



MEMORANDUM

TO: Bola Akande, City Administrator
FROM: Karen Shaw, Finance Director
DATE: August 10, 2017
SUBJECT: April 2017 Financial Status Report

INTRODUCTION:

The purpose of this memo is to present a detailed analysis of the City’s financial status for the month of April 30, 2017. At this point revenue and expenditures should be at approximately 34% of the budget. For the General Fund, the revenues are slightly higher at nearly 43% and expenditures are less at 26%. If you have questions or need any additional information please let me know.

GENERAL FUND

City of Brentwood General Fund Financial Position 2017 Budget Year				
General Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	w/ Beginning Fund Balance *
				\$ 5,026,231
January	\$ 1,347,008	\$ 849,208	\$ 497,800	5,524,031
February	2,187,637	763,558	1,424,079	6,948,110
March	806,557	794,219	12,338	6,960,448
April	731,190	682,219	48,971	7,009,419
May	-	-	-	7,009,419
June	-	-	-	7,009,419
July	-	-	-	7,009,419
August	-	-	-	7,009,419
September	-	-	-	7,009,419
October	-	-	-	7,009,419
November	-	-	-	7,009,419
December	-	-	-	7,009,419
Totals	<u>\$ 5,072,392</u>	<u>\$ 3,089,204</u>	<u>\$ 1,983,188</u>	

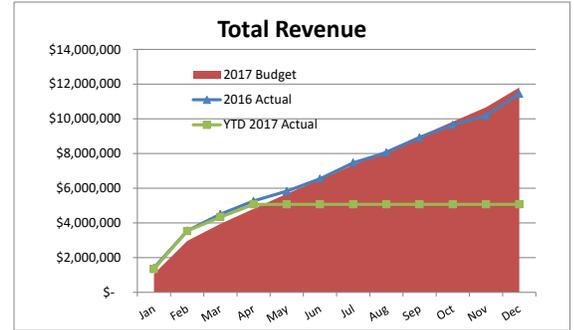
2016 CAFR Fund Balance December 31, 2016

General Fund Revenue

Total General Fund revenue is higher than budgeted coming in at 42.97%. This is due to several revenue line items coming in at higher than expected as of April. The following section provides detail information for the City's General Fund revenue.

Total Revenue:

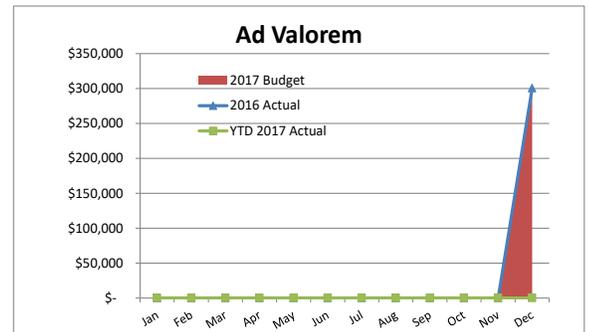
Total Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 1,413,997	\$ 1,060,036	\$ 1,347,008	27.07%
Feb	3,548,878	2,961,572	3,534,645	19.35%
Mar	4,507,525	3,945,109	4,341,202	10.04%
Apr	5,267,761	4,813,895	5,072,392	5.37%
May	5,830,052	5,682,681	5,072,392	-10.74%
Jun	6,546,336	6,513,217	5,072,392	-22.12%
Jul	7,470,968	7,343,753	5,072,392	-30.93%
Aug	8,058,403	8,174,290	5,072,392	-37.95%
Sep	8,930,956	9,004,826	5,072,392	-43.67%
Oct	9,649,062	9,835,362	5,072,392	-48.43%
Nov	10,183,942	10,665,898	5,072,392	-52.44%
Dec	11,444,112	11,803,256	5,072,392	-57.03%
Percent of budget				42.97%



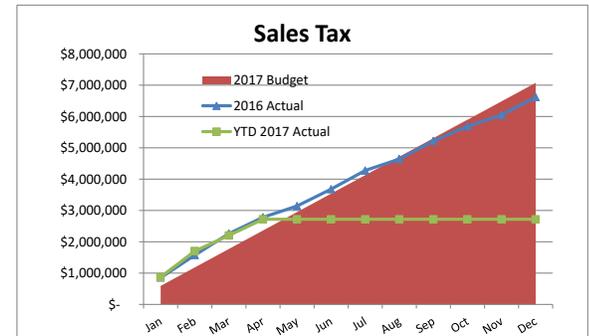
Taxes:

Ad valorem will not be received until later in the year. The Sales Tax revenues picked up in the month of April putting it slightly above expected for April. Other Tax revenues are higher than expected coming in at 45.39%. The Road and Bridge tax, State Motor Vehicle tax, and the Cigarette tax are all coming in higher than expected and make up part of Other Tax revenues. Utility Tax revenues are down due to the Electric Franchise fees which are dictated by the weather.

Ad Valorem Tax	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ -	\$ -	\$ -	0.00%
Feb	-	-	-	0.00%
Mar	-	-	-	0.00%
Apr	-	-	-	0.00%
May	-	-	-	0.00%
Jun	-	-	-	0.00%
Jul	-	-	-	0.00%
Aug	-	-	-	0.00%
Sep	-	-	-	0.00%
Oct	-	-	-	0.00%
Nov	-	-	-	0.00%
Dec	300,650	306,822	\$ -	-100.00%
Percent of budget				0.00%

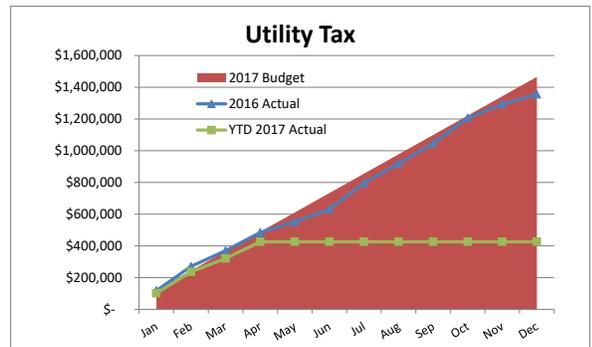


Sales Tax	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 852,968	\$ 589,417	\$ 874,408	48.35%
Feb	1,572,512	1,178,835	1,702,685	44.44%
Mar	2,259,492	1,768,252	2,199,612	24.39%
Apr	2,778,642	2,357,669	2,714,841	15.15%
May	3,136,861	2,947,087	2,714,841	-7.88%
Jun	3,677,626	3,536,504	2,714,841	-23.23%
Jul	4,273,771	4,125,921	2,714,841	-34.20%
Aug	4,640,549	4,715,338	2,714,841	-42.43%
Sep	5,214,519	5,304,756	2,714,841	-48.82%
Oct	5,685,664	5,894,173	2,714,841	-53.94%
Nov	6,047,310	6,483,590	2,714,841	-58.13%
Dec	6,618,402	7,073,008	2,714,841	-61.62%
Percent of budget				38.38%

