPES	5,000	0	1,059	3,941	21%
BOOKS, CATALOGUES, BROCHURES	182,500	9,930	143,580	38,920	79%
E-BOOKS	25,000	0	16,052	8,948	64%
AUDIO VISUALS	85,000	3,470	63,677	21,323	75%
PERIODICAL SUBSCRIPTIONS	12,000	811	11,573	427	96%
ONLINE SERVICES AND RESOURCES	95,000	0	84,245	10,755	89%
ELECTRIC	115,000	9,800	94,159	20,841	82%
WATER	12,000	125	4,969	7,031	41%
SEWER	2,000	160	1,577	423	79%
NATURAL/PROPANE GAS	35,000	2,422	24,993	10,007	71%
COMMUNICATIONS	10,000	711	7,185	2,815	72%
OTHER PROF SRVCS	60,000	3,249	67,514	-7,514	113%
R/M - OFFICE MACH & EQUIPMENT	25,500	1,031	14,772	10,728	58%
R/M - MACH & EQUIPMENT	40,000	0	4,631	35,369	12%
R/M - GROUNDS	14,000	320	6,729	7,271	48%
R/M - BUILDINGS	135,000	34,921	134,666	334	100%
R/M - PLUMBING & HVAC	15,000	1,516	19,065	-4,065	127%
MBRSHIPS & REGISTRATIONS	3,000	230	2,500	500	83%
TRAVEL - CONF & SCHOOLS	5,000	61	386	4,614	8%
GRANT EXPENSE	2,500	0	0	2,500	0%
OFFICE SUPPLIES/MATERIALS	30,000	1,245	18,578	11,422	62%
PROGRAMS	11,000	3,802	7,873	3,127	72%
SUNDRY	9,500	-178	5,304	4,196	56%

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OFFICE EQUIPMENT - N/C	0	0	418	-418	0%
COMPUTER HARDWARE - N/C	5,000	0	7,056	-2,056	141%
COMPUTER SOFTWARE-N/C	15,000	250	18,833	-3,833	126%
MISC TECHNOLOGY - N/C	5,000	2,320	2,320	2,680	46%
INS ON BLDGS	18,000	0	18,426	-426	102%
INS - LIABILITY	4,300	4,409	4,409	-109	103%
MISC CAPITAL OUTLAY	0	5,268	5,268	-5,268	0%
Total Expenditures	\$ 2,236,045	\$ 178,843	\$ 1,796,543	\$ 439,502	80%

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	5,250	750	88%
Total Expenditures	\$ 216,000	\$ 0	\$ 215,250	\$ 750	100%

DEPT 45000: ECONOMIC DEVELOPMENT

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

DEPT 47000: HISTORIC SITES - COOL SPRINGS

ELECTRIC	\$ 3,000	\$ 153	\$ 2,058	\$ 942	69%
WATER	600	36	378	222	63%
SEWER	400	30	300	100	75%
NATURAL GAS	2,500	219	2,427	73	97%
COMMUNICATIONS	800	43	510	290	64%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative % 83% % Realized/ Spent</u>
OTHER PROF SRVCS	600	500	844	-244	141%
R/M - GROUNDS	6,000	0	5,242	758	87%
R/M - BUILDINGS	35,000	1,065	12,561	22,439	36%
OTHER OPERATING SUPPLIES	300	0	56	244	19%
INS ON BLDGS	1,000	0	907	93	91%
Total Expenditures	\$ 50,200	\$ 2,046	\$ 25,283	\$ 24,917	50%

DEPT 47010: HISTORIC SITES - RAVENSWOOD

ADVERTISING/LEGAL NOTICES	5,000	2,760	2,760	2,240	55%
ELECTRIC	8,000	576	6,259	1,741	78%
WATER	1,200	0	0	1,200	0%
COMMUNICATIONS	1,200	0	345	855	29%
OTHER PROF SRVCS	6,000	0	1,917	4,083	32%
R/M GROUNDS	12,000	0	0	12,000	0%
R/M - BUILDINGS	10,000	787	4,251	5,749	43%
OTHER OPERATING SUPPLIES	5,000	77	443	4,557	9%
INS ON BLDGS	1,500	0	1,454	46	97%
Total Expenditures	\$ 49,900	\$ 4,200	\$ 17,429	\$ 32,471	35%

DEPT 52000: TRANSFERS

TRANSFER - D S FUND	\$ 3,350,000	\$ 0	\$ 3,350,000	\$ 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	300,000	0	300,000	0	100%
TRANSFER-FACILITY MAINT FUND	200,000	0	200,000	0	100%
Total Expenditures	\$ 4,891,835	\$ 0	\$ 4,891,835	\$ 0	100%

Total for FUND 110: GENERAL FUND **\$ 32,845,610** **\$ 2,590,900** **\$ 26,806,770** **\$ 6,038,840** **82%**

FUND 311: CAPITAL PROJECTS FUND

DEPT 00000: ADMINISTRATION

FEDERAL/STATE/LOCAL SOURCES	2,760,000	0	1,100	2,758,900	0%
TOTAL INTERGOVERNMENTAL	\$ 2,760,000	\$ 0	\$ 1,100	\$ 2,758,900	0%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u> <u>83%</u> <u>%</u> <u>Realized/</u> <u>Spent</u>
INTEREST EARNINGS	\$ 20,000	\$ 2,115	\$ 29,537	\$ -9,537	148%
GO BOND PROCEEDS	4,900,000	0	4,895,000	5,000	100%
OTHER FINANCING SOURCES - BOND PREMIUM	0	0	76,018	-76,018	0%
OPER TRANSFER FROM PWP FD	1,400,000	0	1,400,000	0	100%
OPER TRANSFER FROM GENERAL FD	300,000	0	300,000	0	100%
OPER TRANSFER FROM ADEQUATE FACILITIES	750,000	0	750,000	0	100%
TOTAL USES OF MONEY AND PROPERTY	\$ 7,370,000	\$ 2,115	\$ 7,450,555	\$ -80,555	101%
Total Revenues	\$ 10,130,000	\$ 2,115	\$ 7,451,655	\$ 2,678,345	74%

DEPT 43100: TRANSPORTATION

STREET RESURFACING	\$ 300,000	\$ 0	\$ 300,000	\$ 0	100%
BIKEWAY IMPROVEMENTS	335,000	0	0	335,000	0%
CONCORD ROAD - EAST	200,000	0	50,992	149,008	25%
SIDEWALKS	210,000	0	10,000	200,000	5%
TRAFFIC SIGNAL UPGRADES	75,000	0	33,700	41,300	45%
FRANKLIN RD (SOUTH)	1,600,000	4,195	4,195	1,595,805	0%
CONCORD RD (WEST)	3,450,000	136	4,139	3,445,861	0%
SPLIT LOG ROAD - PHASE II	25,000	0	0	25,000	0%
Total Expenditures	\$ 6,195,000	\$ 4,331	\$ 403,026	\$ 5,791,974	7%

