



**MEMORANDUM**

**TO:** Bola Akande, City Administrator

**FROM:** Karen Shaw, Finance Director

**DATE:** August 10, 2017

**SUBJECT:** May 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 May 31, 2017. At this point revenue and expenditures should be at approximately 42% of the budget. For the General Fund, the revenues are slightly higher at nearly 50% and expenditures are less at 34%. However, it should be noted that this is the first month that revenues for the month came in at less than expenditures (deficit). 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	714,483	869,724	(155,241)	6,854,178
June	-	-	-	6,854,178
July	-	-	-	6,854,178
August	-	-	-	6,854,178
September	-	-	-	6,854,178
October	-	-	-	6,854,178
November	-	-	-	6,854,178
December	-	-	-	6,854,178
<b>Totals</b>	<b>\$ 5,786,875</b>	<b>\$ 3,958,927</b>	<b>\$ 1,827,947</b>	

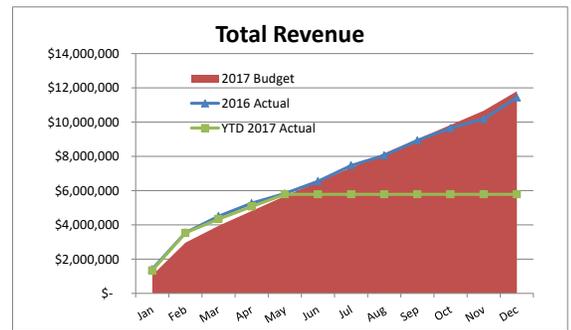
2016 CAFR Fund Balance December 31, 2016

## General Fund Revenue

Total General Fund revenue is higher than budgeted coming in at 49.03%. This is due in part to the business licenses revenue and sales tax revenues. The following section provides detail information for the City’s General Fund revenue. While we are coming in at a little over budget in total General Fund revenues we are still behind compared to this time last year.

### Total Revenue:

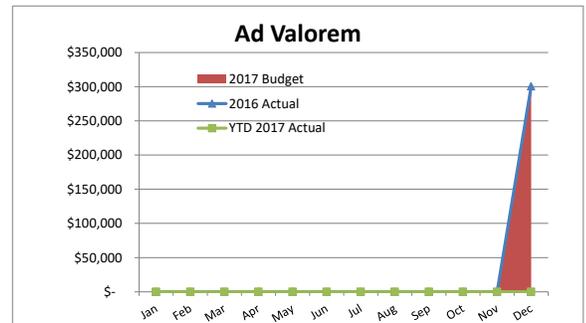
Total Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 1,413,997	\$ 1,060,036	\$ 1,347,008	27.07%
Feb	3,548,878	2,961,572	3,534,645	19.35%
Mar	4,507,525	3,945,109	4,341,202	10.04%
Apr	5,267,761	4,813,895	5,072,392	5.37%
May	5,830,052	5,682,681	5,786,875	1.83%
Jun	6,546,336	6,513,217	5,786,875	-11.15%
Jul	7,470,968	7,343,753	5,786,875	-21.20%
Aug	8,058,403	8,174,290	5,786,875	-29.21%
Sep	8,930,956	9,004,826	5,786,875	-35.74%
Oct	9,649,062	9,835,362	5,786,875	-41.16%
Nov	10,183,942	10,665,898	5,786,875	-45.74%
Dec	11,444,112	11,803,256	5,786,875	-50.97%
Percent of budget			49.03%	



### Taxes:

As stated in previous months Ad Valorem taxes will not be received until later this year. This change has been reflected to show that we expect this to happen again this year. For the first time this year we have exceeded what we received this time last year in Sales Tax revenues. This revenue is slightly above budget at 44.47%. Utility tax revenue is slightly lower than 2016 and below budget at 37.32%. The Other tax revenue which includes the road & bridge tax, financial institution tax, state motor fuel tax and cigarette tax continues to come in over budget at 55.42%.

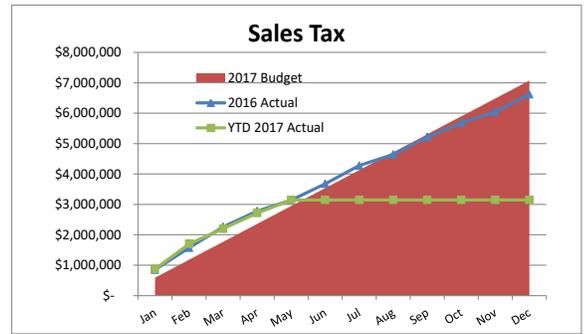
Ad Valorem Tax	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ -	\$ -	\$ -	0.00%
Feb	-	-	-	0.00%
Mar	-	-	-	0.00%
Apr	-	-	-	0.00%
May	-	-	-	0.00%
Jun	-	-	-	0.00%
Jul	-	-	-	0.00%
Aug	-	-	-	0.00%
Sep	-	-	-	0.00%
Oct	-	-	-	0.00%
Nov	-	-	-	0.00%
Dec	300,650	306,822	\$ -	-100.00%
Percent 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	3,145,337	6.73%
Jun	3,677,626	3,536,504	3,145,337	-11.06%
Jul	4,273,771	4,125,921	3,145,337	-23.77%
Aug	4,640,549	4,715,338	3,145,337	-33.30%
Sep	5,214,519	5,304,756	3,145,337	-40.71%
Oct	5,685,664	5,894,173	3,145,337	-46.64%
Nov	6,047,310	6,483,590	3,145,337	-51.49%
Dec	6,618,402	7,073,008	3,145,337	-55.53%

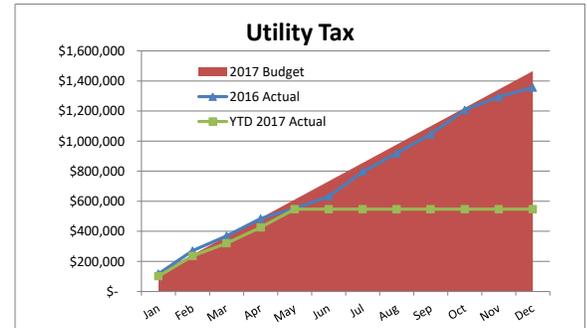
Percent of budget

Note: Includes Municipal Fire Sales Tax



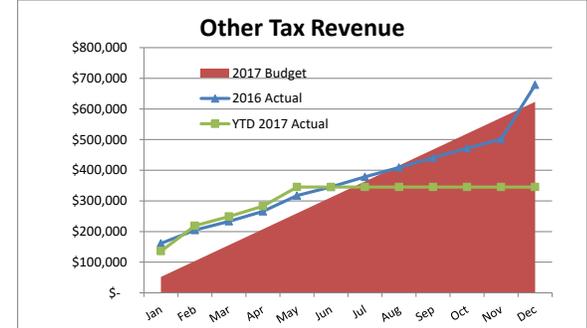
Utility Tax	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 117,911	\$ 122,125	\$ 101,224	-17.11%
Feb	270,752	244,250	235,891	-3.42%
Mar	369,615	366,375	320,619	-12.49%
Apr	483,916	488,500	425,845	-12.83%
May	552,217	610,625	546,916	-10.43%
Jun	630,891	732,750	546,916	-25.36%
Jul	796,161	854,875	546,916	-36.02%
Aug	919,144	977,000	546,916	-44.02%
Sep	1,045,059	1,099,125	546,916	-50.24%
Oct	1,206,901	1,221,250	546,916	-55.22%
Nov	1,294,233	1,343,375	546,916	-59.29%
Dec	1,355,731	1,465,500	546,916	-62.68%

