

MEMORANDUM

TO: Bola Akande, City Administrator
FROM: Gina Jarvis, Finance Director
DATE: May 10, 2012
SUBJECT: April 2012 Financial Status Report

INTRODUCTION:

The purpose of this memo is to present a detailed analysis of the City’s financial status as of April 30, 2012. We have made some accounting changes in the month of April that will be explained further in each section that is impacted by the change. Overall, city revenues and expenditures continue to be on target with the 2012 budget. If you have questions or need any additional information, please let me know.

GENERAL FUND

| City of Brentwood General Fund Financial Position 2012 Budget Year | | | | |
|--|---------------------|---------------------|-------------------------------|--------------------------------|
| General Fund Summary | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | w/ Beginning Fund Balance * |
| January | \$ 1,469,558 | \$ 825,674 | \$ 643,884 | \$ 1,108,013 |
| February | 1,590,590 | 815,308 | 775,282 | 1,751,897 |
| March | 1,006,148 | 1,194,015 | (187,867) | 2,527,179 |
| April | 1,181,864 | 834,376 | 347,488 | 2,339,312 |
| May | - | - | - | 2,686,800 |
| June | - | - | - | 2,686,800 |
| July | - | - | - | 2,686,800 |
| August | - | - | - | 2,686,800 |
| September | - | - | - | 2,686,800 |
| October | - | - | - | 2,686,800 |
| November | - | - | - | 2,686,800 |
| December | - | - | - | 2,686,800 |
| Totals | \$ 5,248,160 | \$ 3,669,373 | \$ 1,578,787 | |

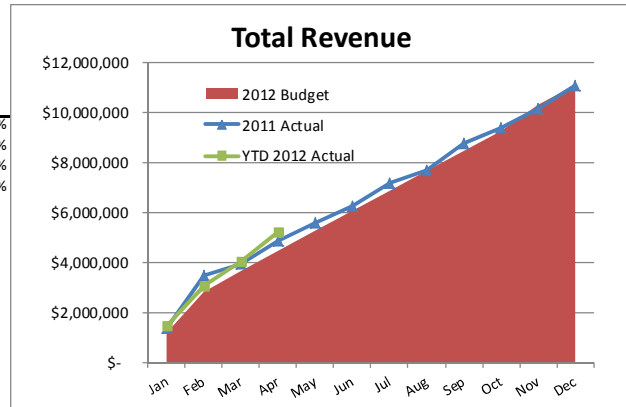
* Beginning fund balance at 01/01/2012 is preliminary and subject to change.

General Fund Revenue

Total General Fund revenue through April 2012 is ahead of 2011 and about \$780k higher than the 2012 budget. The following section provides detail information for the City's General Fund revenue.

Total Revenue:

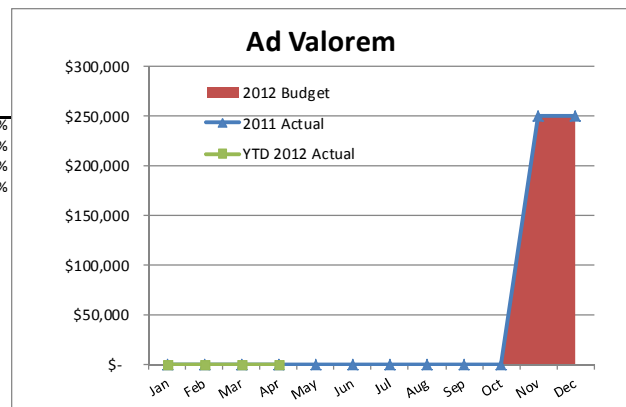
| Total Revenue | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|--------------|--------------|-----------------|-----------------------|
| Jan | \$ 1,380,191 | \$ 1,185,083 | \$ 1,469,558 | 24.00% |
| Feb | 3,481,405 | 2,823,913 | 3,060,148 | 8.37% |
| Mar | 3,950,558 | 3,658,963 | 4,066,296 | 11.13% |
| Apr | 4,872,442 | 4,468,084 | 5,248,160 | 17.46% |
| May | 5,559,969 | 5,277,205 | | |
| Jun | 6,275,378 | 6,073,362 | | |
| Jul | 7,168,821 | 6,869,519 | | |
| Aug | 7,671,984 | 7,665,676 | | |
| Sep | 8,777,927 | 8,461,833 | | |
| Oct | 9,363,218 | 9,257,990 | | |
| Nov | 10,128,281 | 10,304,481 | | |
| Dec | 11,049,722 | 11,100,615 | | |
| Percent of budget | | | 47.28% | |



