



MEMORANDUM

TO: Bola Akande, City Administrator
FROM: Karen Shaw, Finance Director
DATE: December 3, 2017
SUBJECT: September & October 2017 Combined Financial Status Report

INTRODUCTION:

The purpose of this memo is to present a detailed analysis of the City’s financial status as of October 31, 2017. At this point the benchmark for revenues and expenditures should be at approximately 83.3%. For the General Fund, the revenues are under budget at 79.3% as are the expenditures at 72.3%. Total revenues for the months of Sept and October came in slightly less than expenditures at approximately \$19,000. 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	763,557	1,424,080	6,948,111
March	806,557	794,220	12,337	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	855,726	1,052,451	(196,725)	6,028,549
August	657,762	789,151	(131,389)	5,897,160
September	788,368	664,892	123,476	6,020,636
October	692,518	835,433	(142,916)	5,877,720
November	-	-	-	5,877,720
December	-	-	-	5,877,720
Totals	\$ 9,363,760	\$ 8,512,271	\$ 851,489	

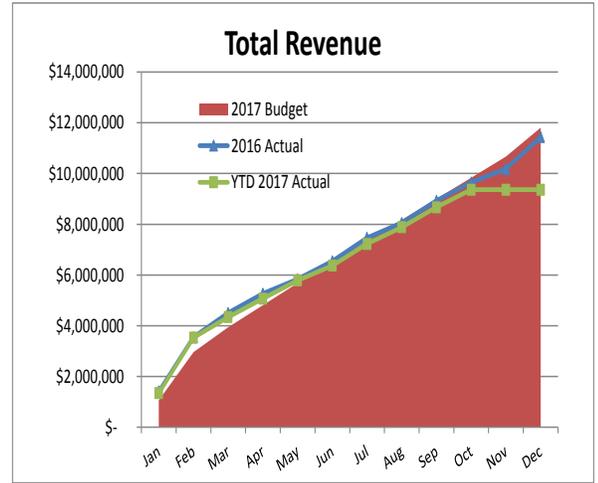
2016 CAFR Fund Balance December 31, 2016

General Fund Revenue

Total General Fund revenue is less than budget at 79.33%. Revenues are approximately \$300,000 less when compared to 2016. The following section provides detail information for the City's General Fund revenue.

Total Revenue:

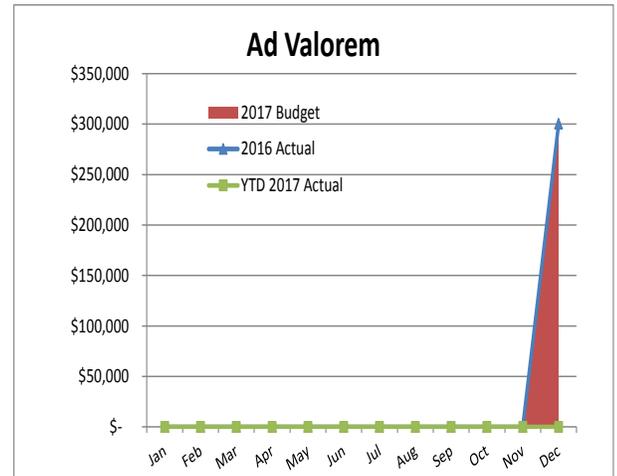
Total Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 1,413,997	\$ 1,060,036	\$ 1,347,008	27.07%
Feb	3,548,878	2,961,572	3,534,645	19.35%
Mar	4,507,525	3,945,109	4,341,202	10.04%
Apr	5,267,761	4,813,895	5,072,392	5.37%
May	5,830,052	5,682,681	5,786,875	1.83%
Jun	6,546,336	6,513,217	6,369,386	-2.21%
Jul	7,470,968	7,343,753	7,225,113	-1.62%
Aug	8,058,403	8,174,290	7,882,874	-3.57%
Sep	8,930,956	9,004,826	8,671,242	-3.70%
Oct	9,649,062	9,835,362	9,363,760	-4.79%
Nov	10,183,942	10,665,898	9,363,760	-12.21%
Dec	11,444,112	11,803,256	9,363,760	-20.67%
Percent of budget			79.33%	



Taxes:

As stated in previous months Ad Valorem taxes will not be received until later this year. Sales Tax revenues are still a little under at 78.69% and still less than this time last year by \$120,000. Utility tax revenue is still lagging behind 2016 levels and is below budget at 77.13%. The Other tax revenue which includes the road & bridge tax, financial institution tax, state motor fuel tax, and cigarette tax is under budget at 80.69%.

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%	

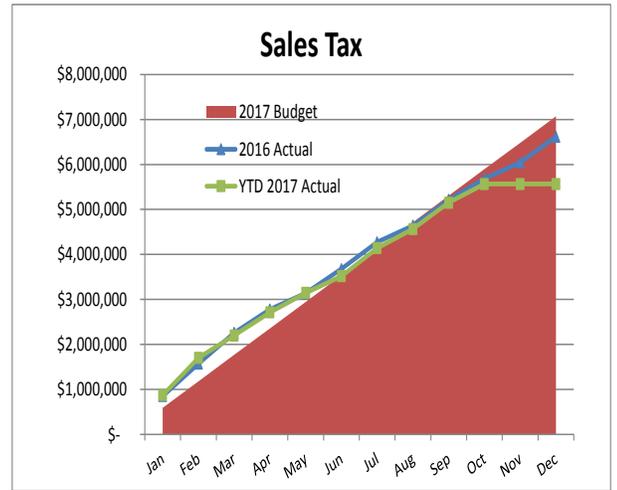


Sales Tax	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 852,968	\$ 589,417	\$ 874,408	48.35%
Feb	1,572,512	1,178,835	1,702,685	44.44%
Mar	2,259,492	1,768,252	2,199,612	24.39%
Apr	2,778,642	2,357,669	2,714,841	15.15%
May	3,136,861	2,947,087	3,145,337	6.73%
Jun	3,677,626	3,536,504	3,517,480	-0.54%
Jul	4,273,771	4,125,921	4,142,307	0.40%
Aug	4,640,549	4,715,338	4,566,165	-3.16%
Sep	5,214,519	5,304,756	5,150,781	-2.90%
Oct	5,685,664	5,894,173	5,566,087	-5.57%
Nov	6,047,310	6,483,590	5,566,087	-14.15%
Dec	6,618,402	7,073,008	5,566,087	-21.31%

