

MEMORANDUM

TO: Bola Akande, City Administrator
FROM: Karen Shaw, Finance Director
DATE: May 6, 2017
SUBJECT: Jan – Mar 2017 Financial Status Report

INTRODUCTION:

The purpose of this memo is to present a detailed analysis of the City’s financial status for the quarter ending March 31, 2017. First, it should be noted that the ending fund balance for December 31, 2016 is estimated in that the auditors have not completed their work. However, all adjusting journal entries have been done so the figures are pretty accurate. At this point revenue and expenditures should be at 25% of the budget. For the General Fund, the revenues are slightly higher at nearly 37% and expenditures are less at 20%. 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 *
				\$ 5,026,232
January	\$ 1,347,008	\$ 849,208	\$ 497,800	5,524,032
February	2,187,637	763,558	1,424,079	6,948,111
March	806,557	794,219	12,338	6,960,449
April	-	-	-	6,960,449
May	-	-	-	6,960,449
June	-	-	-	6,960,449
July	-	-	-	6,960,449
August	-	-	-	6,960,449
September	-	-	-	6,960,449
October	-	-	-	6,960,449
November	-	-	-	6,960,449
December	-	-	-	6,960,449
Totals	\$ 4,341,202	\$ 2,406,985	\$ 1,934,217	

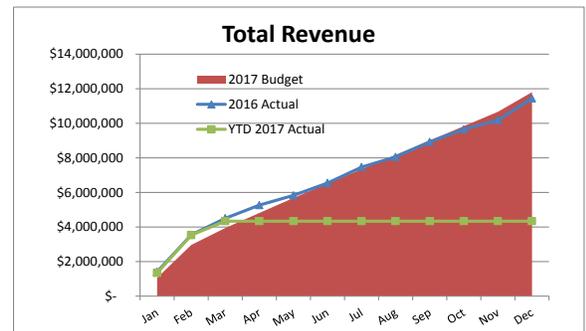
*Estimated Beginning Fund Balance December 31, 2016

General Fund Revenue

Total General Fund revenue is higher than budgeted coming in at 36.78%. This is due to the business licenses revenue that is due to the city by mid-February. The following section provides detail information for the City’s General Fund revenue.

Total Revenue:

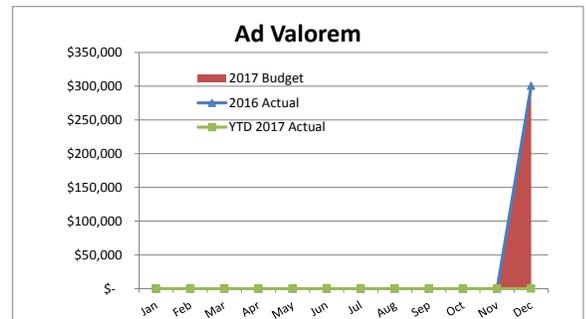
Total Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 1,413,997	\$ 1,060,036	\$ 1,347,008	27.07%
Feb	3,548,878	2,961,572	3,534,645	19.35%
Mar	4,507,525	3,945,109	4,341,202	10.04%
Apr	5,267,761	4,813,895	4,341,202	-9.82%
May	5,830,052	5,682,681	4,341,202	-23.61%
Jun	6,546,336	6,513,217	4,341,202	-33.35%
Jul	7,470,968	7,343,753	4,341,202	-40.89%
Aug	8,058,403	8,174,290	4,341,202	-46.89%
Sep	8,930,956	9,004,826	4,341,202	-51.79%
Oct	9,649,062	9,835,362	4,341,202	-55.86%
Nov	10,183,942	10,665,898	4,341,202	-59.30%
Dec	11,444,112	11,803,256	4,341,202	-63.22%
Percent of budget			36.78%	



Taxes:

Ad valorem is normally received in November but was not received until December last year. This change has been reflected to show that we expect this to happen again this year. Sales tax had been coming in above 2016 for January and February but fell 28% below what was received in March of 2016. This just goes to show how unpredictable this revenue can be since it is based on consumers and the economy. At any rate we are still above budget by nearly 6%. Utility tax revenue is lower than 2016 and below budget at 21.88%. A rather mild winter is the probable cause. Other tax revenue includes the road & bridge tax, financial institution tax, state motor fuel tax and cigarette tax. These taxes are well above 2016 collections and the 2017 budget at 39.98%. The Financial Institution Tax is the reason for this percentage.

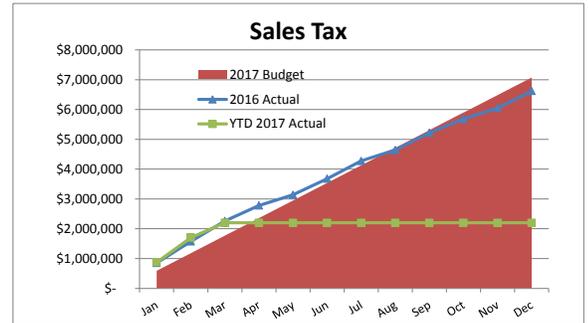
Ad Valorem Tax	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ -	\$ -	\$ -	0.00%
Feb	-	-	\$ -	0.00%
Mar	-	-	\$ -	0.00%
Apr	-	-	\$ -	0.00%
May	-	-	\$ -	0.00%
Jun	-	-	\$ -	0.00%
Jul	-	-	\$ -	0.00%
Aug	-	-	\$ -	0.00%
Sep	-	-	\$ -	0.00%
Oct	-	-	\$ -	0.00%
Nov	-	-	\$ -	0.00%
Dec	300,650	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	2,199,612	-6.70%
May	3,136,861	2,947,087	2,199,612	-25.36%
Jun	3,677,626	3,536,504	2,199,612	-37.80%
Jul	4,273,771	4,125,921	2,199,612	-46.69%
Aug	4,640,549	4,715,338	2,199,612	-53.35%
Sep	5,214,519	5,304,756	2,199,612	-58.54%
Oct	5,685,664	5,894,173	2,199,612	-62.68%
Nov	6,047,310	6,483,590	2,199,612	-66.07%
Dec	6,618,402	7,073,008	2,199,612	-68.90%