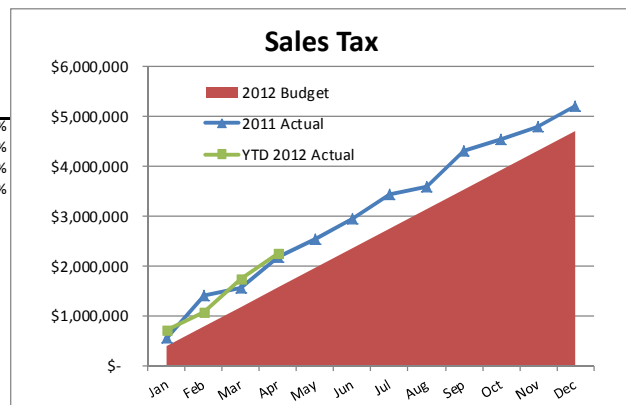
Taxes:

Ad valorem tax revenue is posted to the General Fund in November. Year to date sales tax revenue is on pace with 2011 and is tracking higher than the 2012 budget through April. Utility tax revenue is slightly below 2011 and the 2012 budget at 30.88% of the 2012 budget. We will need to monitor this revenue source in the next few months to determine if this will resolve itself during the peak summer months for electric usage. Other tax revenue includes the road & bridge tax, financial institution tax, railroad & utility tax, state motor fuel tax and cigarette tax. These taxes combined are right on target with the 2012 budget at 38.38%.

| Ad Valorem Tax | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ - | \$ - | \$ - | 0.00% |
| Feb | - | - | - | 0.00% |
| Mar | - | - | - | 0.00% |
| Apr | - | - | - | 0.00% |
| May | - | - | | |
| Jun | - | - | | |
| Jul | - | - | | |
| Aug | - | - | | |
| Sep | - | - | | |
| Oct | - | - | | |
| Nov | 250,334 | 250,334 | | |
| Dec | 250,334 | 250,334 | | |
| Percent of budget | | | 0.00% | |

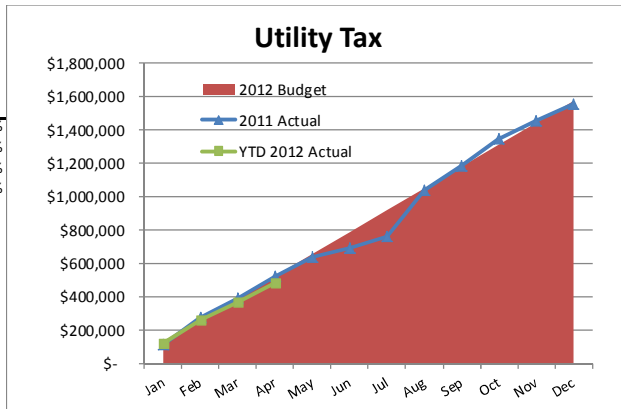


| Sales Tax | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 567,119 | \$ 392,222 | \$ 705,323 | 79.83% |
| Feb | 1,419,246 | 784,444 | 1,074,765 | 37.01% |
| Mar | 1,568,981 | 1,176,666 | 1,745,333 | 48.33% |
| Apr | 2,169,837 | 1,568,888 | 2,243,450 | 43.00% |
| May | 2,522,908 | 1,961,110 | | |
| Jun | 2,936,531 | 2,353,332 | | |
| Jul | 3,439,551 | 2,745,554 | | |
| Aug | 3,597,664 | 3,137,776 | | |
| Sep | 4,295,893 | 3,529,998 | | |
| Oct | 4,535,646 | 3,922,220 | | |
| Nov | 4,785,497 | 4,314,442 | | |
| Dec | 5,194,178 | 4,706,661 | | |
| Percent of budget | | | 47.67% | |