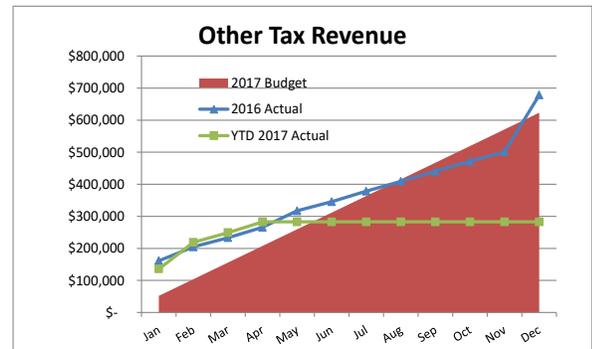


Note: Includes Municipal Fire Sales Tax

Utility Tax	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 117,911	\$ 122,125	\$ 101,224	-17.11%
Feb	270,752	244,250	235,891	-3.42%
Mar	369,615	366,375	320,619	-12.49%
Apr	483,916	488,500	425,845	-12.83%
May	552,217	610,625	425,845	-30.26%
Jun	630,891	732,750	425,845	-41.88%
Jul	796,161	854,875	425,845	-50.19%
Aug	919,144	977,000	425,845	-56.41%
Sep	1,045,059	1,099,125	425,845	-61.26%
Oct	1,206,901	1,221,250	425,845	-65.13%
Nov	1,294,233	1,343,375	425,845	-68.30%
Dec	1,355,731	1,465,500	425,845	-70.94%
Percent of budget			29.06%	



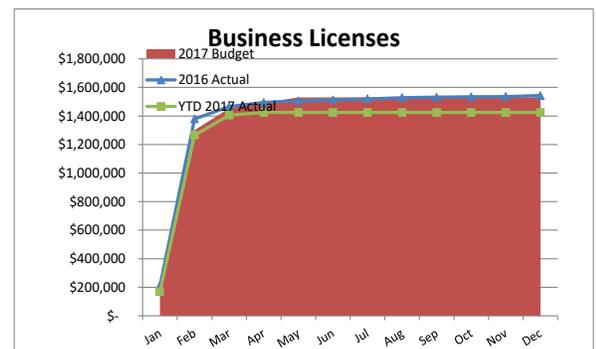
Other Tax Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 161,415	\$ 51,933	\$ 135,989	161.85%
Feb	204,773	103,866	218,767	110.62%
Mar	233,450	155,799	249,127	59.90%
Apr	265,894	207,732	282,875	36.17%
May	317,333	259,665	282,875	8.94%
Jun	345,636	311,598	282,875	-9.22%
Jul	378,376	363,531	282,875	-22.19%
Aug	409,086	415,464	282,875	-31.91%
Sep	440,654	467,397	282,875	-39.48%
Oct	471,776	519,330	282,875	-45.53%
Nov	501,353	571,263	282,875	-50.48%
Dec	678,525	623,196	282,875	-54.61%
Percent of budget			45.39%	



Licenses and Permits:

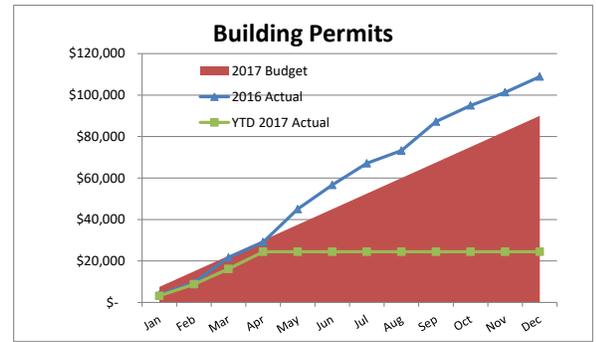
The Business license revenue inched a little higher in April coming in at 93.09%; however, when compared to 2016 we are slightly behind for this same time period. Building permits are also slightly below 2016 and the target rate of 34%. Other license and permit revenue includes liquor licenses, automobile licenses, occupancy permits, planning/zoning applications, electrical permits and plumbing permits. These revenues are also slightly below at 32.25%.

Business Licenses	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 210,668	\$ 229,500	\$ 168,931	-26.39%
Feb	1,379,666	1,300,500	1,265,082	-2.72%
Mar	1,466,029	1,453,500	1,405,597	-3.30%
Apr	1,494,799	1,491,750	1,424,342	-4.52%
May	1,506,072	1,530,000	1,424,342	-6.91%
Jun	1,512,313	1,530,000	1,424,342	-6.91%
Jul	1,519,231	1,530,000	1,424,342	-6.91%
Aug	1,528,036	1,530,000	1,424,342	-6.91%
Sep	1,531,534	1,530,000	1,424,342	-6.91%
Oct	1,533,690	1,530,000	1,424,342	-6.91%
Nov	1,535,705	1,530,000	1,424,342	-6.91%
Dec	1,542,715	1,530,000	1,424,342	-6.91%
Percent of budget			93.09%	

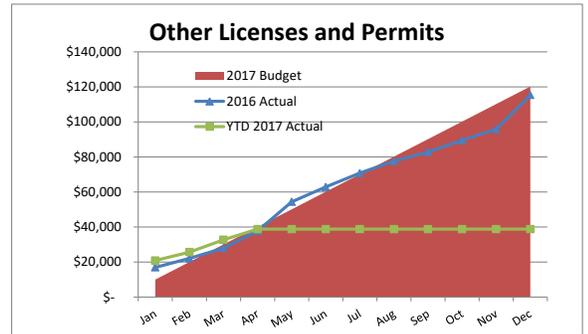


Building Permits	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 3,758	\$ 7,500	\$ 3,217	-57.11%
Feb	9,622	15,000	8,759	-41.61%
Mar	21,727	22,500	16,193	-28.03%
Apr	29,155	30,000	24,451	-18.50%
May	45,032	37,500	24,451	-34.80%
Jun	56,676	45,000	24,451	-45.66%
Jul	67,104	52,500	24,451	-53.43%
Aug	73,217	60,000	24,451	-59.25%
Sep	87,231	67,500	24,451	-63.78%
Oct	94,981	75,000	24,451	-67.40%
Nov	101,351	82,500	24,451	-70.36%
Dec	108,895	90,000	24,451	-72.83%
Percent of budget			27.17%	

Note: Includes Building Permits-Fire



Other Licenses and Permits	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 16,989	\$ 10,021	\$ 20,885	108.42%
Feb	22,118	20,042	25,668	28.07%
Mar	27,968	30,063	32,719	8.84%
Apr	37,774	40,083	38,775	-3.26%
May	54,400	50,104	38,775	-22.61%
Jun	62,842	60,125	38,775	-35.51%
Jul	70,762	70,146	38,775	-44.72%
Aug	77,670	80,167	38,775	-51.63%
Sep	82,921	90,188	38,775	-57.01%
Oct	89,491	100,209	38,775	-61.31%
Nov	95,936	110,229	38,775	-64.82%
Dec	115,382	120,250	38,775	-67.75%
Percent of budget			32.25%	

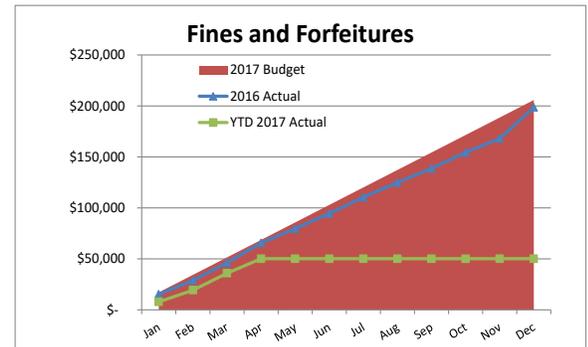


Fines and Forfeitures:

Fines and forfeitures are below 2016 actual and the 2017 budget at 24.37%.