DEPT 43150: STORM DRAINAGE

BOWMAN LANE DRAINAGE	25,000	0	0	25,000	0%
REGIONAL FLOOD STUDY	20,000	0	50,000	-30,000	250%
WILSON PIKE CIRCLE DRAINAGE	25,000	0	0	25,000	0%
Total Expenditures	\$ 70,000	\$ 0	\$ 50,000	\$ 20,000	71%

DEPT 44400: PARKS & RECREATION

GRANNY WHITE PARK	150,000	0	0	150,000	0%
PARK LAND ACQUISITION	2,900,000	0	2,936,138	-36,138	101%
MARCELLA VIVRETTE SMITH PARK	2,580,000	701,258	3,068,917	-488,917	119%

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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	Comparative % 83% %	<u>Realized/ Spent</u>
Total Expenditures	\$ 5,630,000	\$ 701,258	\$ 6,005,055	\$ -375,055		107%
DEPT 45200: GENERAL FACILITIES AND EQUIPME						
SERVICE CENTER EXPANSION	10,000	2,732	2,732	7,268		27%
COMMUNITY PLANNING	200,000	0	65,508	134,492		33%
EQUIPMENT	120,000	0	115,552	4,448		96%
Total Expenditures	\$ 330,000	\$ 2,732	\$ 183,792	\$ 146,208		56%
DEPT 45300: TECHNOLOGY						
WARNING SIREN	\$ 0	\$ 0	\$ 31,441	\$ -31,441		0%
RADIO SYSTEM UPGRADE	60,000	0	0	60,000		0%
FIBER NETWORK EXPANSION	140,000	0	8,700	131,300		6%
GENERATOR SCADA	0	0	31,732	-31,732		0%
RECORDS MANAGEMENT AND COURT SOFTWARE	300,000	0	0	300,000		0%
Total Expenditures	\$ 500,000	\$ 0	\$ 71,873	\$ 428,127		14%
DEPT 49000: DEBT SERVICE						
BOND SALE EXPENSE	\$ 85,000	\$ 0	\$ 66,464	\$ 18,536		78%
Total Expenditures	\$ 85,000	\$ 0	\$ 66,464	\$ 18,536		78%
DEPT 51660: TRANSFERS						
Total for FUND 311: CAPITAL PROJECTS FUND	\$ 12,810,000	\$ 708,321	\$ 6,780,210	\$ 6,029,790		53%
FUND 320: INSURANCE FUND						
DEPT 00000: ADMINISTRATION						
INTEREST EARNINGS	\$ 4,000	\$ 420	\$ 4,040	\$ -40		101%
HEALTH INSURANCE TRANSFER FROM - GF	1,658,600	140,820	1,408,200	250,400		85%

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HEALTH INSURANCE TRANSFER FROM - WS	202,900	16,912	169,117	33,783	83%
HEALTH INSURANCE TRANSFER FROM - ECD	89,700	7,480	74,800	14,900	83%
HEALTH INSURANCE EMPLOYEE CONTRIBUTIONS	505,000	43,386	444,625	60,375	88%
STOP LOSS REIMBURSEMENT	0	0	81,877	-81,877	0%
BCBS RX REBATE	0	0	16,162	-16,162	0%
TOTAL USES OF MONEY AND PROPERTY	\$ 2,460,200	\$ 209,018	\$ 2,198,821	\$ 261,379	89%
Total Revenues	\$ 2,460,200	\$ 209,018	\$ 2,198,821	\$ 261,379	89%

DEPT 41900: FUNDS HELD IN TRUST

MEDICAL CLAIMS	\$ 1,250,000	\$ 283,774	\$ 1,303,361	\$ -53,361	104%
HRA CLAIMS	415,000	79,365	287,363	127,637	69%
HEALTH INSURANCE PREMIUMS	475,000	18,736	294,571	180,429	62%
TRANSITIONAL REINSURANCE PROGRAM TAX	17,000	0	536	16,464	3%
OTHER PROF SRVCS	105,000	9,620	79,204	25,796	75%
Total Expenditures	\$ 2,262,000	\$ 391,495	\$ 1,965,035	\$ 296,965	87%

DEPT 41905: WORKER'S COMP INSURANCE

INSURANCE TRANSFER FROM - GF	\$ 281,000	\$ 23,417	\$ 234,167	\$ 46,833	83%
INSURANCE TRANSFER FROM - WS	42,000	3,500	35,000	7,000	83%
INSURANCE TRANSFER FROM - ECD	3,145	262	2,621	524	83%
TOTAL USES OF MONEY AND PROPERTY	\$ 326,145	\$ 27,179	\$ 271,788	\$ 54,357	83%
Total Revenues	\$ 326,145	\$ 27,179	\$ 271,788	\$ 54,357	83%
WORKER'S COMPENSATION	\$ 300,000	\$ 5,627	\$ 116,370	\$ 183,630	39%
Total Expenditures	\$ 300,000	\$ 5,627	\$ 116,370	\$ 183,630	39%

Total for FUND 320: INSURANCE FUND \$ 2,562,000 \$ 397,122 \$ 2,081,405 \$ 480,595 81%

FUND 121: STATE STREET AID FUND

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STATE GAS/MOTOR FUEL TAX	\$ 950,000	\$ 72,620	\$ 714,018	\$ 235,982	75%
INTEREST EARNINGS	1,000	214	1,476	-476	148%
Total Revenues	\$ 951,000	\$ 72,834	\$ 715,494	\$ 235,506	75%
R/M - ROADS & STREETS	\$ 1,040,000	\$ 0	\$ 0	\$ 1,040,000	0%
Total Expenditures	\$ 1,040,000	\$ 0	\$ 0	\$ 1,040,000	0%

FUND 123: PUBLIC WORKS PROJECT FUND

INTEREST EARNINGS	\$ 4,000	\$ 203	\$ 1,698	\$ 2,302	42%
PW PROJECT FEES	500,000	111,170	526,159	-26,159	105%
EDMONDSON BRANCH FEES	0	0	8,891	-8,891	0%
Total Revenues	\$ 504,000	\$ 111,373	\$ 536,748	\$ -32,748	106%
TRANSFER - C P FUND	\$ 1,400,000	\$ 0	\$ 1,400,000	\$ 0	100%
Total Expenditures	\$ 1,400,000	\$ 0	\$ 1,400,000	\$ 0	100%

