



MEMORANDUM

TO: Bola Akande, City Administrator

FROM: Karen Shaw, Finance Director

DATE: August 10, 2017

SUBJECT: June 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 June 30, 2017. At this point revenue and expenditures should be at approximately 50% of the budget. For the General Fund, the revenues are slightly above at 54% and expenditures are less at 44%. For the second month in a row 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	582,512	1,211,416	(628,905)	6,225,274
July	-	-	-	6,225,274
August	-	-	-	6,225,274
September	-	-	-	6,225,274
October	-	-	-	6,225,274
November	-	-	-	6,225,274
December	-	-	-	6,225,274
Totals	\$ 6,369,386	\$ 5,170,344	\$ 1,199,043	

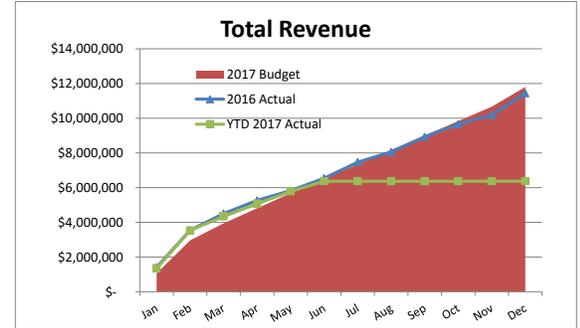
2016 CAFR Fund Balance December 31, 2016

General Fund Revenue

Total General Fund revenue is higher than budgeted coming in at 53.96%. This is due in part to the business licenses revenue, sales tax revenues, and liquor license revenues. The following section provides detail information for the City’s General Fund revenue.

Total Revenue:

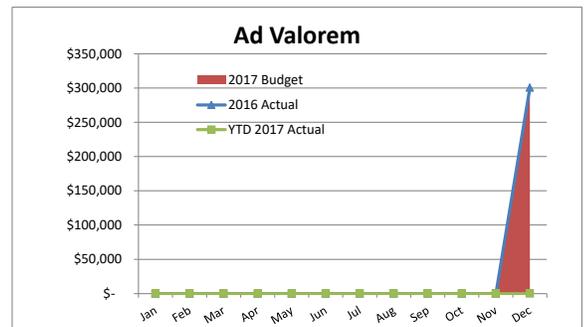
Total Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 1,413,997	\$ 1,060,036	\$ 1,347,008	27.07%
Feb	3,548,878	2,961,572	3,534,645	19.35%
Mar	4,507,525	3,945,109	4,341,202	10.04%
Apr	5,267,761	4,813,895	5,072,392	5.37%
May	5,830,052	5,682,681	5,786,875	1.83%
Jun	6,546,336	6,513,217	6,369,386	-2.21%
Jul	7,470,968	7,343,753	6,369,386	-13.27%
Aug	8,058,403	8,174,290	6,369,386	-22.08%
Sep	8,930,956	9,004,826	6,369,386	-29.27%
Oct	9,649,062	9,835,362	6,369,386	-35.24%
Nov	10,183,942	10,665,898	6,369,386	-40.28%
Dec	11,444,112	11,803,256	6,369,386	-46.04%
Percent of budget			53.96%	



Taxes:

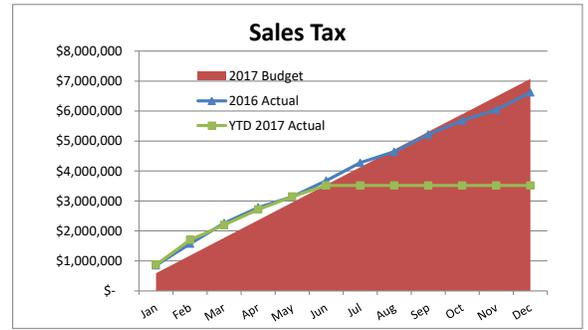
As stated in previous months Ad Valorem taxes will not be received until later this year. Sales Tax revenues are still on target at 49.73% but still less than this time last year. Utility tax revenue is still lagging behind 2016 levels and below budget at 41.94%. Both the electric and telephone franchise fees are coming in below budget at this time. 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 60.38%.

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%	

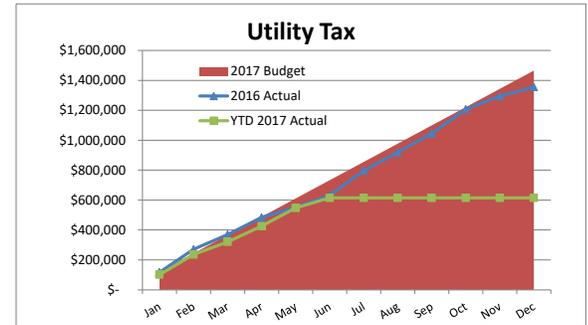


Sales Tax	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 852,968	\$ 589,417	\$ 874,408	48.35%
Feb	1,572,512	1,178,835	1,702,685	44.44%
Mar	2,259,492	1,768,252	2,199,612	24.39%
Apr	2,778,642	2,357,669	2,714,841	15.15%
May	3,136,861	2,947,087	3,145,337	6.73%
Jun	3,677,626	3,536,504	3,517,480	-0.54%
Jul	4,273,771	4,125,921	3,517,480	-14.75%
Aug	4,640,549	4,715,338	3,517,480	-25.40%
Sep	5,214,519	5,304,756	3,517,480	-33.69%
Oct	5,685,664	5,894,173	3,517,480	-40.32%
Nov	6,047,310	6,483,590	3,517,480	-45.75%
Dec	6,618,402	7,073,008	3,517,480	-50.27%
Percent of budget			49.73%	

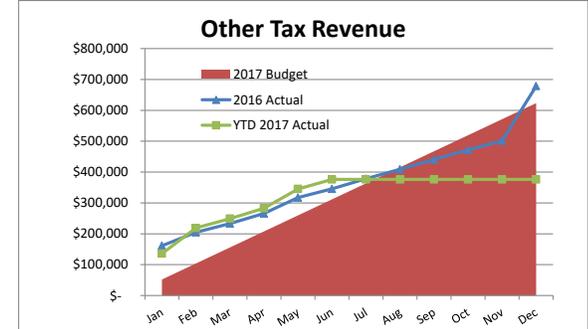
Note: Includes Municipal Fire Sales Tax



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	614,639	-16.12%
Jul	796,161	854,875	614,639	-28.10%
Aug	919,144	977,000	614,639	-37.09%
Sep	1,045,059	1,099,125	614,639	-44.08%
Oct	1,206,901	1,221,250	614,639	-49.67%
Nov	1,294,233	1,343,375	614,639	-54.25%
Dec	1,355,731	1,465,500	614,639	-58.06%
Percent of budget			41.94%	