Percent of budget



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	345,382	33.01%
Jun	345,636	311,598	345,382	10.84%
Jul	378,376	363,531	345,382	-4.99%
Aug	409,086	415,464	345,382	-16.87%
Sep	440,654	467,397	345,382	-26.11%
Oct	471,776	519,330	345,382	-33.49%
Nov	501,353	571,263	345,382	-39.54%
Dec	678,525	623,196	345,382	-44.58%

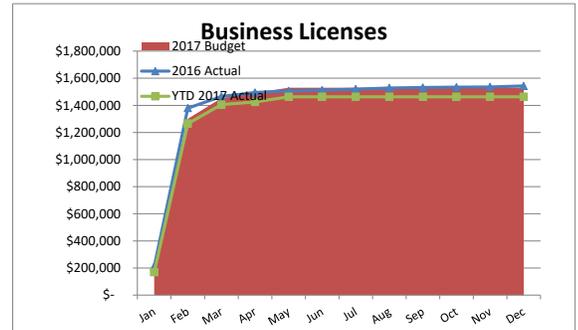
Percent of budget



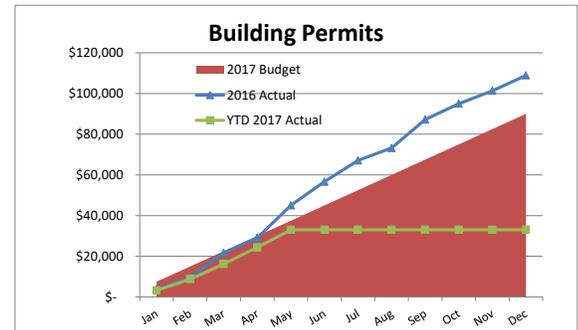
## Licenses and Permits:

Business license revenue is well over the budget at 95.66% however the bulk of this revenue is due by mid-February and this is expected. Compared to 2016, we are slightly behind for this same time period. Building permits are also slightly below 2016 and the target rate of 42% coming in at 36.73%. Other license and permit revenue includes liquor licenses, automobile licenses, occupancy permits, planning/zoning applications, electrical permits and plumbing permits. These revenues took a nice jump this month as they are ahead of budget at 48.43%.

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	1,463,633	-4.34%
Jun	1,512,313	1,530,000	1,463,633	-4.34%
Jul	1,519,231	1,530,000	1,463,633	-4.34%
Aug	1,528,036	1,530,000	1,463,633	-4.34%
Sep	1,531,534	1,530,000	1,463,633	-4.34%
Oct	1,533,690	1,530,000	1,463,633	-4.34%
Nov	1,535,705	1,530,000	1,463,633	-4.34%
Dec	1,542,715	1,530,000	1,463,633	-4.34%
Percent of budget				95.66%

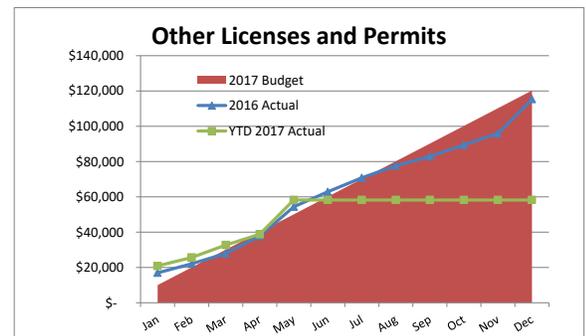


Building Permits	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 3,758	\$ 7,500	\$ 3,217	-57.11%
Feb	9,622	15,000	8,759	-41.61%
Mar	21,727	22,500	16,193	-28.03%
Apr	29,155	30,000	24,451	-18.50%
May	45,032	37,500	33,056	-11.85%
Jun	56,676	45,000	33,056	-26.54%
Jul	67,104	52,500	33,056	-37.04%
Aug	73,217	60,000	33,056	-44.91%
Sep	87,231	67,500	33,056	-51.03%
Oct	94,981	75,000	33,056	-55.93%
Nov	101,351	82,500	33,056	-59.93%
Dec	108,895	90,000	33,056	-63.27%
Percent of budget				36.73%



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	58,235	16.23%
Jun	62,842	60,125	58,235	-3.14%
Jul	70,762	70,146	58,235	-16.98%
Aug	77,670	80,167	58,235	-27.36%
Sep	82,921	90,188	58,235	-35.43%
Oct	89,491	100,209	58,235	-41.89%
Nov	95,936	110,229	58,235	-47.17%
Dec	115,382	120,250	58,235	-51.57%
Percent of budget				48.43%

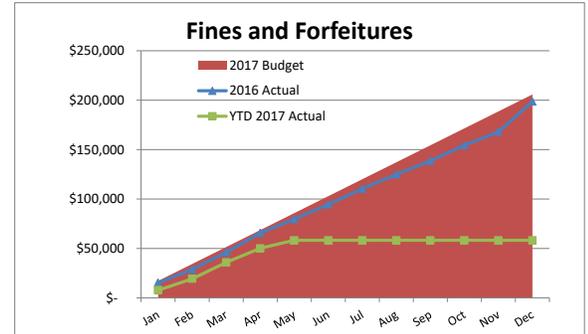


**Fines and Forfeitures:**

Fines and forfeitures are again below 2016 actual and the 2017 budget at 28.33%.