FUND 124: ADEQUATE FACILITES TAX FUND

ADEQUATE SCHOOL FACILITIES TAX	\$ 450,000	\$ 60,731	\$ 459,725	\$ -9,725	102%
INTEREST EARNINGS	3,000	190	1,545	1,455	52%
Total Revenues	\$ 453,000	\$ 60,921	\$ 461,270	\$ -8,270	102%
TRANSFER - C P FUND	\$ 750,000	\$ 0	\$ 750,000	\$ 0	100%
Total Expenditures	\$ 750,000	\$ 0	\$ 750,000	\$ 0	100%

FUND 126: DRUG FUND

DRUG RELATED FINES	\$ 20,000	\$ 13,990	\$ 25,298	\$ -5,298	126%
FEDERAL FORFEITED PROPERTY	0	1,528	40,926	-40,926	0%
INTEREST EARNINGS	500	82	799	-299	160%
CONTRIBUTION - DRUG FUND	0	0	17,143	-17,143	0%
Total Revenues	\$ 20,500	\$ 15,600	\$ 84,166	\$ -63,666	411%
SUNDRY	\$ 20,000	\$ 967	\$ 25,643	\$ -5,643	128%
Total Expenditures	\$ 20,000	\$ 967	\$ 25,643	\$ -5,643	128%

FUND 127: POST EMPLOYMENT BENEFITS FUND

INTEREST EARNINGS	\$ 1,000	\$ 164	\$ 1,715	\$ -715	172%
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RETIREE BNFT TRNSFR FROM GF	58,940	0	58,940	0	100%
RETIREE BNFT TRNSFR FROM WSF	6,355	0	6,355	0	100%
RETIREE BNFT TRNSFR FROM ECD	2,250	0	2,250	0	100%
RETIREE LEAVE PAYOUT TRANSFER - GF	100,000	0	100,000	0	100%
Total Revenues	\$ 168,545	\$ 164	\$ 169,260	\$ -715	100%

FUND 211: DEBT SERVICE FUND

INTEREST EARNINGS	9,500	760	9,710	-210	102%
OPER TRANSFER FROM GENERAL FD	3,350,000	0	3,350,000	0	100%
Total Revenues	\$ 3,359,500	\$ 760	\$ 3,359,710	\$ -210	100%
PRIN - 2003 GO REFUNDING	305,000	0	305,000	0	100%
PRIN - 2004 GO BONDS	165,000	0	165,000	0	100%
PRIN - 2006 GO BONDS	220,000	0	220,000	0	100%
PRIN - 2007 GO BONDS	205,000	0	205,000	0	100%
PRIN - 2009 GO BONDS	185,000	0	185,000	0	100%
PRIN - 2006 GO REFUNDING	15,000	0	15,000	0	100%
PRIN - 2011 GO BONDS	185,000	0	185,000	0	100%
PRIN - 2011 GO REFUNDING	1,160,000	0	1,160,000	0	100%
PRIN - 2012 GO REFUNDING	35,000	0	35,000	0	100%
INT - 2003 GO REFUNDING	59,500	0	38,614	20,886	65%
INT - 2004 GO BOND	2,725	0	2,722	3	100%
INT - 2006 GO BOND	21,750	0	21,750	0	100%
INT - 2006 GO REFUNDING	91,085	0	91,086	-1	100%
INT - 2007 GO BOND	154,925	0	154,924	1	100%
INT - 2009 GO BOND	160,495	0	160,494	1	100%
INT - 2011 GO BOND	142,900	0	142,900	0	100%
INT - 2011 GO REFUNDING BOND	135,265	0	135,262	3	100%
INT - 2012 GO REFUNDING BOND	63,750	0	63,750	0	100%
INT - 2013 GO BOND	90,000	0	69,589	20,411	77%
INT - 2013 GO REF BOND	0	0	11,579	-11,579	0%
BANK SERVICE CHARGES	6,000	0	4,861	1,139	81%
Total Expenditures	\$ 3,403,395	\$ 0	\$ 3,372,531	\$ 30,864	99%

FUND 310: EQUIPMENT REPLACEMENT FUND

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INTEREST EARNINGS	\$ 3,000	\$ 477	\$ 5,236	\$ -2,236	175%
SALE OF EQUIPMENT	7,500	10,551	93,442	-85,942	1246%
INSURANCE CLAIM REIMBURSEMENT	0	0	28,619	-28,619	0%
GF OPER TRANSFER - FIRE AND RESCUE	283,000	0	283,000	0	100%
GF OPER TRANSFER - PW	165,000	0	165,000	0	100%
GF OPER TRANSFER - PARKS/REC	9,000	0	9,000	0	100%
GF OPER TRANSFER - POLICE	370,000	0	370,000	0	100%
GF OPER TRANSFER - TECH	375,000	0	375,000	0	100%
GF OPER TRANSFER - TRAFFIC SIGNALIZATION	6,500	0	6,500	0	100%
Total Revenues	\$ 1,219,000	\$ 11,028	\$ 1,335,797	\$ -116,797	110%
COMPUTER HARDWARE -N/C	\$ 0	\$ -648	\$ 145,605	\$ -145,605	0%
COMPUTER HARDWARE	225,000	0	143,341	81,659	64%
SOFTWARE	20,000	0	0	20,000	0%
VEHICLES/EQUIP - POLICE	270,000	0	242,891	27,109	90%
VEHICLES/EQUIP N/C - FIRE AND RESCUE	0	0	1,816	-1,816	0%
VEHICLES/EQUIP - FIRE AND RESCUE	0	0	464,942	-464,942	0%
VEHICLES/EQUIP - PW	45,000	0	0	45,000	0%
Total Expenditures	\$ 560,000	\$ -648	\$ 998,595	\$ -438,595	178%

FUND 312: FACILITIES MAINTENANCE FUND

FEDERAL/STATE/LOCAL SOURCES	0	0	44,885	-44,885	0%
INTEREST EARNINGS	3,000	329	3,374	-374	112%
OPER TRANSFER FROM GENERAL FD	200,000	0	200,000	0	100%
Total Revenues	\$ 203,000	\$ 329	\$ 248,259	\$ -45,259	122%
FIRE AND RESCUE	\$ 25,000	\$ 0	\$ 0	\$ 25,000	0%
SERVICE CENTER	30,000	0	21,000	9,000	70%
PARKS DEPT	155,000	18,240	25,092	129,908	16%
LIBRARY DEPT	25,000	0	83,170	-58,170	333%
HISTORIC SITES	0	0	7,515	-7,515	0%
Total Expenditures	\$ 235,000	\$ 18,240	\$ 136,777	\$ 98,223	58%