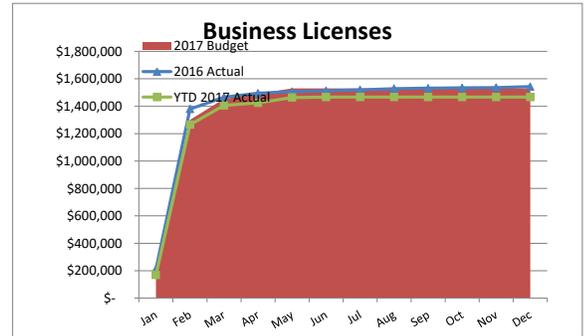
Other Tax Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 161,415	\$ 51,933	\$ 135,989	161.85%
Feb	204,773	103,866	218,767	110.62%
Mar	233,450	155,799	249,127	59.90%
Apr	265,894	207,732	282,875	36.17%
May	317,333	259,665	345,382	33.01%
Jun	345,636	311,598	376,267	20.75%
Jul	378,376	363,531	376,267	3.50%
Aug	409,086	415,464	376,267	-9.43%
Sep	440,654	467,397	376,267	-19.50%
Oct	471,776	519,330	376,267	-27.55%
Nov	501,353	571,263	376,267	-34.13%
Dec	678,525	623,196	376,267	-39.62%
Percent of budget			60.38%	



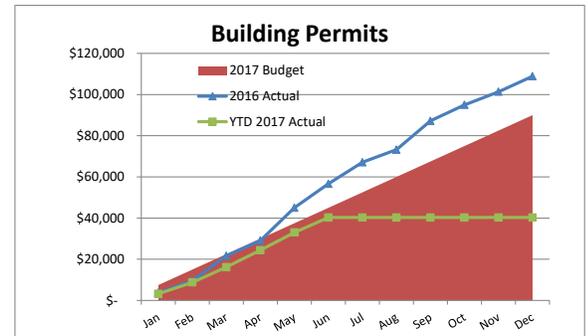
Licenses and Permits:

Business license revenue is well over the budget at 95.87% 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 below 2016 revenues by nearly \$16,000. This revenue is also below the target rate of 50% coming in at 44.80%. Other license and permit revenue includes liquor licenses, automobile licenses, occupancy permits, planning/zoning applications, electrical permits and plumbing permits. These revenues are ahead of budget at 55.55% due in part to the increased revenues from liquor licenses.

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	1,466,766	-4.13%
Jul	1,519,231	1,530,000	1,466,766	-4.13%
Aug	1,528,036	1,530,000	1,466,766	-4.13%
Sep	1,531,534	1,530,000	1,466,766	-4.13%
Oct	1,533,690	1,530,000	1,466,766	-4.13%
Nov	1,535,705	1,530,000	1,466,766	-4.13%
Dec	1,542,715	1,530,000	1,466,766	-4.13%
Percent of budget			95.87%	

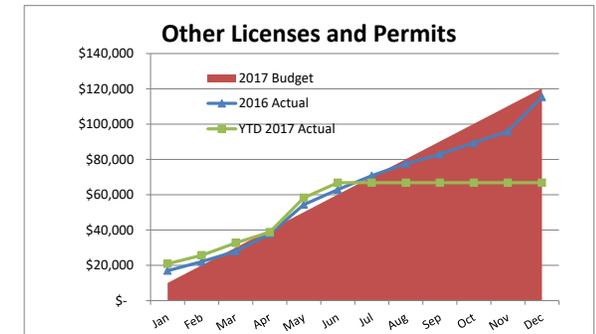


Building Permits	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 3,758	\$ 7,500	\$ 3,217	-57.11%
Feb	9,622	15,000	8,759	-41.61%
Mar	21,727	22,500	16,193	-28.03%
Apr	29,155	30,000	24,451	-18.50%
May	45,032	37,500	33,056	-11.85%
Jun	56,676	45,000	40,318	-10.40%
Jul	67,104	52,500	40,318	-23.20%
Aug	73,217	60,000	40,318	-32.80%
Sep	87,231	67,500	40,318	-40.27%
Oct	94,981	75,000	40,318	-46.24%
Nov	101,351	82,500	40,318	-51.13%
Dec	108,895	90,000	40,318	-55.20%
Percent of budget			44.80%	



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	66,802	11.11%
Jul	70,762	70,146	66,802	-4.77%
Aug	77,670	80,167	66,802	-16.67%
Sep	82,921	90,188	66,802	-25.93%
Oct	89,491	100,209	66,802	-33.34%
Nov	95,936	110,229	66,802	-39.40%
Dec	115,382	120,250	66,802	-44.45%
Percent of budget			55.55%	

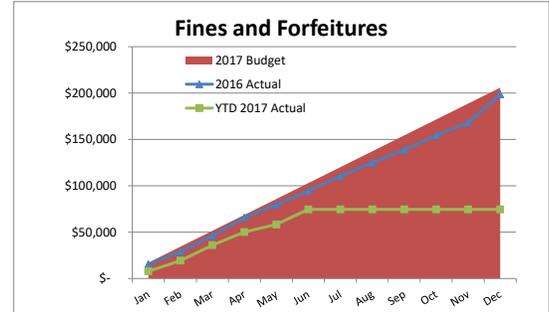


Fines and Forfeitures:

Fines and forfeitures are again below 2016 actuals by \$20,000. These revenues are also under the 2017 budget at 36.19%.

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	74,488	-27.62%
Jul	110,377	120,062	74,488	-37.96%
Aug	124,858	137,214	74,488	-45.71%
Sep	138,670	154,365	74,488	-51.75%
Oct	154,349	171,517	74,488	-56.57%
Nov	168,114	188,669	74,488	-60.52%
Dec	198,637	205,820	74,488	-63.81%
Percent of budget			36.19%	

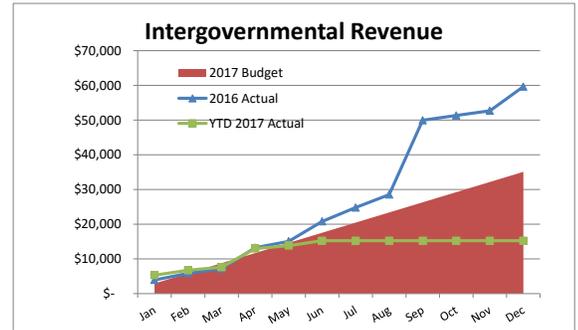
Note: Includes False Alarm Fines



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 43.41%.