Percent of budget

78.69%

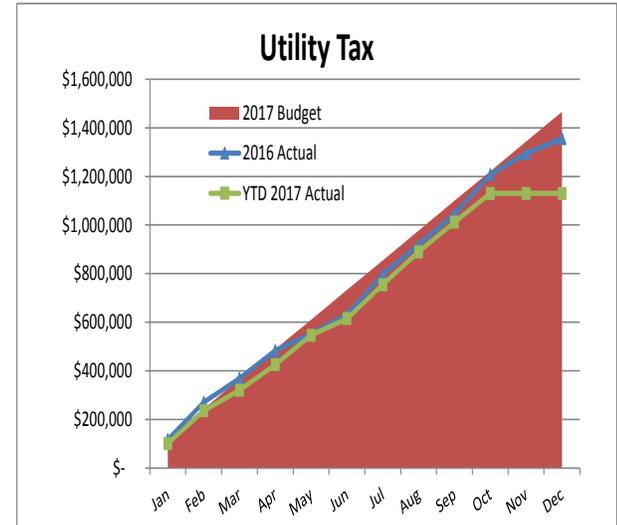
Note: Includes Municipal Fire Sales Tax



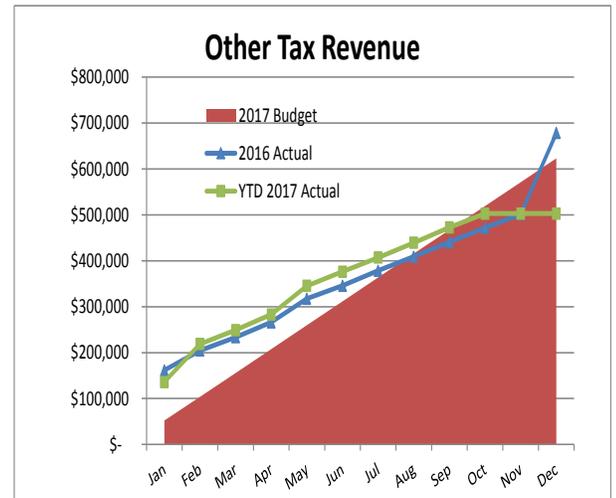
Utility Tax	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 117,911	\$ 122,125	\$ 101,224	-17.11%
Feb	270,752	244,250	235,891	-3.42%
Mar	369,615	366,375	320,619	-12.49%
Apr	483,916	488,500	425,845	-12.83%
May	552,217	610,625	546,916	-10.43%
Jun	630,891	732,750	614,639	-16.12%
Jul	796,161	854,875	754,816	-11.70%
Aug	919,144	977,000	889,579	-8.95%
Sep	1,045,059	1,099,125	1,011,691	-7.95%
Oct	1,206,901	1,221,250	1,130,333	-7.44%
Nov	1,294,233	1,343,375	1,130,333	-15.86%
Dec	1,355,731	1,465,500	1,130,333	-22.87%

Percent of budget

77.13%



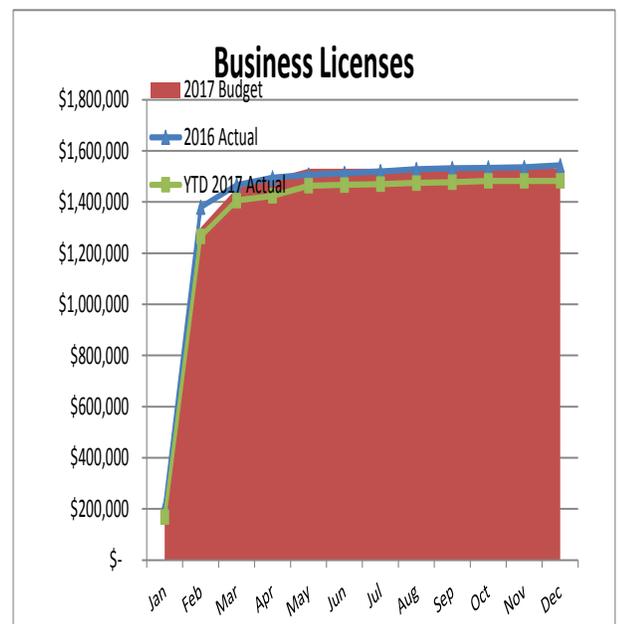
Other Tax Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 161,415	\$ 51,933	\$ 135,989	161.85%
Feb	204,773	103,866	218,767	110.62%
Mar	233,450	155,799	249,127	59.90%
Apr	265,894	207,732	282,875	36.17%
May	317,333	259,665	345,382	33.01%
Jun	345,636	311,598	376,267	20.75%
Jul	378,376	363,531	406,950	11.94%
Aug	409,086	415,464	439,310	5.74%
Sep	440,654	467,397	472,699	1.13%
Oct	471,776	519,330	502,826	-3.18%
Nov	501,353	571,263	502,826	-11.98%
Dec	678,525	623,196	502,826	-19.31%
Percent of budget			80.69%	



Licenses and Permits:

Business license revenue is well over the budget at 96.90% however the bulk of this revenue is due by mid-February and this is expected. Compared to 2016, we are again slightly behind for this same period. Building permits are also below 2016 revenues but are well over budget at 94.16%. Other license and permit revenue includes liquor licenses, automobile licenses, occupancy permits, planning/zoning applications, electrical permits and plumbing permits. These revenues are below budget at 76.02%.

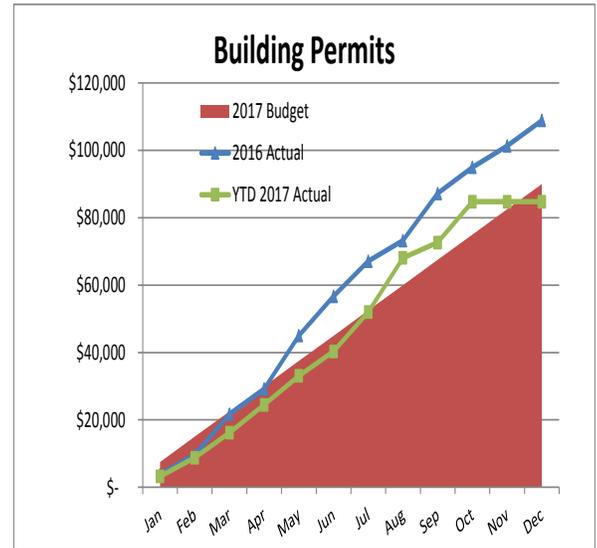
Business Licenses	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 210,668	\$ 229,500	\$ 168,931	-26.39%
Feb	1,379,666	1,300,500	1,265,082	-2.72%
Mar	1,466,029	1,453,500	1,405,597	-3.30%
Apr	1,494,799	1,491,750	1,424,342	-4.52%
May	1,506,072	1,530,000	1,463,633	-4.34%
Jun	1,512,313	1,530,000	1,466,766	-4.13%
Jul	1,519,231	1,530,000	1,469,833	-3.93%
Aug	1,528,036	1,530,000	1,474,505	-3.63%
Sep	1,531,534	1,530,000	1,477,677	-3.42%
Oct	1,533,690	1,530,000	1,482,570	-3.10%
Nov	1,535,705	1,530,000	1,482,570	-3.10%
Dec	1,542,715	1,530,000	1,482,570	-3.10%
Percent of budget			96.90%	



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	52,018	-0.92%
Aug	73,217	60,000	68,083	13.47%
Sep	87,231	67,500	72,651	7.63%
Oct	94,981	75,000	84,748	13.00%
Nov	101,351	82,500	84,748	2.72%
Dec	108,895	90,000	84,748	-5.84%

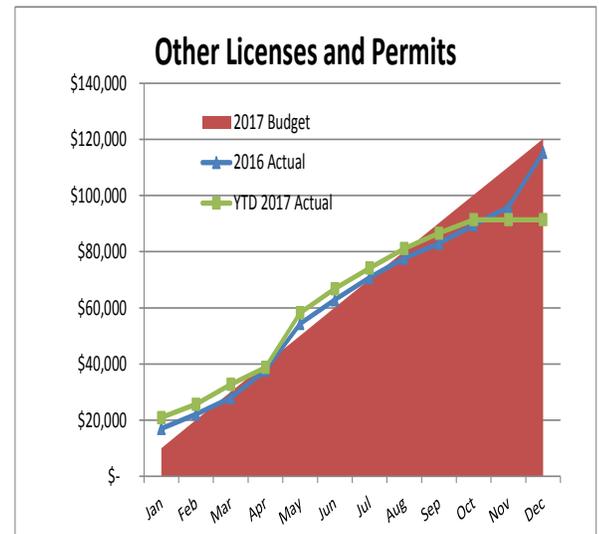
Percent of budget

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	74,174	5.74%
Aug	77,670	80,167	81,090	1.15%
Sep	82,921	90,188	86,594	-3.98%
Oct	89,491	100,209	91,415	-8.78%
Nov	95,936	110,229	91,415	-17.07%
Dec	115,382	120,250	91,415	-23.98%

Percent of budget

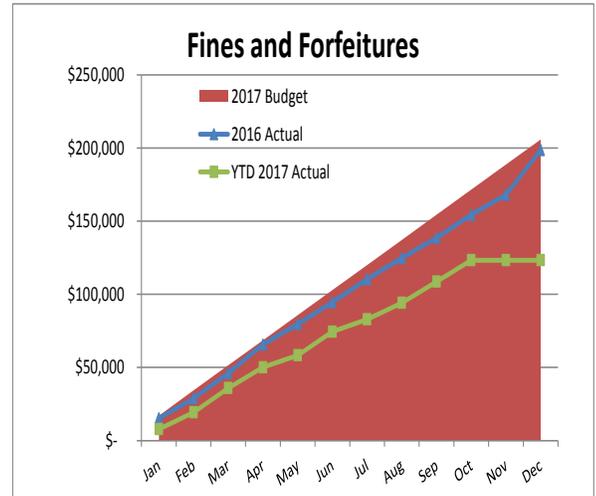


Fines and Forfeitures:

Fines and forfeitures are again below 2016 actuals by approximately \$30,000. These revenues are also under the 2017 budget at 59.91%.