FUND 315: FUEL FUND

INTEREST EARNINGS	\$ 400	\$ 44	\$ 396	\$ 4	99%
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	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative %</u> <u>83%</u> <u>%</u> <u>Realized/</u> <u>Spent</u>
GF OPER TRANSFER	467,000	40,574	390,365	76,635	84%
WS OPER TRANSFER	66,000	5,979	60,483	5,517	92%
Total Revenues	\$ 533,400	\$ 46,597	\$ 451,244	\$ 82,156	85%
UNLEADED FUEL	\$ 370,000	\$ 61,097	\$ 302,682	\$ 67,318	82%
DIESEL FUEL	160,000	12,866	126,749	33,251	79%
Total Expenditures	\$ 530,000	\$ 73,963	\$ 429,431	\$ 100,569	81%

FUND 412: WATER AND SEWER FUND

SALE OF EQUIPMENT	5,000	0	0	5,000	0%
WATER SALES-COMM IN CITY	1,750,000	83,448	1,313,727	436,273	75%
WATER SALES-COMM OUT CITY	500	56	205	295	41%
WATER SALES-RESID IN CITY	5,050,000	201,356	3,502,333	1,547,667	69%
WATER SALES-RESID OUT CITY	0	200	2,211	-2,211	0%
WATER SALES-INST IN CITY	500,000	21,747	321,500	178,500	64%
WATER SALES-INST OUT CITY	0	21	216	-216	0%
WATER PURCHASE SURCHARGE	750,000	49,233	732,430	17,570	98%
CROSS CONNECTION DOMESTIC	203,775	-27	215,950	-12,175	106%
CROSS CONNECTION FIRE	22,550	0	23,925	-1,375	106%
INSTALLATION CHARGES	15,000	650	4,375	10,625	29%
WATER TAP FEES	500,000	81,000	557,600	-57,600	112%
N/CG UD AREA TAP FEES	0	0	865,000	-865,000	0%
MISCELLANEOUS	2,000	0	0	2,000	0%
SEWER CHGS-COMM IN CITY	1,400,000	116,076	1,144,181	255,819	82%
SEWER CHGS-COMM OUT CITY	25,000	844	8,441	16,559	34%
SEWER CHGS-RES IN CITY	3,900,000	328,623	3,204,139	695,861	82%
SEWER CHGS-RES OUT CITY	7,000	574	5,677	1,323	81%
SEWER CHGS-INST IN CITY	300,000	26,434	237,638	62,362	79%
SEWER CHGS-INST OUT CITY	20,000	1,586	15,858	4,142	79%
SEWER CHGS-METRO TREATMENT SURCHG	850,000	80,564	765,005	84,995	90%
METRO SEWER PUMP STATION	10,000	0	0	10,000	0%
SWR TAP INSPECTION FEES	3,750	360	2,565	1,185	68%
FORFEITED DISC/PENALTIES	122,500	8,437	103,192	19,308	84%
SALE OF MATERIAL	500	0	0	500	0%
SEWER TAP FEES	800,000	128,500	840,389	-40,389	105%

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GRINDER PUMP FEES	15,000	3,800	28,500	-13,500		190%
BAD CHECK CHARGE	1,000	0	0	1,000		0%
FIRE HYDRANT RENTAL	100,000	8,333	83,333	16,667		83%
INTEREST EARNINGS	50,000	6,290	62,621	-12,621		125%
Total Revenues	\$ 16,403,575	\$ 1,148,105	\$ 14,041,011	\$ 2,362,564		86%
SALARIES	1,171,120	88,018	917,798	253,322		78%
SALARIES - OVERTIME	104,315	6,177	75,369	28,946		72%
LONGEVITY PAY	11,560	0	11,320	240		98%
COMMUNICATION ALLOWANCE	4,800	480	4,950	-150		103%
SALARIES BILLED TO OTHERS	-10,000	-3,987	-5,360	-4,640		-54%
FICA (EMPLOYER'S SHARE)	99,475	6,825	73,563	25,912		74%
HEALTH INSURANCE	202,940	16,912	169,117	33,823		83%
DENTAL REIMBURSEMENT	9,000	760	4,536	4,464		50%
LIFE INSURANCE	4,680	322	3,192	1,488		68%
RETIREMENT - HEALTH/LIFE	60,000	5,000	50,000	10,000		83%
RETIREMENT - TCRS	192,975	14,242	157,059	35,916		81%
SUPPLEMENTAL RETIREMENT - 401	25,000	2,162	23,026	1,974		92%
SICK LEAVE BUY-BACKS	1,500	0	857	643		57%
ATTENDANCE BONUS PAY	2,000	0	0	2,000		0%
ANNUAL LEAVE BUY-BACKS	5,000	0	7,596	-2,596		152%
WORKER'S COMPENSATION	42,000	3,500	35,000	7,000		83%
CLOTHING & UNIFORMS	26,000	480	14,813	11,187		57%
POSTAGE & BOX RENTAL	45,900	4,601	34,674	11,226		76%
PRINTING,STATIONERY,ENVELOPES	23,000	1,924	15,328	7,672		67%
ELECTRIC	275,000	24,591	232,406	42,594		85%
WATER	1,000	78	1,008	-8		101%
WATER PURCHASED FOR RESALE	5,450,000	318,505	3,935,910	1,514,090		72%
METRO SEWER TREATMENT	2,750,000	276,223	2,730,768	19,232		99%
BACKFLOW PREVENTION TESTING	123,050	10,472	90,712	32,338		74%
COMMUNICATIONS	3,500	98	7,772	-4,272		222%
LEGAL SERVICES	10,000	0	0	10,000		0%
ACCTING & AUDITING SRVCS	20,000	0	20,000	0		100%
ARCH ENG & LANDSCAPING	5,000	0	0	5,000		0%
LABORATORY SERVICES	15,000	1,654	8,995	6,005		60%
CAPACITY MGT. PROGRAM (CMOM)	25,000	0	12,510	12,490		50%
OTHER PROF SRVCS	55,000	2,246	14,545	40,455		26%