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	58,307	-32.01%
Jun	94,598	102,910	58,307	-43.34%
Jul	110,377	120,062	58,307	-51.44%
Aug	124,858	137,214	58,307	-57.51%
Sep	138,670	154,365	58,307	-62.23%
Oct	154,349	171,517	58,307	-66.00%
Nov	168,114	188,669	58,307	-69.10%
Dec	198,637	205,820	58,307	-71.67%
Percent of budget			28.33%	

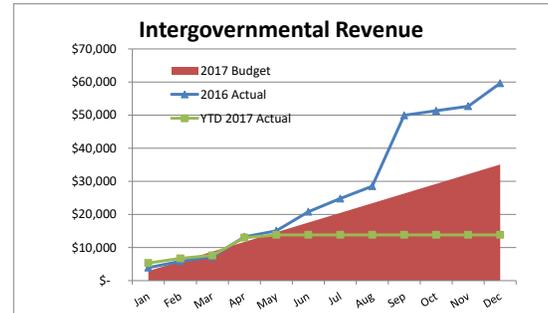
Note: Includes False Alarm Fines



**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 below at 39.43% but is starting to pick up.

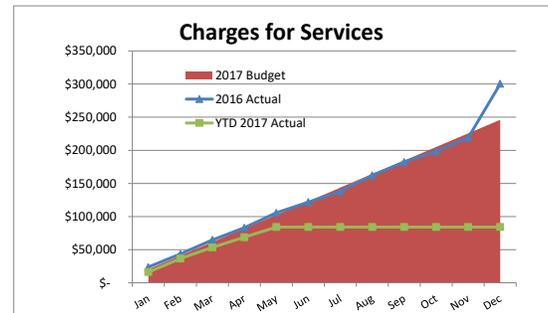
Intergov. Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 3,938	\$ 2,924	\$ 5,307	81.49%
Feb	5,863	5,848	6,722	14.93%
Mar	7,205	8,773	7,612	-13.23%
Apr	13,225	11,697	12,987	11.03%
May	15,062	14,621	13,837	-5.36%
Jun	20,810	17,545	13,837	-21.13%
Jul	24,788	20,469	13,837	-32.40%
Aug	28,533	23,394	13,837	-40.85%
Sep	49,935	26,318	13,837	-47.42%
Oct	51,324	29,242	13,837	-52.68%
Nov	52,691	32,166	13,837	-56.98%
Dec	59,641	35,090	13,837	-60.57%
Percent of budget			39.43%	



**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 34.19%. The ambulance and trash fees are both coming in below budget at this time.

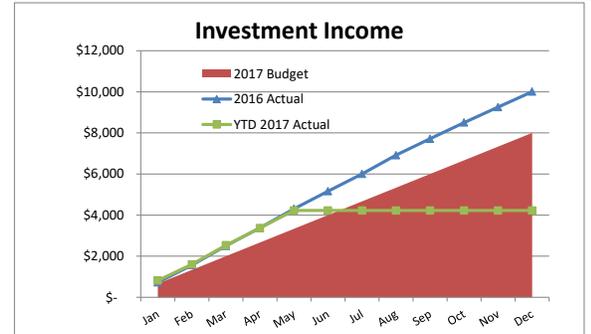
Charges for Services	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 23,761	\$ 20,506	\$ 16,162	-21.18%
Feb	43,539	41,011	36,537	-10.91%
Mar	64,587	61,517	53,430	-13.15%
Apr	83,071	82,023	68,727	-16.21%
May	105,624	102,529	84,143	-17.93%
Jun	121,777	123,034	84,143	-31.61%
Jul	137,914	143,540	84,143	-41.38%
Aug	162,207	164,046	84,143	-48.71%
Sep	182,300	184,551	84,143	-54.41%
Oct	198,344	205,057	84,143	-58.97%
Nov	219,136	225,563	84,143	-62.70%
Dec	300,330	246,068	84,143	-65.81%
Percent of budget			34.19%	



**Investment Income:**

Investment income from the City’s money market account is posted monthly. This revenue is above 2017 budget at 52.852%.

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	4,226	26.78%
Jun	5,162	4,001	4,226	5.65%
Jul	6,003	4,667	4,226	-9.44%
Aug	6,915	5,334	4,226	-20.76%
Sep	7,711	6,001	4,226	-29.57%
Oct	8,505	6,668	4,226	-36.61%
Nov	9,258	7,334	4,226	-42.37%
Dec	10,006	8,001	4,226	-47.18%
Percent of budget			52.82%	

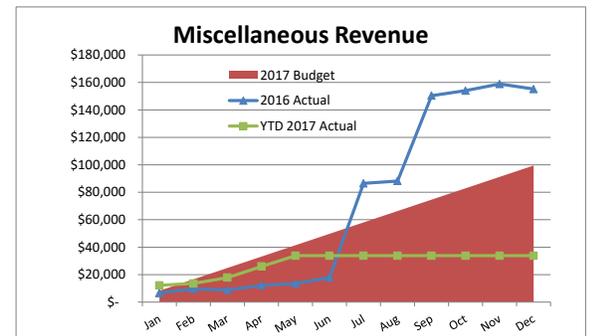


**Miscellaneous:**

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 33.97%

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	33,802	-18.47%
Jun	18,005	49,750	33,802	-32.06%
Jul	86,482	58,042	33,802	-41.76%
Aug	88,189	66,334	33,802	-49.04%
Sep	150,422	74,625	33,802	-54.70%
Oct	154,037	82,917	33,802	-59.23%
Nov	158,856	91,209	33,802	-62.94%
Dec	155,200	99,500	33,802	-66.03%
Percent of budget			33.97%	

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



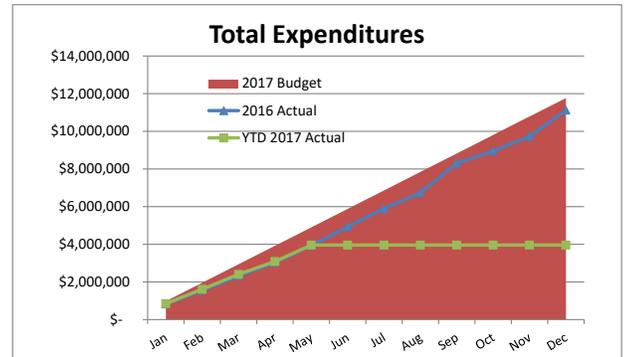
## General Fund Expenditures

As of May we would expect to have spent approximately 42% of our budget in the General Fund. We are slightly under at 33.64%. The following section provides detail information for the City's General Fund expenditures.