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	82,912	-30.94%
Aug	124,858	137,214	94,171	-31.37%
Sep	138,670	154,365	108,650	-29.62%
Oct	154,349	171,517	123,304	-28.11%
Nov	168,114	188,669	123,304	-34.65%
Dec	198,637	205,820	123,304	-40.09%
Percent of budget			59.91%	

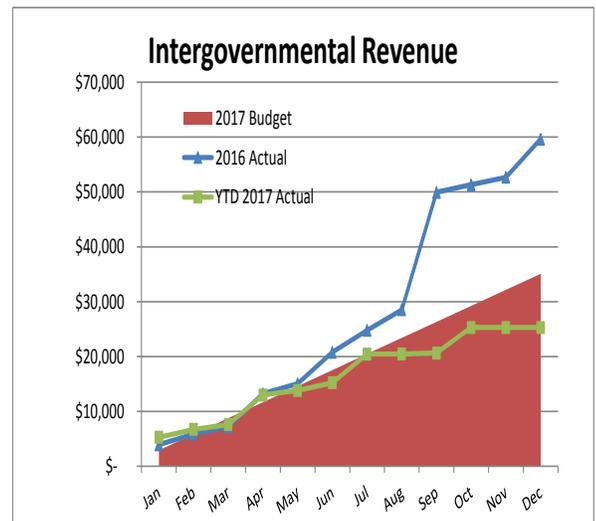
Note: Includes False Alarm Fines



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 72.10%.

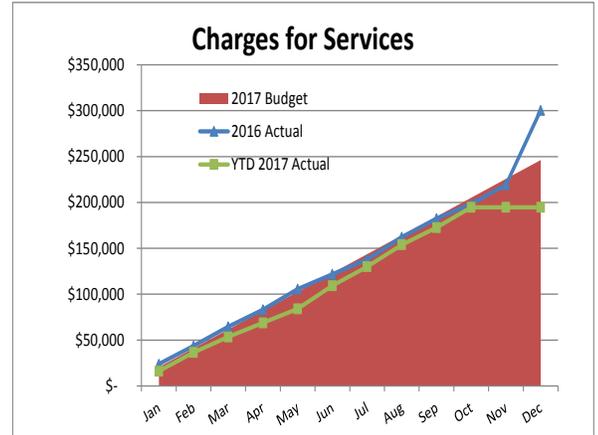
Intergov. Revenue	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 3,938	\$ 2,924	\$ 5,307	81.49%
Feb	5,863	5,848	6,722	14.93%
Mar	7,205	8,773	7,612	-13.23%
Apr	13,225	11,697	12,987	11.03%
May	15,062	14,621	13,837	-5.36%
Jun	20,810	17,545	15,233	-13.18%
Jul	24,788	20,469	20,446	-0.11%
Aug	28,533	23,394	20,487	-12.43%
Sep	49,935	26,318	20,659	-21.50%
Oct	51,324	29,242	25,302	-13.48%
Nov	52,691	32,166	25,302	-21.34%
Dec	59,641	35,090	25,302	-27.90%
Percent of budget			72.10%	



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 79.13%.

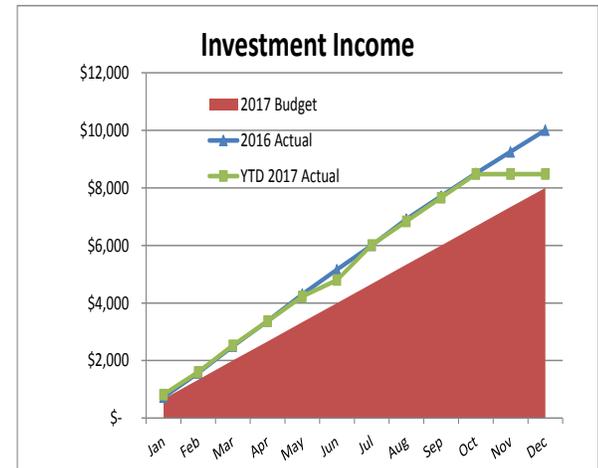
Charges for Services	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 23,761	\$ 20,506	\$ 16,162	-21.18%
Feb	43,539	41,011	36,537	-10.91%
Mar	64,587	61,517	53,430	-13.15%
Apr	83,071	82,023	68,727	-16.21%
May	105,624	102,529	84,143	-17.93%
Jun	121,777	123,034	109,265	-11.19%
Jul	137,914	143,540	129,992	-9.44%
Aug	162,207	164,046	153,886	-6.19%
Sep	182,300	184,551	172,615	-6.47%
Oct	198,344	205,057	194,724	-5.04%
Nov	219,136	225,563	194,724	-13.67%
Dec	300,330	246,068	194,724	-20.87%
Percent of budget				79.13%



Investment Income:

Investment income from the City’s money market account is posted monthly. This revenue is above 2017 budget at 105.97% due to better than expected rates.

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	6,017	28.92%
Aug	6,915	5,334	6,840	28.24%
Sep	7,711	6,001	7,661	27.67%
Oct	8,505	6,668	8,478	27.16%
Nov	9,258	7,334	8,478	15.60%
Dec	10,006	8,001	8,478	5.97%
Percent of budget				105.97%



Miscellaneous:

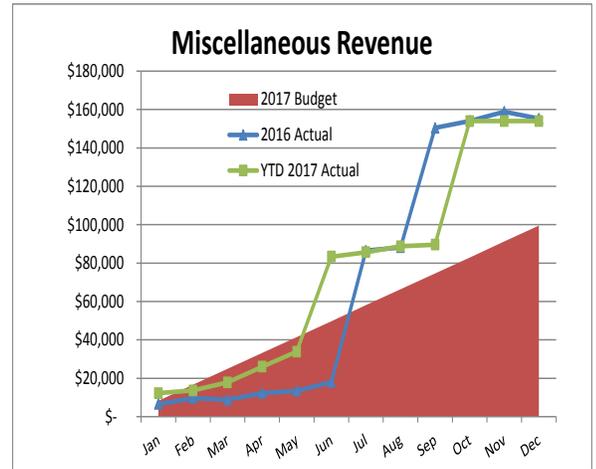
The 2017 budget for miscellaneous revenue includes seizure funds, insurance settlements and other miscellaneous revenue items. We are over budget at 154.75% due to insurance settlements received over the year and the SLAIT premium refund that was greater than expected.

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	85,648	47.56%
Aug	88,189	66,334	88,759	33.81%
Sep	150,422	74,625	89,564	20.02%
Oct	154,037	82,917	153,972	85.69%
Nov	158,856	91,209	153,972	68.81%
Dec	155,200	99,500	153,972	54.75%

Percent of budget

154.75%

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



General Fund Expenditures

As of October, we would expect to have spent approximately 83.3% of our budget in the General Fund. The City is under at 72.34%. The following section provides detail information for the City’s General Fund expenditures.