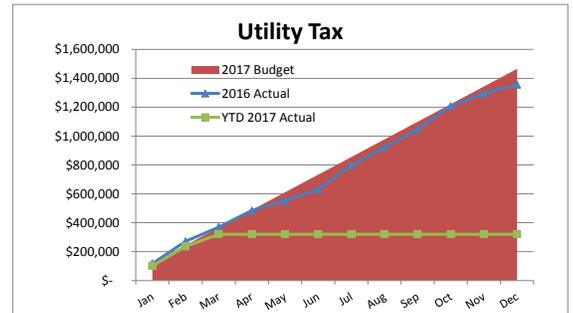
Percent of budget

Note: Includes Municipal Fire Sales Tax



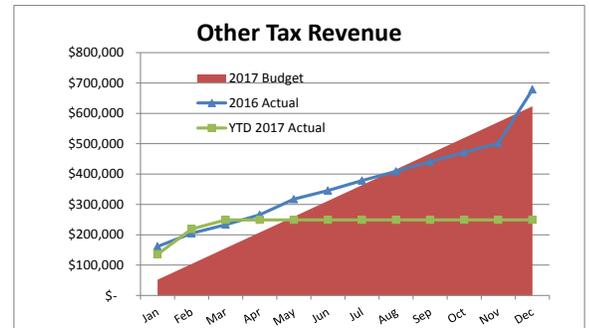
Utility Tax	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 117,911	\$ 122,125	\$ 101,224	-17.11%
Feb	270,752	244,250	235,891	-3.42%
Mar	369,615	366,375	320,619	-12.49%
Apr	483,916	488,500	320,619	-34.37%
May	552,217	610,625	320,619	-47.49%
Jun	630,891	732,750	320,619	-56.24%
Jul	796,161	854,875	320,619	-62.50%
Aug	919,144	977,000	320,619	-67.18%
Sep	1,045,059	1,099,125	320,619	-70.83%
Oct	1,206,901	1,221,250	320,619	-73.75%
Nov	1,294,233	1,343,375	320,619	-76.13%
Dec	1,355,731	1,465,500	320,619	-78.12%

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	249,127	19.93%
May	317,333	259,665	249,127	-4.06%
Jun	345,636	311,598	249,127	-20.05%
Jul	378,376	363,531	249,127	-31.47%
Aug	409,086	415,464	249,127	-40.04%
Sep	440,654	467,397	249,127	-46.70%
Oct	471,776	519,330	249,127	-52.03%
Nov	501,353	571,263	249,127	-56.39%
Dec	678,525	623,196	249,127	-60.02%

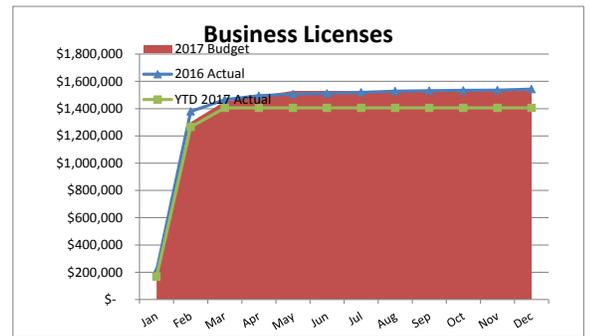
Percent of budget



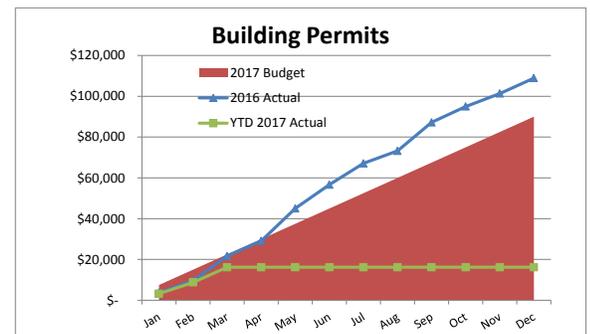
Licenses and Permits:

Business license revenue is over the quarterly budget at 91.87% however the bulk of this revenue is due by mid-February and 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 25%. Other license and permit revenue includes liquor licenses, automobile licenses, occupancy permits, planning/zoning applications, electrical permits and plumbing permits. These revenues are slightly below at 27.21%.

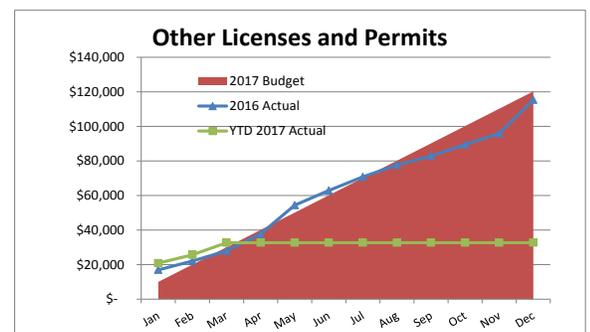
Business Licenses	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 210,668	\$ 229,500	\$ 168,931	-26.39%
Feb	1,379,666	1,300,500	1,265,082	-2.72%
Mar	1,466,029	1,453,500	1,405,597	-3.30%
Apr	1,494,799	1,491,750	1,405,597	-5.78%
May	1,506,072	1,530,000	1,405,597	-8.13%
Jun	1,512,313	1,530,000	1,405,597	-8.13%
Jul	1,519,231	1,530,000	1,405,597	-8.13%
Aug	1,528,036	1,530,000	1,405,597	-8.13%
Sep	1,531,534	1,530,000	1,405,597	-8.13%
Oct	1,533,690	1,530,000	1,405,597	-8.13%
Nov	1,535,705	1,530,000	1,405,597	-8.13%
Dec	1,542,715	1,530,000	1,405,597	-8.13%
Percent of budget			91.87%	



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	16,193	-46.02%
May	45,032	37,500	16,193	-56.82%
Jun	56,676	45,000	16,193	-64.02%
Jul	67,104	52,500	16,193	-69.16%
Aug	73,217	60,000	16,193	-73.01%
Sep	87,231	67,500	16,193	-76.01%
Oct	94,981	75,000	16,193	-78.41%
Nov	101,351	82,500	16,193	-80.37%
Dec	108,895	90,000	16,193	-82.01%
Percent of budget			17.99%	



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	32,719	-18.37%
May	54,400	50,104	32,719	-34.70%
Jun	62,842	60,125	32,719	-45.58%
Jul	70,762	70,146	32,719	-53.36%
Aug	77,670	80,167	32,719	-59.19%
Sep	82,921	90,188	32,719	-63.72%
Oct	89,491	100,209	32,719	-67.35%
Nov	95,936	110,229	32,719	-70.32%
Dec	115,382	120,250	32,719	-72.79%
Percent of budget			27.21%	

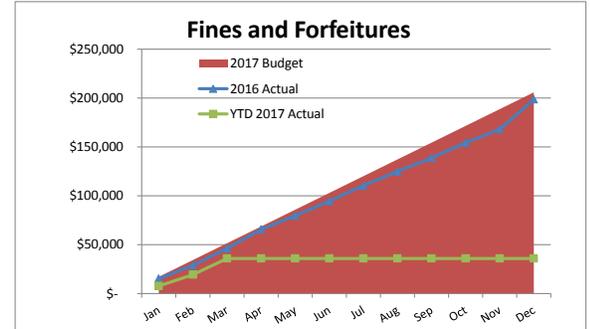


Fines and Forfeitures:

Fines and forfeitures are below 2016 actual and the 2016 budget at 17.46%.