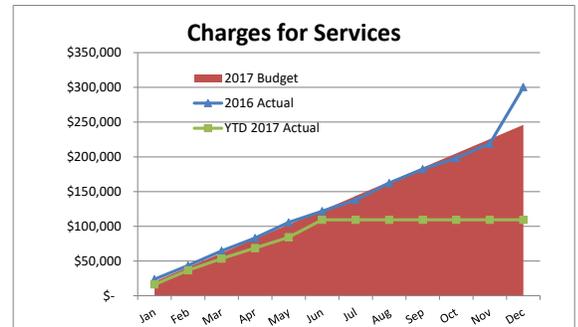
Intergov. Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 3,938	\$ 2,924	\$ 5,307	81.49%
Feb	5,863	5,848	6,722	14.93%
Mar	7,205	8,773	7,612	-13.23%
Apr	13,225	11,697	12,987	11.03%
May	15,062	14,621	13,837	-5.36%
Jun	20,810	17,545	15,233	-13.18%
Jul	24,788	20,469	15,233	-25.58%
Aug	28,533	23,394	15,233	-34.88%
Sep	49,935	26,318	15,233	-42.12%
Oct	51,324	29,242	15,233	-47.91%
Nov	52,691	32,166	15,233	-52.64%
Dec	59,641	35,090	15,233	-56.59%
Percent of budget			43.41%	



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 44.40%. The ambulance fees are coming in below budget due to a decrease in the number of calls from this time last year.

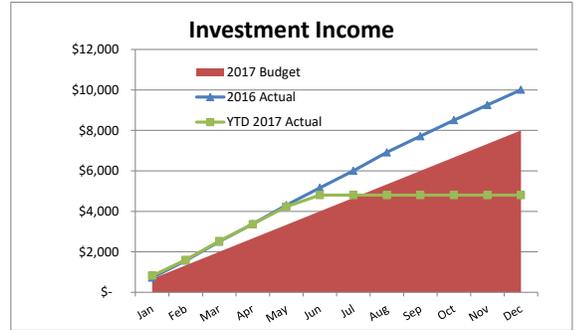
Charges for Services	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 23,761	\$ 20,506	\$ 16,162	-21.18%
Feb	43,539	41,011	36,537	-10.91%
Mar	64,587	61,517	53,430	-13.15%
Apr	83,071	82,023	68,727	-16.21%
May	105,624	102,529	84,143	-17.93%
Jun	121,777	123,034	109,265	-11.19%
Jul	137,914	143,540	109,265	-23.88%
Aug	162,207	164,046	109,265	-33.39%
Sep	182,300	184,551	109,265	-40.79%
Oct	198,344	205,057	109,265	-46.71%
Nov	219,136	225,563	109,265	-51.56%
Dec	300,330	246,068	109,265	-55.60%
Percent of budget			44.40%	



Investment Income:

Investment income from the City’s money market account is posted monthly. This revenue is above 2017 budget at 60%.

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	4,801	20.00%
Jul	6,003	4,667	4,801	2.86%
Aug	6,915	5,334	4,801	-10.00%
Sep	7,711	6,001	4,801	-20.00%
Oct	8,505	6,668	4,801	-28.00%
Nov	9,258	7,334	4,801	-34.55%
Dec	10,006	8,001	4,801	-40.00%
Percent of budget			60.00%	

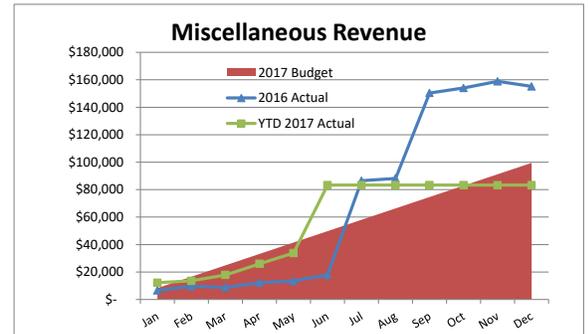


Miscellaneous:

The 2016 budget for miscellaneous revenue includes seizure funds, insurance settlements and other miscellaneous revenue items. This is another very unpredictable revenue category and this was demonstrated this month when we reached 83.75% of our budget. This was due to an insurance settlement for the police car and a payment for seized funds of nearly \$35,000.

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	83,327	67.49%
Jul	86,482	58,042	83,327	43.56%
Aug	88,189	66,334	83,327	25.62%
Sep	150,422	74,625	83,327	11.66%
Oct	154,037	82,917	83,327	0.49%
Nov	158,856	91,209	83,327	-8.64%
Dec	155,200	99,500	83,327	-16.25%
Percent of budget			83.75%	

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



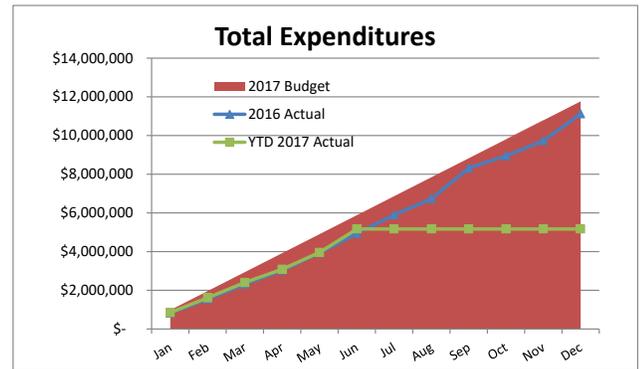
General Fund Expenditures

As of June we would expect to have spent approximately 50% of our budget in the General Fund. We are slightly under at 43.94%. 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	5,170,344	-12.13%
Jul	5,899,162	6,864,571	5,170,344	-24.68%
Aug	6,737,350	7,845,224	5,170,344	-34.10%
Sep	8,313,723	8,825,877	5,170,344	-41.42%
Oct	8,954,956	9,806,530	5,170,344	-47.28%
Nov	9,733,641	10,787,183	5,170,344	-52.07%
Dec	11,119,361	11,767,836	5,170,344	
Percent of budget			43.94%	