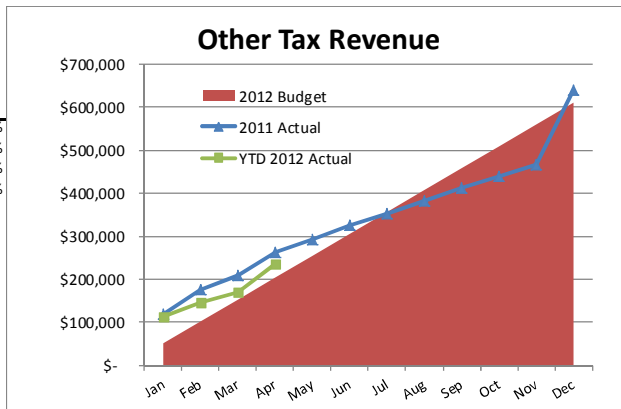


Note: Includes Municipal Fire Sales Tax

| Utility Tax | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 117,677 | \$ 131,078 | \$ 122,048 | -6.89% |
| Feb | 276,515 | 262,156 | 263,357 | 0.46% |
| Mar | 390,200 | 393,234 | 367,571 | -6.53% |
| Apr | 522,642 | 524,312 | 485,706 | -7.36% |
| May | 637,092 | 655,390 | | |
| Jun | 687,656 | 786,468 | | |
| Jul | 762,906 | 917,546 | | |
| Aug | 1,038,194 | 1,048,624 | | |
| Sep | 1,185,396 | 1,179,702 | | |
| Oct | 1,342,309 | 1,310,780 | | |
| Nov | 1,455,273 | 1,441,858 | | |
| Dec | 1,556,573 | 1,572,937 | | |
| Percent of budget | | | 30.88% | |



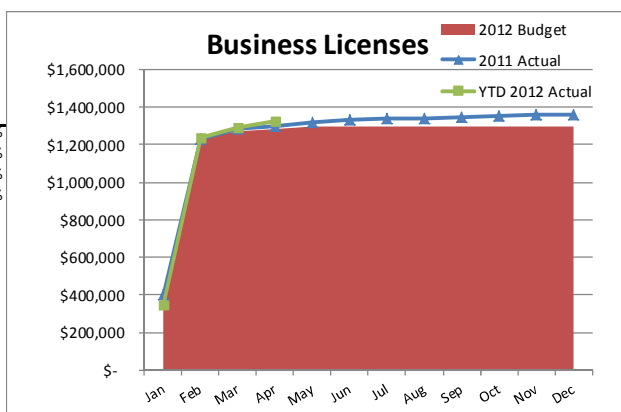
| Other Tax Revenue | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 118,794 | \$ 50,933 | \$ 113,169 | 122.19% |
| Feb | 176,258 | 101,866 | 145,477 | 42.81% |
| Mar | 208,925 | 152,799 | 171,329 | 12.13% |
| Apr | 263,509 | 203,732 | 234,580 | 15.14% |
| May | 293,631 | 254,665 | | |
| Jun | 324,291 | 305,598 | | |
| Jul | 354,050 | 356,531 | | |
| Aug | 382,516 | 407,464 | | |
| Sep | 412,704 | 458,397 | | |
| Oct | 440,721 | 509,330 | | |
| Nov | 467,084 | 560,263 | | |
| Dec | 641,284 | 611,197 | | |
| Percent of budget | | | 38.38% | |



Licenses and Permits:

Business license revenue is right on target with last year and the 2012 budget. Building permits are still down compared to the 2012 budget but we anticipate a steady increase in this revenue source as current development projects in the city move forward. Other license and permit revenue includes liquor licenses, automobile licenses, occupancy permits, planning/zoning applications, electrical permits and plumbing permits. These revenue sources continue to track higher than 2011 and reflect 47.22% of the 2012 budget.