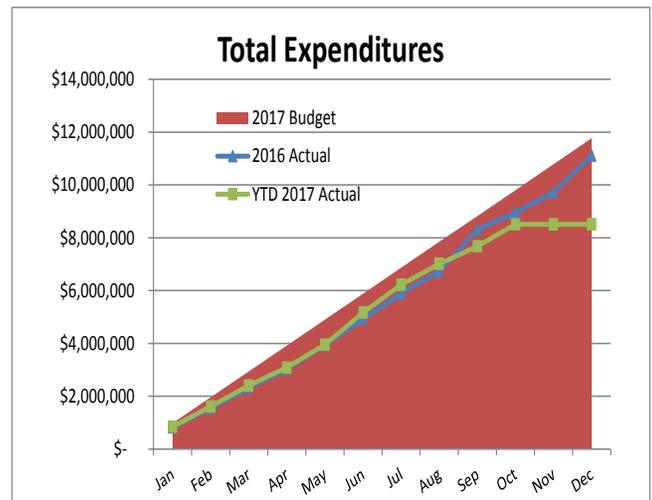
Total

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	1,612,765	-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	6,222,795	-9.35%
Aug	6,737,350	7,845,224	7,011,946	-10.62%
Sep	8,313,723	8,825,877	7,676,837	-13.02%
Oct	8,954,956	9,806,530	8,512,271	-13.20%
Nov	9,733,641	10,787,183	8,512,271	-21.09%
Dec	11,119,361	11,767,836	8,512,271	

Percent of budget

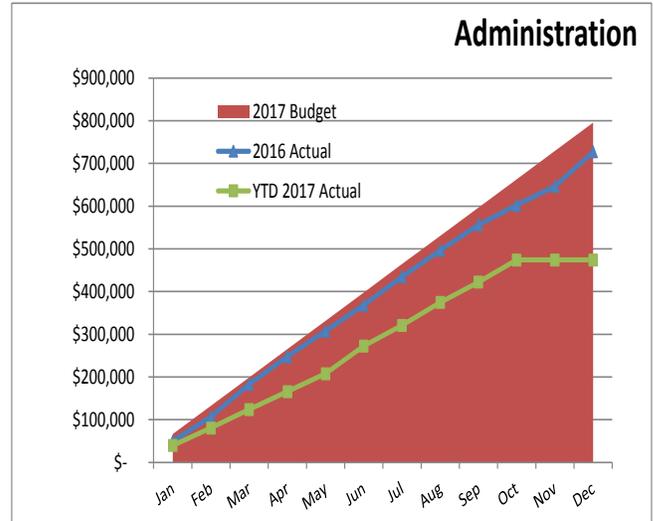
72.34%



Administration:

The Administration department expenditures as of October are again less than 2016 and considerably less than the 2017 budget at 59.59%. This was due to several vacancies filled throughout the year (versus 1/1/17) and one position still open as of October. Additionally, the line items of Employee Benefits, Educational Benefits, and Miscellaneous Contractual Expenses are all under budget.

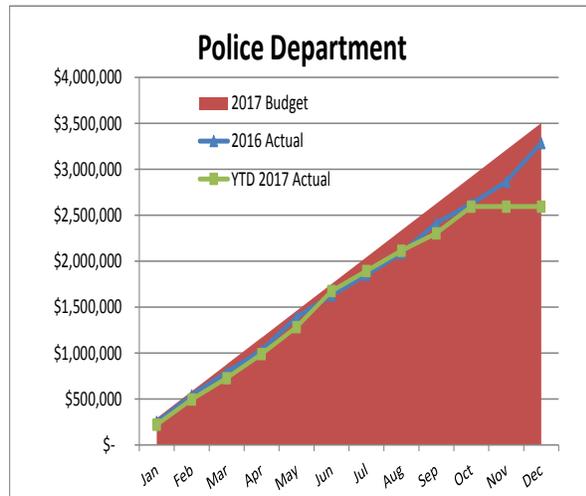
Administration	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 49,574	\$ 66,298	\$ 39,599	-40.27%
Feb	107,053	132,596	80,630	-39.19%
Mar	182,926	198,894	123,901	-37.70%
Apr	247,806	265,191	165,857	-37.46%
May	307,479	331,489	207,656	-37.36%
Jun	368,585	397,787	272,585	-31.47%
Jul	435,125	464,085	321,014	-30.83%
Aug	496,733	530,383	374,489	-29.39%
Sep	556,360	596,681	422,187	-29.24%
Oct	602,516	662,979	474,075	-28.49%
Nov	646,497	729,276	474,075	-34.99%
Dec	727,200	795,574	474,075	-40.41%
Percent of budget			59.59%	



Police:

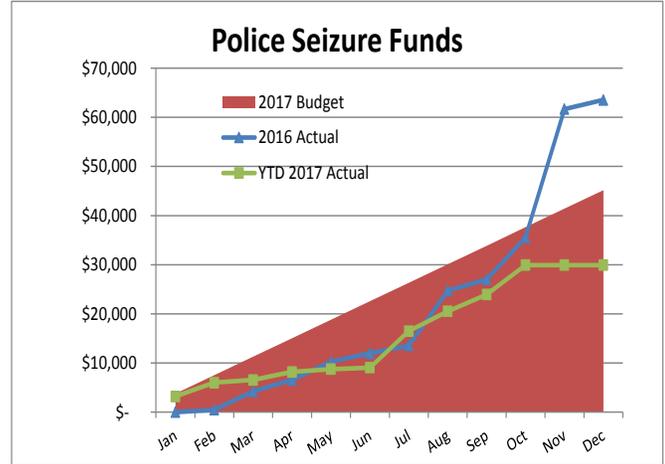
The Police department expenditures as of October are below the 2017 budget at 74.05%. Salaries and benefits are down due to vacancies i.e. Police Chief. Also, Overtime, Holiday Expense, Clothing Allowance, and Travel are all below budget as of October.

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	495,013	-15.23%
Mar	793,633	875,888	727,072	-16.99%
Apr	1,032,254	1,167,850	990,225	-15.21%
May	1,390,593	1,459,813	1,283,453	-12.08%
Jun	1,628,756	1,751,775	1,674,395	-4.42%
Jul	1,852,851	2,043,738	1,894,083	-7.32%
Aug	2,088,967	2,335,700	2,114,841	-9.46%
Sep	2,413,646	2,627,663	2,303,362	-12.34%
Oct	2,627,036	2,919,625	2,594,438	-11.14%
Nov	2,867,182	3,211,588	2,594,438	-19.22%
Dec	3,286,267	3,503,550	2,594,438	-25.95%
Percent of budget			74.05%	



Police Seizure Funds:

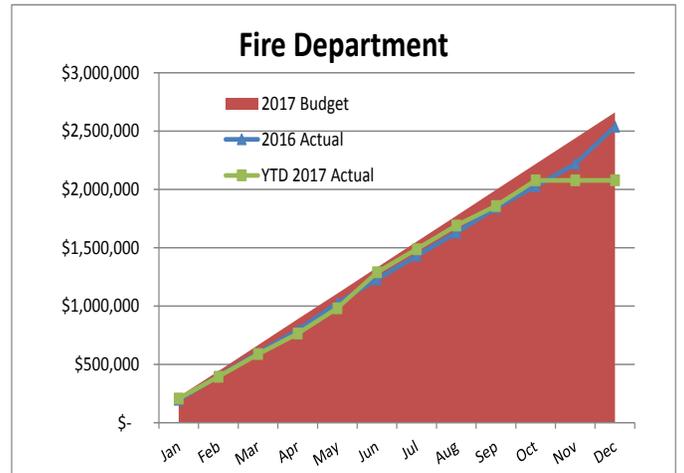
Police Seizure Funds	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ -	\$ 3,763	\$ 3,202	0.00%
Feb	500	7,527	6,007	-20.19%
Mar	4,224	11,290	6,557	-41.92%
Apr	6,564	15,053	8,177	-45.68%
May	10,276	18,817	8,768	-53.40%
Jun	11,990	22,580	9,055	-59.90%
Jul	13,543	26,343	16,489	-37.41%
Aug	24,744	30,106	20,539	-31.78%
Sep	27,016	33,870	23,939	-29.32%
Oct	35,561	37,633	29,921	-20.49%
Nov	61,690	41,396	29,921	-27.72%
Dec	63,531	45,160	29,921	-33.74%
Percent of budget			66.26%	



Fire:

The Fire department’s expenditures are lower than budget at 78.11%. Some of their line items coming in under budget at this point are Educational Benefits, Training, and Uniform Purchases.