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	35,940	-47.61%
May	79,690	85,759	35,940	-58.09%
Jun	94,598	102,910	35,940	-65.08%
Jul	110,377	120,062	35,940	-70.07%
Aug	124,858	137,214	35,940	-73.81%
Sep	138,670	154,365	35,940	-76.72%
Oct	154,349	171,517	35,940	-79.05%
Nov	168,114	188,669	35,940	-80.95%
Dec	198,637	205,820	35,940	-82.54%
Percent of budget			17.46%	

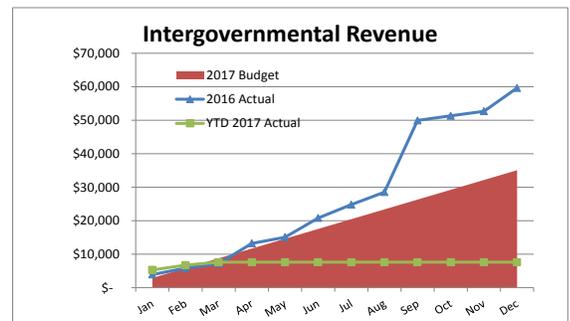
Note: Includes False Alarm Fines



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 21.69%. Recently, the federal government changed from reimbursing us monthly to quarterly and until we catch up to the new cycle our revenues will seem slightly lower.

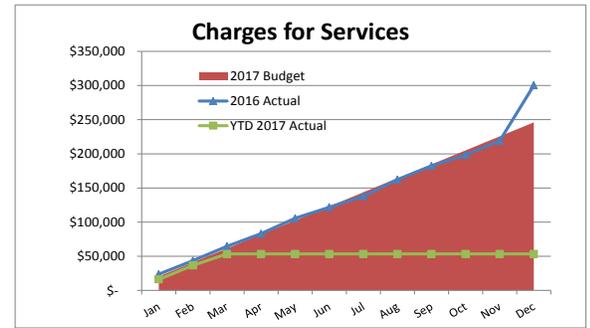
Intergov. Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 3,938	\$ 2,924	\$ 5,307	81.49%
Feb	5,863	5,848	6,722	14.93%
Mar	7,205	8,773	7,612	-13.23%
Apr	13,225	11,697	7,612	-34.92%
May	15,062	14,621	7,612	-47.94%
Jun	20,810	17,545	7,612	-56.61%
Jul	24,788	20,469	7,612	-62.81%
Aug	28,533	23,394	7,612	-67.46%
Sep	49,935	26,318	7,612	-71.08%
Oct	51,324	29,242	7,612	-73.97%
Nov	52,691	32,166	7,612	-76.34%
Dec	59,641	35,090	7,612	-78.31%
Percent of budget			21.69%	



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 21.71%.

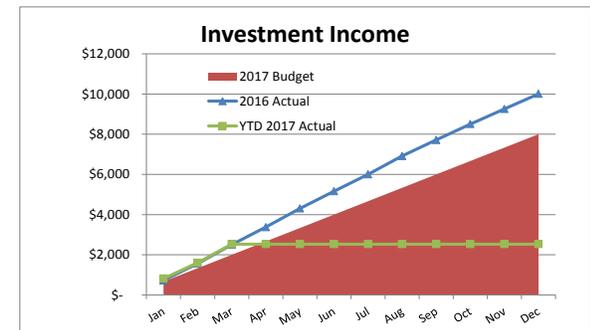
Charges for Services	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 23,761	\$ 20,506	\$ 16,162	-21.18%
Feb	43,539	41,011	36,537	-10.91%
Mar	64,587	61,517	53,430	-13.15%
Apr	83,071	82,023	53,430	-34.86%
May	105,624	102,529	53,430	-47.89%
Jun	121,777	123,034	53,430	-56.57%
Jul	137,914	143,540	53,430	-62.78%
Aug	162,207	164,046	53,430	-67.43%
Sep	182,300	184,551	53,430	-71.05%
Oct	198,344	205,057	53,430	-73.94%
Nov	219,136	225,563	53,430	-76.31%
Dec	300,330	246,068	53,430	-78.29%
Percent of budget			21.71%	



Investment Income:

Investment income from the City's money market account is posted monthly. This revenue is above 2017 budget at 31.65% and 2016 collections.

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	2,532	-5.06%
May	4,307	3,334	2,532	-24.05%
Jun	5,162	4,001	2,532	-36.71%
Jul	6,003	4,667	2,532	-45.75%
Aug	6,915	5,334	2,532	-52.53%
Sep	7,711	6,001	2,532	-57.81%
Oct	8,505	6,668	2,532	-62.02%
Nov	9,258	7,334	2,532	-65.48%
Dec	10,006	8,001	2,532	-68.35%
Percent of budget			31.65%	

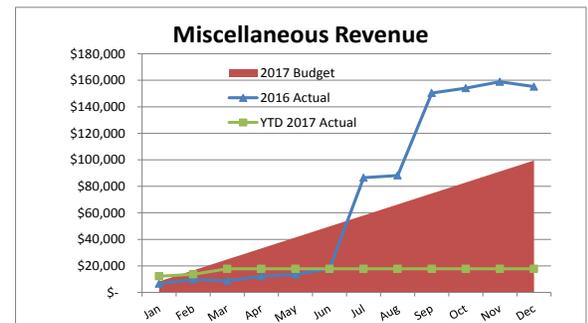


Miscellaneous:

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 17.91%

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	17,821	-46.27%
May	13,454	41,459	17,821	-57.01%
Jun	18,005	49,750	17,821	-64.18%
Jul	86,482	58,042	17,821	-69.30%
Aug	88,189	66,334	17,821	-73.13%
Sep	150,422	74,625	17,821	-76.12%
Oct	154,037	82,917	17,821	-78.51%
Nov	158,856	91,209	17,821	-80.46%
Dec	155,200	99,500	17,821	-82.09%
Percent of budget			17.91%	

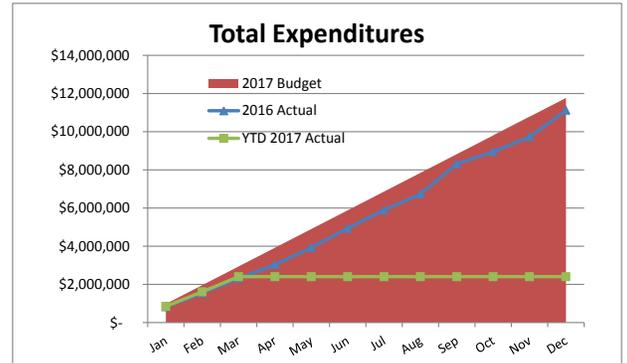
Note: Includes TIF Reimbursements, TDD Collections Fees and Other Misc Revenue



General Fund expenditures through November are more than 2016 but still below the 2017 budget at 20.45%. The following section provides detail information for the City's General Fund expenditures.