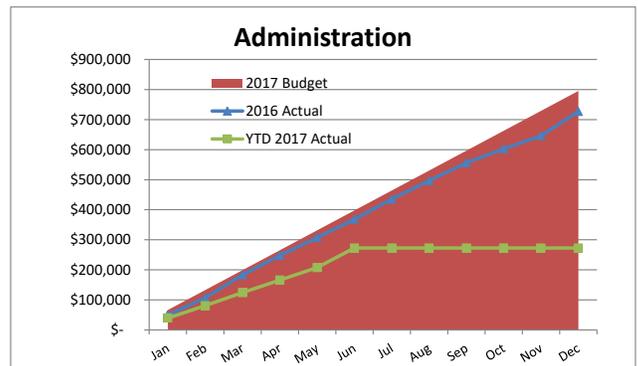
Expenditures:



Administration:

The Administration department expenditures for June are again less than 2016 and considerably less than the 2017 budget at 34.26%. Of the three remaining vacancies in this department the Deputy City Clerk position was filled in June leaving just two open positions.

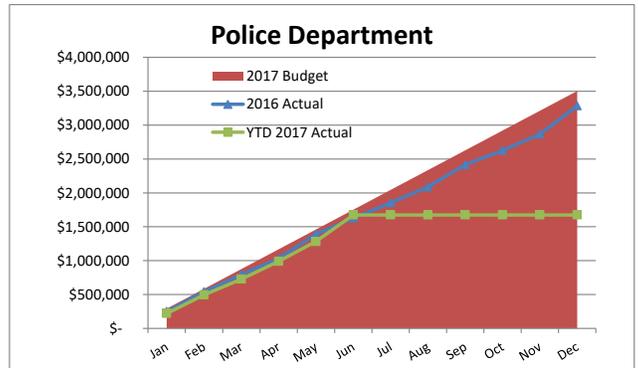
Administration	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 49,574	\$ 66,298	\$ 39,599	-40.27%
Feb	107,053	132,596	80,630	-39.19%
Mar	182,926	198,894	123,901	-37.70%
Apr	247,806	265,191	165,857	-37.46%
May	307,479	331,489	207,656	-37.36%
Jun	368,585	397,787	272,585	-31.47%
Jul	435,125	464,085	272,585	-41.26%
Aug	496,733	530,383	272,585	-48.61%
Sep	556,360	596,681	272,585	-54.32%
Oct	602,516	662,979	272,585	-58.88%
Nov	646,497	729,276	272,585	-62.62%
Dec	727,200	795,574	272,585	-65.74%
Percent of budget			34.26%	



Police:

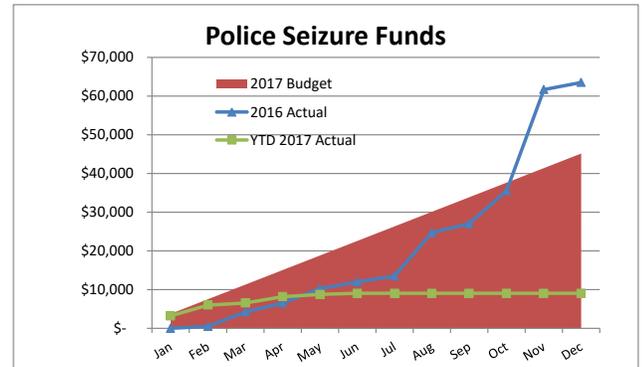
The Police department expenditures as of June are slightly below the 2017 budget at 47.79%. The department still had some vacancies as of June due to retirements which is one reason for being under budget at this time. They are also below budget in the line items of Educational Benefits, Petro Products, and Jail expenses.

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	1,674,350	-4.42%
Jul	1,852,851	2,043,738	1,674,350	-18.07%
Aug	2,088,967	2,335,700	1,674,350	-28.31%
Sep	2,413,646	2,627,663	1,674,350	-36.28%
Oct	2,627,036	2,919,625	1,674,350	-42.65%
Nov	2,867,182	3,211,588	1,674,350	-47.87%
Dec	3,286,267	3,503,550	1,674,350	-52.21%
Percent of budget			47.79%	



Police Seizure Funds:

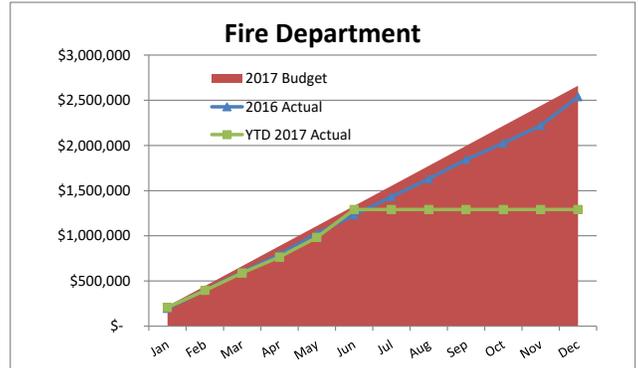
Police Seizure Funds	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ -	\$ 3,763	\$ 3,202	0.00%
Feb	500	7,527	6,007	-20.19%
Mar	4,224	11,290	6,557	-41.92%
Apr	6,564	15,053	8,177	-45.68%
May	10,276	18,817	8,768	-53.40%
Jun	11,990	22,580	9,055	-59.90%
Jul	13,543	26,343	9,055	-65.63%
Aug	24,744	30,106	9,055	-69.92%
Sep	27,016	33,870	9,055	-73.26%
Oct	35,561	37,633	9,055	-75.94%
Nov	61,690	41,396	9,055	-78.13%
Dec	63,531	45,160	9,055	-79.95%
Percent of budget			20.05%	



Fire:

The Fire department’s expenditures are lower than budget at 48.48%. Some of their line items coming in under budget at this point are Petro Products, Supplies and Materials, Educational Benefits, and Training expenses.