### Total

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	3,958,927	-19.26%
Jun	4,937,698	5,883,918	3,958,927	-32.72%
Jul	5,899,162	6,864,571	3,958,927	-42.33%
Aug	6,737,350	7,845,224	3,958,927	-49.54%
Sep	8,313,723	8,825,877	3,958,927	-55.14%
Oct	8,954,956	9,806,530	3,958,927	-59.63%
Nov	9,733,641	10,787,183	3,958,927	-63.30%
Dec	11,119,361	11,767,836	3,958,927	
Percent of budget			33.64%	

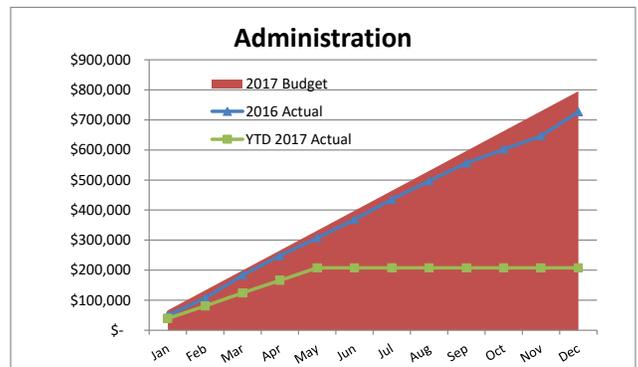
### Expenditures:



### Administration:

The Administration department expenditures for May are less than 2016 by nearly \$100,000 and considerably less than the 2017 budget at 26.10%. As of May there were still three fulltime vacancies within the department.

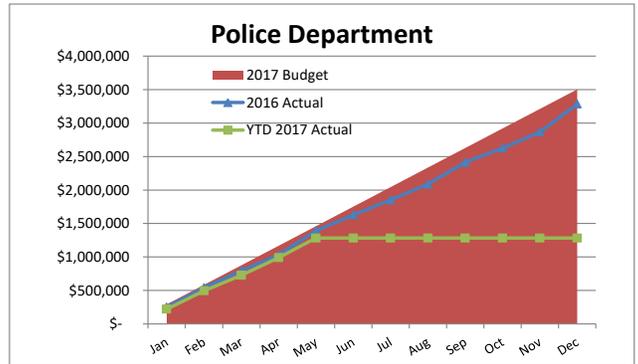
Administration	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 49,574	\$ 66,298	\$ 39,599	-40.27%
Feb	107,053	132,596	80,630	-39.19%
Mar	182,926	198,894	123,901	-37.70%
Apr	247,806	265,191	165,857	-37.46%
May	307,479	331,489	207,656	-37.36%
Jun	368,585	397,787	207,656	-47.80%
Jul	435,125	464,085	207,656	-55.25%
Aug	496,733	530,383	207,656	-60.85%
Sep	556,360	596,681	207,656	-65.20%
Oct	602,516	662,979	207,656	-68.68%
Nov	646,497	729,276	207,656	-71.53%
Dec	727,200	795,574	207,656	-73.90%
Percent of budget			26.10%	



**Police:**

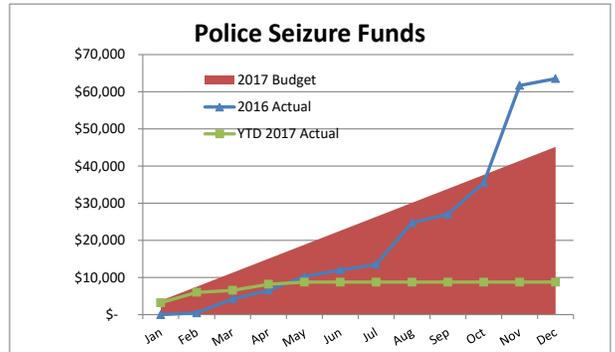
The Police department expenditures as of May are still slightly below the 2017 budget at 36.63%. The department still had some vacancies as of May which is one reason for being under budget at this time. They are also below budget in the line items of Educational Benefits, Petro Products, Miscellaneous Contractual Services, and Printing.

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	1,283,408	-12.08%
Jun	1,628,756	1,751,775	1,283,408	-26.74%
Jul	1,852,851	2,043,738	1,283,408	-37.20%
Aug	2,088,967	2,335,700	1,283,408	-45.05%
Sep	2,413,646	2,627,663	1,283,408	-51.16%
Oct	2,627,036	2,919,625	1,283,408	-56.04%
Nov	2,867,182	3,211,588	1,283,408	-60.04%
Dec	3,286,267	3,503,550	1,283,408	-63.37%
Percent of budget			36.63%	



**Police Seizure Funds:**

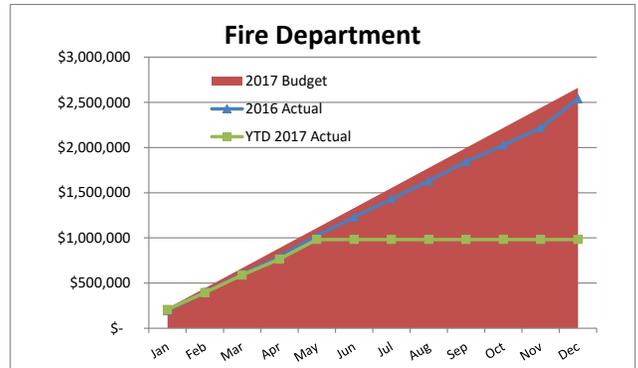
Police Seizure Funds	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ -	\$ 3,763	\$ 3,202	0.00%
Feb	500	7,527	6,007	-20.19%
Mar	4,224	11,290	6,557	-41.92%
Apr	6,564	15,053	8,177	-45.68%
May	10,276	18,817	8,768	-53.40%
Jun	11,990	22,580	8,768	-61.17%
Jul	13,543	26,343	8,768	-66.72%
Aug	24,744	30,106	8,768	-70.88%
Sep	27,016	33,870	8,768	-74.11%
Oct	35,561	37,633	8,768	-76.70%
Nov	61,690	41,396	8,768	-78.82%
Dec	63,531	45,160	8,768	-80.59%
Percent of budget			19.41%	



**Fire:**

The Fire department’s expenditures are lower than budget at 36.89%. Some of their line items coming in under at this point are Petro Products, Supplies and Materials, Educational Benefits, and Miscellaneous Contractual expenses.

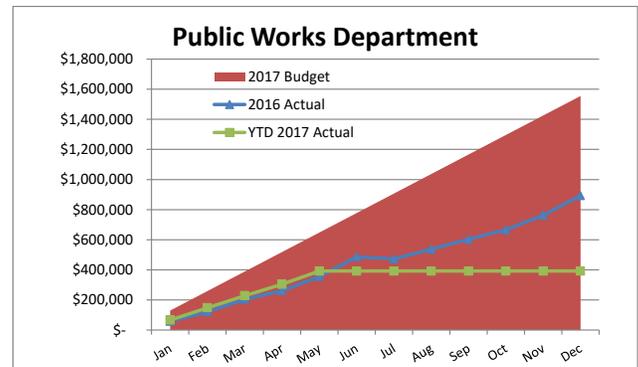
Fire Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 196,838	\$ 221,788	\$ 207,633	-6.38%
Feb	399,083	443,576	394,972	-10.96%
Mar	598,480	665,363	589,098	-11.46%
Apr	793,255	887,151	765,031	-13.77%
May	1,023,907	1,108,939	981,848	-11.46%
Jun	1,229,856	1,330,727	981,848	-26.22%
Jul	1,432,336	1,552,514	981,848	-36.76%
Aug	1,629,744	1,774,302	981,848	-44.66%
Sep	1,843,007	1,996,090	981,848	-50.81%
Oct	2,027,883	2,217,878	981,848	-55.73%
Nov	2,220,776	2,439,665	981,848	-59.75%
Dec	2,539,608	2,661,453	981,848	-63.11%
Percent of budget			36.89%	



**Public Works:**

The Public Works department expenditures are considerably less than the 2017 budget at 25.19%. Overtime, Advertising, Petro Products, and Mosquito Control are all below budget at this time. We would expect to see more spending in the summer months which tend to be busier for this department.