Fines and Forfeitures	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 15,295	\$ 17,152	\$ 7,848	-54.24%
Feb	28,849	34,303	19,331	-43.65%
Mar	46,130	51,455	35,940	-30.15%
Apr	65,635	68,607	50,162	-26.88%
May	79,690	85,759	50,162	-41.51%
Jun	94,598	102,910	50,162	-51.26%
Jul	110,377	120,062	50,162	-58.22%
Aug	124,858	137,214	50,162	-63.44%
Sep	138,670	154,365	50,162	-67.50%
Oct	154,349	171,517	50,162	-70.75%
Nov	168,114	188,669	50,162	-73.41%
Dec	198,637	205,820	50,162	-75.63%
Percent of budget			24.37%	

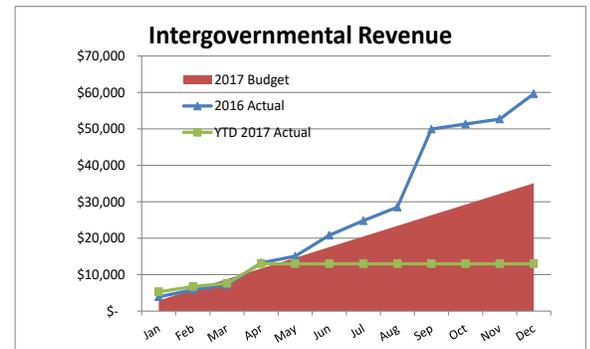
Note: Includes False Alarm Fines



Intergovernmental:

Intergovernmental revenue includes anticipated grant revenue, revenue from the library, the City of Rock Hill and reimbursement from the DEA. This revenue is slightly above at 37.01%. Recently, the federal government changed from reimbursing us monthly to quarterly and our first quarterly payment was received in April.

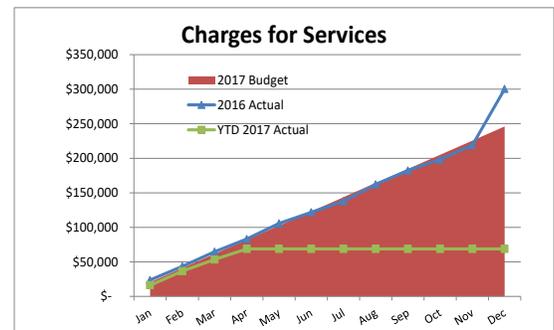
Intergov. Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 3,938	\$ 2,924	\$ 5,307	81.49%
Feb	5,863	5,848	6,722	14.93%
Mar	7,205	8,773	7,612	-13.23%
Apr	13,225	11,697	12,987	11.03%
May	15,062	14,621	12,987	-11.18%
Jun	20,810	17,545	12,987	-25.98%
Jul	24,788	20,469	12,987	-36.55%
Aug	28,533	23,394	12,987	-44.49%
Sep	49,935	26,318	12,987	-50.65%
Oct	51,324	29,242	12,987	-55.59%
Nov	52,691	32,166	12,987	-59.63%
Dec	59,641	35,090	12,987	-62.99%
Percent of budget			37.01%	



Charges for Services:

Charges for services include revenue from ambulance and trash fees as well as rent from city property. These revenues are slightly below for the 2017 budget at 27.93%. This source of revenue will fluctuate as the trash fees are billed quarterly.

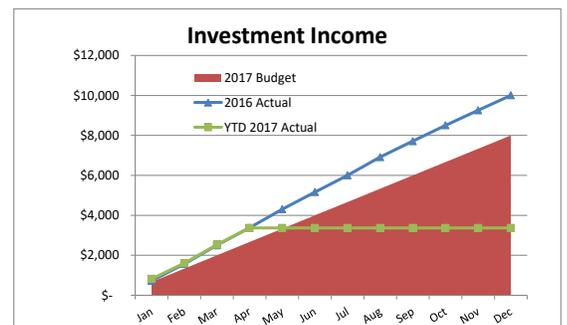
Charges for Services	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 23,761	\$ 20,506	\$ 16,162	-21.18%
Feb	43,539	41,011	36,537	-10.91%
Mar	64,587	61,517	53,430	-13.15%
Apr	83,071	82,023	68,727	-16.21%
May	105,624	102,529	68,727	-32.97%
Jun	121,777	123,034	68,727	-44.14%
Jul	137,914	143,540	68,727	-52.12%
Aug	162,207	164,046	68,727	-58.11%
Sep	182,300	184,551	68,727	-62.76%
Oct	198,344	205,057	68,727	-66.48%
Nov	219,136	225,563	68,727	-69.53%
Dec	300,330	246,068	68,727	-72.07%
Percent of budget			27.93%	



Investment Income:

Investment income from the City's money market account is posted monthly. This revenue is above 2017 budget at 42.09%.

Investment Income	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 731	\$ 667	\$ 820	22.98%
Feb	1,567	1,334	1,604	20.29%
Mar	2,504	2,000	2,532	26.58%
Apr	3,376	2,667	3,368	26.28%
May	4,307	3,334	3,368	1.03%
Jun	5,162	4,001	3,368	-15.81%
Jul	6,003	4,667	3,368	-27.84%
Aug	6,915	5,334	3,368	-36.86%
Sep	7,711	6,001	3,368	-43.87%
Oct	8,505	6,668	3,368	-49.49%
Nov	9,258	7,334	3,368	-54.08%
Dec	10,006	8,001	3,368	-57.91%
Percent of budget			42.09%	

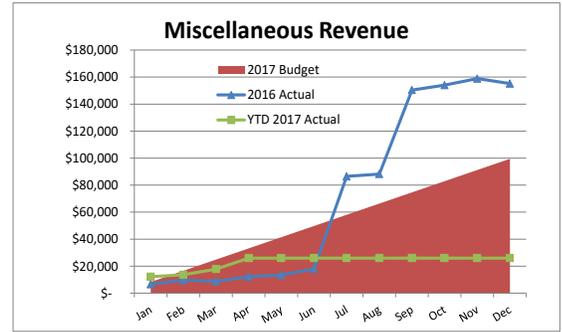


Miscellaneous:

The 2016 budget for miscellaneous revenue includes seizure funds, insurance settlements and other miscellaneous revenue items. This is another very unpredictable revenue category and we are slightly under at 26.15%

Miscellaneous Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 6,563	\$ 8,292	\$ 12,217	47.34%
Feb	9,617	16,583	13,600	-17.99%
Mar	8,818	24,875	17,821	-28.36%
Apr	12,274	33,167	26,018	-21.55%
May	13,454	41,459	26,018	-37.24%
Jun	18,005	49,750	26,018	-47.70%
Jul	86,482	58,042	26,018	-55.17%
Aug	88,189	66,334	26,018	-60.78%
Sep	150,422	74,625	26,018	-65.13%
Oct	154,037	82,917	26,018	-68.62%
Nov	158,856	91,209	26,018	-71.47%
Dec	155,200	99,500	26,018	-73.85%
Percent of budget			26.15%	

Note: Includes TIF Reimbursements, TDD Collections Fees and Other Misc Revenue

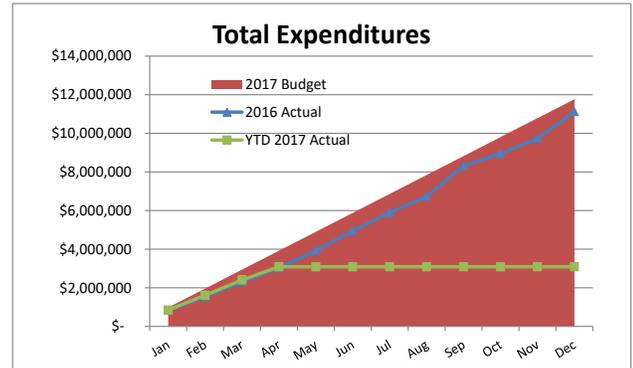


General Fund Expenditures

Again, at this point in time we would expect to have spent approximately 34% of our budget in the General Fund. We are slightly under at 26.25%. The following section provides detail information for the City’s General Fund expenditures and where the departments are in relationship to expected expenditures thus far.

