



**MEMORANDUM**

**TO:** Bola Akande, City Administrator  
**FROM:** Karen Shaw, Finance Director  
**DATE:** May 6, 2017  
**SUBJECT:** Year Ending December 2016 Preliminary Financial Status Report

**INTRODUCTION:**

The purpose of this memo is to present a detailed analysis of the City’s financial status for the year-ending December 31, 2016. Fund balance increased by \$324,751 as revenues came in over expenditures by this month. The following is the analysis of all revenues and expenditures. Please note that these numbers include adjusting entries and the budget amendments approved in December.

<b>GENERAL FUND</b>					
City of Brentwood					
General Fund Financial Position					
<b>Preliminary 2016 Budget Year</b>					
<b>General Fund Summary</b>					
Month	Revenues	Expenditures	\$ Difference Over (Under)	w/ Beginning Fund Balance *	
				\$	4,701,481
January	\$ 1,413,997	\$ 825,796	\$ 588,201		5,289,682
February	2,134,881	721,312	1,413,569		6,703,251
March	958,647	775,446	183,201		6,886,452
April	760,236	710,199	50,037		6,936,489
May	562,292	901,169	(338,878)		6,597,612
June	716,284	1,003,776	(287,492)		6,310,120
July	924,632	961,464	(36,832)		6,273,287
August	587,435	838,188	(250,753)		6,022,534
September	872,553	1,576,373	(703,820)		5,318,714
October	718,106	641,232	76,873		5,395,587
November	534,880	778,686	(243,806)		5,151,781
December	1,260,170	1,385,720	(125,550)		5,026,232
<b>Totals</b>	<b>\$ 11,444,112</b>	<b>\$ 11,119,361</b>	<b>\$ 324,751</b>		

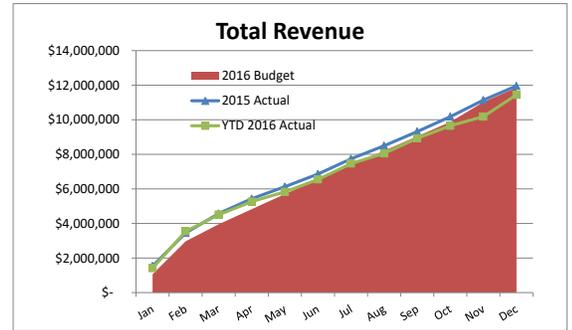
\*Beginning fund balance at 1/1/2016 per 2015 CAFR.

## General Fund Revenue

Total General Fund revenue came in slightly less than in 2015 and for the 2016 budget at 96.50%. The following section provides detail information for the City's General Fund revenue.

### Total Revenue:

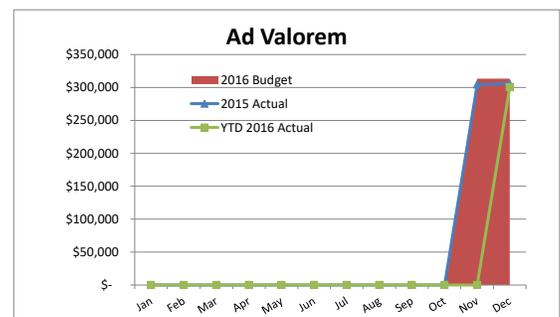
Total Revenue	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 1,541,127	\$ 1,064,133	\$ 1,413,997	32.88%
Feb	3,461,337	2,969,767	3,548,878	19.50%
Mar	4,571,997	3,957,400	4,507,525	13.90%
Apr	5,436,010	4,830,283	5,267,761	9.06%
May	6,124,804	5,703,167	5,830,052	2.22%
Jun	6,857,256	6,537,800	6,546,336	0.13%
Jul	7,742,902	7,372,433	7,470,968	1.34%
Aug	8,497,640	8,207,067	8,058,403	-1.81%
Sep	9,320,726	9,041,700	8,930,956	-1.22%
Oct	10,179,501	9,876,334	9,649,062	-2.30%
Nov	11,139,962	11,024,419	10,183,942	-7.62%
Dec	11,960,066	11,859,053	11,444,112	-3.50%
Percent of budget			96.50%	



### Taxes:

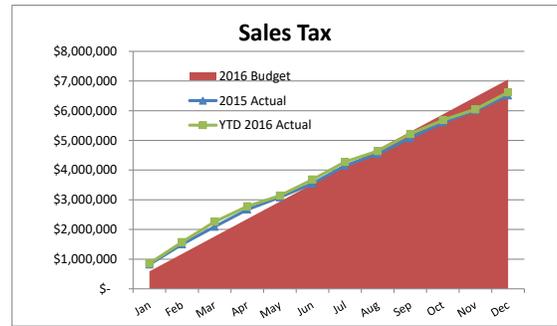
The Ad Valorem taxes came in under budget at 95.92%. The budgeted number comes from the assessed values provided to us by the county in the fall of the previous year. Actual collections also come through the county offices. As predicted Sales Tax revenues came in under budget at 93.85% but still higher than 2015 actual receipts. This supports the theory that while we did experience increases from the ending of the TIF's we over anticipated the amount. Utility tax revenue was lower than 2015 and below budget at 93.18% for 2016. The milder winter would be a reason for lower than expected collections. Other tax revenue includes the road & bridge tax, financial institution tax, state motor fuel tax and cigarette tax. These taxes combined were well above 2015 and the 2016 budget at 107.16%. Both the Financial Institution Tax and the Road & Bridge Tax came in higher than what was expected which was what put this category over the budget.

Ad Valorem Tax	2015 Actual	2016 Budget	YTD 2016 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	304,322	313,452	-	-100.00%
Dec	306,079	313,452	300,650	-4.08%
Percent of budget			95.92%	

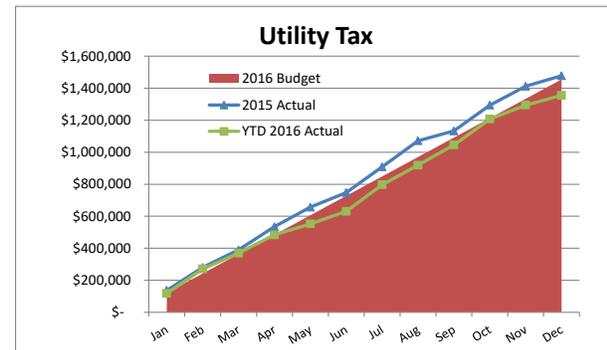


Sales Tax	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 818,992	\$ 587,645	\$ 852,968	45.15%
Feb	1,496,948	1,175,291	1,572,512	33.80%
Mar	2,090,492	1,762,936	2,259,492	28.17%
Apr	2,668,799	2,350,581	2,778,642	18.21%
May	3,081,707	2,938,226	3,136,861	6.76%
Jun	3,544,880	3,525,872	3,677,626	4.30%
Jul	4,149,766	4,113,517	4,273,771	3.90%
Aug	4,542,703	4,701,162	4,640,549	-1.29%
Sep	5,072,325	5,288,807	5,214,519	-1.40%
Oct	5,604,375	5,876,453	5,685,664	-3.25%
Nov	6,010,661	6,464,098	6,047,310	-6.45%
Dec	6,512,243	7,051,743	6,618,402	-6.15%
Percent of budget			93.85%	