| Business Licenses | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 400,722 | \$ 388,926 | \$ 349,650 | -10.10% |
| Feb | 1,229,367 | 1,231,599 | 1,235,603 | 0.33% |
| Mar | 1,282,900 | 1,270,492 | 1,295,097 | 1.94% |
| Apr | 1,300,266 | 1,283,456 | 1,327,104 | 3.40% |
| May | 1,321,231 | 1,296,420 | | |
| Jun | 1,330,190 | 1,296,420 | | |
| Jul | 1,337,975 | 1,296,420 | | |
| Aug | 1,340,437 | 1,296,420 | | |
| Sep | 1,345,418 | 1,296,420 | | |
| Oct | 1,351,683 | 1,296,420 | | |
| Nov | 1,357,050 | 1,296,420 | | |
| Dec | 1,357,691 | 1,296,420 | | |
| Percent of budget | | | 102.37% | |

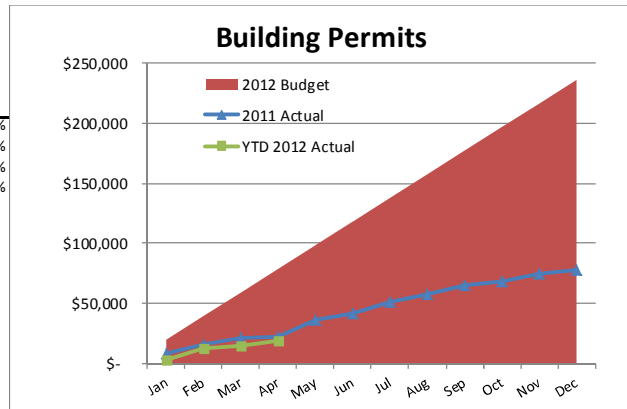


| Building Permits | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 8,471 | \$ 19,667 | \$ 2,806 | -85.73% |
| Feb | 15,613 | 39,334 | 12,541 | -68.12% |
| Mar | 21,290 | 59,001 | 14,845 | -74.84% |
| Apr | 22,745 | 78,668 | 19,402 | -75.34% |
| May | 36,658 | 98,335 | | |
| Jun | 41,935 | 118,002 | | |
| Jul | 51,179 | 137,669 | | |
| Aug | 57,408 | 157,336 | | |
| Sep | 64,969 | 177,003 | | |
| Oct | 67,867 | 196,670 | | |
| Nov | 74,175 | 216,337 | | |
| Dec | 77,831 | 236,000 | | |

Percent of budget

Note: Includes Building Permits-Fire

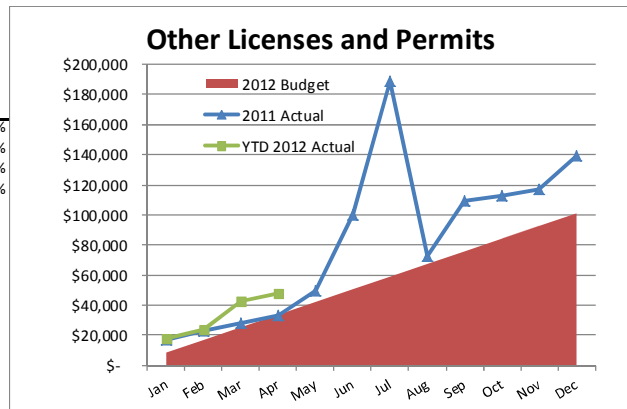
8.22%



| Other Licenses and Permits | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|----------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 17,231 | \$ 8,417 | \$ 17,402 | 106.75% |
| Feb | 22,983 | 16,834 | 24,098 | 43.15% |
| Mar | 27,905 | 25,251 | 42,937 | 70.04% |
| Apr | 33,348 | 33,668 | 47,694 | 41.66% |
| May | 49,201 | 42,085 | | |
| Jun | 99,789 | 50,502 | | |
| Jul | 188,618 | 58,919 | | |
| Aug | 72,710 | 67,336 | | |
| Sep | 108,968 | 75,753 | | |
| Oct | 112,927 | 84,170 | | |
| Nov | 116,951 | 92,587 | | |
| Dec | 139,542 | 101,000 | | |

Percent of budget

47.22%



Fines and Forfeitures:

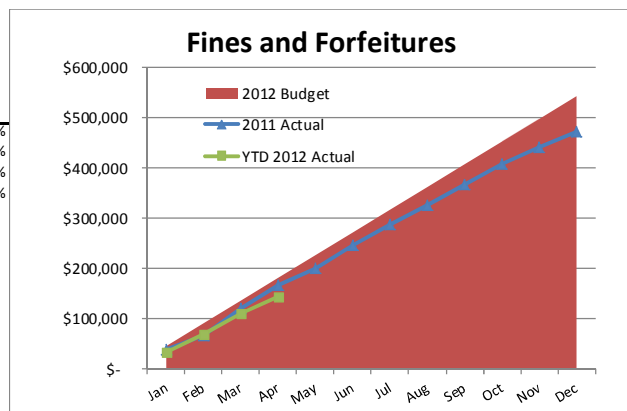
Fines and forfeitures continue to be coming in less than anticipated in the 2012 Budget at only 26.58% and are below 2011 levels. During the month of April, we were able to determine that the number of tickets issued through March was less than the prior year which would explain the revenue decline. The police department has indicated that a 2nd traffic officer will be starting in mid-May so we should start to see the number of tickets increase at that point.

| Fines and Forfeitures | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 39,278 | \$ 45,213 | \$ 31,994 | -29.24% |
| Feb | 66,223 | 90,426 | 69,945 | -22.65% |
| Mar | 121,404 | 135,639 | 109,241 | -19.46% |
| Apr | 165,330 | 180,852 | 144,225 | -20.25% |
| May | 200,395 | 226,065 | | |
| Jun | 246,833 | 271,278 | | |
| Jul | 287,822 | 316,491 | | |
| Aug | 324,806 | 361,704 | | |
| Sep | 365,626 | 406,917 | | |
| Oct | 408,366 | 452,130 | | |
| Nov | 441,654 | 497,343 | | |
| Dec | 472,093 | 542,550 | | |

Percent of budget

Note: Includes False Alarm Fines

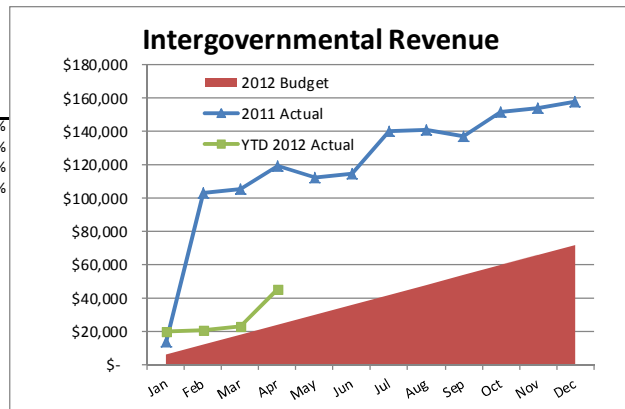
26.58%



Intergovernmental:

Intergovernmental revenue includes anticipated grant revenue, revenue from the library and the City of Rock Hill. In April, we made an accounting change to move reimbursements from the DEA to intergovernmental revenue. Previously this revenue was posted directly to the police department overtime account. In the overtime analysis, you will see that this accounting change resulted in an increase in police overtime which now reflects actual costs for overtime in the department. It is important to note that a portion of the overtime is funded by the DEA. Total year to date revenue is 63.46% of the 2012 budget.