Total Expenditures:

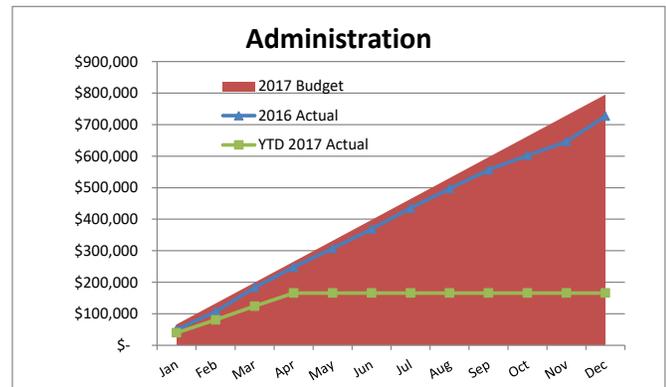
Total Expenditures	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 825,796	\$ 980,653	\$ 849,208	-13.40%
Feb	1,547,108	1,961,306	1,612,766	-17.77%
Mar	2,322,554	2,941,959	2,406,985	-18.18%
Apr	3,032,752	3,922,612	3,089,204	-21.25%
May	3,933,922	4,903,265	3,089,204	-37.00%
Jun	4,937,698	5,883,918	3,089,204	-47.50%
Jul	5,899,162	6,864,571	3,089,204	-55.00%
Aug	6,737,350	7,845,224	3,089,204	-60.62%
Sep	8,313,723	8,825,877	3,089,204	-65.00%
Oct	8,954,956	9,806,530	3,089,204	-68.50%
Nov	9,733,641	10,787,183	3,089,204	-71.36%
Dec	11,119,361	11,767,836	3,089,204	
Percent of budget			26.25%	



Administration:

The Administration department expenditures for April are less than 2016 and considerably less than the 2017 budget at 20.85%. One of four vacancies was filled in March (Human Resources Manager) and it is anticipated that these expenditures will increase once we are fully staffed.

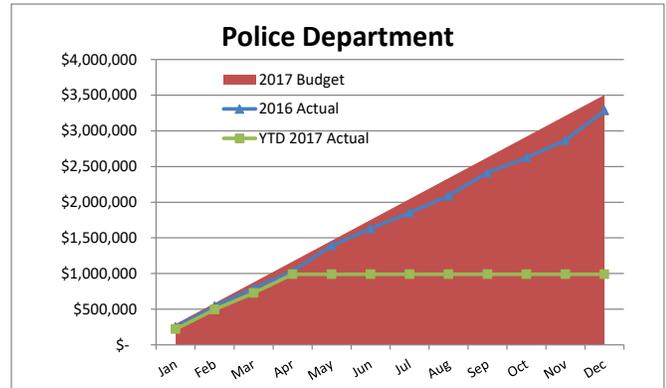
Administration	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 49,574	\$ 66,298	\$ 39,599	-40.27%
Feb	107,053	132,596	80,630	-39.19%
Mar	182,926	198,894	123,901	-37.70%
Apr	247,806	265,191	165,857	-37.46%
May	307,479	331,489	165,857	-49.97%
Jun	368,585	397,787	165,857	-58.30%
Jul	435,125	464,085	165,857	-64.26%
Aug	496,733	530,383	165,857	-68.73%
Sep	556,360	596,681	165,857	-72.20%
Oct	602,516	662,979	165,857	-74.98%
Nov	646,497	729,276	165,857	-77.26%
Dec	727,200	795,574	165,857	-79.15%
Percent of budget			20.85%	



Police:

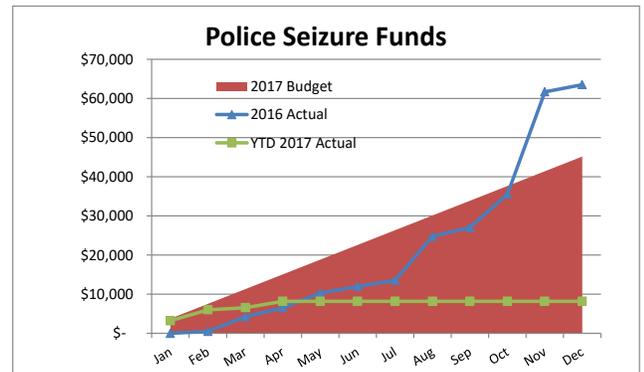
The Police department expenditures as of April are still slightly below the 2017 budget at 28.26%. The department had some vacancies as of April which is one reason for being under budget at this time. They are also below budget in the line items of Educational Benefits, Petro Products, and Miscellaneous Contractual Services.

Police Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 251,056	\$ 291,963	\$ 221,707	-24.06%
Feb	540,884	583,925	495,014	-15.23%
Mar	793,633	875,888	727,027	-17.00%
Apr	1,032,254	1,167,850	990,180	-15.21%
May	1,390,593	1,459,813	990,180	-32.17%
Jun	1,628,756	1,751,775	990,180	-43.48%
Jul	1,852,851	2,043,738	990,180	-51.55%
Aug	2,088,967	2,335,700	990,180	-57.61%
Sep	2,413,646	2,627,663	990,180	-62.32%
Oct	2,627,036	2,919,625	990,180	-66.09%
Nov	2,867,182	3,211,588	990,180	-69.17%
Dec	3,286,267	3,503,550	990,180	-71.74%
Percent of budget			28.26%	



Police Seizure Funds:

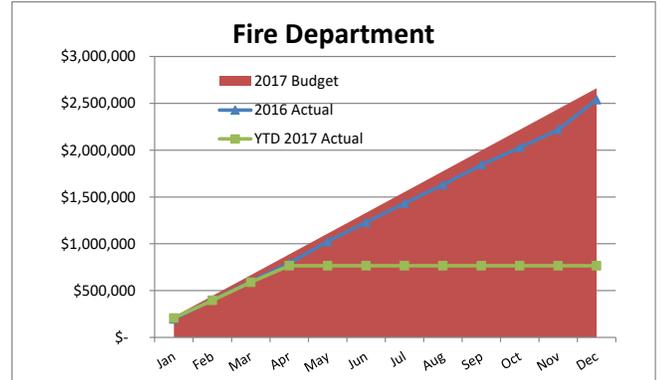
Police Seizure Funds	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ -	\$ 3,763	\$ 3,202	0.00%
Feb	500	7,527	6,007	-20.19%
Mar	4,224	11,290	6,557	-41.92%
Apr	6,564	15,053	8,177	-45.68%
May	10,276	18,817	8,177	-56.54%
Jun	11,990	22,580	8,177	-63.78%
Jul	13,543	26,343	8,177	-68.96%
Aug	24,744	30,106	8,177	-72.84%
Sep	27,016	33,870	8,177	-75.86%
Oct	35,561	37,633	8,177	-78.27%
Nov	61,690	41,396	8,177	-80.25%
Dec	63,531	45,160	8,177	-81.89%
Percent of budget			18.11%	



Fire:

The Fire department’s expenditures are lower than budget at 28.74%. Some of their line items coming in under at this point are Petro Products and Supplies and Materials.

