

City of Brentwood May 2022 Revenue and Variance Analysis			Variance %	Variance Analysis
General Revenue	2022 Actual vs. Budget		Variance %	
General Sales Tax	\$2,823,973	\$5,497,490	49%	Revenues are trending higher than expected and if this pattern continues, we will exceed revenue projections.
General Use Tax (1/1/21)	\$406,059	\$377,760	-7%	Robust online retail purchases are causing revenue to outperform the budgeted revenue projections; we have collected all plus an additional 7% of the projected revenue from this line item.
Municipal Fire Sales Tax	\$699,547	\$1,713,581	59%	Direct result of sales tax revenue increasing; this item increased and is not subject to revenue pooling. Budget is on target at 59% remaining with 7 months remaining in the budget year.
Licenses	\$589,225	\$1,518,343	61%	Business License renewals are stronger, especially due to license reclassification.
Utility Contracts	\$436,569	\$1,119,161	61%	Slight fluctuations due to seasonal and unpredictable weather conditions. Combined line item is steady overall.
Public Safety Sales Tax	\$189,989	\$441,254	57%	Revenue remains steady.
Motor Fuel Tax	\$144,962	\$462,304	69%	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	\$160,263	\$111,678	-44%	All projected revenues are received due to timely billing and payments along with better collections on all trash services to citizens.
Road and Bridge Tax	\$148,461	\$292,900	49%	City's valuation of roads and bridges contributed to increase in this budget line. Revenue will outperform budget if trend continues.
Ambulance Fees	\$161,741	\$290,000	44%	Remains steady despite the 2021 refunds that were processed in 2022.
Permits	\$26,527	\$238,305	89%	Slight increase over last month's collections as we continue to fine tuning proper receipting to bank deposits.
Fines	\$27,526	\$74,740	63%	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:	\$5,822,586	\$13,431,965	57%	Overall our revenues are strong and steady in the first five months of 2022.

Capital Improvement Fund Revenues	2022 Actual vs. Budget		Variance %	Variance Analysis
Ad Valorem Taxes	\$0	\$0	-	
Sales Tax	\$1,213,906	\$2,763,985	56%	Revenues are steady in the first five months of 2022.
Recycle Grant	\$0	\$0	-	
Rosalie Avenue STP	\$0	\$0	-	
Sale of City Property	\$0	\$15,807	100%	No sales in first five months of the year.
Interest Income	\$1,154	\$3,766	69%	Interest income is starting to be received and we're on pace to collect projected revenue in this line.
Transfer In	\$0	\$1,015,740	100%	No transfers during the current fiscal year so far.
Total:	\$1,215,060	\$3,799,298	68%	Revenues are steady in the first five months of the year.

Economic Development Fund	2022 Actual vs. Budget		Variance %	Variance Analysis
Economic Development Sales Tax	1,568,316	3,427,760	54%	Revenues are coming in steady and strong for the five months of the year.
Interest Income	0	129	100%	
Total:	\$1,568,316	\$3,427,889	54%	Revenues are steady in the first five months of the year.

Storm Water & Parks Improvement Fund	2022 Actual vs. Budget		Variance %	Variance Analysis
Sales Tax	\$1,431,344	\$3,122,618	54%	Revenues are steady in the first five months of the year.
Ice Rink Revenue	\$286,354	\$802,934	64%	Revenues are steady in the first five months of the year.
Intergovernmental/Grnts/Transfers	\$0	\$1,819,995	100%	N/A
Program Fees	\$60,798	\$120,602	50%	Revenues are steady in the first five months of the 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	\$46,708	\$108,000	57%	Revenues are steady and on track through the first five months of the year.
Park Permits	\$16,455	\$41,640	60%	Revenues are steady and on track through the first five months of the year.
Sale of City Property	\$66	\$500	87%	Sale of City of Property is anticipated before year end which will generate projected revenues for 2022.
Festival Revenue	\$215	\$0	-	
Minor Sources of Revenue	\$27,077	\$36,950	27%	BW Bound Rental income is steady and strong through the May of this year.
Brentwood Bound	\$0	\$0	-	
Interest 2018/2019 COPS	\$0	\$0	-	
MSD/Intergovernmental Revenue	\$1,540,428	\$25,000,000	94%	Receipts from MSD & GRG are contributing factors this budget line; we expect more receipts as we continue in the current budget year.
Total:	\$3,409,443	\$31,053,239	89%	Revenues are slow, yet steady in the five months of year.

Sewer Improvements Fund	2022 Actual vs. Budget		Variance %	Variance Analysis
Assessments	31,800	148,000	79%	Revenues are steady in the first five months of the year.
Total:	\$31,800	\$148,000	79%	Revenues are steady in the first five months of the year.