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R/M - MOTOR VEHICLES	15,500	1,889	13,602	1,898		88%
R/M - MACH & EQUIPMENT	70,000	1,554	66,172	3,828		95%
TIRES TUBES ETC	5,500	0	2,551	2,949		46%
R/M - BUILDINGS	5,100	0	0	5,100		0%
METER REPAIR	15,000	1,814	2,430	12,570		16%
METRO PUMP STATION MAINT	85,000	6,128	6,428	78,572		8%
REPAIR PARTS-GRINDER PUMPS	210,000	7,723	182,409	27,591		87%
REPAIR PARTS-WTR/SWR LINES	120,000	9,720	105,585	14,415		88%
MANHOLE & SWR LINE MAINT	155,000	8,275	16,017	138,983		10%
WATER TANK MAINTENANCE	75,000	496	868	74,132		1%
SWR LIFT STATION R/M	80,000	1,121	19,862	60,138		25%
WTR LIFT STATION R/M	100,000	0	3,377	96,623		3%
MBRSHIPS & REGISTRATIONS	23,000	26	10,457	12,543		45%
TRAVEL - CONF & SCHOOLS	10,000	325	5,299	4,701		53%
OFFICE SUPPLIES/MATERIALS	5,000	567	1,826	3,174		37%
HOUSEHOLD/JANITORIAL SUPPLIES	1,000	0	9	991		1%
OPERATING CHEMICALS	12,000	798	5,046	6,954		42%
OTHER OPER SUPPLIES	60,000	9,732	29,824	30,176		50%
FUEL	66,000	5,979	60,483	5,517		92%
COMPUTER SOFTWARE-N/C	5,000	0	428	4,572		9%
INS - BUILDINGS	15,000	0	14,283	717		95%
INS - VEH & EQUIP	1,500	0	502	998		33%
LIABILITY INSURANCE	65,500	56,212	56,212	9,288		86%
RENTAL - MACH & EQUIP	2,750	0	28	2,722		1%
SERVICE CENTER RENT	125,000	10,417	104,167	20,833		83%
GIS SERVICE FEE	138,000	11,500	115,000	23,000		83%
STATE ENVIRONMENTAL FEES	15,450	0	13,159	2,291		85%
PROV FOR DEPRECIATION EXPENSE	3,000,000	226,777	2,210,839	789,161		74%
BANK SRVC CHGS	0	0	2,830	-2,830		0%
BAD DEBT EXPENSE	0	61	705	-705		0%
INT -1999 SEWER BONDS	3,080	0	1,027	2,053		33%
INT - 2003 SEWER REFUNDING	36,500	0	10,950	25,550		30%
INT -2006 WATER REFUNDING	57,250	0	37,070	20,180		65%
INT - 2008 SEWER BOND	326,790	0	217,859	108,931		67%
INT - 2010 WATER & SEWER BOND	256,785	0	171,187	85,598		67%
INT - 2012 WATER & SEWER BOND	138,390	0	91,308	47,082		66%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2014

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative % 83% % Realized/ Spent</u>
INT - 2013 WATER & SEWER BOND	75,000	0	46,880	28,120	63%
INT - 2013 WATER & SEWER REF BOND	0	0	6,859	-6,859	0%
BOND SALE EXPENSE	0	0	44,807	-44,807	0%
PROV FOR AMORTIZATION EXPENSE	25,000	-217	-2,364	27,364	-9%
Total Expenditures	\$ 16,153,910	\$ 1,142,180	\$ 12,323,445	\$ 3,830,465	76%

FUND 434: MUNICIPAL CENTER FUND

RENT INC- WMSN MEDICAL	20,915	1,790	16,769	4,146	80%
RENT INC- CHMBR OF COMMERC	50,000	0	0	50,000	0%
RENT INC- CTY OF BRENTWOOD	623,135	0	623,135	0	100%
RENT INC- ECD FUND	31,800	2,650	26,500	5,300	83%
INTEREST EARNINGS	4,000	361	3,960	40	99%
Total Revenues	\$ 729,850	\$ 4,801	\$ 670,364	\$ 59,486	92%
ELECTRIC	\$ 126,500	\$ 9,426	\$ 92,591	\$ 33,909	73%
WATER	20,000	586	10,468	9,532	52%
SEWER	5,000	254	2,998	2,002	60%
NATURAL/PROPANE GAS	15,000	1,960	19,410	-4,410	129%
COMMUNICATIONS	15,000	691	7,357	7,643	49%
ACCTING & AUDITING SRVCS	4,000	0	4,000	0	100%
OTHER PROF SRVCS	30,000	12,308	24,393	5,607	81%
R/M - OFC MACH & EQUIPMENT	3,000	0	18,057	-15,057	602%
R/M - MOTOR VEHICLES	1,000	0	0	1,000	0%
R/M - GROUNDS/LANDSCAPE	20,000	787	11,449	8,551	57%
R/M - BUILDINGS	120,000	6,593	73,688	46,312	61%
R/M - TRASH REMOVAL	6,600	200	2,142	4,458	32%
R/M - PLUMBING & HVAC	25,000	2,202	25,633	-633	103%
OFFICE SUPPLIES/MATERIALS	0	0	265	-265	0%
HOUSEHOLD/JANITORIAL SUPPLIES	10,000	1,195	6,352	3,648	64%
OTHER OPER SUPPLIES	4,000	0	1,040	2,960	26%
SUNDRY	1,000	0	0	1,000	0%
INS ON BLDGS	11,000	0	10,378	622	94%
INS - LIABILTY	2,000	0	0	2,000	0%
DEPRECIATION EXPENSE	300,000	23,556	237,237	62,763	79%
Total Expenditures	\$ 719,100	\$ 59,758	\$ 547,458	\$ 171,642	76%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2014

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative % 83% % Realized/ Spent</u>
FUND 450: EMERGENCY COMMUNICATIONS DIST					
911 FEES-LANDLINE	550,000	13,974	334,403	215,597	61%
911 FEES-WIRELESS	90,000	15,310	62,777	27,223	70%
TECB OPERATIONAL FUNDING	221,400	27,869	194,209	27,191	88%
INTEREST EARNINGS	3,000	346	3,676	-676	123%
OPER TRANSFER FROM GENERAL FD	418,700	0	418,700	0	100%
Total Revenues	\$ 1,283,100	\$ 57,499	\$ 1,013,765	\$ 269,335	79%
SALARIES	509,580	36,447	393,947	115,633	77%
SALARIES - OVERTIME	43,665	3,332	40,506	3,159	93%
LONGEVITY PAY	5,300	0	4,940	360	93%
TRAINING SUPPLEMENT	1,500	0	0	1,500	0%
SUPPLEMENTAL PAY	0	0	1,800	-1,800	0%
SHIFT DIFFERENTIAL	11,100	854	7,996	3,104	72%
FICA (EMPLOYER'S SHARE)	43,780	2,994	33,317	10,463	76%
HEALTH INSURANCE	89,760	7,480	74,281	15,479	83%
DENTAL REIMBURSEMENT	3,000	156	1,169	1,831	39%
LIFE INSURANCE	2,070	154	1,554	516	75%
RETIREMENT - HEALTH/LIFE	21,255	1,771	17,712	3,543	83%
RETIREMENT - TCRS	85,385	6,144	70,121	15,264	82%
SUPPLEMENT RETIREMENT - 457	7,500	593	6,522	978	87%
SICK LEAVE BUY-BACKS	1,000	0	1,175	-175	118%
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	2,621	524	83%
CLOTHING & UNIFORMS	5,500	64	3,410	2,090	62%
PERIODICAL SUBSCRIPTIONS	4,000	0	2,739	1,261	68%
COMMUNICATIONS	90,000	6,323	56,819	33,181	63%
ACCTING & AUDITING SRVCS	8,295	0	8,775	-480	106%
MAPPING/DATA BASE	10,000	0	10,000	0	100%
OTHER PROF SRVCS	10,000	0	991	9,009	10%
R/M - OTHER EQUIPMENT	76,500	0	82,584	-6,084	108%
MRBSHIPS & REGISTRATIONS	6,000	0	4,885	1,115	81%
TRAVEL - CONF & SCHOOLS	5,000	439	3,191	1,809	64%
OFFICE SUPPLIES	2,500	0	585	1,915	23%
OTHER OPER SUPPLIES	2,300	175	2,623	-323	114%