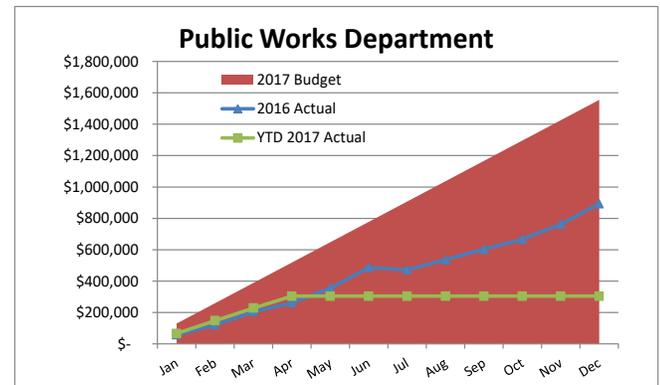
Fire Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 196,838	\$ 221,788	\$ 207,633	-6.38%
Feb	399,083	443,576	394,972	-10.96%
Mar	598,480	665,363	589,098	-11.46%
Apr	793,255	887,151	765,031	-13.77%
May	1,023,907	1,108,939	765,031	-31.01%
Jun	1,229,856	1,330,727	765,031	-42.51%
Jul	1,432,336	1,552,514	765,031	-50.72%
Aug	1,629,744	1,774,302	765,031	-56.88%
Sep	1,843,007	1,996,090	765,031	-61.67%
Oct	2,027,883	2,217,878	765,031	-65.51%
Nov	2,220,776	2,439,665	765,031	-68.64%
Dec	2,539,608	2,661,453	765,031	-71.26%
Percent of budget			28.74%	



Public Works:

The Public Works department expenditures are considerably less than the 2017 budget at 19.55%. They are, however, ahead of the spending levels for 2016. Overtime, Advertising, Petro Products, and Mosquito Control are all below budget at this time.

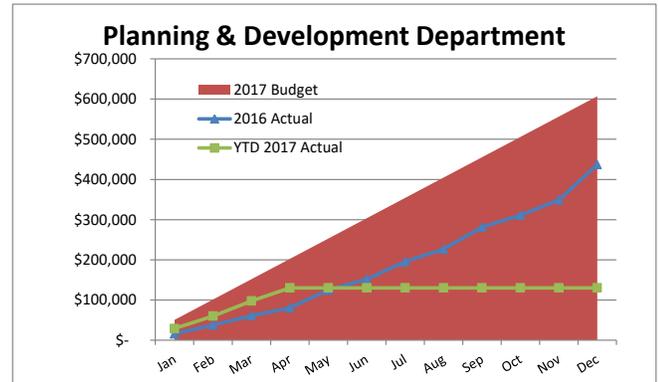
Public Works Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 57,527	\$ 129,590	\$ 66,025	-49.05%
Feb	120,588	259,181	148,448	-42.72%
Mar	204,054	388,771	228,109	-41.33%
Apr	261,505	518,361	303,993	-41.36%
May	355,581	647,952	303,993	-53.08%
Jun	486,954	777,542	303,993	-60.90%
Jul	472,145	907,132	303,993	-66.49%
Aug	536,730	1,036,722	303,993	-70.68%
Sep	603,189	1,166,313	303,993	-73.94%
Oct	666,900	1,295,903	303,993	-76.54%
Nov	762,689	1,425,493	303,993	-78.67%
Dec	893,339	1,555,084	303,993	-80.45%
Percent of budget			19.55%	



Planning and Development:

The Planning and Development department expenditures are above the 2016 spending as was expected but are well below the 2017 budget at 21.46%. Miscellaneous Contractual expenses, Petro Products, Legal, and Overtime are coming in below budget.

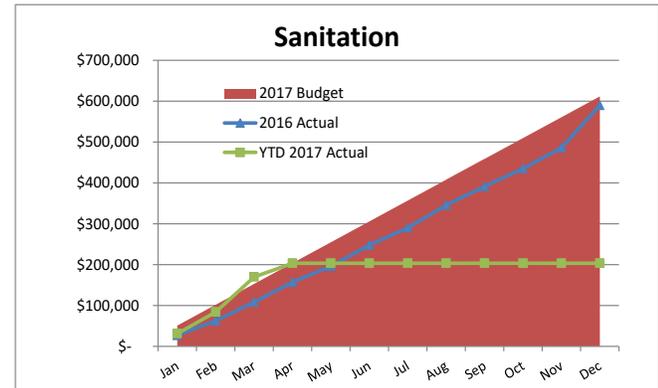
Planning & Development	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 15,780	\$ 50,579	\$ 29,079	-42.51%
Feb	37,806	101,158	59,936	-40.75%
Mar	60,902	151,737	97,569	-35.70%
Apr	80,453	202,316	130,245	-35.62%
May	124,674	252,896	130,245	-48.50%
Jun	151,872	303,475	130,245	-57.08%
Jul	195,228	354,054	130,245	-63.21%
Aug	226,524	404,633	130,245	-67.81%
Sep	281,088	455,212	130,245	-71.39%
Oct	311,211	505,791	130,245	-74.25%
Nov	348,929	556,370	130,245	-76.59%
Dec	437,124	606,949	130,245	-78.54%
Percent of budget			21.46%	



Sanitation:

Sanitation department expenditures are more than 2016 actuals and right on mark for the 2017 budget at 33.31%.

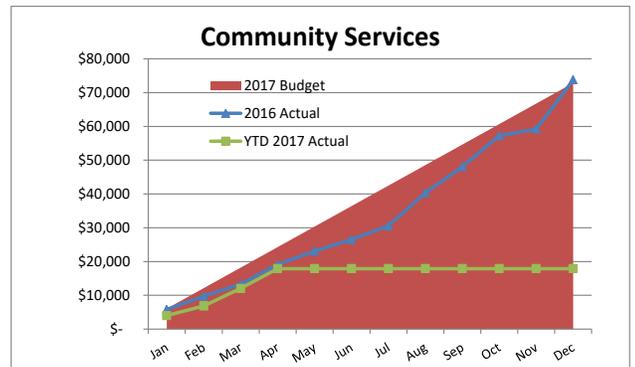
Sanitation	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 27,187	\$ 50,973	\$ 31,376	-38.45%
Feb	62,809	101,946	84,262	-17.35%
Mar	108,699	152,919	170,065	11.21%
Apr	157,339	203,892	203,734	-0.08%
May	195,968	254,865	203,734	-20.06%
Jun	248,038	305,838	203,734	-33.39%
Jul	290,261	356,811	203,734	-42.90%
Aug	345,820	407,784	203,734	-50.04%
Sep	391,436	458,757	203,734	-55.59%
Oct	435,049	509,730	203,734	-60.03%
Nov	485,927	560,703	203,734	-63.66%
Dec	590,017	611,676	203,734	-66.69%
Percent of budget			33.31%	



Community Services:

The Community Services expenditures are under 2016 spending and below the 2017 budget at 24.58%. We expect to see more spending in the coming months once the Community Relations Manager is hired.

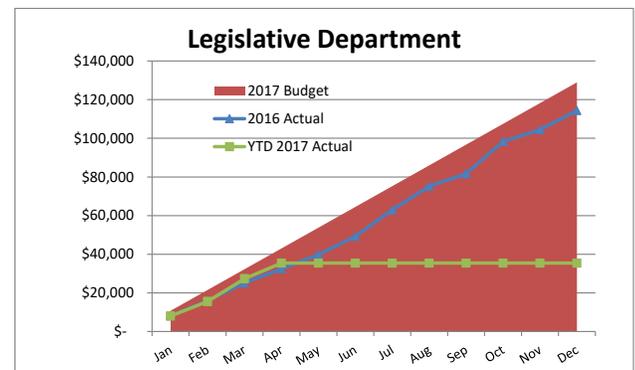
Community Services	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 5,835	\$ 6,069	\$ 4,000	-34.09%
Feb	9,757	12,138	6,841	-43.64%
Mar	13,297	18,206	12,040	-33.87%
Apr	19,108	24,275	17,902	-26.26%
May	23,101	30,344	17,902	-41.00%
Jun	26,529	36,413	17,902	-50.84%
Jul	30,545	42,481	17,902	-57.86%
Aug	40,372	48,550	17,902	-63.13%
Sep	48,048	54,619	17,902	-67.22%
Oct	57,257	60,688	17,902	-70.50%
Nov	59,252	66,756	17,902	-73.18%
Dec	73,783	72,825	17,902	-75.42%
Percent of budget			24.58%	



Legislative:

The Legislative department expenditures are slightly under the 2017 budget at 27.45%.