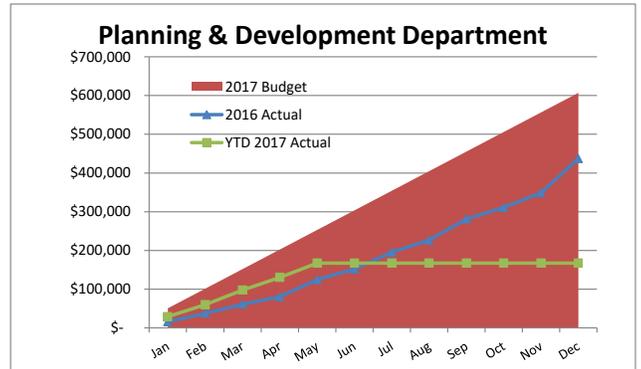
Public Works Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 57,527	\$ 129,590	\$ 66,025	-49.05%
Feb	120,588	259,181	148,448	-42.72%
Mar	204,054	388,771	228,109	-41.33%
Apr	261,505	518,361	303,993	-41.36%
May	355,581	647,952	391,793	-39.53%
Jun	486,954	777,542	391,793	-49.61%
Jul	472,145	907,132	391,793	-56.81%
Aug	536,730	1,036,722	391,793	-62.21%
Sep	603,189	1,166,313	391,793	-66.41%
Oct	666,900	1,295,903	391,793	-69.77%
Nov	762,689	1,425,493	391,793	-72.52%
Dec	893,339	1,555,084	391,793	-74.81%
Percent of budget			25.19%	



**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 27.59%. Miscellaneous Contractual expenses and Petro Products are the two lines items that continue to be under budget.

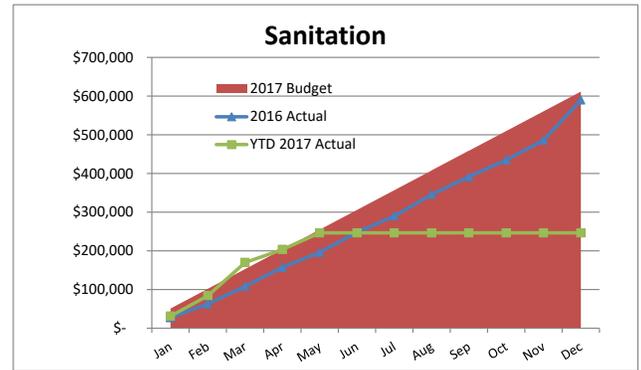
Planning & Development	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 15,780	\$ 50,579	\$ 29,079	-42.51%
Feb	37,806	101,158	59,936	-40.75%
Mar	60,902	151,737	97,569	-35.70%
Apr	80,453	202,316	130,245	-35.62%
May	124,674	252,896	167,430	-33.79%
Jun	151,872	303,475	167,430	-44.83%
Jul	195,228	354,054	167,430	-52.71%
Aug	226,524	404,633	167,430	-58.62%
Sep	281,088	455,212	167,430	-63.22%
Oct	311,211	505,791	167,430	-66.90%
Nov	348,929	556,370	167,430	-69.91%
Dec	437,124	606,949	167,430	-72.41%
Percent of budget			27.59%	



**Sanitation:**

Sanitation department expenditures are more than 2016 actuals and slightly under for the 2017 budget at 40.29%.

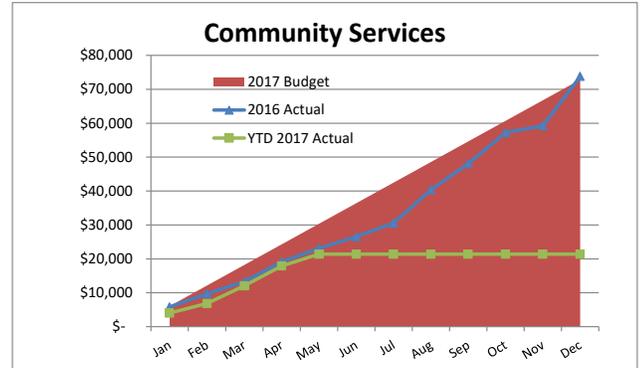
Sanitation	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 27,187	\$ 50,973	\$ 31,376	-38.45%
Feb	62,809	101,946	84,262	-17.35%
Mar	108,699	152,919	170,065	11.21%
Apr	157,339	203,892	203,734	-0.08%
May	195,968	254,865	246,471	-3.29%
Jun	248,038	305,838	246,471	-19.41%
Jul	290,261	356,811	246,471	-30.92%
Aug	345,820	407,784	246,471	-39.56%
Sep	391,436	458,757	246,471	-46.27%
Oct	435,049	509,730	246,471	-51.65%
Nov	485,927	560,703	246,471	-56.04%
Dec	590,017	611,676	246,471	-59.71%
Percent of budget			40.29%	



**Community Services:**

The Community Services expenditures are under 2016 spending and below the 2017 budget at 29.37%. We expect to see more spending in the coming months once the Community Relations Manager is hired.

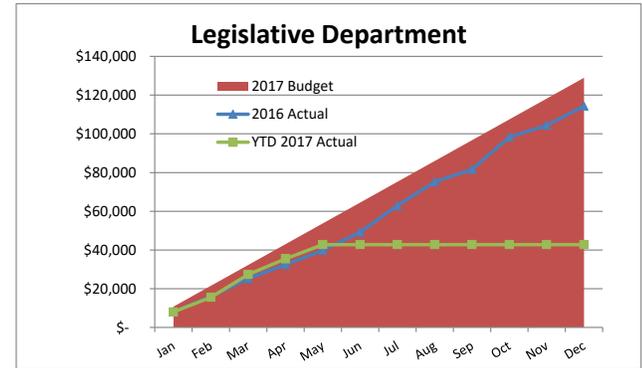
Community Services	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 5,835	\$ 6,069	\$ 4,000	-34.09%
Feb	9,757	12,138	6,841	-43.64%
Mar	13,297	18,206	12,040	-33.87%
Apr	19,108	24,275	17,902	-26.26%
May	23,101	30,344	21,392	-29.50%
Jun	26,529	36,413	21,392	-41.25%
Jul	30,545	42,481	21,392	-49.64%
Aug	40,372	48,550	21,392	-55.94%
Sep	48,048	54,619	21,392	-60.83%
Oct	57,257	60,688	21,392	-64.75%
Nov	59,252	66,756	21,392	-67.95%
Dec	73,783	72,825	21,392	-70.63%
Percent of budget			29.37%	



**Legislative:**

The Legislative department expenditures are slightly under the 2017 budget at 33.18%.