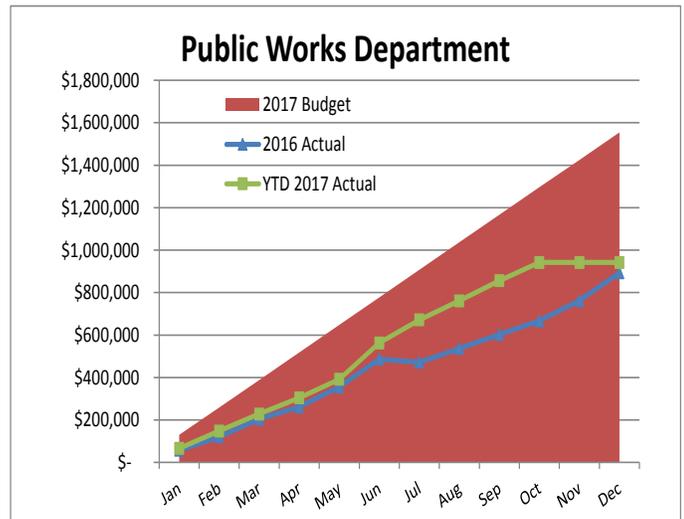
Fire Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 196,838	\$ 221,788	\$ 207,633	-6.38%
Feb	399,083	443,576	394,972	-10.96%
Mar	598,480	665,363	589,098	-11.46%
Apr	793,255	887,151	765,031	-13.77%
May	1,023,907	1,108,939	981,848	-11.46%
Jun	1,229,856	1,330,727	1,290,378	-3.03%
Jul	1,432,336	1,552,514	1,488,046	-4.15%
Aug	1,629,744	1,774,302	1,690,696	-4.71%
Sep	1,843,007	1,996,090	1,858,766	-6.88%
Oct	2,027,883	2,217,878	2,078,920	-6.27%
Nov	2,220,776	2,439,665	2,078,920	-14.79%
Dec	2,539,608	2,661,453	2,078,920	-21.89%
Percent of budget			78.11%	



Public Works:

The Public Works department expenditures are considerably less than the 2017 budget at 60.59%. Overtime, Salaries Part-time, Advertising, Petro Products, and Supplies and Materials Plants are all below budget at this time.

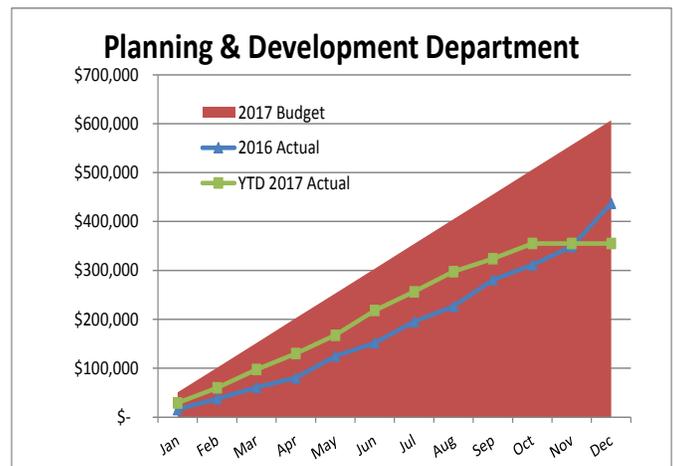
Public Works Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 57,527	\$ 129,590	\$ 66,025	-49.05%
Feb	120,588	259,181	148,448	-42.72%
Mar	204,054	388,771	228,109	-41.33%
Apr	261,505	518,361	303,993	-41.36%
May	355,581	647,952	391,793	-39.53%
Jun	486,954	777,542	563,048	-27.59%
Jul	472,145	907,132	671,695	-25.95%
Aug	536,730	1,036,722	761,244	-26.57%
Sep	603,189	1,166,313	856,233	-26.59%
Oct	666,900	1,295,903	942,195	-27.29%
Nov	762,689	1,425,493	942,195	-33.90%
Dec	893,339	1,555,084	942,195	-39.41%
Percent of budget			60.59%	



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 58.51%. Miscellaneous Contractual expenses, Advertising, and Engineering are lines items that continue to be under budget.

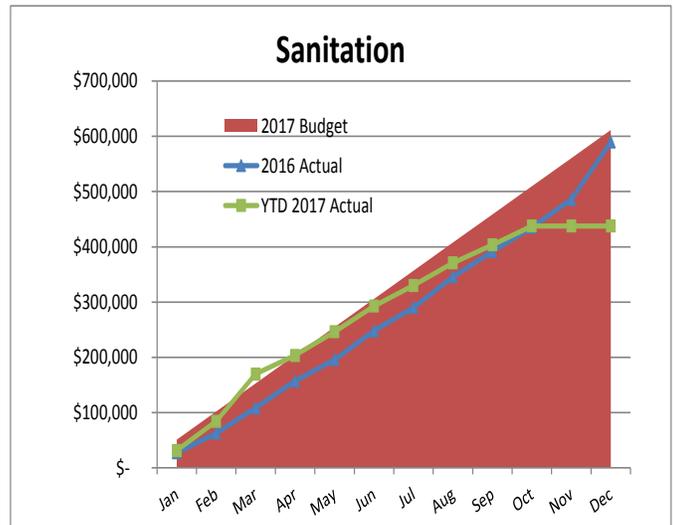
Planning & Development	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 15,780	\$ 50,579	\$ 29,079	-42.51%
Feb	37,806	101,158	59,936	-40.75%
Mar	60,902	151,737	97,569	-35.70%
Apr	80,453	202,316	130,245	-35.62%
May	124,674	252,896	167,430	-33.79%
Jun	151,872	303,475	218,163	-28.11%
Jul	195,228	354,054	256,557	-27.54%
Aug	226,524	404,633	297,539	-26.47%
Sep	281,088	455,212	323,868	-28.85%
Oct	311,211	505,791	355,135	-29.79%
Nov	348,929	556,370	355,135	-36.17%
Dec	437,124	606,949	355,135	-41.49%
Percent of budget			58.51%	



Sanitation:

Sanitation department expenditures are slightly under for the 2017 budget at 71.58%. Petro Products, Employee Benefits, and Training are all under budget. Also, there was the retirement of the Sanitation Supervisor who was not replaced however; overtime has gone over budget for the year due to this.

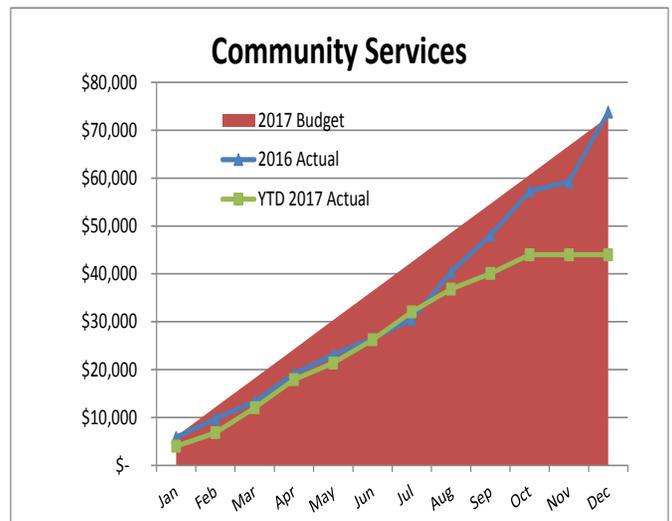
Sanitation	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 27,187	\$ 50,973	\$ 31,376	-38.45%
Feb	62,809	101,946	84,262	-17.35%
Mar	108,699	152,919	170,020	11.18%
Apr	157,339	203,892	203,689	-0.10%
May	195,968	254,865	246,426	-3.31%
Jun	248,038	305,838	292,757	-4.28%
Jul	290,261	356,811	330,267	-7.44%
Aug	345,820	407,784	370,949	-9.03%
Sep	391,436	458,757	403,629	-12.02%
Oct	435,049	509,730	437,851	-14.10%
Nov	485,927	560,703	437,851	-21.91%
Dec	590,017	611,676	437,851	-28.42%
Percent of budget			71.58%	



Community Services:

The Community Services expenditures are below the 2017 budget at 60.42%. Two line items under budget at this time are Newsletter and Channel 60.