CITY OF BRENTWOOD
Revenue and Expenditure Reports
For the Period Ending April 30, 2014

	<u>Budget</u>	<u>MTD Actual</u>	<u>YTD Actual</u>	<u>Balance</u>	<u>Comparative % 83% % Realized/ Spent</u>
LIABILITY INSURANCE	2,600	2,506	2,506	94	96%
OFFICIALS' SURETY BONDS	1,000	0	1,620	-620	162%
RENTAL - MACH & EQUIP	10,000	0	6,000	4,000	60%
DEPRECIATION	175,000	13,932	140,934	34,066	81%
RENTAL - BUILDING AND FACILITES MC	31,800	2,650	26,500	5,300	83%
Total Expenditures	\$ 1,270,535	\$ 86,276	\$ 1,011,823	\$ 258,712	80%

FUND 610: OPEB TRUST FUND

UNREALIZED GAIN (LOSS) ON INVESTMENTS	\$ 0	\$ 0	\$ 492,791	\$ -492,791	0%
RETIREE BNFT TRNSFR FROM GF	497,420	41,452	414,520	82,900	83%
RETIREE BNFT TRNSFR FROM WSF	53,645	4,470	44,700	8,945	83%
RETIREE BNFT TRNSFR FROM ECD	19,005	1,584	15,840	3,165	83%
Total Revenues	\$ 570,070	\$ 47,506	\$ 967,851	\$ -397,781	170%
RETIREMENT - HEALTH/LIFE	\$ 50,000	\$ 556	\$ 17,653	\$ 32,347	35%
MEDICAL CLAIMS	75,000	3,193	36,387	38,613	49%
ACCTING & AUDITING SRVCS	2,000	0	2,000	0	100%
Total Expenditures	\$ 127,000	\$ 3,749	\$ 56,040	\$ 70,960	44%

FUND 615: DHT FUND

INTEREST EARNINGS	\$ 0	\$ 58	\$ 565	\$ -565	0%
LIBRARY GIFTS AND DONATIONS	0	4,404	38,651	-38,651	0%
PUBLIC SAFETY DONATIONS	0	0	2,440	-2,440	0%
HISTORIC SITES DONATIONS	0	325	9,300	-9,300	0%
CONCERT SERIES DONATIONS	0	1,000	18,000	-18,000	0%
PARKS TRUST FUND	0	0	5,000	-5,000	0%
Total Revenues	\$ 0	\$ 5,787	\$ 73,956	\$ -73,956	0%
LIBRARY DONATIONS EXPENSE	\$ 0	\$ 7,714	\$ 47,537	\$ -47,537	0%
HISTORIC SITE DONATIONS EXPENSE	0	85	6,876	-6,876	0%
CONCERT SERIES DONATIONS EXPENSE	0	0	3,824	-3,824	0%
Total Expenditures	\$ 0	\$ 7,799	\$ 58,237	\$ -58,237	0%

Transaction Report For Your VantageCare Retirement Health Savings Plan 04/01/2014 through 04/30/2014

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

Plan Summary Information For the Period 04/01/2014 through 04/30/2014

Ending Fund Balance	\$6,811,492.44	Plan No:	
Employer	\$6,811,492.44	Total Contribution this Period:	\$47,506.00
		Employer	\$47,506.00
Total Plan Assets	\$6,811,492.44		

Summary by Fund	Current Period	Vantagepoint MS Ret Inc	Vantagepoint Cor Bnd Ix II	Vantagepoint MP Cons Grwth	Vantagepoint MP Trad Grwth
Beginning Balance	\$6,748,493.84	\$980,665.63	\$934,457.25	\$2,708,835.38	\$2,124,535.58
Contributions	47,506.00	7,125.90	7,125.90	19,002.40	14,251.80
Earnings	15,492.60	3,562.82	7,531.82	6,001.85	1,603.89-
Ending Balance	\$6,811,492.44	\$991,354.35	\$949,114.97	\$2,733,839.63	\$2,137,183.49
Percentage Invested		15%	14%	40%	31%

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

Share Value	Shares on 04/01/2014	Shares on 04/30/2014
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May 26, 2014

FINANCE/ADMINISTRATION MEMORANDUM

2014 – 11

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 – April 2014

Attached please find reports showing detail analyses of Water Services Department revenues and expenditures for the month of April 2014. Net operating income of \$5,925 was posted for the month of April 2014 as compared to prior year net loss of \$(1,321).

For the first ten months of the 2013-2014 fiscal year, the percentage of “unaccounted for” water stands at 27.67%, as compared to 22.94 for the prior year. During this same period, the percentage of sewerage treated to billed stands at 201.88%, with a prior year comparison of 193.74%.

Please contact me with any questions or comments.