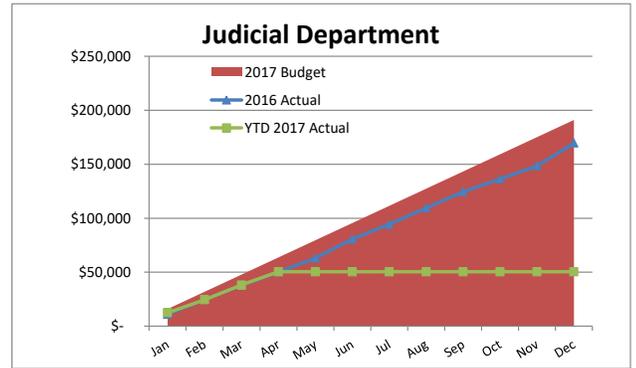
Legislative Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 8,115	\$ 10,747	\$ 8,016	-25.41%
Feb	15,919	21,493	15,547	-27.67%
Mar	25,218	32,240	27,357	-15.15%
Apr	32,401	42,986	35,394	-17.66%
May	39,783	53,733	35,394	-34.13%
Jun	49,229	64,480	35,394	-45.11%
Jul	62,891	75,226	35,394	-52.95%
Aug	75,192	85,973	35,394	-58.83%
Sep	81,611	96,719	35,394	-63.41%
Oct	98,317	107,466	35,394	-67.07%
Nov	104,394	118,213	35,394	-70.06%
Dec	114,372	128,959	35,394	-72.55%
Percent of budget			27.45%	



Judicial:

The Judicial department expenditures are slightly under at 26.37% for the 2017 budget.

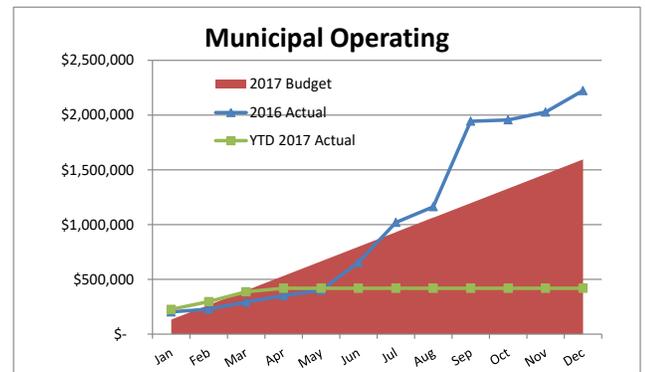
Judicial Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 10,819	\$ 15,920	\$ 12,454	-21.77%
Feb	24,770	31,839	24,444	-23.23%
Mar	37,747	47,759	38,215	-19.98%
Apr	50,224	63,679	50,381	-20.88%
May	63,050	79,598	50,381	-36.71%
Jun	80,595	95,518	50,381	-47.25%
Jul	94,391	111,438	50,381	-54.79%
Aug	109,507	127,357	50,381	-60.44%
Sep	124,564	143,277	50,381	-64.84%
Oct	136,363	159,197	50,381	-68.35%
Nov	148,581	175,116	50,381	-71.23%
Dec	169,600	191,036	50,381	-73.63%
Percent of budget			26.37%	



Municipal Operating:

Municipal Operating expenditures fluctuate from month to month depending upon activities such as payments for accounting and legal services and insurance premium payments. The Municipal Operating department expenditures are on track for the 2017 budget at 26.22% but slightly more than 2016 spending levels. Miscellaneous Contractual Expenses are well under budget as are the Training and Supplies line items which keep the total expenditures down.

Municipal Operating	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 203,066	\$ 132,964	\$ 226,117	70.06%
Feb	227,940	265,928	296,665	11.56%
Mar	293,375	398,893	387,047	-2.97%
Apr	351,845	531,857	418,310	-21.35%
May	399,510	664,821	418,310	-37.08%
Jun	655,293	797,785	418,310	-47.57%
Jul	1,019,845	930,749	418,310	-55.06%
Aug	1,163,018	1,063,714	418,310	-60.67%
Sep	1,943,758	1,196,678	418,310	-65.04%
Oct	1,956,864	1,329,642	418,310	-68.54%
Nov	2,027,723	1,462,606	418,310	-71.40%
Dec	2,224,519	1,595,570	418,310	-73.78%
Percent of budget			26.22%	



OTHER CITY FUNDS
City of Brentwood
Police and Firefighters' Pension Plan
Pension Fund Report
For the Month Ending April 30, 2017

2017 Financial Status Report:

Beginning Fund Balance at January 1, 2017	\$	35,689,181
 <u>2017 Revenues:</u>		
Ad Valorem Taxes		
Interest Income	\$	102,977
Employee Contributions	\$	74,559
Unrealized Gain (Loss) on Investments	\$	1,731,407
Total Revenues	\$	1,908,943
 <u>2017 Expenditures:</u>		
Pension Expense	\$	584,672
Legal, Acct. & Sec. Pension	\$	6,898
Auditor & Actuary Expense	\$	-
Investment Expense	\$	18,917
Total Expenditures	\$	610,487
 Revenue Over (Under) Expenditures	 \$	 1,298,456
 Ending Fund Balance at April 30, 2017	 \$	 36,987,637

2017 Enrollments for period:

Date of Hire

Police:

None

Fire:

None

2017 Retirements for period:

Retirement Date

Police:

Joseph Bappert

4/30/2017

Fire:

None

2017 Resignations for period:

Resignation Date

Police:

None

Fire:

None

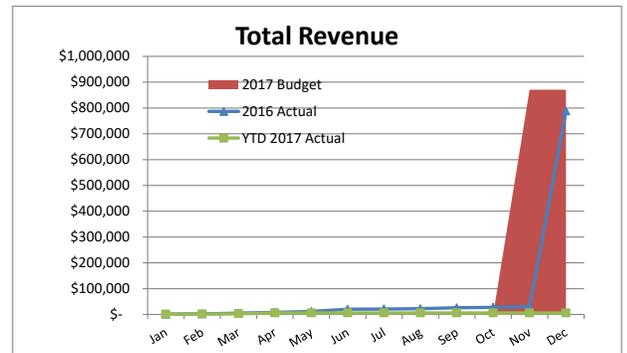
Library Fund

City of Brentwood Library Fund Financial Position 2017 Budget Year				
Library Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance
				\$ 738,732
January	\$ 766	\$ 30,316	\$ (29,550)	709,182
February	828	36,164	(35,336)	673,846
March	1,598	38,285	(36,687)	637,159
April	2,586	38,607	(36,021)	601,138
May	-	-	-	601,138
June	-	-	-	601,138
July	-	-	-	601,138
August	-	-	-	601,138
September	-	-	-	601,138
October	-	-	-	601,138
November	-	-	-	601,138
December	-	-	-	601,138
Totals	<u>\$ 5,778</u>	<u>\$ 143,372</u>	<u>\$ (137,594)</u>	

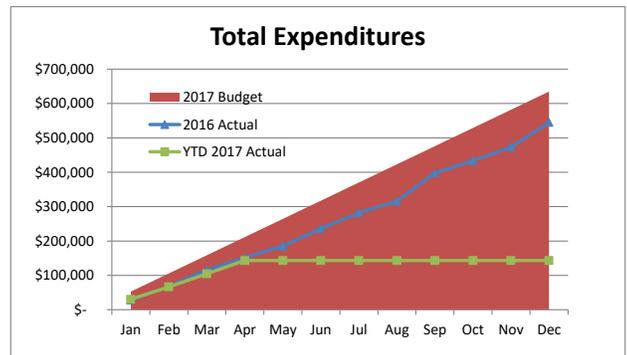
2016 CAFR Fund Balance December 31, 2016

The Library Fund is presented for information purposes only. The Library Board appointed by the Mayor oversees the operations of the Library.