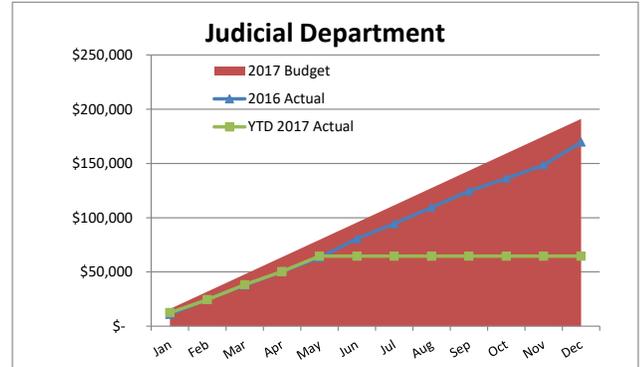
Legislative Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 8,115	\$ 10,747	\$ 8,016	-25.41%
Feb	15,919	21,493	15,547	-27.67%
Mar	25,218	32,240	27,357	-15.15%
Apr	32,401	42,986	35,394	-17.66%
May	39,783	53,733	42,785	-20.38%
Jun	49,229	64,480	42,785	-33.65%
Jul	62,891	75,226	42,785	-43.13%
Aug	75,192	85,973	42,785	-50.23%
Sep	81,611	96,719	42,785	-55.76%
Oct	98,317	107,466	42,785	-60.19%
Nov	104,394	118,213	42,785	-63.81%
Dec	114,372	128,959	42,785	-66.82%
Percent of budget			33.18%	



**Judicial:**

The Judicial department expenditures are slightly under at 33.78% for the 2017 budget.

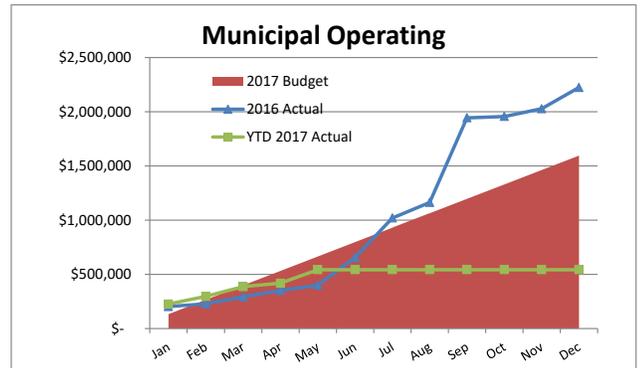
Judicial Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 10,819	\$ 15,920	\$ 12,454	-21.77%
Feb	24,770	31,839	24,444	-23.23%
Mar	37,747	47,759	38,215	-19.98%
Apr	50,224	63,679	50,381	-20.88%
May	63,050	79,598	64,535	-18.92%
Jun	80,595	95,518	64,535	-32.44%
Jul	94,391	111,438	64,535	-42.09%
Aug	109,507	127,357	64,535	-49.33%
Sep	124,564	143,277	64,535	-54.96%
Oct	136,363	159,197	64,535	-59.46%
Nov	148,581	175,116	64,535	-63.15%
Dec	169,600	191,036	64,535	-66.22%
Percent of budget			33.78%	



**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 34.02% and slightly more than 2016 spending levels. Miscellaneous Contractual expenses, Training, Supplies and Utilities are all under budget thus far.

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	542,843	-18.35%
Jun	655,293	797,785	542,843	-31.96%
Jul	1,019,845	930,749	542,843	-41.68%
Aug	1,163,018	1,063,714	542,843	-48.97%
Sep	1,943,758	1,196,678	542,843	-54.64%
Oct	1,956,864	1,329,642	542,843	-59.17%
Nov	2,027,723	1,462,606	542,843	-62.89%
Dec	2,224,519	1,595,570	542,843	-65.98%
Percent of budget			34.02%	



**OTHER CITY FUNDS**  
**City of Brentwood**  
**Police and Firefighters' Pension Plan**  
**Pension Fund Report**  
**For the Month Ending May 31, 2017**

**2017 Financial Status Report:**

Beginning Fund Balance at January 1, 2017	\$	35,689,181
 <u>2017 Revenues:</u>		
Ad Valorem Taxes		
Interest Income	\$	116,450
Employee Contributions	\$	92,451
Unrealized Gain (Loss) on Investments	\$	2,132,377
Total Revenues	\$	<u>2,341,279</u>
 <u>2017 Expenditures:</u>		
Pension Expense	\$	794,565
Legal, Acct. & Sec. Pension	\$	6,973
Auditor & Actuary Expense	\$	-
Investment Expense	\$	20,564
Total Expenditures	\$	<u>822,102</u>
 Revenue Over (Under) Expenditures	 \$	 1,519,177
 Ending Fund Balance at May 31, 2017	 \$	 <u>37,208,358</u>

**2017 Enrollments for period:**

**Date of Hire**

Police:

**None**

Fire:

**None**

**2017 Retirements for period:**

**Retirement Date**

Police:

**Dan Fitzgerald**

**5/5/2017**

Fire:

**None**

**2017 Resignations for period:**

**Resignation Date**

Police:

**None**

Fire:

**None**

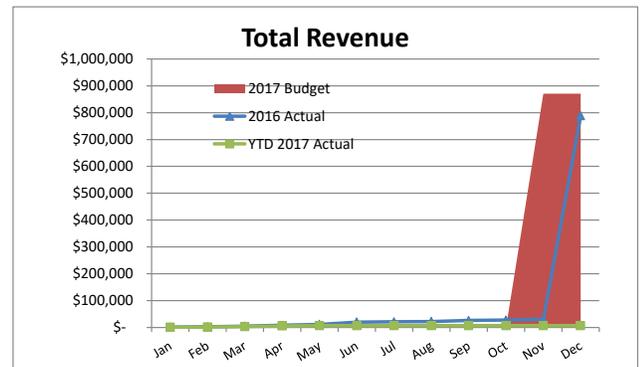
## Library Fund

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	1,078	55,005	(53,928)	547,211
June	-	-	-	547,211
July	-	-	-	547,211
August	-	-	-	547,211
September	-	-	-	547,211
October	-	-	-	547,211
November	-	-	-	547,211
December	-	-	-	547,211
<b>Totals</b>	<b>\$ 6,856</b>	<b>\$ 198,377</b>	<b>\$ (191,521)</b>	