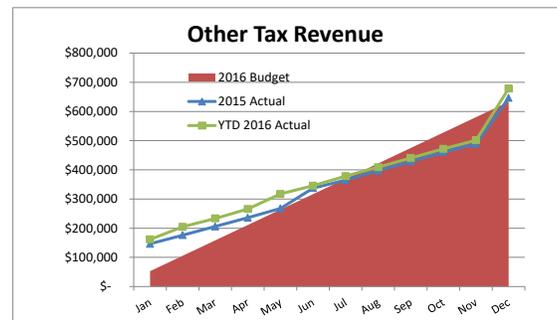
Note: Includes Municipal Fire Sales Tax



Utility Tax	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 137,164	\$ 121,250	\$ 117,911	-2.75%
Feb	280,415	242,500	270,752	11.65%
Mar	389,761	363,750	369,615	1.61%
Apr	534,469	485,000	483,916	-0.22%
May	656,850	606,250	552,217	-8.91%
Jun	748,042	727,500	630,891	-13.28%
Jul	908,338	848,750	796,161	-6.20%
Aug	1,071,085	970,000	919,144	-5.24%
Sep	1,132,846	1,091,250	1,045,059	-4.23%
Oct	1,293,769	1,212,500	1,206,901	-0.46%
Nov	1,412,243	1,333,750	1,294,233	-2.96%
Dec	1,477,504	1,455,000	1,355,731	-6.82%
Percent of budget			93.18%	



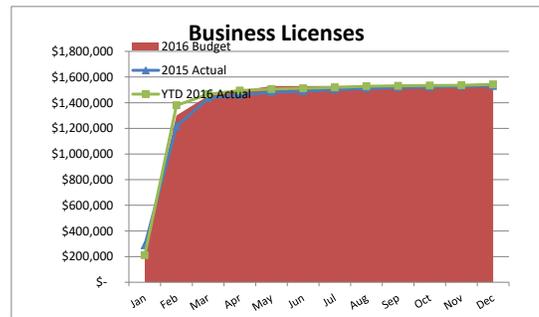
Other Tax Revenue	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 146,576	\$ 52,766	\$ 161,415	205.90%
Feb	176,276	105,533	204,773	94.04%
Mar	205,790	158,299	233,450	47.47%
Apr	235,730	211,066	265,894	25.98%
May	267,832	263,832	317,333	20.28%
Jun	337,444	316,598	345,636	9.17%
Jul	365,195	369,365	378,376	2.44%
Aug	396,996	422,131	409,086	-3.09%
Sep	428,491	474,898	440,654	-7.21%
Oct	460,618	527,664	471,776	-10.59%
Nov	488,955	580,430	501,353	-13.62%
Dec	646,125	633,197	678,525	7.16%
Percent of budget			107.16%	



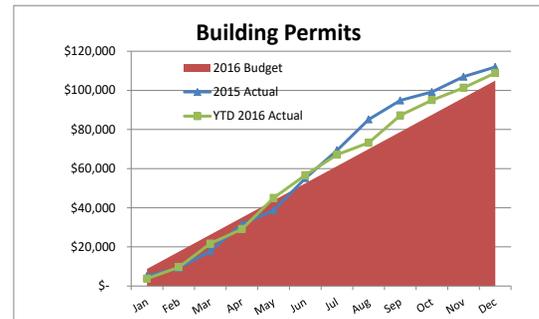
### Licenses and Permits:

Business license revenue was above 2015 collections and the 2016 budget and coming in slightly over budget at 100.83%. Building permits picked up in December but still came in below the 2015 but above target for the 2016 budget at 103.71%. Other license and permit revenue includes liquor licenses, automobile licenses, occupancy permits, planning/zoning applications, electrical permits and plumbing permits. These revenues ended slightly below at 97.37%.

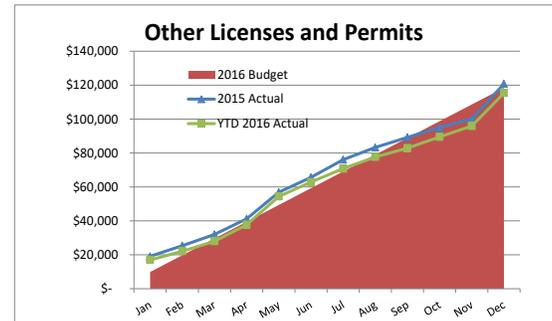
Business Licenses	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 288,617	\$ 229,500	\$ 210,668	-8.21%
Feb	1,215,336	1,300,500	1,379,666	6.09%
Mar	1,435,567	1,453,500	1,466,029	0.86%
Apr	1,459,537	1,491,750	1,494,799	0.20%
May	1,480,458	1,530,000	1,506,072	-1.56%
Jun	1,488,428	1,530,000	1,512,313	-1.16%
Jul	1,501,749	1,530,000	1,519,231	-0.70%
Aug	1,509,810	1,530,000	1,528,036	-0.13%
Sep	1,517,538	1,530,000	1,531,534	0.10%
Oct	1,521,267	1,530,000	1,533,690	0.24%
Nov	1,527,611	1,530,000	1,535,705	0.37%
Dec	1,529,925	1,530,000	1,542,715	0.83%
Percent of budget			100.83%	



Building Permits	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 5,136	\$ 8,750	\$ 3,758	-57.05%
Feb	9,145	17,500	9,622	-45.02%
Mar	17,910	26,250	21,727	-17.23%
Apr	31,563	35,000	29,155	-16.70%
May	38,701	43,750	45,032	2.93%
Jun	55,108	52,500	56,676	7.95%
Jul	69,378	61,250	67,104	9.56%
Aug	85,143	70,000	73,217	4.60%
Sep	94,872	78,750	87,231	10.77%
Oct	99,189	87,500	94,981	8.55%
Nov	107,005	96,250	101,351	5.30%
Dec	111,937	105,000	108,895	3.71%
Percent of budget			103.71%	



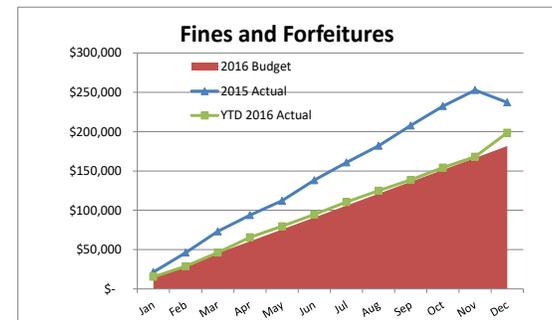
Other Licenses and Permits	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 19,090	\$ 9,875	\$ 16,989	72.04%
Feb	25,380	19,750	22,118	11.99%
Mar	32,008	29,625	27,968	-5.59%
Apr	41,248	39,500	37,774	-4.37%
May	56,869	49,375	54,400	10.18%
Jun	65,658	59,250	62,842	6.06%
Jul	76,076	69,125	70,762	2.37%
Aug	83,240	79,000	77,670	-1.68%
Sep	89,252	88,875	82,921	-6.70%
Oct	95,042	98,750	89,491	-9.38%
Nov	100,071	108,625	95,936	-11.68%
Dec	120,796	118,500	115,382	-2.63%
Percent of budget			97.37%	



### Fines and Forfeitures:

Fines and forfeitures ended on a high note for the month of December. Revenues were still below 2015 levels but above the 2016 budget. It should be noted that a budget amendment was done in December to lower the expectation for this revenue line item.