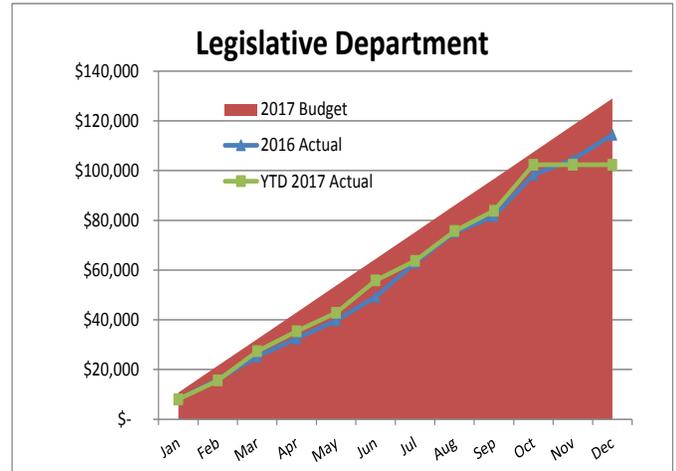
Community Services	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 5,835	\$ 6,069	\$ 4,000	-34.09%
Feb	9,757	12,138	6,841	-43.64%
Mar	13,297	18,206	12,040	-33.87%
Apr	19,108	24,275	17,902	-26.26%
May	23,101	30,344	21,392	-29.50%
Jun	26,529	36,413	26,207	-28.03%
Jul	30,545	42,481	32,062	-24.53%
Aug	40,372	48,550	36,825	-24.15%
Sep	48,048	54,619	40,069	-26.64%
Oct	57,257	60,688	44,004	-27.49%
Nov	59,252	66,756	44,004	-34.08%
Dec	73,783	72,825	44,004	-39.58%
Percent of budget			60.42%	



Legislative:

The Legislative department expenditures are slightly under the 2017 budget at 79.35%. Training and Supplies/Materials are both under budget.

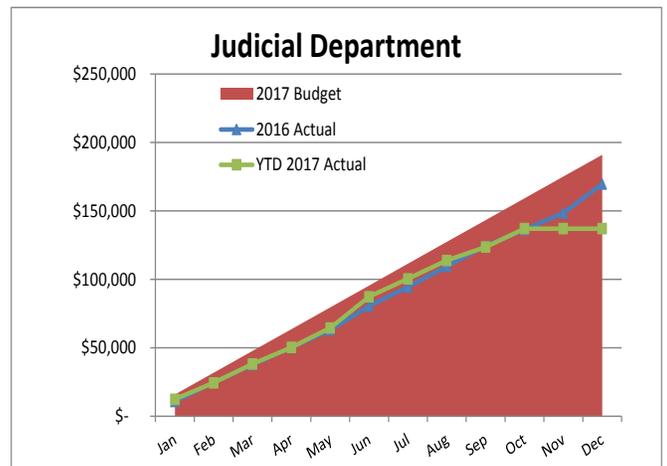
Legislative Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 8,115	\$ 10,747	\$ 8,016	-25.41%
Feb	15,919	21,493	15,547	-27.67%
Mar	25,218	32,240	27,357	-15.15%
Apr	32,401	42,986	35,394	-17.66%
May	39,783	53,733	42,785	-20.38%
Jun	49,229	64,480	55,824	-13.42%
Jul	62,891	75,226	63,659	-15.38%
Aug	75,192	85,973	75,684	-11.97%
Sep	81,611	96,719	83,836	-13.32%
Oct	98,317	107,466	102,331	-4.78%
Nov	104,394	118,213	102,331	-13.44%
Dec	114,372	128,959	102,331	-20.65%
Percent of budget				79.35%



Judicial:

The Judicial department expenditures are slightly under at 71.77% for the 2017 budget. Overtime, Salaries Part-time, and Travel/Meetings are all under budget.

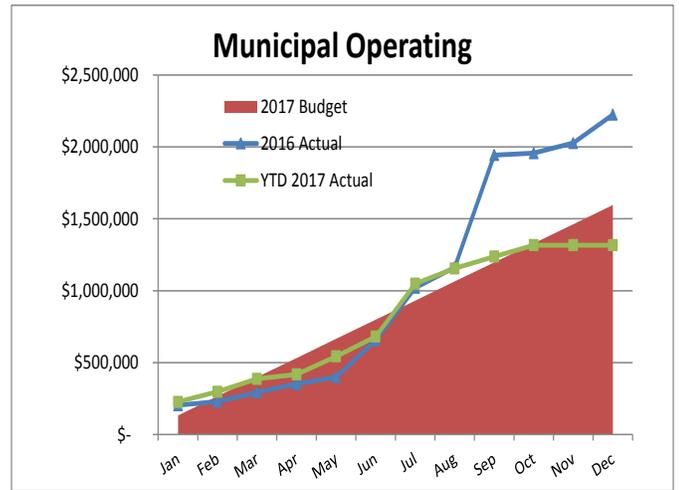
Judicial Department	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 10,819	\$ 15,920	\$ 12,454	-21.77%
Feb	24,770	31,839	24,444	-23.23%
Mar	37,747	47,759	38,215	-19.98%
Apr	50,224	63,679	50,381	-20.88%
May	63,050	79,598	64,535	-18.92%
Jun	80,595	95,518	87,325	-8.58%
Jul	94,391	111,438	100,406	-9.90%
Aug	109,507	127,357	113,877	-10.58%
Sep	124,564	143,277	123,647	-13.70%
Oct	136,363	159,197	137,112	-13.87%
Nov	148,581	175,116	137,112	-21.70%
Dec	169,600	191,036	137,112	-28.23%
Percent of budget				71.77%



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 under budget for 2017 at 82.5%. However, the Insurance line item is over at this time as annual payments were made in August. Also, the transfer to the Capital Improvement Fund will still need to be made.

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	1,048,517	12.65%
Aug	1,163,018	1,063,714	1,155,262	8.61%
Sep	1,943,758	1,196,678	1,237,301	3.39%
Oct	1,956,864	1,329,642	1,316,290	-1.00%
Nov	2,027,723	1,462,606	1,316,290	-10.00%
Dec	2,224,519	1,595,570	1,316,290	-17.50%
Percent of budget			82.50%	



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

2017 Financial Status Report:

Beginning Fund Balance at January 1, 2017	\$	35,689,181
 <u>2017 Revenues:</u>		
Ad Valorem Taxes		
Interest Income	\$	383,021
Employee Contributions	\$	173,375
Unrealized Gain (Loss) on Investments	\$	3,352,370
Miscellaneous Income	\$	23,450
Total Revenues	\$	3,908,767
 <u>2017 Expenditures:</u>		
Pension Expense	\$	1,457,277
Legal, Acct. & Sec. Pension	\$	9,729
Auditor & Actuary Expense	\$	-
Investment Expense	\$	39,752
Total Expenditures	\$	1,506,758
 Revenue Over (Under) Expenditures	 \$	 2,402,009
 Ending Fund Balance at September 30, 2017	 \$	 38,091,189

2017 Enrollments for period:

Date of Hire

Police:

Eric Diaz **9/25/2017**

Seth Mundorf **9/25/2017**

Fire:

Seth Carey **9/30/2017**

2017 Retirements for period:

Retirement Date

Police:

None

Fire:

Philip Abegg **9/30/2017**

2017 Resignations for period:

Resignation Date

Police:

None

Fire:

None

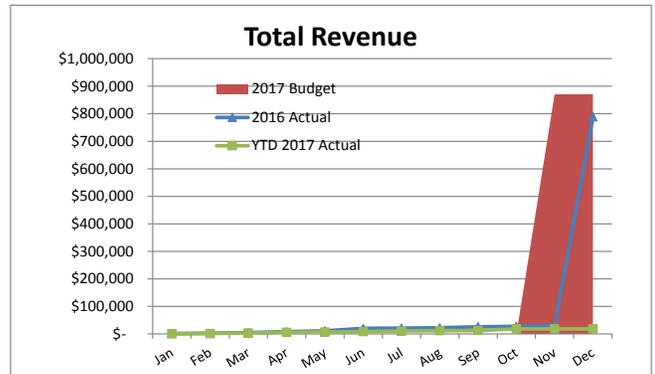
OTHER CITY FUNDS

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	2,558	43,042	(40,484)	453,592
August	986	53,801	(52,815)	400,778
September	935	68,605	(67,670)	333,108
October	5,520	34,848	(29,328)	303,780
November	-	-	-	303,780
December	-	-	-	303,780
Totals	<u>\$ 18,241</u>	<u>\$ 453,193</u>	<u>\$ (434,952)</u>	

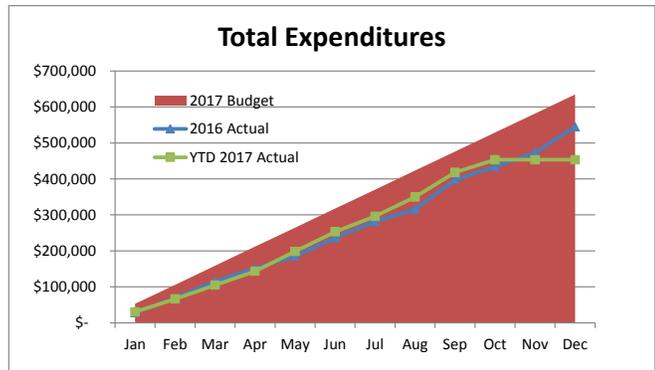
2016 CAFR Fund Balance December 31, 2016

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

Library	2016 Actual	2017 Budget	YTD 2017 Actual	Annual % over (under)
Jan	\$ 1,111	\$ 32	\$ 766	2305.02%
Feb	2,397	64	1,594	2402.35%
Mar	4,782	96	3,192	3240.66%
Apr	8,059	127	5,778	4435.53%
May	11,206	159	6,856	4205.09%
Jun	19,991	191	8,242	4212.69%
Jul	21,052	223	10,800	4744.11%
Aug	22,234	255	11,786	4525.60%
Sep	25,952	287	12,721	4337.73%
Oct	27,525	319	18,241	5627.21%
Nov	30,344	870,819	18,241	-97.91%
Dec	789,015	870,850	18,241	-97.91%
Percent of budget			2.09%	



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	295,940	-20.08%
Aug	315,711	423,200	349,740	-17.36%
Sep	397,713	476,100	418,345	-12.13%
Oct	433,694	529,000	453,193	-14.33%
Nov	473,187	581,900	453,193	-22.12%
Dec	544,980	634,800	453,193	-28.61%
Percent of budget			71.39%	



Capital Improvements Fund

**City of Brentwood
Capital Improvements Fund Financial Position
2017 Budget Year**

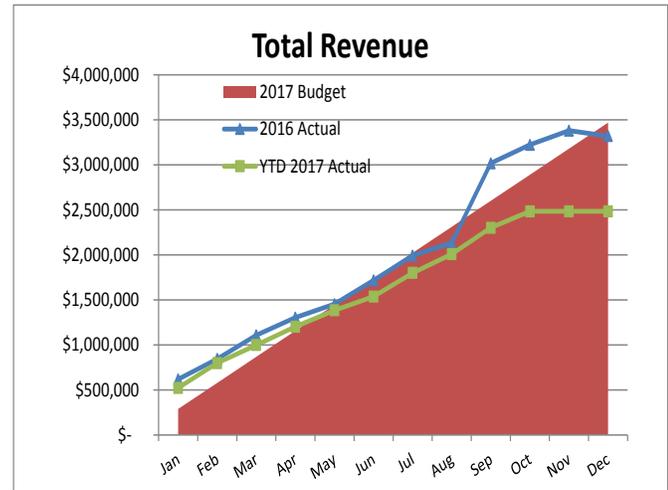
Capital Improvements Fund Summary

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	153,957	74,015	79,941	3,852,269
July	261,878	32,097	229,781	4,082,050
August	209,476	36,262	173,214	4,255,264
September	292,424	1,234,013	(941,589)	3,313,675
October	183,261	65,666	117,595	3,431,270
November	-	-	-	3,431,270
December	-	-	-	3,431,270
Totals	<u>\$ 2,484,962</u>	<u>\$ 1,920,784</u>	<u>\$ 564,178</u>	

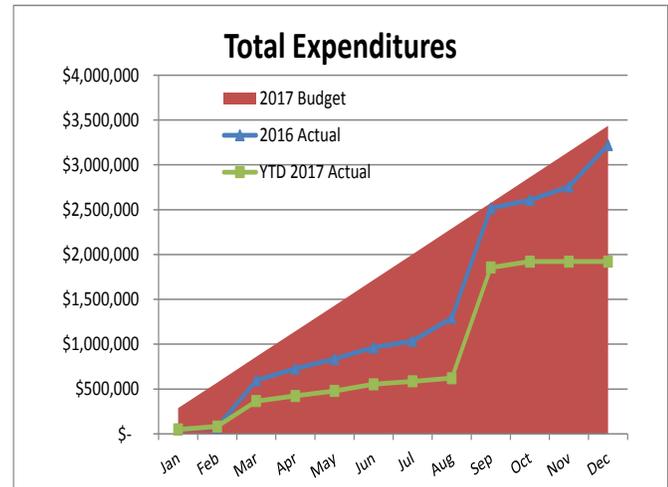
2016 CAFR Fund Balance December 31, 2016

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 the 2017 budget at 71.62% but the transfer from the General Fund will still need to be made. The Capital Improvements expenditures are well below the 2017 budget at 55.93%. The large payment for streets was made September. Expenditures for the mold issue at the Fire Station are expected to be made towards the end of the year.

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	\$ 1,537,923	-11.34%
Jul	1,992,046	2,023,838	\$ 1,799,801	-11.07%
Aug	2,132,571	2,312,958	\$ 2,009,277	-13.13%
Sep	3,018,665	2,602,078	\$ 2,301,701	-11.54%
Oct	3,223,016	2,891,198	\$ 2,484,962	-14.05%
Nov	3,380,292	3,180,317	\$ 2,484,962	-21.86%
Dec	3,319,965	3,469,437	\$ 2,484,962	-28.38%
Percent of budget			71.62%	



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	\$ 552,746	-67.81%
Jul	1,037,505	2,003,201	\$ 584,843	-70.80%
Aug	1,293,712	2,289,372	\$ 621,105	-72.87%
Sep	2,516,612	2,575,544	\$ 1,855,118	-27.97%
Oct	2,607,900	2,861,715	\$ 1,920,784	-32.88%
Nov	2,757,756	3,147,887	\$ 1,920,784	-38.98%
Dec	3,221,199	3,434,058	\$ 1,920,784	-44.07%
Percent of budget			55.93%	