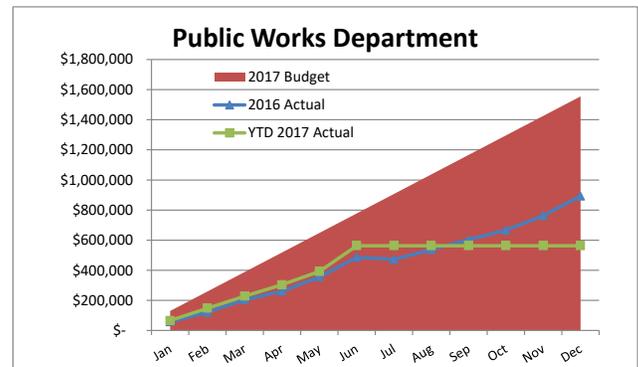
Fire Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 196,838	\$ 221,788	\$ 207,633	-6.38%
Feb	399,083	443,576	\$ 394,972	-10.96%
Mar	598,480	665,363	\$ 589,098	-11.46%
Apr	793,255	887,151	\$ 765,031	-13.77%
May	1,023,907	1,108,939	\$ 981,848	-11.46%
Jun	1,229,856	1,330,727	\$ 1,290,378	-3.03%
Jul	1,432,336	1,552,514	\$ 1,290,378	-16.88%
Aug	1,629,744	1,774,302	\$ 1,290,378	-27.27%
Sep	1,843,007	1,996,090	\$ 1,290,378	-35.35%
Oct	2,027,883	2,217,878	\$ 1,290,378	-41.82%
Nov	2,220,776	2,439,665	\$ 1,290,378	-47.11%
Dec	2,539,608	2,661,453	\$ 1,290,378	-51.52%
Percent of budget			48.48%	



Public Works:

The Public Works department expenditures are considerably less than the 2017 budget at 36.21%. Overtime, Advertising, Petro Products, and Supplies and Materials are all below budget at this time. We would expect to see more spending in the summer months which tend to be busier especially for Mosquito Control and Forestry spending.

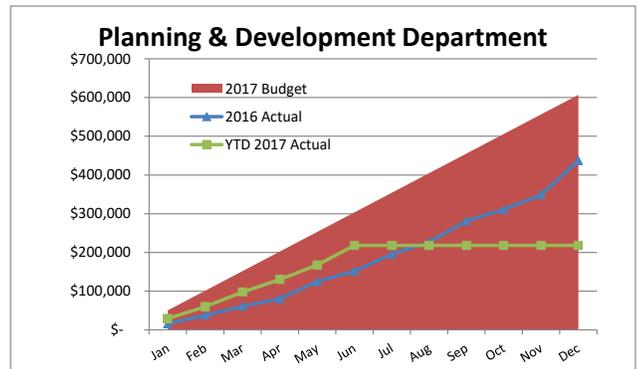
Public Works Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 57,527	\$ 129,590	\$ 66,025	-49.05%
Feb	120,588	259,181	\$ 148,448	-42.72%
Mar	204,054	388,771	\$ 228,109	-41.33%
Apr	261,505	518,361	\$ 303,993	-41.36%
May	355,581	647,952	\$ 391,793	-39.53%
Jun	486,954	777,542	\$ 563,048	-27.59%
Jul	472,145	907,132	\$ 563,048	-37.93%
Aug	536,730	1,036,722	\$ 563,048	-45.69%
Sep	603,189	1,166,313	\$ 563,048	-51.72%
Oct	666,900	1,295,903	\$ 563,048	-56.55%
Nov	762,689	1,425,493	\$ 563,048	-60.50%
Dec	893,339	1,555,084	\$ 563,048	-63.79%
Percent of budget			36.21%	



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 35.94%. Miscellaneous Contractual expenses, Advertising, and Petro Products are lines items that continue to be under budget.

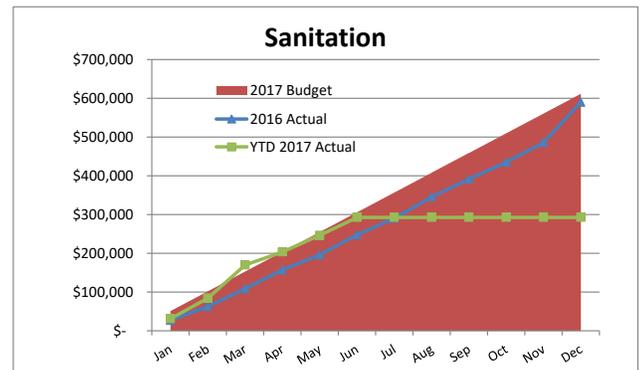
Planning & Development	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 15,780	\$ 50,579	\$ 29,079	-42.51%
Feb	37,806	101,158	59,936	-40.75%
Mar	60,902	151,737	97,569	-35.70%
Apr	80,453	202,316	130,245	-35.62%
May	124,674	252,896	167,430	-33.79%
Jun	151,872	303,475	218,163	-28.11%
Jul	195,228	354,054	218,163	-38.38%
Aug	226,524	404,633	218,163	-46.08%
Sep	281,088	455,212	218,163	-52.07%
Oct	311,211	505,791	218,163	-56.87%
Nov	348,929	556,370	218,163	-60.79%
Dec	437,124	606,949	218,163	-64.06%
Percent of budget			35.94%	



Sanitation:

Sanitation department expenditures are more than 2016 actuals and slightly under for the 2017 budget at 47.87%. One reason is the retirement of the Sanitation Supervisor who was not replaced.

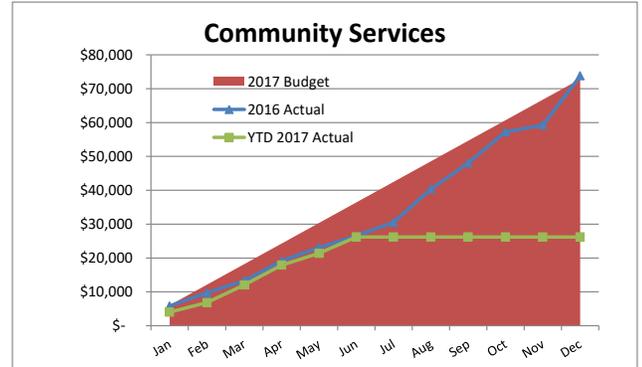
Sanitation	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 27,187	\$ 50,973	\$ 31,376	-38.45%
Feb	62,809	101,946	84,262	-17.35%
Mar	108,699	152,919	170,065	11.21%
Apr	157,339	203,892	203,734	-0.08%
May	195,968	254,865	246,471	-3.29%
Jun	248,038	305,838	292,802	-4.26%
Jul	290,261	356,811	292,802	-17.94%
Aug	345,820	407,784	292,802	-28.20%
Sep	391,436	458,757	292,802	-36.17%
Oct	435,049	509,730	292,802	-42.56%
Nov	485,927	560,703	292,802	-47.78%
Dec	590,017	611,676	292,802	-52.13%
Percent of budget			47.87%	



Community Services:

The Community Services expenditures are slightly under 2016 spending and below the 2017 budget at 35.99%.