Total Expenditures:

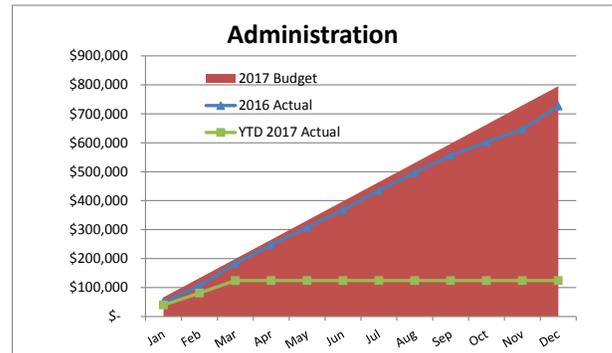
Total Expenditures	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 825,796	\$ 980,653	\$ 849,208	-13.40%
Feb	1,547,108	1,961,306	1,612,766	-17.77%
Mar	2,322,554	2,941,959	2,406,985	-18.18%
Apr	3,032,752	3,922,612	2,406,985	-38.64%
May	3,933,922	4,903,265	2,406,985	-50.91%
Jun	4,937,698	5,883,918	2,406,985	-59.09%
Jul	5,899,162	6,864,571	2,406,985	-64.94%
Aug	6,737,350	7,845,224	2,406,985	-69.32%
Sep	8,313,723	8,825,877	2,406,985	-72.73%
Oct	8,954,956	9,806,530	2,406,985	-75.46%
Nov	9,733,641	10,787,183	2,406,985	-77.69%
Dec	11,119,361	11,767,836	2,406,985	
Percent of budget			20.45%	



Administration:

The Administration department expenditures for November are less than 2016 and considerably less than the 2017 budget at 15.57%. There were four vacancies in this quarter for which only one was filled and that was March. We anticipate that these expenditures will increase once we are fully staffed.

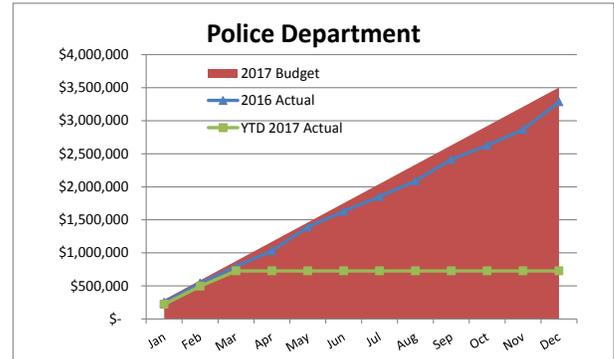
Administration	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 49,574	\$ 66,298	\$ 39,599	-40.27%
Feb	107,053	132,596	80,630	-39.19%
Mar	182,926	198,894	123,901	-37.70%
Apr	247,806	265,191	123,901	-53.28%
May	307,479	331,489	123,901	-62.62%
Jun	368,585	397,787	123,901	-68.85%
Jul	435,125	464,085	123,901	-73.30%
Aug	496,733	530,383	123,901	-76.64%
Sep	556,360	596,681	123,901	-79.23%
Oct	602,516	662,979	123,901	-81.31%
Nov	646,497	729,276	123,901	-83.01%
Dec	727,200	795,574	123,901	-84.43%
Percent of budget			15.57%	



Police:

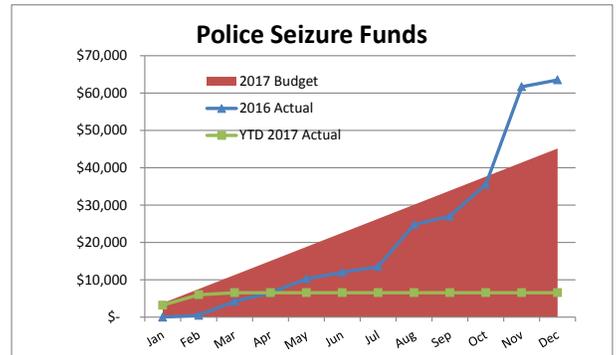
The Police department expenditures for this quarter are less than the 2017 budget at 20.75%. The department had some vacancies that were not filled until February and March at lower salaries than those who have left.

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	727,027	-37.75%
May	1,390,593	1,459,813	727,027	-50.20%
Jun	1,628,756	1,751,775	727,027	-58.50%
Jul	1,852,851	2,043,738	727,027	-64.43%
Aug	2,088,967	2,335,700	727,027	-68.87%
Sep	2,413,646	2,627,663	727,027	-72.33%
Oct	2,627,036	2,919,625	727,027	-75.10%
Nov	2,867,182	3,211,588	727,027	-77.36%
Dec	3,286,267	3,503,550	727,027	-79.25%
Percent of budget			20.75%	



Police Seizure Funds:

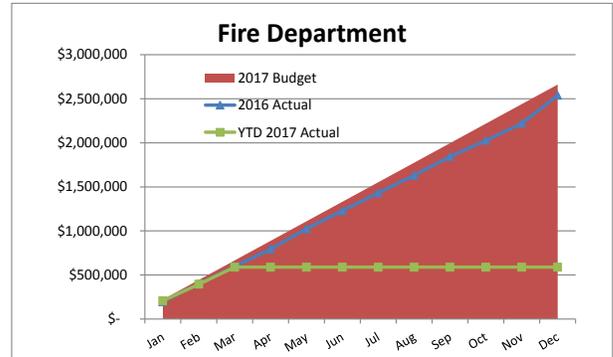
Police Seizure Funds	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ -	\$ 3,763	\$ 3,202	0.00%
Feb	500	7,527	6,007	-20.19%
Mar	4,224	11,290	6,557	-41.92%
Apr	6,564	15,053	6,557	-56.44%
May	10,276	18,817	6,557	-65.15%
Jun	11,990	22,580	6,557	-70.96%
Jul	13,543	26,343	6,557	-75.11%
Aug	24,744	30,106	6,557	-78.22%
Sep	27,016	33,870	6,557	-80.64%
Oct	35,561	37,633	6,557	-82.58%
Nov	61,690	41,396	6,557	-84.16%
Dec	63,531	45,160	6,557	-85.48%
Percent of budget			14.52%	



Fire:

The Fire department’s expenditures are lower than budget at 22.13%. Some of their line items coming in under at this point are Petro Products, Training, and Clothing Allowance. They are also slightly lower than the first quarter of 2016 spending levels.