Library	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 1,111	\$ 32	\$ 766	2305.02%
Feb	2,397	64	1,594	2402.35%
Mar	4,782	96	3,192	3240.66%
Apr	8,059	127	5,778	4435.53%
May	11,206	159	5,778	3528.43%
Jun	19,991	191	5,778	2923.69%
Jul	21,052	223	5,778	2491.73%
Aug	22,234	255	5,778	2167.77%
Sep	25,952	287	5,778	1915.79%
Oct	27,525	319	5,778	1714.21%
Nov	30,344	870,819	5,778	-99.34%
Dec	789,015	870,850	5,778	-99.34%
Percent of budget				0.66%



Library	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 27,990	\$ 52,900	\$ 30,316	-42.69%
Feb	68,696	105,800	66,480	-37.16%
Mar	115,464	158,700	104,765	-33.99%
Apr	151,539	211,600	143,372	-32.24%
May	185,202	264,500	143,372	-45.80%
Jun	236,128	317,400	143,372	-54.83%
Jul	282,062	370,300	143,372	-61.28%
Aug	315,711	423,200	143,372	-66.12%
Sep	397,713	476,100	143,372	-69.89%
Oct	433,694	529,000	143,372	-72.90%
Nov	473,187	581,900	143,372	-75.36%
Dec	544,980	634,800	143,372	-77.41%
Percent of budget				22.59%



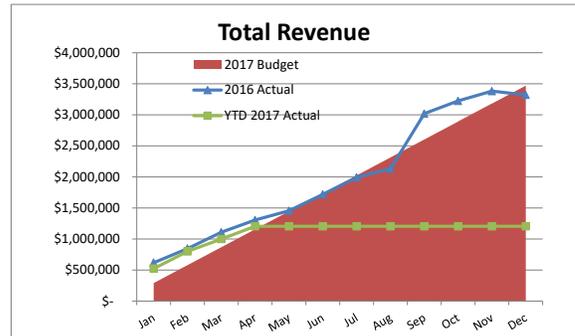
Capital Improvements Fund

City of Brentwood Capital Improvements Fund Financial Position 2017 Budget Year				
Capital Improvements Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance
January	\$ 522,250	\$ 49,700	\$ 472,550	\$ 2,867,092
February	276,129	43,865	232,264	3,571,906
March	200,523	282,841	(82,318)	3,489,588
April	204,627	58,298	146,330	3,635,917
May	-	-	-	3,635,917
June	-	-	-	3,635,917
July	-	-	-	3,635,917
August	-	-	-	3,635,917
September	-	-	-	3,635,917
October	-	-	-	3,635,917
November	-	-	-	3,635,917
December	-	-	-	3,635,917
Totals	\$ 1,203,529	\$ 434,704	\$ 768,826	

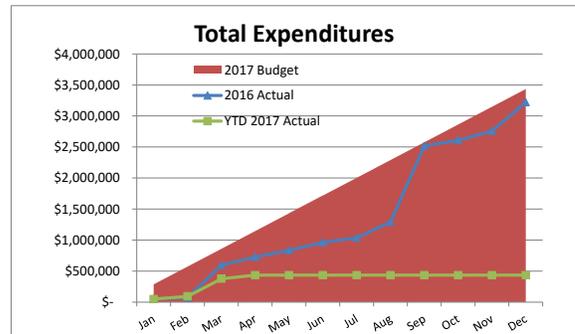
2016 CAFR Fund Balance December 31, 2016

Revenue for the Capital Improvements fund includes sales tax, grant revenue and investment income as well as transfers from the General Fund. Year to date revenue is below 2016 and right on target for the 2017 budget at 34.69%. The Capital Improvements expenditures are well below the 2017 budget at 12.66%. Capital purchasing decisions are being reviewed individually as this fund is closely monitored at this time.

Capital Improvements	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 617,636	\$ 289,120	\$ 522,250	80.63%
Feb	845,143	578,240	798,379	38.07%
Mar	1,107,972	867,359	998,902	15.17%
Apr	1,304,139	1,156,479	1,203,529	4.07%
May	1,453,469	1,445,599	1,203,529	-16.75%
Jun	1,717,631	1,734,719	1,203,529	-30.62%
Jul	1,992,046	2,023,838	1,203,529	-40.53%
Aug	2,132,571	2,312,958	1,203,529	-47.97%
Sep	3,018,665	2,602,078	1,203,529	-53.75%
Oct	3,223,016	2,891,198	1,203,529	-58.37%
Nov	3,380,292	3,180,317	1,203,529	-62.16%
Dec	3,319,965	3,469,437	1,203,529	-65.31%
Percent of budget			34.69%	



Capital Improvements	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 51,120	\$ 286,172	\$ 49,700	-82.63%
Feb	74,031	572,343	93,565	-83.65%
Mar	596,566	858,515	376,406	-56.16%
Apr	728,266	1,144,686	434,704	-62.02%
May	834,939	1,430,858	434,704	-69.62%
Jun	962,308	1,717,029	434,704	-74.68%
Jul	1,037,505	2,003,201	434,704	-78.30%
Aug	1,293,712	2,289,372	434,704	-81.01%
Sep	2,516,612	2,575,544	434,704	-83.12%
Oct	2,607,900	2,861,715	434,704	-84.81%
Nov	2,757,756	3,147,887	434,704	-86.19%
Dec	3,221,199	3,434,058	434,704	-87.34%
Percent of budget			12.66%	



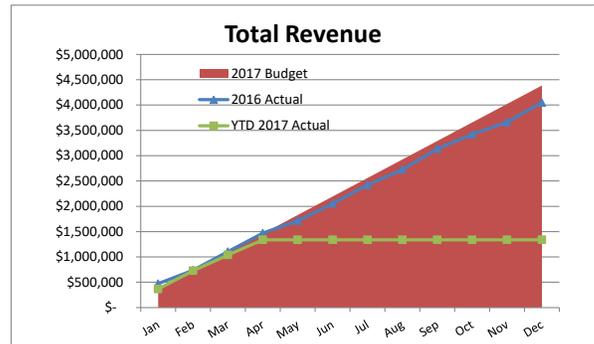
Storm water & Park Improvements Fund

City of Brentwood Storm Water and Park Improvements Fund Financial Position 2017 Budget Year				
Storm Water and Park Improvements Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance
January	\$ 368,112	\$ 173,336	\$ 194,776	\$ 2,523,054
February	359,602	210,427	149,175	2,717,830
March	312,338	301,278	11,060	2,867,005
April	297,965	289,365	8,600	2,878,065
May	-	-	-	2,886,664
June	-	-	-	2,886,664
July	-	-	-	2,886,664
August	-	-	-	2,886,664
September	-	-	-	2,886,664
October	-	-	-	2,886,664
November	-	-	-	2,886,664
December	-	-	-	2,886,664
Totals	\$ 1,338,017	\$ 974,406	\$ 363,611	

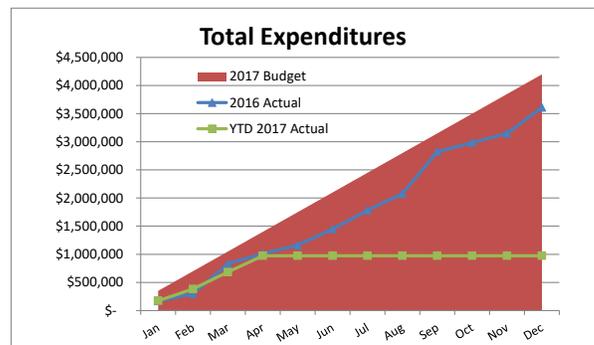
2016 CAFR Fund Balance December 31, 2016

Revenue for the Storm water and Parks Improvements fund includes sales tax, grant revenue, debt proceeds, sponsorships and investment income. Year to date revenue is below 2016 and slightly lower than the 2017 budget at 30.500%. Expenditures are also slightly below the 2017 budget at 23.21%. Both revenues and expenditures will fluctuate as the Recreation Department’s season begins in the summer.