Storm water & Park Improvements Fund

**City of Brentwood
Storm Water and Park Improvements Fund Financial Position
2017 Budget Year**

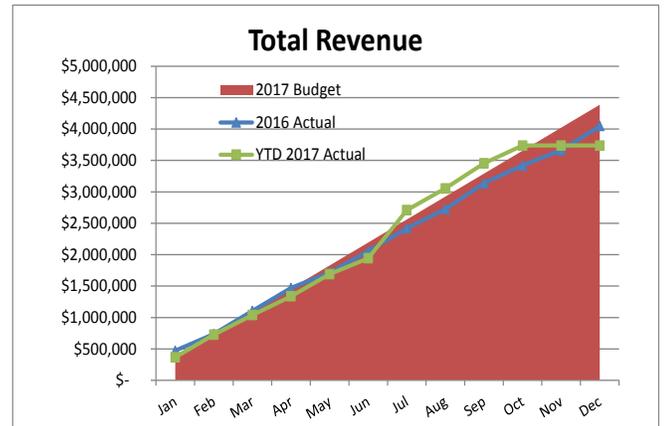
Storm Water and Park Improvements Fund Summary

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	297,965	289,365	8,600	2,886,664
May	352,126	269,921	82,205	2,968,870
June	253,867	314,343	(60,475)	2,908,394
July	765,127	336,546	428,581	3,336,975
August	346,823	291,116	55,707	3,392,682
September	399,573	793,628	(394,055)	2,998,628
October	282,434	328,184	(45,750)	2,952,878
November	-	-	-	2,952,878
December	-	-	-	2,952,878
Totals	\$ 3,737,968	\$ 3,308,144	\$ 429,824	

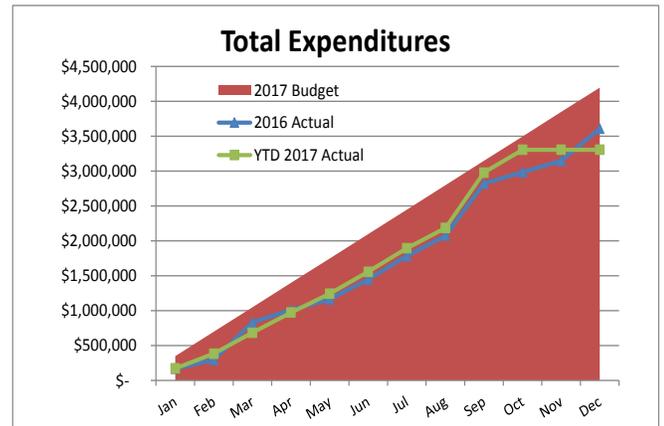
2016 CAFR Fund Balance December 31, 2016

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 above 2016 and slightly above the 2017 budget at 85.21%. Expenditures are slightly below the 2017 budget at 78.8% and will increase towards the end of the year as more payments are made from the Manchester Road Improvement project line item. A budget amendment to appropriate designated reserves has been prepared for approval.

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	2,709,138	5.87%
Aug	2,726,535	2,924,363	3,055,961	4.50%
Sep	3,136,469	3,289,909	3,455,534	5.03%
Oct	3,421,520	3,655,454	3,737,968	2.26%
Nov	3,662,816	4,020,999	3,737,968	-7.04%
Dec	4,049,294	4,386,545	3,737,968	-14.79%
Percent of budget			85.21%	



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	1,244,327	-28.86%
Jun	1,447,682	2,099,009	1,558,670	-25.74%
Jul	1,782,816	2,448,844	1,895,216	-22.61%
Aug	2,075,858	2,798,679	2,186,332	-21.88%
Sep	2,822,062	3,148,514	2,979,960	-5.35%
Oct	2,985,774	3,498,349	3,308,144	-5.44%
Nov	3,147,968	3,848,184	3,308,144	-14.03%
Dec	3,609,875	4,198,019	3,308,144	-21.20%
Percent of budget			78.80%	



Sewer Improvements Fund

**City of Brentwood
Sewer Improvements Fund Financial Position
2017 Budget Year**

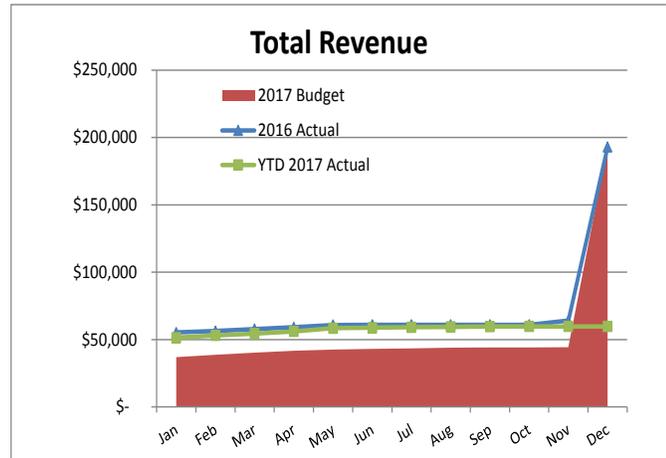
Sewer Improvement Fund Summary

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	346	16,965	(16,619)	39,538
August	296	24,441	(24,145)	15,393
September	198	29,299	(29,101)	(13,708)
October	149	17,483	(17,334)	(31,043)
November	-	-	-	(31,043)
December	-	-	-	(31,043)
Totals	<u>\$ 59,749</u>	<u>\$ 202,035</u>	<u>\$ (142,286)</u>	

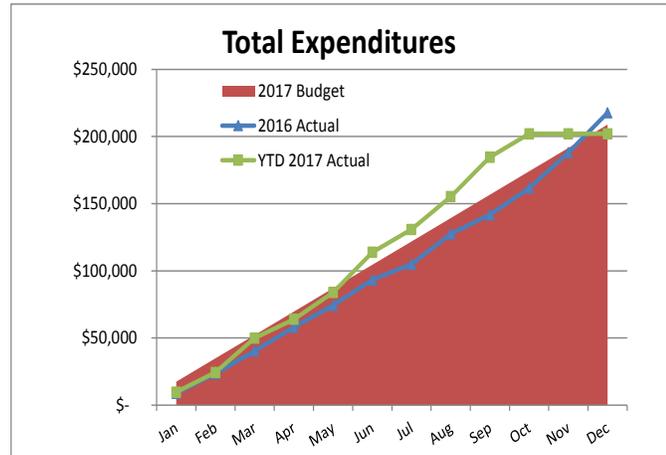
2016 CAFR Fund Balance December 31, 2016

The Sewer Improvements fund revenue is slightly below 2016 revenues and under the 2017 budget at 30.82%. Expenditures are well above the 2016 spending levels and are over budget at 96.72%. Supplies and Materials for sewer lateral repairs is the line item putting the expenditures over budget due to a large and expensive repair.

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	59,106	35.88%
Aug	60,984	44,000	59,402	35.01%
Sep	60,984	44,100	59,600	35.15%
Oct	60,984	44,200	59,749	35.18%
Nov	64,002	44,300	59,749	34.87%
Dec	192,996	193,850	59,749	-69.18%
Percent of budget			30.82%	



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	130,812	7.36%
Aug	127,472	139,256	155,253	11.49%
Sep	141,780	156,663	184,552	17.80%
Oct	161,547	174,070	202,035	16.07%
Nov	188,004	191,477	202,035	5.51%
Dec	217,728	208,884	202,035	-3.28%
Percent of budget			96.72%	



Overtime Analysis

Overall city overtime is at 51.65% 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	\$ 1,150	33.40%
Fire	107,128	90,000	60,102	66.78%
Police	83,508	90,000	55,823	62.03%
Judicial	100	3,678	345	9.38%
Street	18,735	63,494	3,438	5.42%
Sanitation	11,640	8,917	16,620	186.39%
Planning & Dev	348	3,344	161	4.82%
Parks & Rec	13,206	25,840	17,127	66.28%
Parks & Rec PT	6,844	25,000	5,039	20.16%
Sewer Imprvmt	4,841	4,458	4,519	101.36%
Annual Total	\$ 259,269	\$ 318,175	\$ 164,325	51.65%

Fire	107,128	90,000	60,102	66.78%
Police	83,508	90,000	55,823	62.03%
Street	18,735	63,494	3,438	5.42%
Other Depts	49,899	74,681	44,962	60.21%
	259,269	318,175	164,325	51.65%