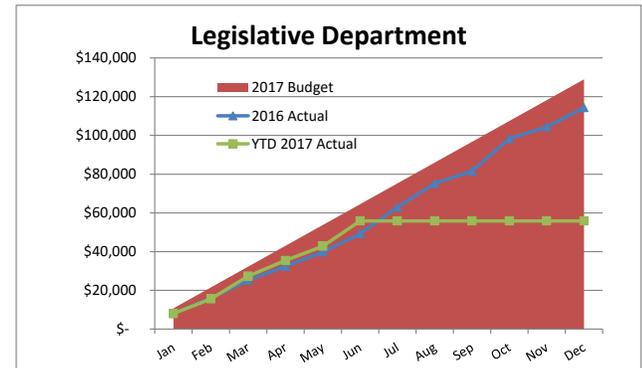
Community Services	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 5,835	\$ 6,069	\$ 4,000	-34.09%
Feb	9,757	12,138	6,841	-43.64%
Mar	13,297	18,206	12,040	-33.87%
Apr	19,108	24,275	17,902	-26.26%
May	23,101	30,344	21,392	-29.50%
Jun	26,529	36,413	26,207	-28.03%
Jul	30,545	42,481	26,207	-38.31%
Aug	40,372	48,550	26,207	-46.02%
Sep	48,048	54,619	26,207	-52.02%
Oct	57,257	60,688	26,207	-56.82%
Nov	59,252	66,756	26,207	-60.74%
Dec	73,783	72,825	26,207	-64.01%
Percent of budget			35.99%	



Legislative:

The Legislative department expenditures are slightly under the 2017 budget at 43.29%.

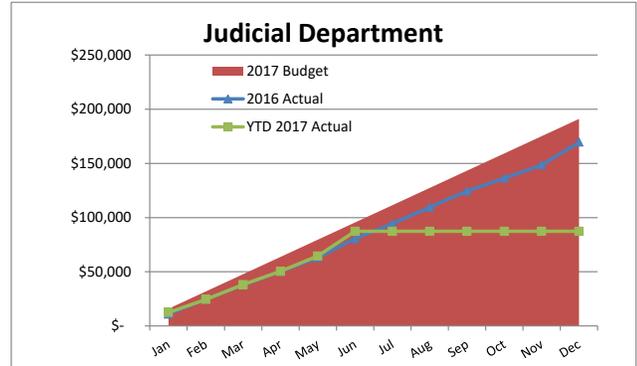
Legislative Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 8,115	\$ 10,747	\$ 8,016	-25.41%
Feb	15,919	21,493	15,547	-27.67%
Mar	25,218	32,240	27,357	-15.15%
Apr	32,401	42,986	35,394	-17.66%
May	39,783	53,733	42,785	-20.38%
Jun	49,229	64,480	55,824	-13.42%
Jul	62,891	75,226	55,824	-25.79%
Aug	75,192	85,973	55,824	-35.07%
Sep	81,611	96,719	55,824	-42.28%
Oct	98,317	107,466	55,824	-48.05%
Nov	104,394	118,213	55,824	-52.78%
Dec	114,372	128,959	55,824	-56.71%
Percent of budget			43.29%	



Judicial:

The Judicial department expenditures are slightly under at 45.71% for the 2017 budget.

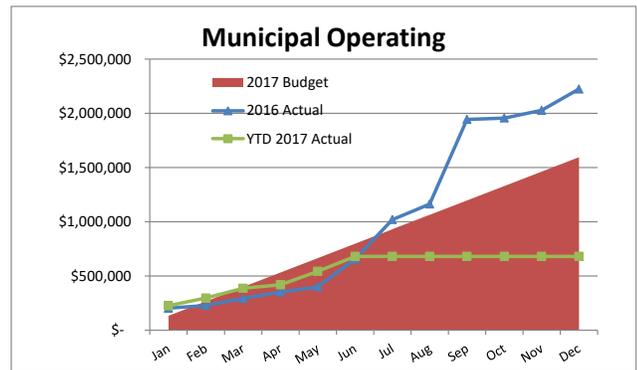
Judicial Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 10,819	\$ 15,920	\$ 12,454	-21.77%
Feb	24,770	31,839	24,444	-23.23%
Mar	37,747	47,759	38,215	-19.98%
Apr	50,224	63,679	50,381	-20.88%
May	63,050	79,598	64,535	-18.92%
Jun	80,595	95,518	87,325	-8.58%
Jul	94,391	111,438	87,325	-21.64%
Aug	109,507	127,357	87,325	-31.43%
Sep	124,564	143,277	87,325	-39.05%
Oct	136,363	159,197	87,325	-45.15%
Nov	148,581	175,116	87,325	-50.13%
Dec	169,600	191,036	87,325	-54.29%
Percent of budget			45.71%	



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 42.66% and slightly more than 2016 spending levels. Supplies, the Safety Program, and Retiree Benefits are all below budget at this time.

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	680,606	-14.69%
Jul	1,019,845	930,749	680,606	-26.88%
Aug	1,163,018	1,063,714	680,606	-36.02%
Sep	1,943,758	1,196,678	680,606	-43.13%
Oct	1,956,864	1,329,642	680,606	-48.81%
Nov	2,027,723	1,462,606	680,606	-53.47%
Dec	2,224,519	1,595,570	680,606	-57.34%
Percent of budget			42.66%	



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

2017 Financial Status Report:

Beginning Fund Balance at January 1, 2017	\$	35,689,181
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2017 Revenues:

Ad Valorem Taxes		
Interest Income	\$	175,837
Employee Contributions	\$	119,794
Unrealized Gain (Loss) on Investments	\$	2,311,030
Miscellaneous Income	\$	23,339
Total Revenues	\$	2,606,661

2017 Expenditures:

Pension Expense	\$	1,049,837
Legal, Acct. & Sec. Pension	\$	7,048
Auditor & Actuary Expense	\$	-
Investment Expense	\$	34,727
Total Expenditures	\$	1,091,612

Revenue Over (Under) Expenditures	\$	1,515,049
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Ending Fund Balance at June 30, 2017	\$	37,204,230
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2017 Enrollments for period:

Date of Hire

Police:

None

Fire:

None

2017 Retirements for period:

Retirement Date

Police:

None

Fire:

None

2017 Resignations for period:

Resignation Date

Police:

None

Fire:

None

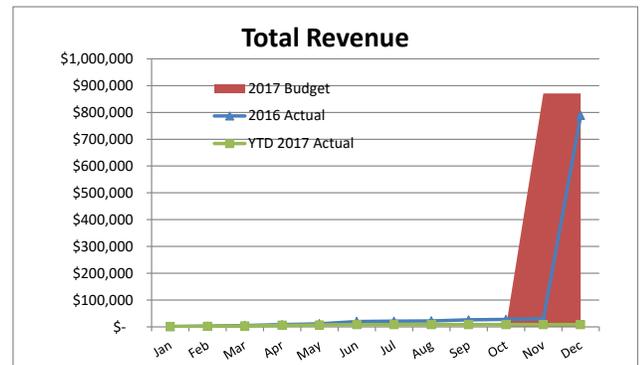
Library Fund

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	1,386	54,520	(53,135)	494,076
July	-	-	-	494,076
August	-	-	-	494,076
September	-	-	-	494,076
October	-	-	-	494,076
November	-	-	-	494,076
December	-	-	-	494,076
Totals	\$ 8,242	\$ 252,898	\$ (244,656)	

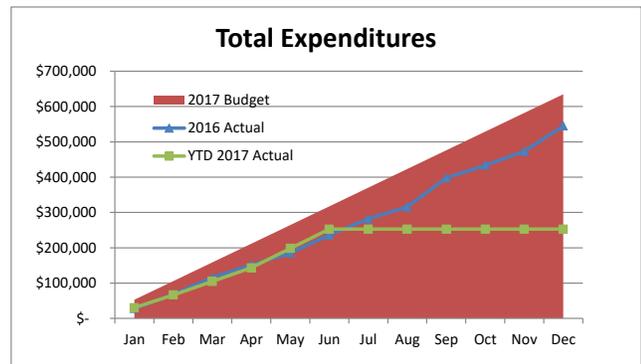
2016 CAFR Fund Balance December 31, 2016

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	8,242	4212.69%
Jul	21,052	223	8,242	3596.59%
Aug	22,234	255	8,242	3134.52%
Sep	25,952	287	8,242	2775.13%
Oct	27,525	319	8,242	2487.61%
Nov	30,344	870,819	8,242	-99.05%
Dec	789,015	870,850	8,242	-99.05%
Percent of budget			0.95%	



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	252,898	-20.32%
Jul	282,062	370,300	252,898	-31.70%
Aug	315,711	423,200	252,898	-40.24%
Sep	397,713	476,100	252,898	-46.88%
Oct	433,694	529,000	252,898	-52.19%
Nov	473,187	581,900	252,898	-56.54%
Dec	544,980	634,800	252,898	-60.16%
Percent of budget			39.84%	



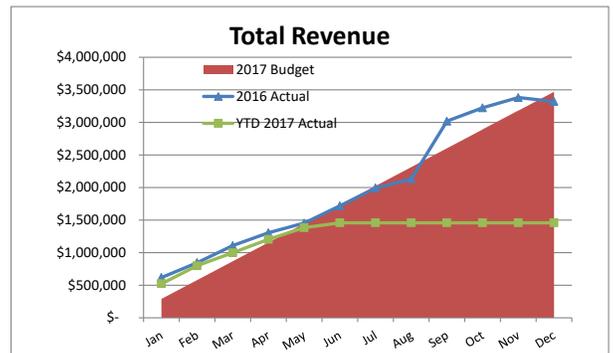
Capital Improvements Fund

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	74,015	253,867	(179,852)	3,592,475
July	-	-	-	3,592,475
August	-	-	-	3,592,475
September	-	-	-	3,592,475
October	-	-	-	3,592,475
November	-	-	-	3,592,475
December	-	-	-	3,592,475
Totals	\$ 1,457,982	\$ 732,598	\$ 725,384	

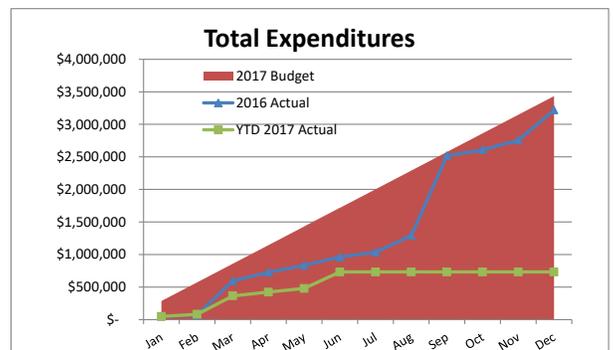
2016 CAFR Fund Balance December 31, 2016

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 42.02%. The Capital Improvements expenditures are well below the 2017 budget at 21.33%. Spending in this fund is still being closely monitored.

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	1,457,982	-15.95%
Jul	1,992,046	2,023,838	1,457,982	-27.96%
Aug	2,132,571	2,312,958	1,457,982	-36.96%
Sep	3,018,665	2,602,078	1,457,982	-43.97%
Oct	3,223,016	2,891,198	1,457,982	-49.57%
Nov	3,380,292	3,180,317	1,457,982	-54.16%
Dec	3,319,965	3,469,437	1,457,982	-57.98%
Percent of budget			42.02%	



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	732,598	-57.33%
Jul	1,037,505	2,003,201	732,598	-63.43%
Aug	1,293,712	2,289,372	732,598	-68.00%
Sep	2,516,612	2,575,544	732,598	-71.56%
Oct	2,607,900	2,861,715	732,598	-74.40%
Nov	2,757,756	3,147,887	732,598	-76.73%
Dec	3,221,199	3,434,058	732,598	-78.67%
Percent of budget			21.33%	