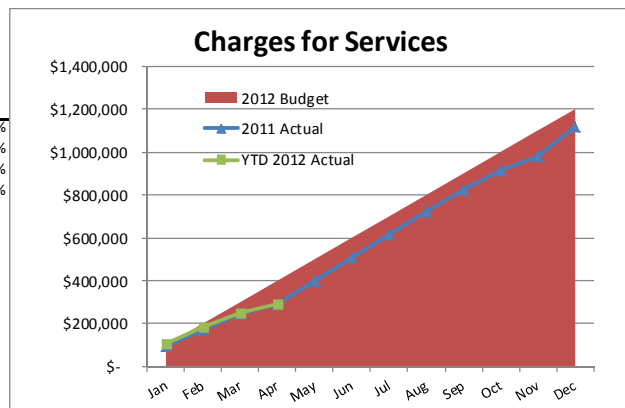
| Intergov. Revenue | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 13,680 | \$ 5,971 | \$ 19,831 | 232.12% |
| Feb | 102,755 | 11,942 | 20,582 | 72.35% |
| Mar | 105,200 | 17,913 | 23,186 | 29.44% |
| Apr | 119,135 | 23,884 | 45,467 | 90.37% |
| May | 112,114 | 29,855 | | |
| Jun | 114,247 | 35,826 | | |
| Jul | 139,627 | 41,797 | | |
| Aug | 140,726 | 47,768 | | |
| Sep | 136,578 | 53,739 | | |
| Oct | 151,221 | 59,710 | | |
| Nov | 153,783 | 65,681 | | |
| Dec | 157,714 | 71,650 | | |
| Percent of budget | | | 63.46% | |



Charges for Services:

Charges for services include revenue from parks and recreation, garbage and public safety services. Year to date, this revenue source is on track with 2011 but below budget at 24.29%. We will need to consult with Parks and Recreation to determine if this budget shortfall is expected to be recouped in the coming months due to the seasonal nature of some of the revenue such as Rink Fees and Ice Rink Rentals.

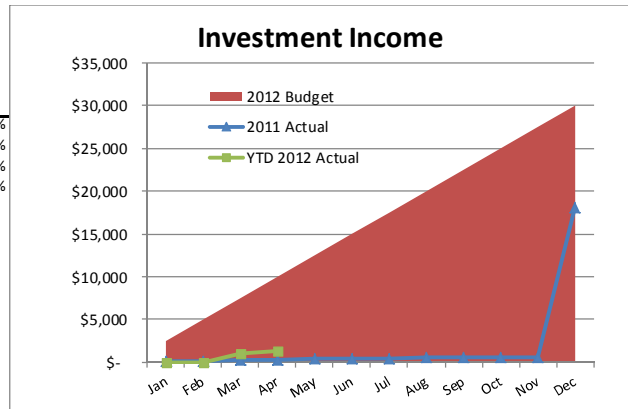
| Charges for Services | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 96,991 | \$ 100,114 | \$ 105,389 | 5.27% |
| Feb | 173,023 | 200,228 | 181,648 | -9.28% |
| Mar | 243,221 | 300,342 | 250,803 | -16.49% |
| Apr | 293,297 | 400,456 | 291,795 | -27.13% |
| May | 401,689 | 500,570 | | |
| Jun | 505,726 | 600,684 | | |
| Jul | 615,676 | 700,798 | | |
| Aug | 723,643 | 800,912 | | |
| Sep | 824,725 | 901,026 | | |
| Oct | 912,015 | 1,001,140 | | |
| Nov | 978,924 | 1,101,254 | | |
| Dec | 1,119,957 | 1,201,366 | | |
| Percent of budget | | | 24.29% | |



Investment Income:

Investment income from the City’s money market account will now be posted monthly. Further analysis and development of an investment program is still to come.

| Investment Income | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 76 | \$ 2,500 | \$ 24 | -99.04% |
| Feb | 159 | 5,000 | 31 | -99.38% |
| Mar | 240 | 7,500 | 1,016 | -86.45% |
| Apr | 312 | 10,000 | 1,390 | -86.10% |
| May | 374 | 12,500 | | |
| Jun | 430 | 15,000 | | |
| Jul | 472 | 17,500 | | |
| Aug | 499 | 20,000 | | |
| Sep | 499 | 22,500 | | |
| Oct | 499 | 25,000 | | |
| Nov | 499 | 27,500 | | |
| Dec | 18,038 | 30,000 | | |
| Percent of budget | | | 4.63% | |