Fines and Forfeitures	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 21,413	\$ 15,142	\$ 15,295	1.01%
Feb	46,112	30,283	28,849	-4.74%
Mar	73,075	45,425	46,130	1.55%
Apr	93,733	60,567	65,635	8.37%
May	112,072	75,709	79,690	5.26%
Jun	138,172	90,850	94,598	4.13%
Jul	160,751	105,992	110,377	4.14%
Aug	181,939	121,134	124,858	3.07%
Sep	207,726	136,275	138,670	1.76%
Oct	232,444	151,417	154,349	1.94%
Nov	252,759	166,559	168,114	0.93%
Dec	237,114	181,700	198,637	9.32%
Percent of budget			109.32%	

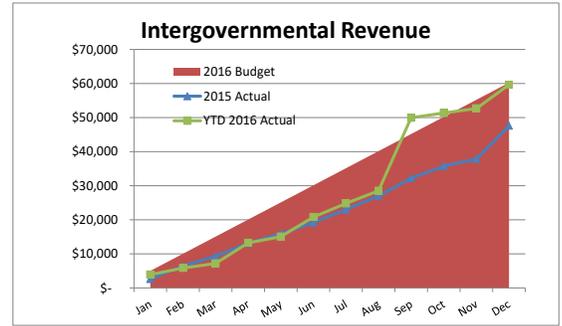


Note: Includes False Alarm Fines

**Intergovernmental:**

Intergovernmental revenue includes anticipated grant revenue, revenue from the library, the City of Rock Hill and reimbursement from the DEA. This revenue was at 99% of the 2016 due in part to the budget amendment done in December. It was also above the 2015 level due to the FEMA/SEMA reimbursement.

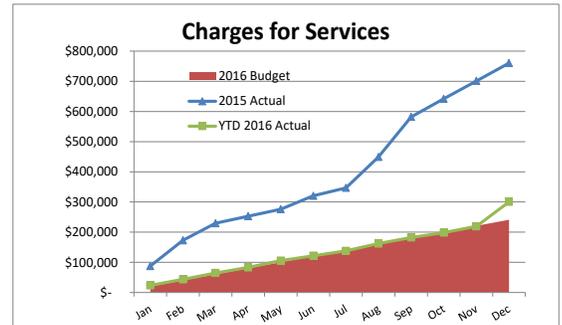
Intergov. Revenue	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 2,614	\$ 5,020	\$ 3,938	-21.56%
Feb	6,504	10,040	5,863	-41.61%
Mar	9,290	15,061	7,205	-52.16%
Apr	13,117	20,081	13,225	-34.14%
May	15,920	25,101	15,062	-39.99%
Jun	19,196	30,121	20,810	-30.91%
Jul	23,001	35,141	24,788	-29.46%
Aug	27,005	40,162	28,533	-28.95%
Sep	32,198	45,182	49,935	10.52%
Oct	35,780	50,202	51,324	2.23%
Nov	37,841	55,222	52,691	-4.58%
Dec	47,621	60,242	59,641	-1.00%
Percent of budget			99.00%	



**Charges for Services:**

Charges for services include revenue from ambulance and trash fees as well rent from city property. These revenues were above target for the 2016 budget at 124.58% due largely to the higher collections for ambulance fees.

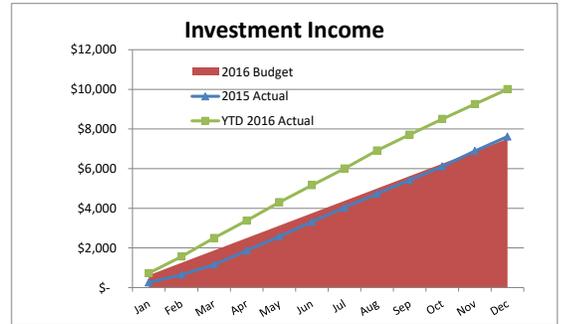
Charges for Services	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 87,441	\$ 20,089	\$ 23,761	18.28%
Feb	172,916	40,178	43,539	8.37%
Mar	229,411	60,267	64,587	7.17%
Apr	252,837	80,356	83,071	3.38%
May	276,124	100,445	105,624	5.16%
Jun	320,368	120,534	121,777	1.03%
Jul	346,663	140,623	137,914	-1.93%
Aug	449,296	160,712	162,207	0.93%
Sep	582,016	180,801	182,300	0.83%
Oct	642,044	200,890	198,344	-1.27%
Nov	701,142	220,979	219,136	-0.83%
Dec	760,713	241,068	300,330	24.58%
Percent of budget			124.58%	



**Investment Income:**

Investment income from the City’s money market account is posted monthly. This revenue was well above both 2015 and the 2016 budget at 133.40%.

Investment Income	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 262	\$ 625	\$ 731	16.96%
Feb	648	1,250	1,567	25.36%
Mar	1,159	1,875	2,504	33.54%
Apr	1,872	2,500	3,376	35.04%
May	2,573	3,125	4,307	37.82%
Jun	3,321	3,750	5,162	37.65%
Jul	4,037	4,375	6,003	37.21%
Aug	4,737	5,000	6,915	38.30%
Sep	5,421	5,625	7,711	37.08%
Oct	6,115	6,250	8,505	36.08%
Nov	6,893	6,875	9,258	34.66%
Dec	7,620	7,501	10,006	33.40%
Percent of budget			133.40%	

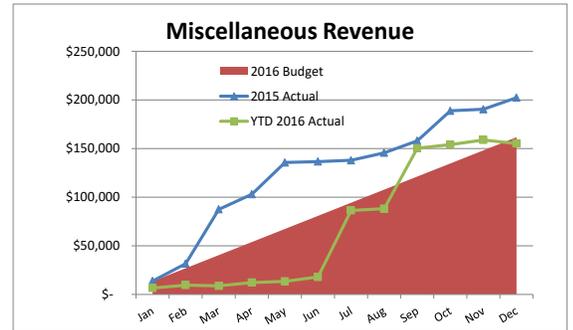


**Miscellaneous:**

The 2016 budget for miscellaneous revenue includes seizure funds, insurance settlements and other miscellaneous revenue items. We came in under budget after the budget amendments and as was the trend these revenues were more in 2015 than in 2016.

Miscellaneous Revenue	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 13,822	\$ 13,471	\$ 6,563	-51.28%
Feb	31,657	26,942	9,617	-64.30%
Mar	87,534	40,412	8,818	-78.18%
Apr	103,105	53,883	12,274	-77.22%
May	135,699	67,354	13,454	-80.02%
Jun	136,639	80,825	18,005	-77.72%
Jul	137,948	94,296	86,482	-8.29%
Aug	145,686	107,766	88,189	-18.17%
Sep	158,041	121,237	150,422	24.07%
Oct	188,858	134,708	154,037	14.35%
Nov	190,459	148,179	158,856	7.21%
Dec	202,388	161,650	155,200	-3.99%
Percent of budget			96.01%	

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

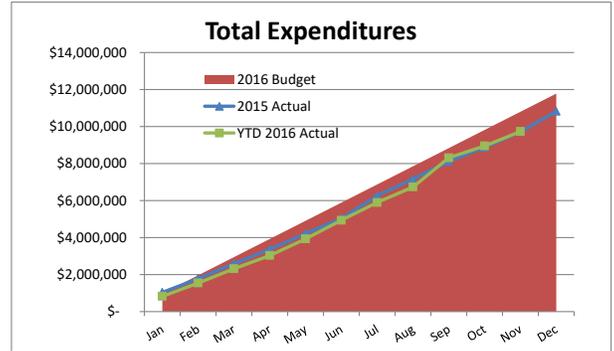


General Fund expenditures came in slightly more than 2015 but still below the 2016 budget at 94.38%.

The following section provides detail information for the City’s General Fund expenditures.