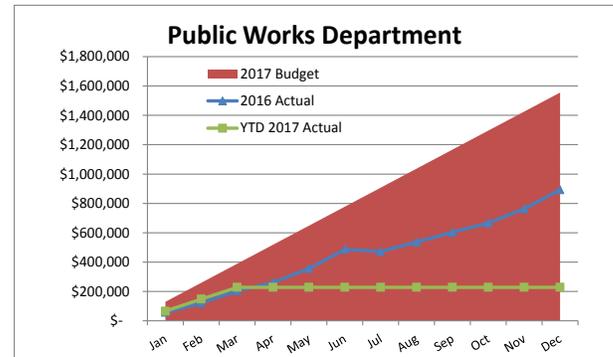
Fire Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 196,838	\$ 221,788	\$ 207,633	-6.38%
Feb	399,083	443,576	394,972	-10.96%
Mar	598,480	665,363	589,098	-11.46%
Apr	793,255	887,151	589,098	-33.60%
May	1,023,907	1,108,939	589,098	-46.88%
Jun	1,229,856	1,330,727	589,098	-55.73%
Jul	1,432,336	1,552,514	589,098	-62.06%
Aug	1,629,744	1,774,302	589,098	-66.80%
Sep	1,843,007	1,996,090	589,098	-70.49%
Oct	2,027,883	2,217,878	589,098	-73.44%
Nov	2,220,776	2,439,665	589,098	-75.85%
Dec	2,539,608	2,661,453	589,098	-77.87%
Percent of budget			22.13%	



Public Works:

The Public Works department expenditures are considerably less than the 2017 budget at 14.67%. They are however ahead of the spending levels for 2016. Overtime (possibly due to a mild winter), Advertising, and Petro Products are all below budget at this time.

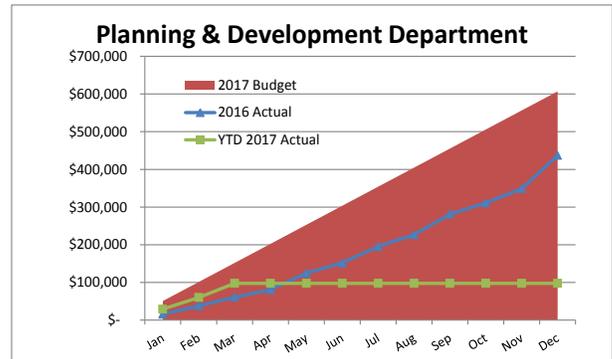
Public Works Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 57,527	\$ 129,590	\$ 66,025	-49.05%
Feb	120,588	259,181	148,448	-42.72%
Mar	204,054	388,771	228,109	-41.33%
Apr	261,505	518,361	228,109	-55.99%
May	355,581	647,952	228,109	-64.80%
Jun	486,954	777,542	228,109	-70.66%
Jul	472,145	907,132	228,109	-74.85%
Aug	536,730	1,036,722	228,109	-78.00%
Sep	603,189	1,166,313	228,109	-80.44%
Oct	666,900	1,295,903	228,109	-82.40%
Nov	762,689	1,425,493	228,109	-84.00%
Dec	893,339	1,555,084	228,109	-85.33%
Percent of budget			14.67%	



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 16.08%. Miscellaneous Contractual expenses and Petro Products are coming in below budget.

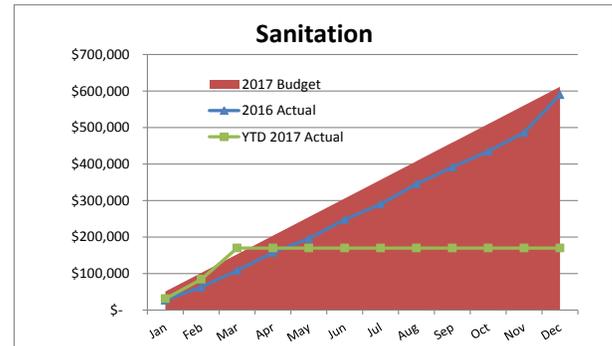
Planning & Development	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 15,780	\$ 50,579	\$ 29,079	-42.51%
Feb	37,806	101,158	59,936	-40.75%
Mar	60,902	151,737	97,569	-35.70%
Apr	80,453	202,316	97,569	-51.77%
May	124,674	252,896	97,569	-61.42%
Jun	151,872	303,475	97,569	-67.85%
Jul	195,228	354,054	97,569	-72.44%
Aug	226,524	404,633	97,569	-75.89%
Sep	281,088	455,212	97,569	-78.57%
Oct	311,211	505,791	97,569	-80.71%
Nov	348,929	556,370	97,569	-82.46%
Dec	437,124	606,949	97,569	-83.92%
Percent of budget			16.08%	



Sanitation:

Sanitation department expenditures are more than 2016 actuals and slightly more than the 2017 budget at 27.80%. There a few employees out for an extended period of time and overtime was used to fill these vacancies.

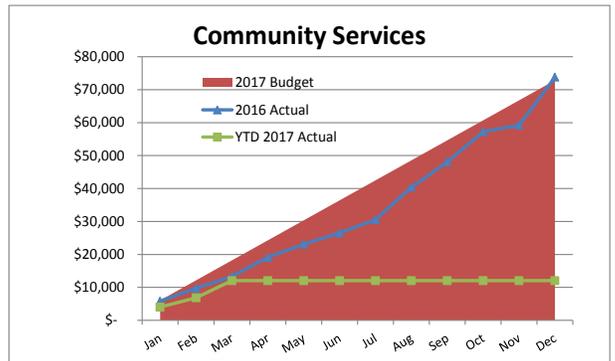
Sanitation	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 27,187	\$ 50,973	\$ 31,376	-38.45%
Feb	62,809	101,946	84,262	-17.35%
Mar	108,699	152,919	170,065	11.21%
Apr	157,339	203,892	170,065	-16.59%
May	195,968	254,865	170,065	-33.27%
Jun	248,038	305,838	170,065	-44.39%
Jul	290,261	356,811	170,065	-52.34%
Aug	345,820	407,784	170,065	-58.30%
Sep	391,436	458,757	170,065	-62.93%
Oct	435,049	509,730	170,065	-66.64%
Nov	485,927	560,703	170,065	-69.67%
Dec	590,017	611,676	170,065	-72.20%
Percent of budget			27.80%	



Community Services:

The Community Services expenditures are under 2016 spending and below the 2017 budget at 16.53%. We expect to see more spending in the coming months once the Community Relations Manager is hired.