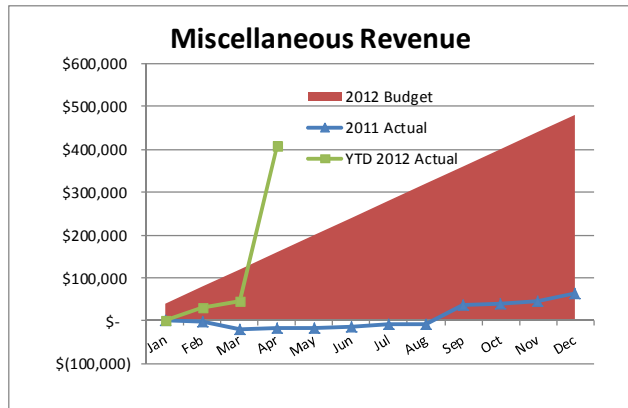


Miscellaneous:

The 2012 budget for miscellaneous revenue includes TIF reimbursements, TDD collection fees, and a litigation settlement. These revenues total \$432,000 and will not come in steadily on a monthly basis. In April, we received the 2011 TIF Reimbursement in the amount of \$357k.

| Miscellaneous Revenue | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 152 | \$ 40,042 | \$ 1,922 | -95.20% |
| Feb | (737) | 80,084 | 32,101 | -59.92% |
| Mar | (19,708) | 120,126 | 44,938 | -62.59% |
| Apr | (17,979) | 160,168 | 407,347 | 154.32% |
| May | (15,324) | 200,210 | | |
| Jun | (12,250) | 240,252 | | |
| Jul | (9,055) | 280,294 | | |
| Aug | (6,619) | 320,336 | | |
| Sep | 37,151 | 360,378 | | |
| Oct | 39,964 | 400,420 | | |
| Nov | 47,057 | 440,462 | | |
| Dec | 64,487 | 480,500 | | |
| Percent of budget | | | 84.78% | |

Note: Includes TIF Reimbursements, TDD Collections Fees and Comm Litigation Settlement

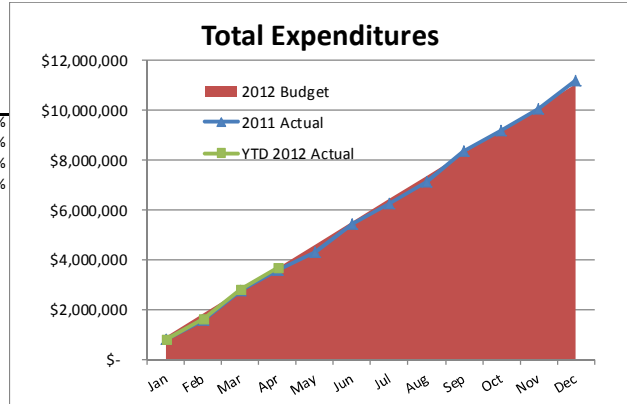


Expenditures

Total year to date General Fund expenditures through April 2012 are still slightly higher than April 2011 and are right on target at 33.25% of the 2012 budget. The following section provides detailed information for the City's General Fund expenditures.

Total Expenditures:

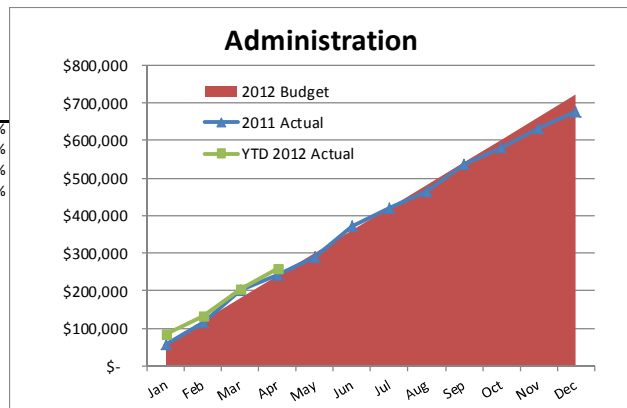
| Total Expenditures | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|--------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 810,548 | \$ 919,562 | \$ 825,674 | -10.21% |
| Feb | 1,578,411 | 1,839,124 | 1,640,982 | -10.77% |
| Mar | 2,744,066 | 2,758,686 | 2,834,997 | 2.77% |
| Apr | 3,564,212 | 3,678,248 | 3,669,373 | -0.24% |
| May | 4,311,613 | 4,597,810 | | |
| Jun | 5,421,540 | 5,517,372 | | |
| Jul | 6,270,864 | 6,436,934 | | |
| Aug | 7,127,389 | 7,356,496 | | |
| Sep | 8,337,857 | 8,276,058 | | |
| Oct | 9,198,925 | 9,195,620 | | |
| Nov | 10,025,629 | 10,115,182 | | |
| Dec | 11,174,471 | 11,034,727 | | |
| Percent of budget | | | 33.25% | |