Storm Water & Park	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 473,038	\$ 365,545	\$ 368,112	0.70%
Feb	737,220	731,091	\$ 727,714	-0.46%
Mar	1,104,895	1,096,636	\$ 1,040,052	-5.16%
Apr	1,469,934	1,462,182	\$ 1,338,017	-8.49%
May	1,714,738	1,827,727	\$ 1,338,017	-26.79%
Jun	2,056,248	2,193,272	\$ 1,338,017	-38.99%
Jul	2,421,920	2,558,818	\$ 1,338,017	-47.71%
Aug	2,726,535	2,924,363	\$ 1,338,017	-54.25%
Sep	3,136,469	3,289,909	\$ 1,338,017	-59.33%
Oct	3,421,520	3,655,454	\$ 1,338,017	-63.40%
Nov	3,662,816	4,020,999	\$ 1,338,017	-66.72%
Dec	4,049,294	4,386,545	\$ 1,338,017	-69.50%
Percent of budget			30.50%	



Storm Water & Park	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 168,557	\$ 349,835	\$ 173,336	-50.45%
Feb	295,224	699,670	\$ 383,763	-45.15%
Mar	834,009	1,049,505	\$ 685,041	-34.73%
Apr	1,010,905	1,399,340	\$ 974,406	-30.37%
May	1,162,431	1,749,175	\$ 974,406	-44.29%
Jun	1,447,682	2,099,009	\$ 974,406	-53.58%
Jul	1,782,816	2,448,844	\$ 974,406	-60.21%
Aug	2,075,858	2,798,679	\$ 974,406	-65.18%
Sep	2,822,062	3,148,514	\$ 974,406	-69.05%
Oct	2,985,774	3,498,349	\$ 974,406	-72.15%
Nov	3,147,968	3,848,184	\$ 974,406	-74.68%
Dec	3,609,875	4,198,019	\$ 974,406	-76.79%
Percent of budget			23.21%	



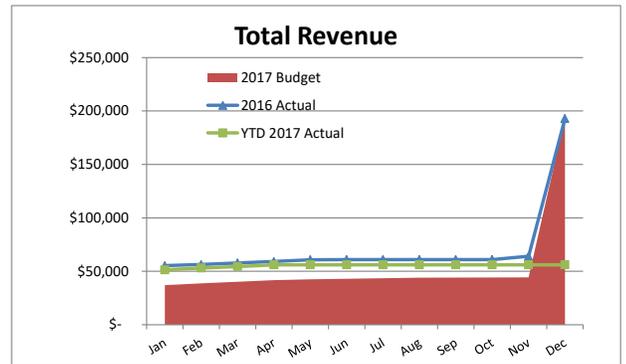
Sewer Improvements Fund

City of Brentwood Sewer Improvements Fund Financial Position 2017 Budget Year					
Sewer Improvement Fund Summary					
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance	
				\$	111,243
January	\$ 51,364	\$ 9,718	\$ 41,646		152,889
February	1,728	14,587	(12,859)		140,030
March	1,338	25,636	(24,298)		115,732
April	1,577	14,019	(12,443)		103,290
May	-	-	-		103,290
June	-	-	-		103,290
July	-	-	-		103,290
August	-	-	-		103,290
September	-	-	-		103,290
October	-	-	-		103,290
November	-	-	-		103,290
December	-	-	-		103,290
Totals	\$ 56,007	\$ 63,960	\$ (7,954)		

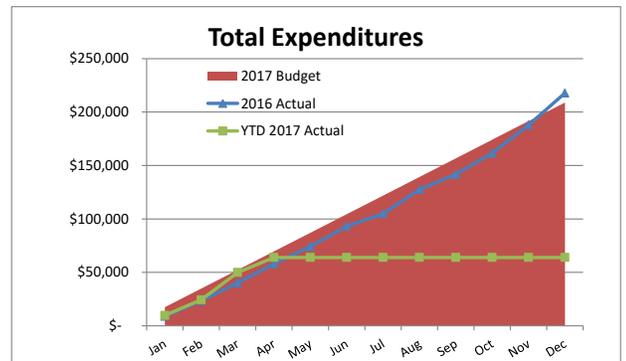
2016 CAFR Fund Balance December 31, 2016

The Sewer Improvements fund revenue is below 2016 revenues and under the 2017 budget at 28.89%. Expenditures are more than the 2016 spending levels but are still under budget at 30.62%.

Sewer Improvements	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 55,242	\$ 37,000	\$ 51,364	38.82%
Feb	56,331	38,700	53,092	37.19%
Mar	57,816	40,200	54,430	35.40%
Apr	59,152	41,700	56,007	34.31%
May	60,786	42,500	56,007	31.78%
Jun	60,984	43,000	56,007	30.25%
Jul	60,984	43,500	56,007	28.75%
Aug	60,984	44,000	56,007	27.29%
Sep	60,984	44,100	56,007	27.00%
Oct	60,984	44,200	56,007	26.71%
Nov	64,002	44,300	56,007	26.43%
Dec	192,996	193,850	56,007	-71.11%
Percent of budget			28.89%	



Sewer Improvements	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 8,787	\$ 17,407	\$ 9,718	-44.17%
Feb	23,492	34,814	24,305	-30.19%
Mar	40,255	52,221	49,941	-4.37%
Apr	57,995	69,628	63,960	-8.14%
May	74,203	87,035	63,960	-26.51%
Jun	93,251	104,442	63,960	-38.76%
Jul	104,908	121,849	63,960	-47.51%
Aug	127,472	139,256	63,960	-54.07%
Sep	141,780	156,663	63,960	-59.17%
Oct	161,547	174,070	63,960	-63.26%
Nov	188,004	191,477	63,960	-66.60%
Dec	217,728	208,884	63,960	-69.38%
Percent of budget			30.62%	



Overtime Analysis

Overall city overtime is at 18.13% of the 2017 budget. The Sanitation department has been covering for absences within their department thus raising their overtime expenses.

Department Overtime	2016 Actual	2017 Budget	YTD 2017 Actual	2017 % of Budget
Administration	\$ 12,919	\$ 3,444	\$ -	0.00%
Fire	107,128	90,000	26,184	29.09%
Police	83,508	90,000	12,112	13.46%
Judicial	100	3,678	46	1.25%
Street	18,735	63,494	1,469	2.31%
Sanitation	11,640	8,917	7,020	78.73%
Planning & Dev	348	3,344	-	0.00%
Parks & Rec	13,206	25,840	5,628	21.78%
Parks & Rec PT	6,844	25,000	4,280	17.12%
Sewer Imprvmt	4,841	4,458	932	20.90%
Annual Total	\$ 259,269	\$ 318,175	\$ 57,670	18.13%
Fire	107,128	90,000	26,184	29.09%
Police	83,508	90,000	12,112	13.46%
Street	18,735	63,494	1,469	2.31%
Other Depts	49,899	74,681	17,905	23.98%
	<u>259,269</u>	<u>318,175</u>	<u>57,670</u>	<u>18.13%</u>