**Total Expenditures:**

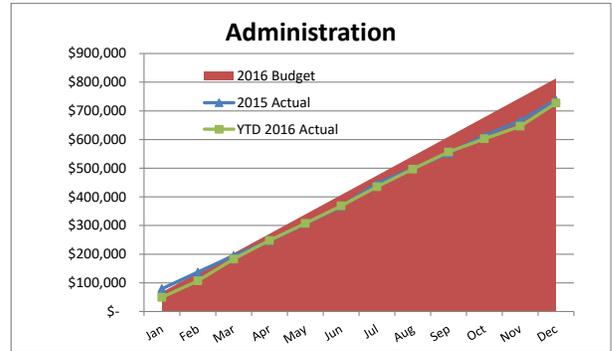
Total Expenditures	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 1,046,095	\$ 981,758	\$ 825,796	-15.89%
Feb	1,785,924	1,963,516	1,547,108	-21.21%
Mar	2,598,134	2,945,274	2,322,554	-21.14%
Apr	3,371,723	3,927,032	3,032,752	-22.77%
May	4,223,123	4,908,790	3,933,922	-19.86%
Jun	5,039,075	5,890,548	4,937,698	-16.18%
Jul	6,263,301	6,872,306	5,899,162	-14.16%
Aug	7,166,772	7,854,064	6,737,350	-14.22%
Sep	8,115,142	8,835,822	8,313,723	-5.91%
Oct	8,880,836	9,817,580	8,954,956	-8.79%
Nov	9,714,645	10,799,338	9,733,641	-9.87%
Dec	10,823,739	11,781,096		
Percent of budget			82.62%	



**Administration:**

The Administration department expenditures for the year are slightly less than 2015 and considerably less than the 2016 budget at 89.43%. Salaries, benefits and supplies and materials are the main reasons for the budget savings for this department.

Administration	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 79,554	\$ 67,762	\$ 49,574	-26.84%
Feb	137,247	135,525	107,053	-21.01%
Mar	194,728	203,287	182,926	-10.02%
Apr	246,171	271,049	247,806	-8.58%
May	306,497	338,811	307,479	-9.25%
Jun	366,018	406,574	368,585	-9.34%
Jul	446,341	474,336	435,125	-8.27%
Aug	498,599	542,098	496,733	-8.37%
Sep	551,228	609,860	556,360	-8.77%
Oct	613,991	677,623	602,516	-11.08%
Nov	665,455	745,385	646,497	-13.27%
Dec	737,796	813,147	727,200	-10.57%
Percent of budget			89.43%	

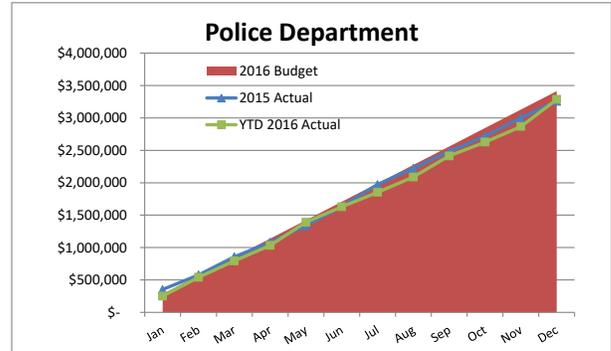


**Police:**

The Police department expenditures for November are slightly less than the 2016 budget at 96.27%.

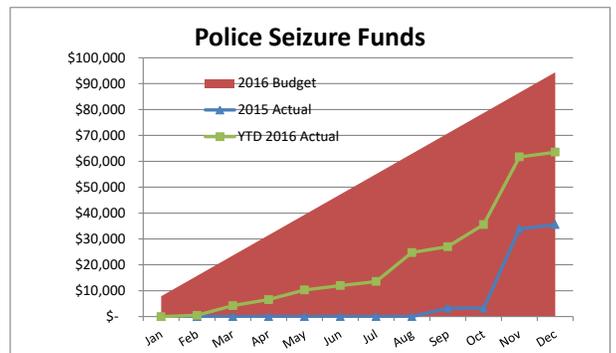
Salaries, overtime, and benefits all contribute to the budget savings in the Police Department.

Police Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 353,030	\$ 284,452	\$ 251,056	-11.74%
Feb	577,693	568,903	540,884	-4.93%
Mar	857,718	853,355	793,633	-7.00%
Apr	1,080,702	1,137,806	1,032,254	-9.28%
May	1,337,152	1,422,258	1,390,593	-2.23%
Jun	1,634,651	1,706,709	1,628,756	-4.57%
Jul	1,972,177	1,991,161	1,852,851	-6.95%
Aug	2,221,972	2,275,612	2,088,967	-8.20%
Sep	2,481,419	2,560,064	2,413,646	-5.72%
Oct	2,719,299	2,844,516	2,627,036	-7.65%
Nov	3,002,106	3,128,967	2,867,182	-8.37%
Dec	3,255,996	3,413,419	3,286,267	-3.73%
Percent of budget			96.27%	



**Police Seizure Funds:**

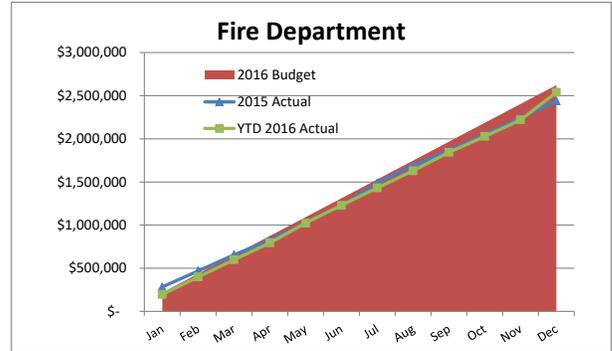
Police Seizure Funds	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ -	\$ 7,866	\$ -	0.00%
Feb	-	15,732	500	-96.82%
Mar	-	23,597	4,224	-82.10%
Apr	-	31,463	6,564	-79.14%
May	-	39,329	10,276	-73.87%
Jun	-	47,195	11,990	-74.60%
Jul	-	55,061	13,543	-75.40%
Aug	-	62,926	24,744	-60.68%
Sep	3,241	70,792	27,016	-61.84%
Oct	3,241	78,658	35,561	-54.79%
Nov	33,901	86,524	61,690	-28.70%
Dec	35,512	94,390	63,531	-32.69%
Percent of budget			67.31%	



**Fire:**

The Fire department’s expenditures are slightly lower than budget at 96.84% and above 2015 actuals.

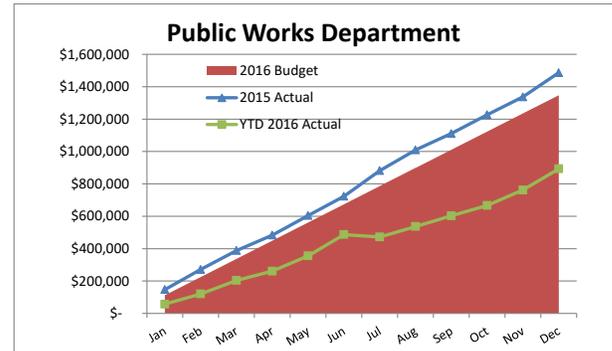
Fire Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 283,695	\$ 218,542	\$ 196,838	-9.93%
Feb	469,718	437,084	399,083	-8.69%
Mar	655,508	655,625	598,480	-8.72%
Apr	825,491	874,167	793,255	-9.26%
May	1,027,833	1,092,709	1,023,907	-6.30%
Jun	1,224,048	1,311,251	1,229,856	-6.21%
Jul	1,490,116	1,529,792	1,432,336	-6.37%
Aug	1,692,253	1,748,334	1,629,744	-6.78%
Sep	1,862,301	1,966,876	1,843,007	-6.30%
Oct	2,049,029	2,185,418	2,027,883	-7.21%
Nov	2,240,909	2,403,959	2,220,776	-7.62%
Dec	2,440,164	2,622,501	2,539,608	-3.16%
Percent of budget			96.84%	



**Public Works:**

The Public Works department expenditures are considerably less than in 2015 and below the 2016 budget at 66.30%. Salaries, benefits, and overtime are the reasons behind the lower figures as compared to the 2016 budget. As predicted the monthly expenditures have increased more than in previous months due to a nearly full staff and some overtime.