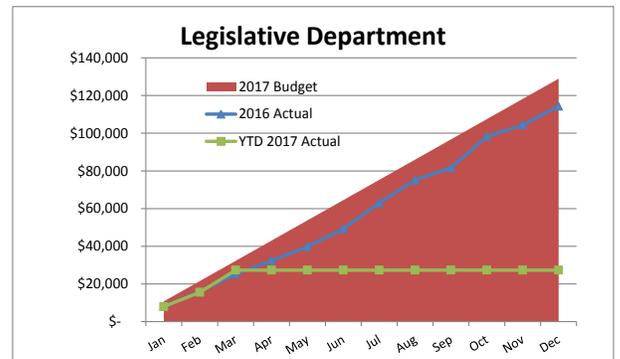
Community Services	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 5,835	\$ 6,069	\$ 4,000	-34.09%
Feb	9,757	12,138	6,841	-43.64%
Mar	13,297	18,206	12,040	-33.87%
Apr	19,108	24,275	12,040	-50.40%
May	23,101	30,344	12,040	-60.32%
Jun	26,529	36,413	12,040	-66.93%
Jul	30,545	42,481	12,040	-71.66%
Aug	40,372	48,550	12,040	-75.20%
Sep	48,048	54,619	12,040	-77.96%
Oct	57,257	60,688	12,040	-80.16%
Nov	59,252	66,756	12,040	-81.96%
Dec	73,783	72,825	12,040	-83.47%
Percent of budget				16.53%



Legislative:

The Legislative department expenditures are slightly under the 2017 budget at 21.21%.

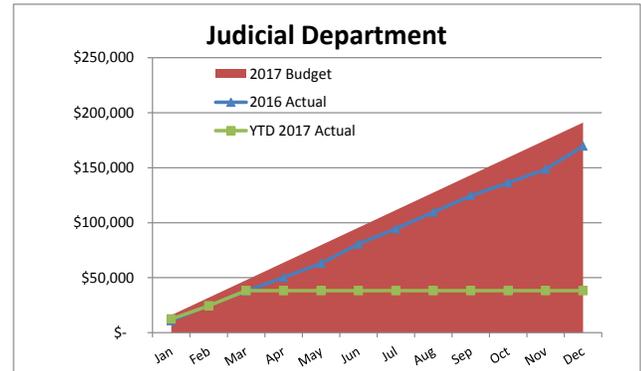
Legislative Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 8,115	\$ 10,747	\$ 8,016	-25.41%
Feb	15,919	21,493	15,547	-27.67%
Mar	25,218	32,240	27,357	-15.15%
Apr	32,401	42,986	27,357	-36.36%
May	39,783	53,733	27,357	-49.09%
Jun	49,229	64,480	27,357	-57.57%
Jul	62,891	75,226	27,357	-63.63%
Aug	75,192	85,973	27,357	-68.18%
Sep	81,611	96,719	27,357	-71.72%
Oct	98,317	107,466	27,357	-74.54%
Nov	104,394	118,213	27,357	-76.86%
Dec	114,372	128,959	27,357	-78.79%
Percent of budget				21.21%



Judicial:

The Judicial department expenditures are slightly under at 20.00% for the 2017 budget.

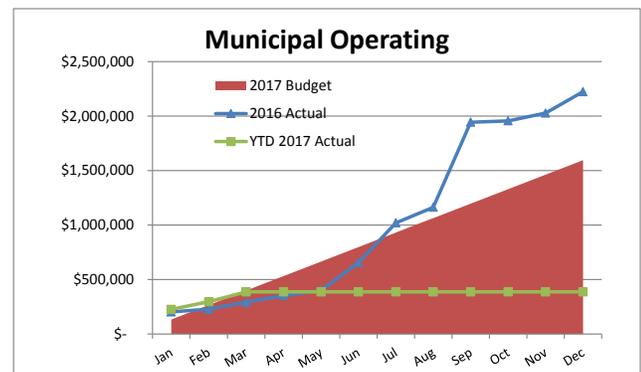
Judicial Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 10,819	\$ 15,920	\$ 12,454	-21.77%
Feb	24,770	31,839	24,444	-23.23%
Mar	37,747	47,759	38,215	-19.98%
Apr	50,224	63,679	38,215	-39.99%
May	63,050	79,598	38,215	-51.99%
Jun	80,595	95,518	38,215	-59.99%
Jul	94,391	111,438	38,215	-65.71%
Aug	109,507	127,357	38,215	-69.99%
Sep	124,564	143,277	38,215	-73.33%
Oct	136,363	159,197	38,215	-76.00%
Nov	148,581	175,116	38,215	-78.18%
Dec	169,600	191,036	38,215	-80.00%
Percent of budget			20.00%	



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 24.26% but slightly more than 2016 spending levels. Miscellaneous Contractual Expenses are well under budget at this time which keeps 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	387,047	-27.23%
May	399,510	664,821	387,047	-41.78%
Jun	655,293	797,785	387,047	-51.48%
Jul	1,019,845	930,749	387,047	-58.42%
Aug	1,163,018	1,063,714	387,047	-63.61%
Sep	1,943,758	1,196,678	387,047	-67.66%
Oct	1,956,864	1,329,642	387,047	-70.89%
Nov	2,027,723	1,462,606	387,047	-73.54%
Dec	2,224,519	1,595,570	387,047	-75.74%
Percent of budget			24.26%	



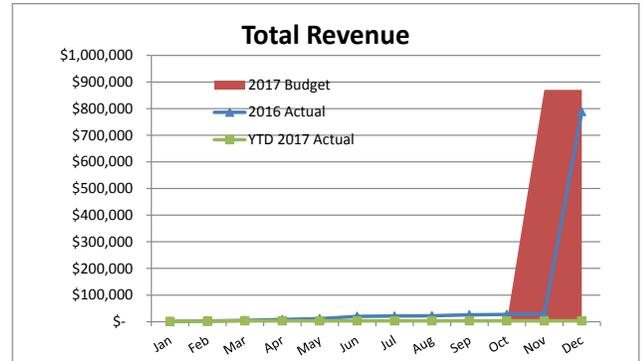
Library Fund

City of Brentwood Library Fund Financial Position 2017 Budget Year				
Library Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance
January	\$ 766	\$ 30,316	\$ (29,550)	\$ 738,731
February	828	36,164	(35,336)	709,181
March	1,598	38,285	(36,687)	637,158
April	-	-	-	637,158
May	-	-	-	637,158
June	-	-	-	637,158
July	-	-	-	637,158
August	-	-	-	637,158
September	-	-	-	637,158
October	-	-	-	637,158
November	-	-	-	637,158
December	-	-	-	637,158
Totals	\$ 3,192	\$ 104,765	\$ (101,573)	

