

City of Brentwood April 2022 Revenue and Variance Analysis			Variance %	Variance Analysis
General Revenue	2022 Actual vs. Budget		Variance %	
General Sales Tax	\$2,416,170	\$5,497,490	56%	Revenues are trending higher than expected and if this pattern continues, we will exceed revenue projections. Avg. is 2,416,170/4 = 604,043 per month through April 2022
General Use Tax (1/1/21)	\$310,338	\$377,760	18%	Robust online retail purchases are causing revenue to outperform the budgeted revenue projections and through April 2022, we have collected over 80% of the budgeted revenue.
Municipal Fire Sales Tax	\$574,084	\$1,713,581	66%	Direct result of sales tax revenue increasing; this item increased and is not subject to revenue pooling. Budget is on target at 66% remaining with 8 months remaining in the budget year.
Licenses	\$562,878	\$1,518,343	63%	Business License renewals are stronger, especially due to license reclassification.
Utility Contracts	\$310,900	\$1,119,161	72%	Slight fluctuations due to seasonal and unpredictable weather conditions. Combined line item is steady overall.
Public Safety Sales Tax	\$154,525	\$441,254	65%	Revenue remains steady.
Motor Fuel Tax	\$112,764	\$462,304	76%	Revenues are exceeding budget due to SB 262 which raised the state's tax on motor fuel by 2.5 cents per gallon starting Oct. 1, 2021.
Ad Valorem	\$0	\$319,520	100%	No revenues received as of January 2022. Revenues are received later in the budget year.
Minor Sources	\$53,921	\$111,678	52%	Slight increase over monthly revenue projections due to timely billing and payments along with better collections on all trash services to citizens.
Road and Bridge Tax	\$113,391	\$292,900	61%	City's valuation of roads and bridges contributed to increase in this budget line. Revenue will outperform budget if trend continues.
Ambulance Fees	\$51,410	\$290,000	82%	Remains steady with a slight decrease due to 2021 refunds processed in 2022.
Permits	\$14,868	\$238,305	94%	Slight decrease over last month's collections. We are still fine tuning proper receipting to bank deposits.
Fines	\$21,094	\$74,740	72%	Slight decrease from budgeted line item. Will continue to keep a watchful eye on this line item.
ARPA	\$7,745	\$803,712	99%	Received additional funds as these funds were either declined or not requested by a NEU.
Total:	\$4,704,087	\$13,431,965	65%	Overall our revenues are strong and steady in the first four months of 2022.

Capital Improvement Fund Revenues	2022 Actual vs. Budget		Variance %	Variance Analysis
Ad Valorem Taxes	\$0	\$0	-	
Sales Tax	\$999,397	\$2,763,985	64%	Revenues are steady in the first four months of 2022.
Recycle Grant	\$0	\$0	-	
Rosalie Avenue STP	\$0	\$0	-	
Sale of City Property	\$0	\$15,807	100%	No sales in first four months of the year.
Interest Income	\$688	\$3,766	82%	Interest income received is less than budgeted for the first three months of the year.
Transfer In	\$0	\$1,015,740	100%	No transfers during the current fiscal year so far.
Total:	\$1,000,085	\$3,799,298	74%	Revenues are steady in the first four months of the year.

Economic Development Fund	2022 Actual vs. Budget		Variance %	Variance Analysis
Economic Development Sales Tax	1,317,352	3,427,760	62%	Revenues are coming in steady and strong for the first four months of the year.
Interest Income	0	129	100%	
Total:	\$1,317,352	\$3,427,889	62%	Revenues are steady in the first four months of the year.

Storm Water & Parks Improvement Fund	2022 Actual vs. Budget		Variance %	Variance Analysis
Sales Tax	\$1,180,417	\$3,122,618	62%	Revenues are steady in the first four months of the year.
Ice Rink Revenue	\$249,728	\$802,934	69%	Revenues are steady in the first four months of the year.
Intergovernmental/Grnts/Transfers	\$0	\$1,819,995	100%	N/A
Program Fees	\$52,802	\$120,602	56%	Revenues are steady in the first four months of year and if receipts continue to come in at same rate for the remainder of the year, the projections will outperform the budget.
Room Rentals	\$35,978	\$108,000	67%	Decrease due to continued impact of the Pandemic.
Park Permits	\$8,564	\$41,640	79%	Decrease due to continued impact of the Pandemic and first four months of the year with fluctuating in temperatures.
Sale of City Property	\$66	\$500	87%	Sale of City of Property is less than anticipated.
Festival Revenue	\$0	\$0	-	
Minor Sources of Revenue	\$19,616	\$36,950	47%	BW Bound Rental income is steady and strong through the four month of 2022.
Brentwood Bound	\$0	\$0	-	
Interest 2018/2019 COPS	\$0	\$0	-	
MSD Intergovernmental Revenue	\$1,271,013	\$25,000,000	95%	Receipts from MSD & GRG are contributing factors this budget line; we expect more receipts as we continue in the current budget year.
Total	\$2,818,183	\$31,053,239	91%	Revenues are slow, yet steady in the first four months of year.

Sewer Improvements Fund	2022 Actual vs. Budget		Variance %	Variance Analysis
Assessments	28,015	148,000	81%	Revenues are steady in the first four months of year.
Total:	\$28,015	\$148,000	81%	Revenues are steady in the four months of 2022.