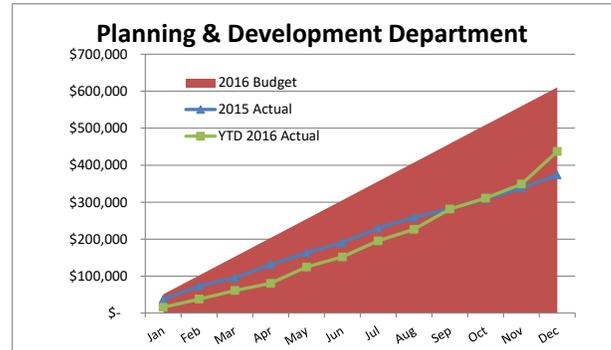
Public Works Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 147,405	\$ 112,278	\$ 57,527	-48.76%
Feb	271,499	224,556	120,588	-46.30%
Mar	388,306	336,834	204,054	-39.42%
Apr	483,739	449,112	261,505	-41.77%
May	604,807	561,390	355,581	-36.66%
Jun	723,224	673,668	486,954	-27.72%
Jul	882,074	785,946	472,145	-39.93%
Aug	1,009,774	898,224	536,730	-40.25%
Sep	1,110,738	1,010,502	603,189	-40.31%
Oct	1,227,150	1,122,780	666,900	-40.60%
Nov	1,337,360	1,235,058	762,689	-38.25%
Dec	1,486,557	1,347,336	893,339	-33.70%
Percent of budget			66.30%	



**Planning and Development:**

The Planning and Development department expenditures are above the 2015 expenditures but are well below the 2016 budget at 71.60%. Salaries, benefits, and miscellaneous contractual expenses are the reasons for coming in under budget for the year.

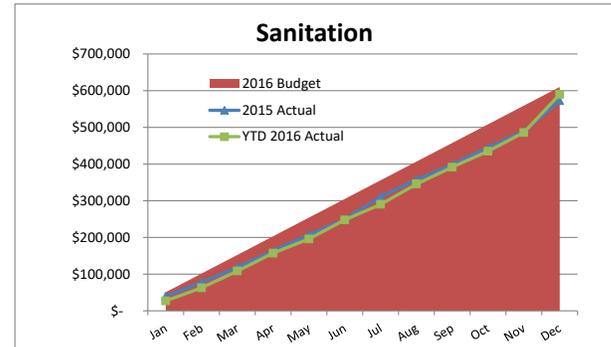
Planning & Development	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 37,129	\$ 50,875	\$ 15,780	-68.98%
Feb	73,734	101,750	37,806	-62.84%
Mar	95,276	152,625	60,902	-60.10%
Apr	131,488	203,500	80,453	-60.47%
May	163,171	254,376	124,674	-50.99%
Jun	190,404	305,251	151,872	-50.25%
Jul	229,988	356,126	195,228	-45.18%
Aug	258,905	407,001	226,524	-44.34%
Sep	281,847	457,876	281,088	-38.61%
Oct	308,873	508,751	311,211	-38.83%
Nov	337,720	559,626	348,929	-37.65%
Dec	373,397	610,501	437,124	-28.40%
Percent of budget			71.60%	



**Sanitation:**

Sanitation department expenditures were more than 2015 actuals but less than the 2016 budget at 96.71%. Two major line items for this department are fuel and waste disposal fees both of which are down considerably.

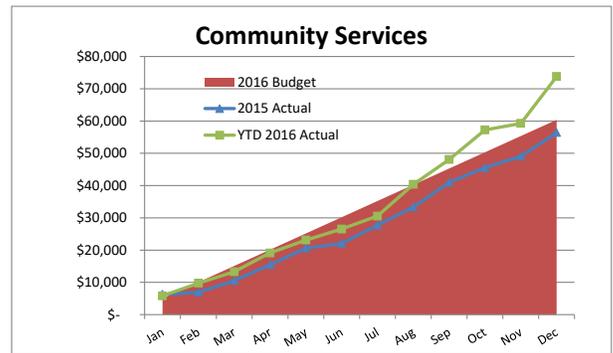
Sanitation	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 39,293	\$ 50,842	\$ 27,187	-46.53%
Feb	77,923	101,683	62,809	-38.23%
Mar	118,983	152,525	108,699	-28.73%
Apr	163,364	203,366	157,339	-22.63%
May	207,602	254,208	195,968	-22.91%
Jun	249,288	305,050	248,038	-18.69%
Jul	310,724	355,891	290,261	-18.44%
Aug	357,567	406,733	345,820	-14.98%
Sep	398,382	457,574	391,436	-14.45%
Oct	444,861	508,416	435,049	-14.43%
Nov	489,035	559,258	485,927	-13.11%
Dec	572,813	610,099	590,017	-3.29%
Percent of budget			96.71%	



**Community Services:**

The Community Services expenditures came in over the 2016 budget at 122.20% due to expenses related to the “Dancing in the Streets” community function. Budget amendments for this department were done in December.

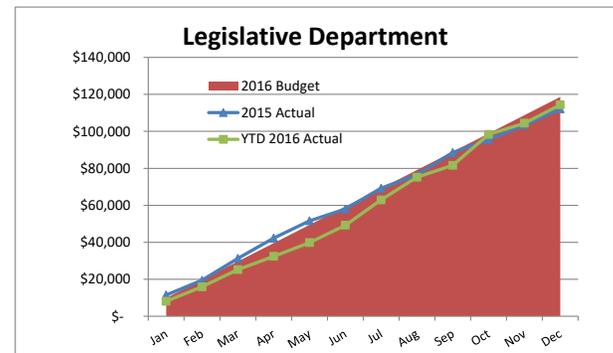
Community Services	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 6,290	\$ 5,031	\$ 5,835	15.97%
Feb	6,935	10,063	9,757	-3.04%
Mar	10,555	15,094	13,297	-11.91%
Apr	15,454	20,126	19,108	-5.06%
May	20,602	25,157	23,101	-8.17%
Jun	22,083	30,188	26,529	-12.12%
Jul	27,756	35,220	30,545	-13.27%
Aug	33,337	40,251	40,372	0.30%
Sep	40,983	45,283	48,048	6.11%
Oct	45,532	50,314	57,257	13.80%
Nov	49,062	55,345	59,252	7.06%
Dec	56,435	60,377	73,783	22.20%
Percent of budget			122.20%	



**Legislative:**

The Legislative department expenditures are slightly under the 2016 budget at 96.39%.