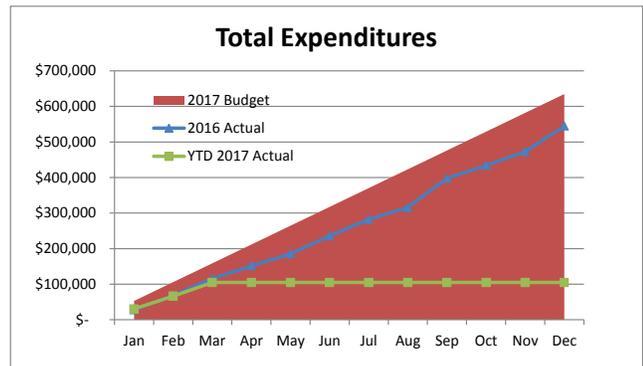
*Estimated Beginning Fund Balance December 31, 2016

The Library Fund is presented for information purposes only. The Library Board 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	3,192	2405.49%
May	11,206	159	3,192	1904.40%
Jun	19,991	191	3,192	1570.33%
Jul	21,052	223	3,192	1331.71%
Aug	22,234	255	3,192	1152.75%
Sep	25,952	287	3,192	1013.55%
Oct	27,525	319	3,192	902.20%
Nov	30,344	870,819	3,192	-99.63%
Dec	789,015	870,850	3,192	-99.63%
Percent of budget			0.37%	



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	104,765	-50.49%
May	185,202	264,500	104,765	-60.39%
Jun	236,128	317,400	104,765	-66.99%
Jul	282,062	370,300	104,765	-71.71%
Aug	315,711	423,200	104,765	-75.24%
Sep	397,713	476,100	104,765	-78.00%
Oct	433,694	529,000	104,765	-80.20%
Nov	473,187	581,900	104,765	-82.00%
Dec	544,980	634,800	104,765	-83.50%
Percent of budget			16.50%	



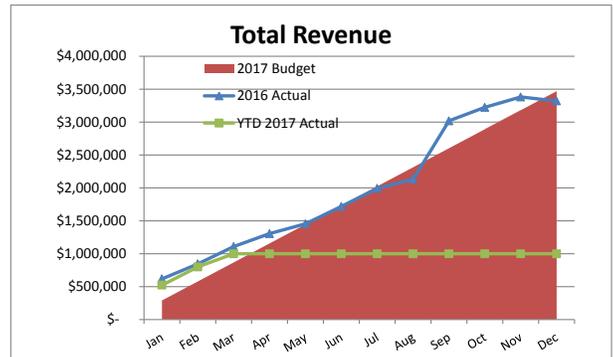
Capital Improvements Fund

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	43,865	232,264	3,571,906
March	200,523	282,841	(82,318)	3,489,588
April	-	-	-	3,489,588
May	-	-	-	3,489,588
June	-	-	-	3,489,588
July	-	-	-	3,489,588
August	-	-	-	3,489,588
September	-	-	-	3,489,588
October	-	-	-	3,489,588
November	-	-	-	3,489,588
December	-	-	-	3,489,588
Totals	\$ 998,902	\$ 376,406	\$ 622,496	

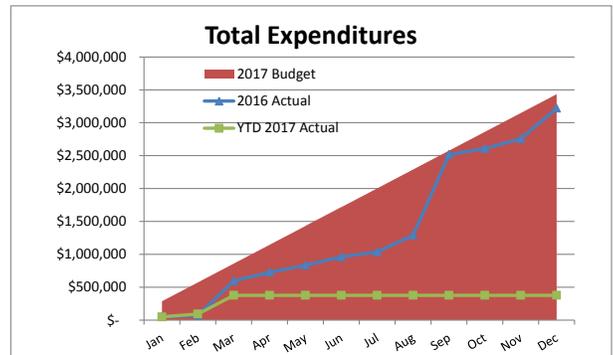
*Estimated Beginning Fund Balance December 31, 2016

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 more than the 2017 budget at 28.79%. The Capital Improvements expenditures are well below the 2017 budget at 10.96% as spending has been somewhat halted for the time being.

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	998,902	-13.63%
May	1,453,469	1,445,599	998,902	-30.90%
Jun	1,717,631	1,734,719	998,902	-42.42%
Jul	1,992,046	2,023,838	998,902	-50.64%
Aug	2,132,571	2,312,958	998,902	-56.81%
Sep	3,018,665	2,602,078	998,902	-61.61%
Oct	3,223,016	2,891,198	998,902	-65.45%
Nov	3,380,292	3,180,317	998,902	-68.59%
Dec	3,319,965	3,469,437	998,902	-71.21%
Percent of budget			28.79%	



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	376,406	-67.12%
May	834,939	1,430,858	376,406	-73.69%
Jun	962,308	1,717,029	376,406	-78.08%
Jul	1,037,505	2,003,201	376,406	-81.21%
Aug	1,293,712	2,289,372	376,406	-83.56%
Sep	2,516,612	2,575,544	376,406	-85.39%
Oct	2,607,900	2,861,715	376,406	-86.85%
Nov	2,757,756	3,147,887	376,406	-88.04%
Dec	3,221,199	3,434,058	376,406	-89.04%
Percent of budget			10.96%	



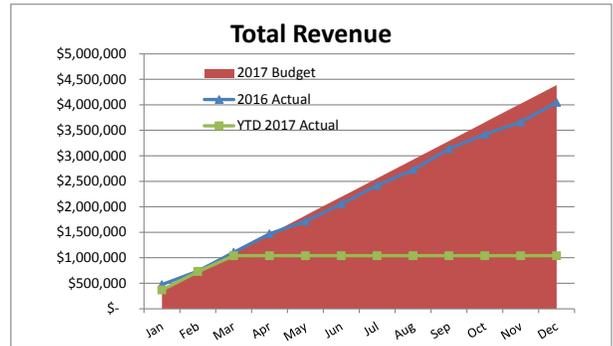
Storm water & Park Improvements Fund

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
				\$ 2,523,054
January	\$ 368,112	\$ 173,336	\$ 194,776	2,717,830
February	359,602	210,427	149,175	2,867,005
March	312,338	301,278	11,060	2,878,065
April	-	-	-	2,878,065
May	-	-	-	2,878,065
June	-	-	-	2,878,065
July	-	-	-	2,878,065
August	-	-	-	2,878,065
September	-	-	-	2,878,065
October	-	-	-	2,878,065
November	-	-	-	2,878,065
December	-	-	-	2,878,065
Totals	<u>\$ 1,040,052</u>	<u>\$ 685,041</u>	<u>\$ 355,011</u>	