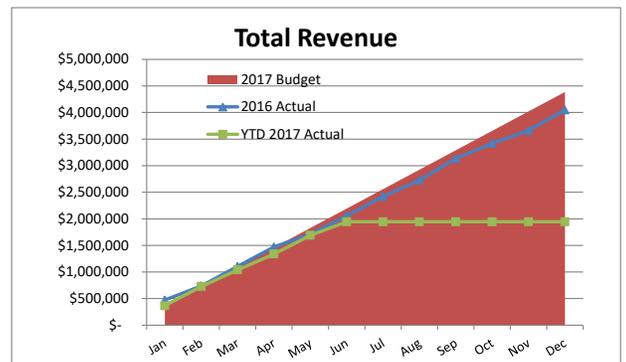
Storm water & Park Improvements Fund

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	2,867,005
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	253,867	314,343	(60,475)	3,096,110
July	-	-	-	3,096,110
August	-	-	-	3,096,110
September	-	-	-	3,096,110
October	-	-	-	3,096,110
November	-	-	-	3,096,110
December	-	-	-	3,096,110
Totals	\$ 1,944,011	\$ 1,370,955	\$ 573,056	

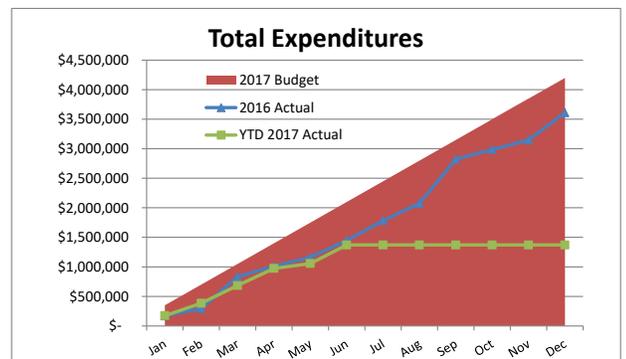
2016 CAFR Fund Balance December 31, 2016

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 44.32%. Expenditures are also slightly below the 2017 budget at 32.66% 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	1,944,011	-11.36%
Jul	2,421,920	2,558,818	1,944,011	-24.03%
Aug	2,726,535	2,924,363	1,944,011	-33.52%
Sep	3,136,469	3,289,909	1,944,011	-40.91%
Oct	3,421,520	3,655,454	1,944,011	-46.82%
Nov	3,662,816	4,020,999	1,944,011	-51.65%
Dec	4,049,294	4,386,545	1,944,011	-55.68%
Percent of budget			44.32%	



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	1,370,955	-34.69%
Jul	1,782,816	2,448,844	1,370,955	-44.02%
Aug	2,075,858	2,798,679	1,370,955	-51.01%
Sep	2,822,062	3,148,514	1,370,955	-56.46%
Oct	2,985,774	3,498,349	1,370,955	-60.81%
Nov	3,147,968	3,848,184	1,370,955	-64.37%
Dec	3,609,875	4,198,019	1,370,955	-67.34%
Percent of budget			32.66%	



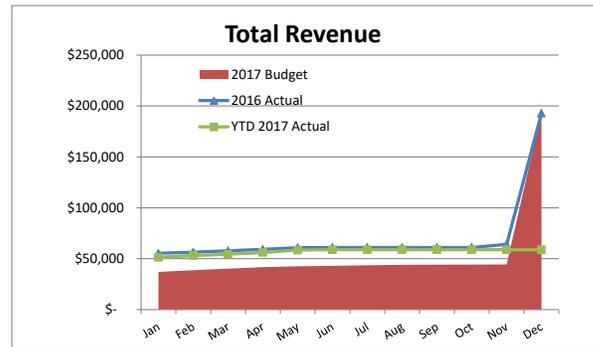
Sewer Improvements Fund

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	346	30,012	(29,666)	56,156
July	-	-	-	56,156
August	-	-	-	56,156
September	-	-	-	56,156
October	-	-	-	56,156
November	-	-	-	56,156
December	-	-	-	56,156
Totals	\$ 58,760	\$ 113,847	\$ (55,087)	

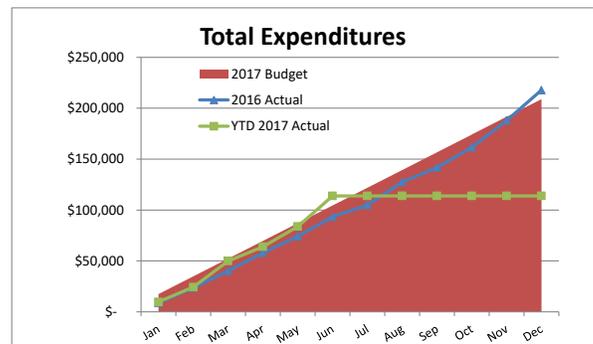
2016 CAFR Fund Balance December 31, 2016

The Sewer Improvements fund revenue is slightly below 2016 revenues and under the 2017 budget at 30.31%. Expenditures are more than the 2016 spending levels and are over budget at 54.50%. Supplies and Materials for sewer lateral repairs is the line item putting the expenditures over budget.

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	58,760	36.65%
Jul	60,984	43,500	58,760	35.08%
Aug	60,984	44,000	58,760	33.55%
Sep	60,984	44,100	58,760	33.24%
Oct	60,984	44,200	58,760	32.94%
Nov	64,002	44,300	58,760	32.64%
Dec	192,996	193,850	58,760	-69.69%
Percent of budget			30.31%	



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	113,847	9.01%
Jul	104,908	121,849	113,847	-6.57%
Aug	127,472	139,256	113,847	-18.25%
Sep	141,780	156,663	113,847	-27.33%
Oct	161,547	174,070	113,847	-34.60%
Nov	188,004	191,477	113,847	-40.54%
Dec	217,728	208,884	113,847	-45.50%
Percent of budget			54.50%	



Overtime Analysis

Overall city overtime is at 27.55% of the 2017 budget. The Sanitation department has been covering for absences (illness, funeral leave, workers' comp leave) and one vacancy 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	\$ 109	3.17%
Fire	107,128	90,000	37,389	41.54%
Police	83,508	90,000	20,930	23.26%
Judicial	100	3,678	92	2.50%
Street	18,735	63,494	2,243	3.53%
Sanitation	11,640	8,917	10,820	121.35%
Planning & Dev	348	3,344	-	0.00%
Parks & Rec	13,206	25,840	9,486	36.71%
Parks & Rec PT	6,844	25,000	4,507	18.03%
Sewer Imprvmt	4,841	4,458	2,068	46.39%
Annual Total	\$ 259,269	\$ 318,175	\$ 87,645	27.55%
Fire	107,128	90,000	37,389	41.54%
Police	83,508	90,000	20,930	23.26%
Street	18,735	63,494	2,243	3.53%
Other Depts	49,899	74,681	27,082	36.26%
	259,269	318,175	87,645	27.55%