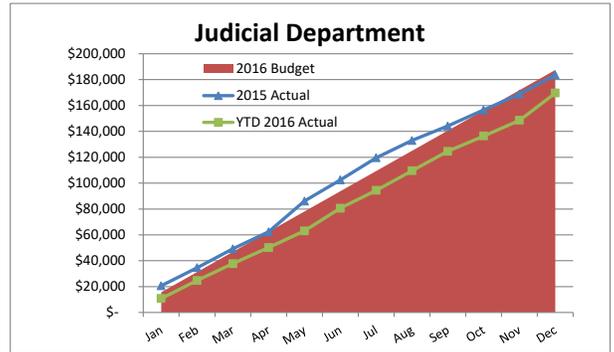
Legislative Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 11,505	\$ 9,887	\$ 8,115	-17.93%
Feb	19,482	19,775	15,919	-19.50%
Mar	31,321	29,662	25,218	-14.98%
Apr	42,292	39,550	32,401	-18.08%
May	51,568	49,437	39,783	-19.53%
Jun	57,987	59,325	49,229	-17.02%
Jul	69,250	69,212	62,891	-9.13%
Aug	76,531	79,100	75,192	-4.94%
Sep	88,528	88,987	81,611	-8.29%
Oct	95,574	98,875	98,317	-0.56%
Nov	103,317	108,762	104,394	-4.02%
Dec	112,182	118,649	114,372	-3.61%
Percent of budget			96.39%	



**Judicial:**

The Judicial department expenditures are slightly under at 90.47% for the 2016 budget.

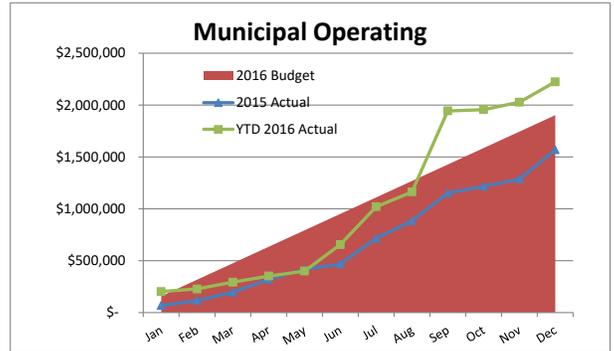
Judicial Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 20,607	\$ 15,621	\$ 10,819	-30.74%
Feb	34,586	31,243	24,770	-20.72%
Mar	49,237	46,864	37,747	-19.45%
Apr	62,354	62,486	50,224	-19.62%
May	86,128	78,107	63,050	-19.28%
Jun	102,441	93,728	80,595	-14.01%
Jul	119,579	109,350	94,391	-13.68%
Aug	132,935	124,971	109,507	-12.37%
Sep	144,087	140,593	124,564	-11.40%
Oct	156,541	156,214	136,363	-12.71%
Nov	168,801	171,835	148,581	-13.53%
Dec	183,683	187,457	169,600	-9.53%
Percent of budget			90.47%	



**Municipal Operating:**

The Municipal Operating department expenditures are above the 2016 budget at 116.88%. This is due to more than expected salary and benefit payouts for resignations and retirements. Budget amendments for this department were done in December.

Municipal Operating	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 67,587	\$ 158,602	\$ 203,066	28.04%
Feb	117,107	317,203	227,940	-28.14%
Mar	196,502	475,805	293,375	-38.34%
Apr	320,668	634,407	351,845	-44.54%
May	417,763	793,009	399,510	-49.62%
Jun	468,931	951,610	655,293	-31.14%
Jul	715,296	1,110,212	1,019,845	-8.14%
Aug	884,899	1,268,814	1,163,018	-8.34%
Sep	1,152,388	1,427,415	1,943,758	36.17%
Oct	1,216,745	1,586,017	1,956,864	23.38%
Nov	1,286,979	1,744,619	2,027,723	16.23%
Dec	1,569,206	1,903,220	2,224,519	16.88%
Percent of budget			116.88%	



**OTHER CITY FUNDS**  
**City of Brentwood**  
**Police and Firefighters' Pension Plan**  
**Pension Fund Report**  
**December 31, 2016**

**2016 Financial Status Report:**

Beginning Fund Balance at January 1, 2016	\$	33,163,167
 <u>2016 Revenues:</u>		
Ad Valorem Taxes	\$	-
Interest Income	\$	471,161
Employee Contributions	\$	250,484
Unrealized Gain (Loss) on Investments	\$	2,464,231
Total Revenues	\$	3,185,877
 <u>2016 Expenditures:</u>		
Pension Expense	\$	1,440,507
Legal, Acct. & Sec. Pension	\$	32,517
Auditor & Actuary Expense	\$	2,280
Investment Expense	\$	79,647
Total Expenditures	\$	1,554,951
Revenue Over (Under) Expenditures	\$	1,630,926
Estimated Ending Fund Balance at December 31, 2016	\$	34,794,093

**2016 Enrollments to Date:**

**Date of Hire**

Police:

None

Fire:

None

**2016 Retirements to Date:**

**Retirement Date**

Police:

None

Fire:

None

**2016 Resignations to Date:**

**Resignation Date**

Police:

None

Fire:

None

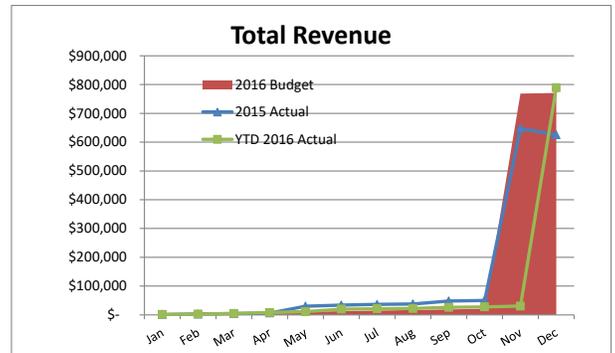
## OTHER CITY FUNDS Library Fund

City of Brentwood Library Fund Financial Position Preliminary 2016 Budget Year				
Library Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance
				\$ 494,696
January	\$ 1,111	\$ 27,990	\$ (26,879)	467,817
February	1,286	40,706	(39,420)	428,397
March	2,385	46,768	(44,383)	384,014
April	3,277	36,075	(32,798)	351,216
May	3,147	33,663	(30,515)	320,701
June	8,784	50,926	(42,142)	278,559
July	1,062	45,934	(44,872)	233,686
August	1,182	33,650	(32,468)	201,219
September	3,718	82,002	(78,283)	122,935
October	1,572	35,982	(34,409)	88,526
November	2,819	39,493	(36,674)	51,853
December	758,671	71,792	686,878	738,731
<b>Totals</b>	<b>\$ 789,015</b>	<b>\$ 544,980</b>	<b>\$ 244,035</b>	

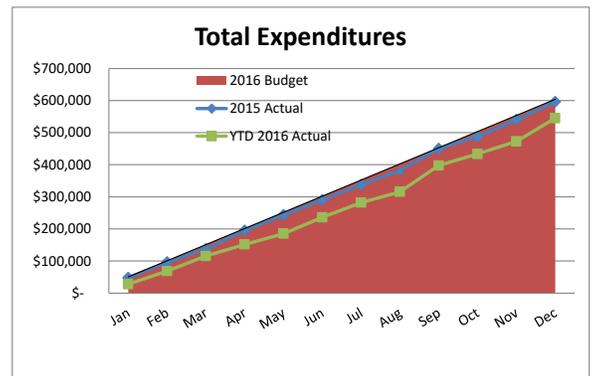
\*Beginning fund balance at 1/1/2016 per 2015 CAFR.