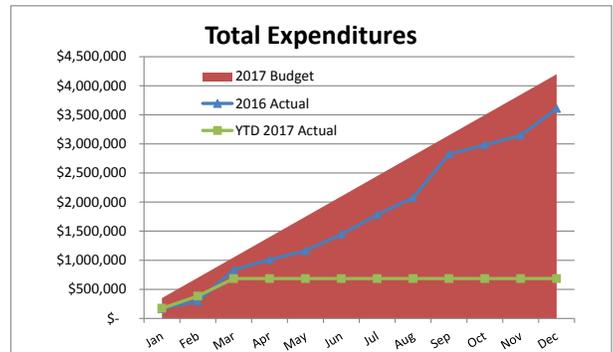
*Estimated Beginning Fund Balance December 31, 2016

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 23.71%. Expenditures are also slightly below the 2017 budget at 16.32% and will fluctuate throughout the year. 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	1,040,052	-28.87%
May	1,714,738	1,827,727	1,040,052	-43.10%
Jun	2,056,248	2,193,272	1,040,052	-52.58%
Jul	2,421,920	2,558,818	1,040,052	-59.35%
Aug	2,726,535	2,924,363	1,040,052	-64.43%
Sep	3,136,469	3,289,909	1,040,052	-68.39%
Oct	3,421,520	3,655,454	1,040,052	-71.55%
Nov	3,662,816	4,020,999	1,040,052	-74.13%
Dec	4,049,294	4,386,545	1,040,052	-76.29%
Percent of budget			23.71%	



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	685,041	-51.05%
May	1,162,431	1,749,175	685,041	-60.84%
Jun	1,447,682	2,099,009	685,041	-67.36%
Jul	1,782,816	2,448,844	685,041	-72.03%
Aug	2,075,858	2,798,679	685,041	-75.52%
Sep	2,822,062	3,148,514	685,041	-78.24%
Oct	2,985,774	3,498,349	685,041	-80.42%
Nov	3,147,968	3,848,184	685,041	-82.20%
Dec	3,609,875	4,198,019	685,041	-83.68%
Percent of budget			16.32%	



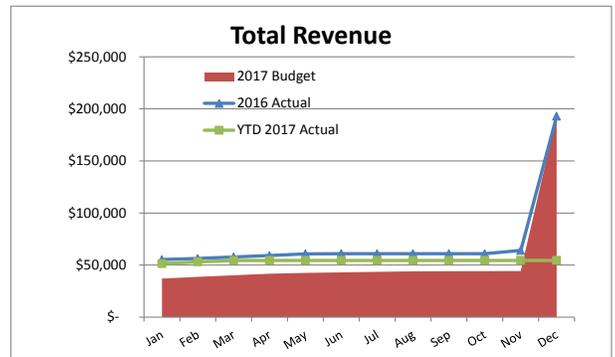
Sewer Improvements Fund

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	-	-	-		115,732
May	-	-	-		115,732
June	-	-	-		115,732
July	-	-	-		115,732
August	-	-	-		115,732
September	-	-	-		115,732
October	-	-	-		115,732
November	-	-	-		115,732
December	-	-	-		115,732
Totals	\$ 54,430	\$ 49,941	\$ 4,489		

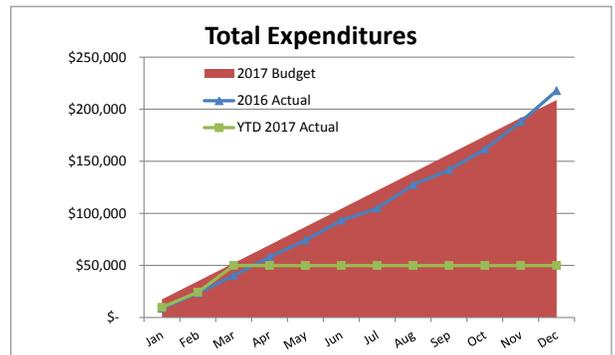
*Estimated Beginning Fund Balance December 31, 2016

The Sewer Improvements fund revenue is below 2016 revenues but over the 2017 budget at 28.08%. Expenditures are more than the 2016 spending levels but are still under budget at 23.91%.

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	54,430	30.53%
May	60,786	42,500	54,430	28.07%
Jun	60,984	43,000	54,430	26.58%
Jul	60,984	43,500	54,430	25.13%
Aug	60,984	44,000	54,430	23.70%
Sep	60,984	44,100	54,430	23.42%
Oct	60,984	44,200	54,430	23.14%
Nov	64,002	44,300	54,430	22.87%
Dec	192,996	193,850	54,430	-71.92%
Percent of budget				28.08%



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	49,941	-28.27%
May	74,203	87,035	49,941	-42.62%
Jun	93,251	104,442	49,941	-52.18%
Jul	104,908	121,849	49,941	-59.01%
Aug	127,472	139,256	49,941	-64.14%
Sep	141,780	156,663	49,941	-68.12%
Oct	161,547	174,070	49,941	-71.31%
Nov	188,004	191,477	49,941	-73.92%
Dec	217,728	208,884	49,941	-76.09%
Percent of budget				23.91%



Overtime Analysis

Overall city overtime is at 14.86% of the 2017 budget. As noted above the Sanitation department was covering for absences within their department during this quarter 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	20,269	22.52%
Police	83,508	90,000	8,613	9.57%
Judicial	100	3,678	-	0.00%
Street	18,735	63,494	1,421	2.24%
Sanitation	11,640	8,917	5,287	59.29%
Planning & Dev	348	3,344	-	0.00%
Parks & Rec	13,206	25,840	8,689	33.63%
Parks & Rec PT	6,844	25,000	2,141	8.56%
Sewer Imprvmt	4,841	4,458	852	19.11%
Annual Total	\$ 259,269	\$ 318,175	\$ 47,272	14.86%
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Fire	107,128	90,000	20,269	22.52%
Police	83,508	90,000	8,613	9.57%
Street	18,735	63,494	1,421	2.24%
Other Depts	49,899	74,681	16,969	22.72%
	<u>259,269</u>	<u>318,175</u>	<u>47,272</u>	<u>14.86%</u>