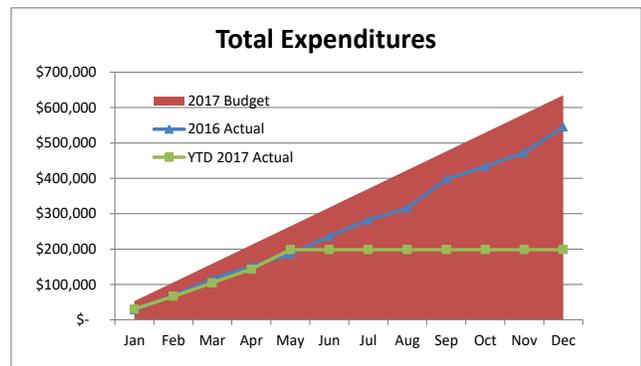
2016 CAFR Fund Balance December 31, 2016

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	6,856	4205.09%
Jun	19,991	191	6,856	3487.57%
Jul	21,052	223	6,856	2975.06%
Aug	22,234	255	6,856	2590.68%
Sep	25,952	287	6,856	2291.71%
Oct	27,525	319	6,856	2052.54%
Nov	30,344	870,819	6,856	-99.21%
Dec	789,015	870,850	6,856	-99.21%
Percent of budget			0.79%	



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	198,377	-25.00%
Jun	236,128	317,400	198,377	-37.50%
Jul	282,062	370,300	198,377	-46.43%
Aug	315,711	423,200	198,377	-53.12%
Sep	397,713	476,100	198,377	-58.33%
Oct	433,694	529,000	198,377	-62.50%
Nov	473,187	581,900	198,377	-65.91%
Dec	544,980	634,800	198,377	-68.75%
Percent of budget			31.25%	



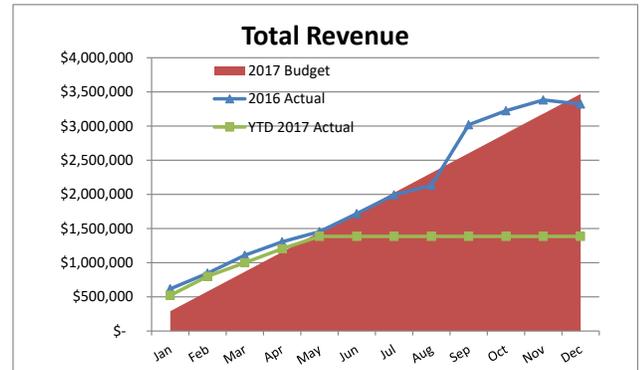
## Capital Improvements Fund

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	
				\$	2,867,092
January	\$ 522,250	\$ 49,700	\$ 472,550		3,339,642
February	276,129	32,455	243,674		3,583,316
March	200,523	282,841	(82,318)		3,500,998
April	204,627	58,298	146,330		3,647,328
May	180,437	55,437	125,000		3,772,328
June	-	-	-		3,772,328
July	-	-	-		3,772,328
August	-	-	-		3,772,328
September	-	-	-		3,772,328
October	-	-	-		3,772,328
November	-	-	-		3,772,328
December	-	-	-		3,772,328
<b>Totals</b>	<u>\$ 1,383,966</u>	<u>\$ 478,730</u>	<u>\$ 905,236</u>		

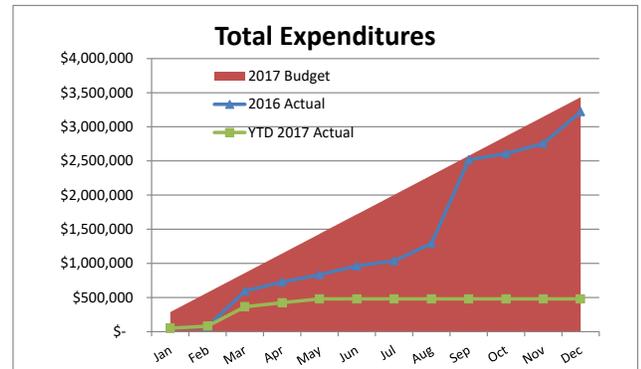
2016 CAFR Fund Balance December 31, 2016

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 slightly less than the 2017 budget at 39.89%. The Capital Improvements expenditures are well below the 2017 budget at 13.94% but debt service payments will be later in the year from this fund.

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	1,383,966	-4.26%
Jun	1,717,631	1,734,719	1,383,966	-20.22%
Jul	1,992,046	2,023,838	1,383,966	-31.62%
Aug	2,132,571	2,312,958	1,383,966	-40.16%
Sep	3,018,665	2,602,078	1,383,966	-46.81%
Oct	3,223,016	2,891,198	1,383,966	-52.13%
Nov	3,380,292	3,180,317	1,383,966	-56.48%
Dec	3,319,965	3,469,437	1,383,966	-60.11%
Percent of budget			39.89%	



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	82,155	-85.65%
Mar	596,566	858,515	364,996	-57.49%
Apr	728,266	1,144,686	423,293	-63.02%
May	834,939	1,430,858	478,730	-66.54%
Jun	962,308	1,717,029	478,730	-72.12%
Jul	1,037,505	2,003,201	478,730	-76.10%
Aug	1,293,712	2,289,372	478,730	-79.09%
Sep	2,516,612	2,575,544	478,730	-81.41%
Oct	2,607,900	2,861,715	478,730	-83.27%
Nov	2,757,756	3,147,887	478,730	-84.79%
Dec	3,221,199	3,434,058	478,730	-86.06%
Percent of budget			13.94%	



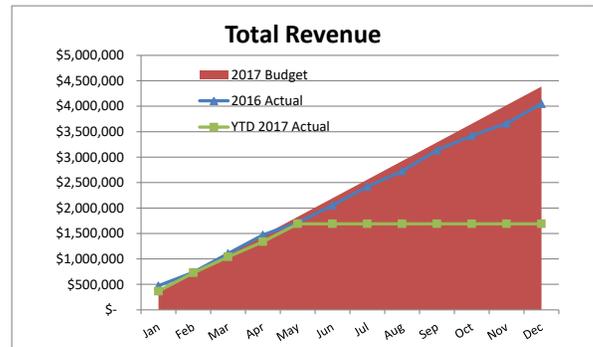
## Storm water & Park Improvements Fund

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	2,878,065
April	297,965	289,365	8,600	2,886,664
May	352,126	82,205	269,921	3,156,586
June	-	-	-	3,156,586
July	-	-	-	3,156,586
August	-	-	-	3,156,586
September	-	-	-	3,156,586
October	-	-	-	3,156,586
November	-	-	-	3,156,586
December	-	-	-	3,156,586
<b>Totals</b>	<u>\$ 1,690,143</u>	<u>\$ 1,056,612</u>	<u>\$ 633,532</u>	