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

Library	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 1,204	\$ 2,102	\$ 1,111	-47.15%
Feb	2,873	4,205	2,397	-42.99%
Mar	4,166	6,307	4,782	-24.18%
Apr	6,425	8,409	8,059	-4.16%
May	30,079	10,511	11,206	6.61%
Jun	34,168	12,614	19,991	58.49%
Jul	36,272	14,716	21,052	43.06%
Aug	37,750	16,818	22,234	32.20%
Sep	48,054	18,920	25,952	37.17%
Oct	50,164	21,023	27,525	30.93%
Nov	647,813	768,728	30,344	-96.05%
Dec	625,523	770,830	789,015	2.36%
Percent of budget			102.36%	



Library	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 48,050	\$ 50,352	\$ 27,990	-44.41%
Feb	96,379	100,703	68,696	-31.78%
Mar	137,411	151,055	115,464	-23.56%
Apr	195,342	201,407	151,539	-24.76%
May	243,303	251,759	185,202	-26.44%
Jun	290,269	302,110	236,128	-21.84%
Jul	337,855	352,462	282,062	-19.97%
Aug	383,061	402,814	315,711	-21.62%
Sep	450,246	453,165	397,713	-12.24%
Oct	487,791	503,517	433,694	-13.87%
Nov	540,136	553,869	473,187	-14.57%
Dec	596,425	604,220	544,980	-9.80%
Percent of budget			90.20%	



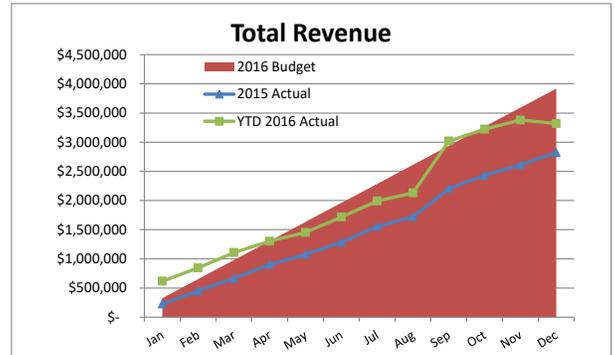
## Capital Improvements Fund

City of Brentwood Capital Improvements Fund Financial Position Preliminary 2016 Budget Year					
Capital Improvements Fund Summary					
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance	
				\$	2,768,326
January	\$ 617,636	\$ 51,120	\$ 566,516		3,334,842
February	227,507	22,911	204,596		3,539,438
March	262,829	522,535	(259,706)		3,279,732
April	196,167	131,700	64,467		3,344,199
May	149,330	106,673	42,657		3,386,856
June	264,162	127,369	136,793		3,523,649
July	274,415	75,197	199,218		3,722,867
August	140,525	256,207	(115,682)		3,607,185
September	886,094	1,222,900	(336,806)		3,270,379
October	204,351	91,288	113,063		3,383,442
November	157,276	149,856	7,420		3,390,862
December	(60,327)	463,443	(523,770)		2,867,092
<b>Totals</b>	<b>\$ 3,319,965</b>	<b>\$ 3,221,199</b>	<b>\$ 98,766</b>		

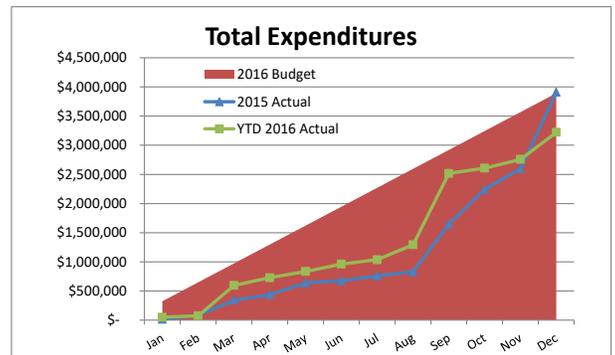
\*Beginning fund balance at 1/1/2016 per 2015 CAFR.

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 above 2015 but slightly less the 2016 budget at 84.73%. The Capital Improvements expenditures are below the 2016 budget at 82.77% due to several IT projects put on hold. Also, the street paving projects came in slightly under budget.

Capital Improvements	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 227,116	\$ 326,509	\$ 617,636	89.16%
Feb	450,714	653,018	\$ 845,143	29.42%
Mar	664,621	979,527	\$ 1,107,972	13.11%
Apr	904,674	1,306,036	\$ 1,304,139	-0.15%
May	1,076,604	1,632,545	\$ 1,453,469	-10.97%
Jun	1,284,921	1,959,054	\$ 1,717,631	-12.32%
Jul	1,555,756	2,285,563	\$ 1,992,046	-12.84%
Aug	1,721,865	2,612,072	\$ 2,132,571	-18.36%
Sep	2,201,699	2,938,581	\$ 3,018,665	2.73%
Oct	2,432,239	3,265,090	\$ 3,223,016	-1.29%
Nov	2,609,869	3,591,599	\$ 3,380,292	-5.88%
Dec	2,822,170	3,918,108	\$ 3,319,965	-15.27%
Percent of budget			84.73%	



Capital Improvements	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 15,240	\$ 324,328	\$ 51,120	-84.24%
Feb	85,968	648,656	\$ 74,031	-88.59%
Mar	342,188	972,985	\$ 596,566	-38.69%
Apr	436,810	1,297,313	\$ 728,266	-43.86%
May	639,483	1,621,641	\$ 834,939	-48.51%
Jun	674,377	1,945,969	\$ 962,308	-50.55%
Jul	759,535	2,270,297	\$ 1,037,505	-54.30%
Aug	831,063	2,594,626	\$ 1,293,712	-50.14%
Sep	1,648,778	2,918,954	\$ 2,516,612	-13.78%
Oct	2,244,126	3,243,282	\$ 2,607,900	-19.59%
Nov	2,597,657	3,567,610	\$ 2,757,756	-22.70%
Dec	3,909,448	3,891,938	\$ 3,221,199	-17.23%
Percent of budget			82.77%	



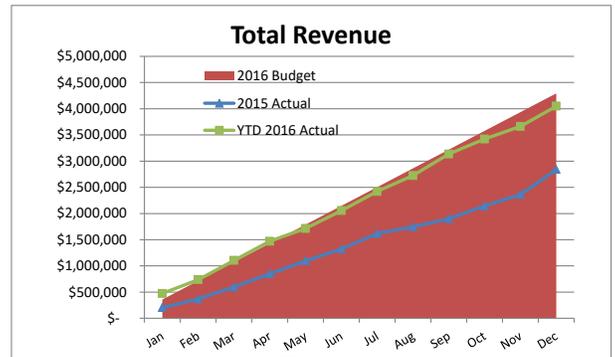
## Storm water & Park Improvements Fund

City of Brentwood				
Storm Water and Park Improvements Fund Financial Position				
Preliminary 2016 Budget Year				
Storm Water and Park Improvements Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance
January	\$ 473,038	\$ 168,557	\$ 304,481	\$ 2,083,634
February	264,182	126,667	137,515	2,525,630
March	367,675	538,785	(171,110)	2,354,520
April	365,039	176,896	188,143	2,542,663
May	244,804	151,526	93,279	2,635,942
June	341,510	285,251	56,259	2,692,201
July	365,672	335,135	30,537	2,722,738
August	304,614	293,041	11,573	2,734,311
September	409,935	746,205	(336,270)	2,398,041
October	285,051	163,712	121,339	2,519,380
November	241,296	162,194	79,102	2,598,482
December	386,478	461,907	(75,429)	2,523,054
Totals	<u>\$ 4,049,294</u>	<u>\$ 3,609,875</u>	<u>\$ 439,420</u>	

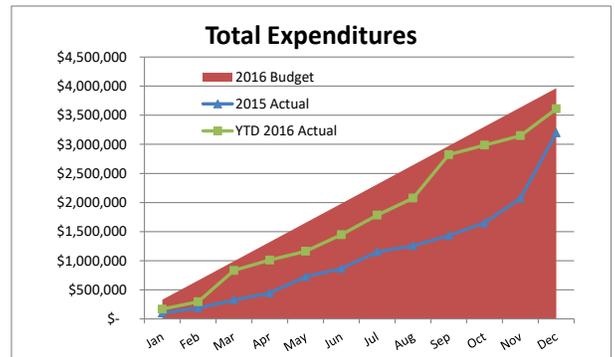
Beginning fund balance at 1/1/2016 iper 2015 CAFR.