**CITY OF BRENTWOOD
WATER/SEWER FUND
FISCAL 2013 - 2014**

WATER SALES:	MONTH TO DATE			YEAR TO DATE		
	Apr-14	Apr-13	% Change	Apr-14	Apr-13	% Change
Residential	\$ 201,556	\$ 207,357	-2.80%	\$ 3,504,545	\$ 3,845,261	-8.86%
Commercial	\$ 83,504	\$ 79,856	4.57%	\$ 1,313,918	\$ 1,391,410	-5.57%
Institutional	\$ 21,768	\$ 21,995	-1.03%	\$ 321,717	\$ 337,512	-4.68%
Water Purchase Surcharge	\$ 49,233	\$ 38,600	27.55%	\$ 732,430	\$ 582,697	25.70%
Total Water Sales	\$ 356,061	\$ 347,808	2.37%	\$ 5,872,610	\$ 6,156,880	-4.62%
Purchased Water Cost	\$ 318,505	\$ 284,854	11.81%	\$ 3,935,911	\$ 3,746,948	5.04%
Net Water Sales	\$ 37,556	\$ 62,954	-40.34%	\$ 1,936,699	\$ 2,409,932	-19.64%
Total Gallons Billed (1,000s)	58,594	59,464	-1.46%	1,062,218	1,154,353	-7.98%
Total Gallons Purchased (1,000s)	125,904	119,995	4.92%	1,627,448	1,652,063	-1.49%
Total gallons thru meters (1000s)	107,320	95,887	11.92%	1,531,540	1,556,643	-1.61%
Water Adjustments	4,500	2,333	92.86%	19,063	23,333	-18.30%
Gallons Unaccounted For	44,226	34,090	29.74%	450,259	378,957	18.82%
% Unaccounted For	35.13%	28.41%	23.65%	27.67%	22.94%	20.61%
Revenue per 1000 Gallons Billed	\$ 6.08	\$ 5.85	3.89%	\$ 5.53	\$ 5.33	3.66%
Cost per 1000 Gallons Billed	\$ 5.44	\$ 4.79	13.47%	\$ 3.71	\$ 3.25	14.15%
Net Profit/1000 Gallons Billed	\$ 0.64	\$ 1.06	-39.46%	\$ 1.82	\$ 2.09	-12.67%
SEWER CHARGES:						
Residential	\$ 329,710	\$ 317,818	3.74%	\$ 3,210,329	\$ 3,132,287	2.49%
Commercial	\$ 116,920	\$ 118,497	-1.33%	\$ 1,152,621	\$ 1,204,672	-4.32%
Institutional	\$ 28,020	\$ 25,514	9.82%	\$ 253,498	\$ 267,575	-5.26%
Metro Sewer Surcharge	\$ 80,564	\$ 73,980	8.90%	\$ 765,005	\$ 703,290	8.78%
Total Sewer Charges	\$ 555,214	\$ 535,809	3.62%	\$ 5,381,453	\$ 5,307,824	1.39%
Treatment Cost	\$ 276,223	\$ 301,304	-8.32%	\$ 2,730,768	\$ 2,516,557	8.51%
Net Sewer Charges	\$ 278,991	\$ 234,505	18.97%	\$ 2,650,685	\$ 2,791,267	-5.04%
Total Gallons Billed (1,000s)*	73,360	71,289	2.90%	712,400	711,108	0.18%
Total Gallons Treated (1,000s)	143,491	160,994	-10.87%	1,438,223	1,377,682	4.39%
% of Gallons Treated to Gallons Billed*	195.60%	225.83%	-13.39%	201.88%	193.74%	4.21%
Revenue per 1000 Gallons Billed	\$ 7.57	\$ 7.52	0.70%	\$ 7.55	\$ 7.46	1.20%
Cost per 1000 Gallons Billed	\$ 3.77	\$ 4.23	-10.91%	\$ 3.83	\$ 3.54	8.32%
Net Profit/1000 Gallons Billed	\$ 3.80	\$ 3.29	15.61%	\$ 3.72	\$ 3.93	-5.21%
Total Water and Sewer Charges	\$ 911,275	\$ 883,617	3.13%	\$ 11,254,063	\$ 11,464,704	-1.84%
Total Direct Costs	\$ 594,728	\$ 586,158	1.46%	\$ 6,666,679	\$ 6,263,505	6.44%
Net Profit	\$ 316,547	\$ 297,459	6.42%	\$ 4,587,384	\$ 5,201,199	-11.80%
Water Tap Fees	\$ 81,000	\$ 57,000	42.11%	\$ 1,422,600	\$ 534,550	166.13%
Sewer Tap Fees	\$ 128,500	\$ 100,000	28.50%	\$ 840,389	\$ 1,296,518	-35.18%
Other Operating Revenues	\$ 27,330	\$ 36,601	-25.33%	\$ 523,960	\$ 635,156	-17.51%
Less Other Operating Expenses	\$ 320,675	\$ 283,404	13.15%	\$ 3,446,995	\$ 3,426,166	0.61%
Less Estimated Depr/Amort	\$ 226,777	\$ 208,977	8.52%	\$ 2,209,903	\$ 2,089,770	5.75%
NET OPERATING INCOME - UNADJUSTED	\$ 5,925	\$ (1,321)	-548.52%	\$ 1,717,435	\$ 2,151,487	-20.17%

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

**WATER/SEWER FUND
FISCAL 2013 - 2014**

	<u>Jul-13</u>	<u>Aug-13</u>	<u>Sep-13</u>	<u>Oct-13</u>	<u>Nov-13</u>
Residential	\$ 529,256	\$ 503,880	\$ 533,403	\$ 488,958	\$ 364,930
Commercial	\$ 167,765	\$ 191,497	\$ 183,011	\$ 178,170	\$ 169,633
Institutional	\$ 46,479	\$ 43,733	\$ 51,434	\$ 39,143	\$ 32,558
Water Purchase Surcharge	\$ 100,979	\$ 100,435	\$ 104,689	\$ 95,811	\$ 80,392
Total Water Sales	\$ 844,479	\$ 839,545	\$ 872,537	\$ 802,082	\$ 647,513
Purchased Water Cost	\$ 468,468	\$ 477,677	\$ 463,414	\$ 504,691	\$ 427,642
Net Water Sales	\$ 376,011	\$ 361,868	\$ 409,123	\$ 297,391	\$ 219,871
Total Gallons Billed	157,346,900	155,726,000	162,942,800	149,046,300	122,376,500
Total Gallons Purchased	197,440,000	201,229,024	197,929,744	212,668,396	180,144,704
Total gallons actually thru meters	197,440,000	201,229,024	197,929,744	212,668,396	180,144,704
Water Adjustments	2,336,183	2,351,933	2,353,583	2,354,683	2,333,333
Revenue per 1000 Gallons Billed	\$ 5.37	\$ 5.39	\$ 5.35	\$ 5.38	\$ 5.29
Cost per 1000 Gallons Billed	\$ 2.98	\$ 3.07	\$ 2.84	\$ 3.39	\$ 3.49
Net Profit/1000 Gallons Billed	\$ 2.39	\$ 2.32	\$ 2.51	\$ 2.00	\$ 1.80
SEWER CHARGES:					
Residential - Inside	\$ 319,128	\$ 319,539	\$ 321,439	\$ 321,112	\$ 316,829
Residential - Outside	\$ 554	\$ 559	\$ 569	\$ 563	\$ 568
Commercial - Inside	\$ 113,896	\$ 114,361	\$ 114,416	\$ 114,367	\$ 114,702
Commercial - Outside	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844
Institutional - Inside	\$ 23,483	\$ 23,473	\$ 23,478	\$ 23,478	\$ 23,412
Institutional - Outside	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586
Metro Surcharge	\$ 73,687	\$ 73,871	\$ 74,082	\$ 74,108	\$ 77,683
Total Sewer Charges	\$ 533,178	\$ 534,233	\$ 536,414	\$ 536,058	\$ 535,624
Treatment Cost	\$ 259,920	\$ 306,909	\$ 275,411	\$ 238,458	\$ 251,173
Net Sewer Charges	\$ 273,258	\$ 227,324	\$ 261,003	\$ 297,600	\$ 284,451
Total Gallons Billed	71,267,100	71,110,300	71,323,200	71,283,300	71,184,400
Total Gallons Treated	138,881,080	163,988,700	147,158,280	127,413,440	134,207,250
Revenue per 1000 Gallons Billed	\$ 7.48	\$ 7.51	\$ 7.52	\$ 7.52	\$ 7.52
Cost per 1000 Gallons Billed	\$ 3.65	\$ 4.32	\$ 3.86	\$ 3.35	\$ 3.53
Net Profit/1000 Gallons Billed	\$ 3.83	\$ 3.20	\$ 3.66	\$ 4.17	\$ 4.00
Total Water and Sewer Charges	\$ 1,377,657	\$ 1,373,778	\$ 1,408,951	\$ 1,338,140	\$ 1,183,137
Total Direct Costs	\$ 728,388	\$ 784,586	\$ 738,825	\$ 743,149	\$ 678,815
Net Profit	\$ 649,269	\$ 589,192	\$ 670,126	\$ 594,991	\$ 504,322
Water Tap Fees	\$ 96,050	\$ 32,000	\$ 42,550	\$ 74,000	\$ 32,000
Sewer Tap Fees	\$ 89,300	\$ 85,000	\$ 93,750	\$ 80,000	\$ 55,000
Other Operating Revenues	\$ 25,934	\$ 33,271	\$ 25,711	\$ 32,947	\$ 24,140
Less Other Operating Expenses	\$ 226,782	\$ 473,425	\$ 351,074	\$ 254,626	\$ 321,836
Less Estimated Depr/Amort	\$ 207,488	\$ 207,488	\$ 207,488	\$ 226,777	\$ 226,777
Net Operating Income For Month	\$ 426,283	\$ 58,550	\$ 273,575	\$ 300,535	\$ 66,849
Cumulative Net Operating Income	\$ 426,283	\$ 484,833	\$ 758,408	\$ 1,058,943	\$ 1,125,792