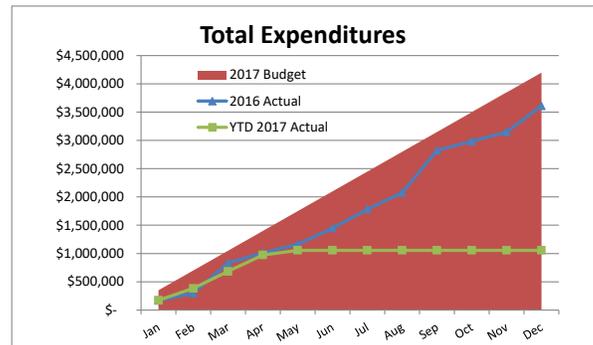
2016 CAFR Fund Balance December 31, 2016

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 still below 2016 and slightly lower than the 2017 budget at 38.53%. Expenditures are also slightly below the 2017 budget at 25.17% and will fluctuate throughout the year.

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	\$ 1,690,143	-7.53%
Jun	2,056,248	2,193,272	\$ 1,690,143	-22.94%
Jul	2,421,920	2,558,818	\$ 1,690,143	-33.95%
Aug	2,726,535	2,924,363	\$ 1,690,143	-42.20%
Sep	3,136,469	3,289,909	\$ 1,690,143	-48.63%
Oct	3,421,520	3,655,454	\$ 1,690,143	-53.76%
Nov	3,662,816	4,020,999	\$ 1,690,143	-57.97%
Dec	4,049,294	4,386,545	\$ 1,690,143	-61.47%
Percent of budget			38.53%	



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	\$ 1,056,612	-39.59%
Jun	1,447,682	2,099,009	\$ 1,056,612	-49.66%
Jul	1,782,816	2,448,844	\$ 1,056,612	-56.85%
Aug	2,075,858	2,798,679	\$ 1,056,612	-62.25%
Sep	2,822,062	3,148,514	\$ 1,056,612	-66.44%
Oct	2,985,774	3,498,349	\$ 1,056,612	-69.80%
Nov	3,147,968	3,848,184	\$ 1,056,612	-72.54%
Dec	3,609,875	4,198,019	\$ 1,056,612	-74.83%
Percent of budget			25.17%	



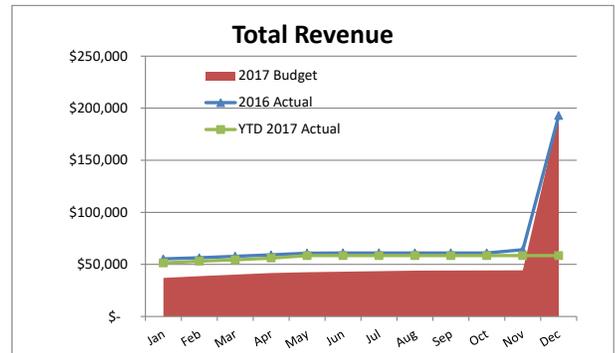
## Sewer Improvements Fund

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	2,408	19,875	(17,468)		85,822
June	-	-	-		85,822
July	-	-	-		85,822
August	-	-	-		85,822
September	-	-	-		85,822
October	-	-	-		85,822
November	-	-	-		85,822
December	-	-	-		85,822
<b>Totals</b>	<b>\$ 58,414</b>	<b>\$ 83,836</b>	<b>\$ (25,421)</b>		

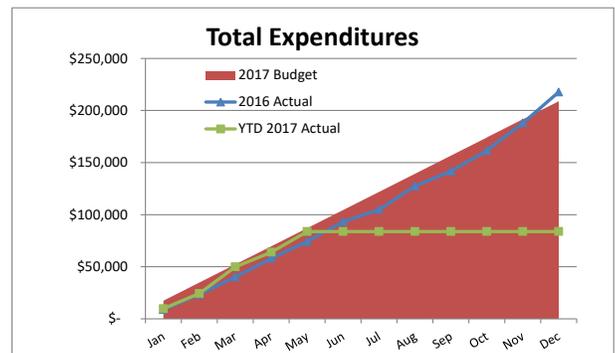
2016 CAFR Fund Balance December 31, 2016

The Sewer Improvements fund revenue is below 2016 revenues and under the 2017 budget at 30.13%. Expenditures are more than the 2016 spending levels but are still under budget at 40.13%.

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	58,414	37.45%
Jun	60,984	43,000	58,414	35.85%
Jul	60,984	43,500	58,414	34.29%
Aug	60,984	44,000	58,414	32.76%
Sep	60,984	44,100	58,414	32.46%
Oct	60,984	44,200	58,414	32.16%
Nov	64,002	44,300	58,414	31.86%
Dec	192,996	193,850	58,414	-69.87%
Percent of budget			30.13%	



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	83,836	-3.68%
Jun	93,251	104,442	83,836	-19.73%
Jul	104,908	121,849	83,836	-31.20%
Aug	127,472	139,256	83,836	-39.80%
Sep	141,780	156,663	83,836	-46.49%
Oct	161,547	174,070	83,836	-51.84%
Nov	188,004	191,477	83,836	-56.22%
Dec	217,728	208,884	83,836	-59.87%
Percent of budget			40.13%	



## Overtime Analysis

Overall city overtime is at 22.23% of the 2017 budget. The Sanitation department has been covering for absences (illness, funeral leave, and workers' comp leave) within their department thus raising the 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	31,859	35.40%
Police	83,508	90,000	15,415	17.13%
Judicial	100	3,678	92	2.50%
Street	18,735	63,494	1,889	2.98%
Sanitation	11,640	8,917	8,967	100.56%
Planning & Dev	348	3,344	-	0.00%
Parks & Rec	13,206	25,840	6,987	27.04%
Parks & Rec PT	6,844	25,000	4,280	17.12%
Sewer Imprvmt	4,841	4,458	1,232	27.64%
<b>Annual Total</b>	<b>\$ 259,269</b>	<b>\$ 318,175</b>	<b>\$ 70,720</b>	<b>22.23%</b>
Fire	107,128	90,000	31,859	35.40%
Police	83,508	90,000	15,415	17.13%
Street	18,735	63,494	1,889	2.98%
Other Depts	49,899	74,681	21,557	28.87%
	<b>259,269</b>	<b>318,175</b>	<b>70,720</b>	<b>22.23%</b>