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 above 2015 but slightly lower than the 2016 budget at 94.31%. Expenditures are also slightly below the 2016 budget at 91.06% and will fluctuate throughout the year. This is due in part to the cancellation of Maddenfest which is one of the bigger events put on by this department.

Storm Water & Park	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 203,154	\$ 357,802	\$ 473,038	32.21%
Feb	367,275	715,605	737,220	3.02%
Mar	596,508	1,073,407	1,104,895	2.93%
Apr	849,403	1,431,210	1,469,934	2.71%
May	1,098,191	1,789,012	1,714,738	-4.15%
Jun	1,321,791	2,146,814	2,056,248	-4.22%
Jul	1,618,491	2,504,617	2,421,920	-3.30%
Aug	1,745,969	2,862,419	2,726,535	-4.75%
Sep	1,899,371	3,220,222	3,136,469	-2.60%
Oct	2,145,850	3,578,024	3,421,520	-4.37%
Nov	2,363,103	3,935,826	3,662,816	-6.94%
Dec	2,841,390	4,293,629	4,049,294	-5.69%
Percent of budget			94.31%	



Storm Water & Park	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 99,577	\$ 330,374	\$ 168,557	-48.98%
Feb	186,855	660,748	295,224	-55.32%
Mar	325,713	991,122	834,009	-15.85%
Apr	445,428	1,321,496	1,010,905	-23.50%
May	725,919	1,651,871	1,162,431	-29.63%
Jun	864,872	1,982,245	1,447,682	-26.97%
Jul	1,154,051	2,312,619	1,782,816	-22.91%
Aug	1,258,785	2,642,993	2,075,858	-21.46%
Sep	1,432,244	2,973,367	2,822,062	-5.09%
Oct	1,650,793	3,303,741	2,985,774	-9.62%
Nov	2,074,963	3,634,115	3,147,968	-13.38%
Dec	3,196,550	3,964,489	3,609,875	-8.94%
Percent of budget			91.06%	



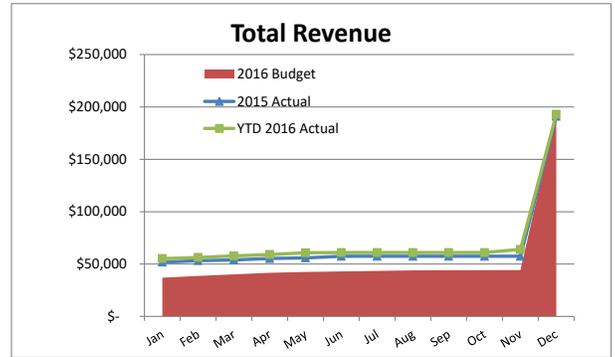
## Sewer Improvements Fund

City of Brentwood Sewer Improvements Fund Financial Position Preliminary 2016 Budget Year					
Sewer Improvement Fund Summary					
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance	
				\$	135,976
January	\$ 55,242	\$ 8,787	\$ 46,455		182,431
February	1,089	14,705	(13,616)		168,815
March	1,485	16,763	(15,278)		153,537
April	1,336	17,740	(16,404)		137,133
May	1,634	16,208	(14,575)		122,558
June	198	19,048	(18,850)		103,708
July	-	11,657	(11,657)		92,051
August	-	22,564	(22,564)		69,488
September	-	14,308	(14,308)		55,180
October	-	19,768	(19,768)		35,412
November	3,019	26,457	(23,438)		11,974
December	128,993	29,724	99,269		111,243
<b>Totals</b>	<u>\$ 192,996</u>	<u>\$ 217,728</u>	<u>\$ (24,733)</u>		

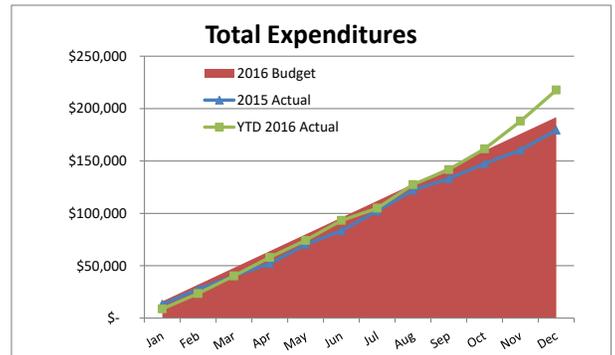
Beginning fund balance at 1/1/2016 per 2015 CAFR.

The Sewer Improvements fund revenue is above 2015 revenues but under the 2016 budget at 99.56%. Expenditures are more than the 2016 budget at 113.5% due to Miscellaneous Contractual Expenses and repairs on streets and sidewalks.

Sewer Improvements	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 51,876	\$ 37,000	\$ 55,242	49.30%
Feb	53,281	38,700	56,331	45.56%
Mar	53,997	40,200	57,816	43.82%
Apr	55,299	41,700	59,152	41.85%
May	55,952	42,500	60,786	43.02%
Jun	57,399	43,000	60,984	41.82%
Jul	57,399	43,500	60,984	40.19%
Aug	57,399	44,000	60,984	38.60%
Sep	57,399	44,100	60,984	38.28%
Oct	57,399	44,200	60,984	37.97%
Nov	57,399	44,300	64,002	44.47%
Dec	191,100	193,850	192,996	-0.44%
Percent of budget			99.56%	



Sewer Improvements	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 13,188	\$ 15,986	\$ 8,787	-45.03%
Feb	27,755	31,972	23,492	-26.52%
Mar	40,343	47,958	40,255	-16.06%
Apr	52,069	63,944	57,995	-9.30%
May	70,191	79,930	74,203	-7.16%
Jun	83,409	95,916	93,251	-2.78%
Jul	102,180	111,902	104,908	-6.25%
Aug	122,148	127,888	127,472	-0.33%
Sep	133,093	143,874	141,780	-1.46%
Oct	147,412	159,860	161,547	1.06%
Nov	160,341	175,846	188,004	6.91%
Dec	179,428	191,829	217,728	13.50%
Percent of budget			113.50%	



## Overtime Analysis

Overall city overtime was at 81.92% of the 2016 budget. Overtime expenditures are well below the 2016 budget in total but some departments are above the 2016 budget. A process to monitor this at a higher level was implemented in December.

Department Overtime	2015 Actual	2016 Budget	YTD 2016 Actual	2016 % of Budget
Administration	\$ 7,337	\$ 16,247	\$ 12,919	79.52%
Fire	69,969	104,000	107,128	103.01%
Police	84,109	80,211	83,508	104.11%
Judicial	353	171	100	58.48%
Street	26,658	61,439	18,735	30.49%
Sanitation	14,763	14,657	11,640	79.42%
Planning & Dev	-	3,247	348	10.72%
Parks & Rec	3,480	15,177	13,206	87.01%
Parks & Rec PT	3,320	17,000	6,844	40.26%
Sewer Imprvmt	5,519	4,328	4,841	111.86%
<b>Annual Total</b>	<b>\$ 215,508</b>	<b>\$ 316,477</b>	<b>\$ 259,269</b>	<b>81.92%</b>
Fire	69,969	104,000	107,128	103.01%
Police	84,109	80,211	83,508	104.11%
Street	26,658	61,439	18,735	30.49%
Other Depts	34,772	70,827	49,899	70.45%
	<u>215,508</u>	<u>316,477</u>	<u>259,269</u>	<u>81.92%</u>