**WATER/SEWER FUND
FISCAL 2013 - 2014**

	<u>Dec-13</u>	<u>Jan-14</u>	<u>Feb-14</u>	<u>Mar-14</u>	<u>Apr-14</u>
Residential	\$ 235,586	\$ 222,081	\$ 224,958	\$ 199,937	\$ 201,556
Commercial	\$ 89,104	\$ 85,437	\$ 85,279	\$ 80,518	\$ 83,504
Institutional	\$ 19,499	\$ 22,355	\$ 23,118	\$ 21,630	\$ 21,768
Water Purchase Surcharge	\$ 44,339	\$ 53,783	\$ 54,423	\$ 48,346	\$ 49,233
Total Water Sales	\$ 388,528	\$ 383,656	\$ 387,778	\$ 350,431	\$ 356,061
Purchased Water Cost	\$ 303,207	\$ 326,302	\$ 328,103	\$ 317,902	\$ 318,505
Net Water Sales	\$ 85,321	\$ 57,354	\$ 59,675	\$ 32,529	\$ 37,556
Total Gallons Billed	67,994,300	64,780,000	65,451,500	57,960,200	58,593,500
Total Gallons Purchased	127,491,196	129,126,324	129,859,364	125,655,604	125,903,940
Total gallons actually thru meters	112,923,296	110,097,124	112,484,064	99,303,904	107,319,940
Water Adjustments	2,333,333	166,666	166,666	166,666	4,500,000
Revenue per 1000 Gallons Billed	\$ 5.71	\$ 5.92	\$ 5.92	\$ 6.05	\$ 6.08
Cost per 1000 Gallons Billed	\$ 4.46	\$ 5.04	\$ 5.01	\$ 5.48	\$ 5.44
Net Profit/1000 Gallons Billed	\$ 1.25	\$ 0.89	\$ 0.91	\$ 0.56	\$ 0.64
SEWER CHARGES:					
Residential - Inside	\$ 319,405	\$ 318,578	\$ 320,549	\$ 318,937	\$ 329,197
Residential - Outside	\$ 571	\$ 570	\$ 572	\$ 577	\$ 513
Commercial - Inside	\$ 114,670	\$ 114,090	\$ 114,462	\$ 113,141	\$ 116,076
Commercial - Outside	\$ 844	\$ 844	\$ 844	\$ 844	\$ 844
Institutional - Inside	\$ 23,470	\$ 23,470	\$ 23,470	\$ 23,470	\$ 26,434
Institutional - Outside	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586	\$ 1,586
Metro Surcharge	\$ 77,866	\$ 77,687	\$ 77,947	\$ 77,510	\$ 80,564
Total Sewer Charges	\$ 538,412	\$ 536,825	\$ 539,430	\$ 536,065	\$ 555,214
Treatment Cost	\$ 256,387	\$ 300,983	\$ 285,371	\$ 279,933	\$ 276,223
Net Sewer Charges	\$ 282,025	\$ 235,842	\$ 254,059	\$ 256,132	\$ 278,991
Total Gallons Billed	70,880,500	70,656,700	70,871,300	70,463,300	73,359,600
Total Gallons Treated	133,072,460	156,354,830	148,244,450	145,411,570	143,490,580
Revenue per 1000 Gallons Billed	\$ 7.60	\$ 7.60	\$ 7.61	\$ 7.61	\$ 7.57
Cost per 1000 Gallons Billed	\$ 3.62	\$ 4.26	\$ 4.03	\$ 3.97	\$ 3.77
Net Profit/1000 Gallons Billed	\$ 3.98	\$ 3.34	\$ 3.58	\$ 3.63	\$ 3.80
Total Water and Sewer Charges	\$ 926,940	\$ 920,481	\$ 927,208	\$ 886,496	\$ 911,275
Total Direct Costs	\$ 559,594	\$ 627,285	\$ 613,474	\$ 597,835	\$ 594,728
Net Profit	\$ 367,346	\$ 293,196	\$ 313,734	\$ 288,661	\$ 316,547
Water Tap Fees	\$ 953,000	\$ 22,000	\$ 41,000	\$ 49,000	\$ 81,000
Sewer Tap Fees	\$ 64,000	\$ 85,000	\$ 59,839	\$ 100,000	\$ 128,500
Other Operating Revenues	\$ 34,268	\$ 150,507	\$ 144,396	\$ 25,456	\$ 27,330
Less Other Operating Expenses	\$ 245,044	\$ 341,386	\$ 659,520	\$ 252,627	\$ 320,675
Less Estimated Depr/Amort	\$ 226,777	\$ 226,777	\$ 226,777	\$ 226,777	\$ 226,777
Net Operating Income For Month	\$ 946,793	\$ (17,460)	\$ (327,328)	\$ (16,287)	\$ 5,925
Cumulative Net Operating Income	\$ 2,072,585	\$ 2,055,125	\$ 1,727,797	\$ 1,711,510	\$ 1,717,435