Administration:

Administration department expenditures in 2012 will be higher than in 2011 because related Municipal Operating costs were moved to Administration in 2012. Year to date expenditures related to salaries are causing total expenditures to be higher than 2011 and the 2012 budget. This is due to a payout for a long term city employee that occurred in January. We will continue to monitor this department to make sure there are no budget problems that need to be addressed.

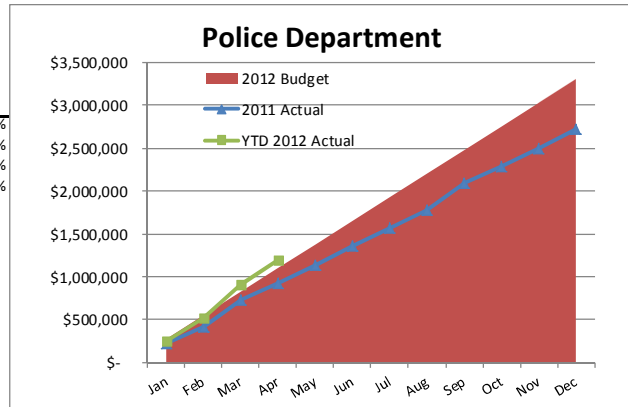
| Administration | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 58,618 | \$ 60,178 | \$ 84,603 | 40.59% |
| Feb | 114,092 | 120,356 | 133,470 | 10.90% |
| Mar | 201,794 | 180,534 | 204,549 | 13.30% |
| Apr | 243,281 | 240,712 | 258,594 | 7.43% |
| May | 290,423 | 300,890 | | |
| Jun | 373,770 | 361,068 | | |
| Jul | 421,243 | 421,246 | | |
| Aug | 465,056 | 481,424 | | |
| Sep | 535,352 | 541,602 | | |
| Oct | 582,637 | 601,780 | | |
| Nov | 630,814 | 661,958 | | |
| Dec | 678,004 | 722,132 | | |
| Percent of budget | | | 35.81% | |



Police:

Police department expenditures in 2012 will be higher than in 2011 because related Municipal Operating costs were moved to Police in 2012. The Police department expenditures for April are right on target with the 2012 budget.

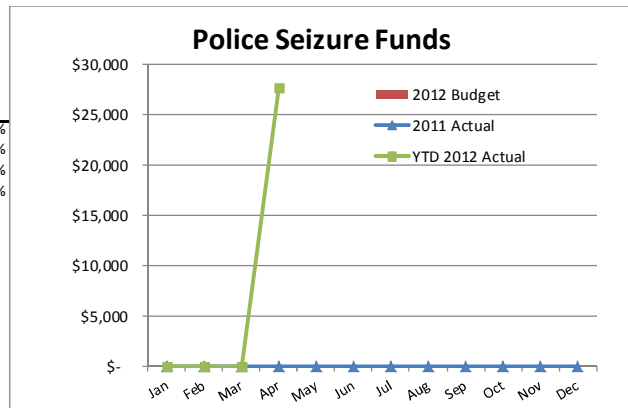
| Police Department | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 220,796 | \$ 275,285 | \$ 247,885 | -9.95% |
| Feb | 418,278 | 550,570 | 520,867 | -5.39% |
| Mar | 726,010 | 825,855 | 917,577 | 11.11% |
| Apr | 932,456 | 1,101,140 | 1,187,648 | 7.86% |
| May | 1,137,337 | 1,376,425 | | |
| Jun | 1,357,134 | 1,651,710 | | |
| Jul | 1,569,567 | 1,926,995 | | |
| Aug | 1,781,424 | 2,202,280 | | |
| Sep | 2,085,655 | 2,477,565 | | |
| Oct | 2,293,942 | 2,752,850 | | |
| Nov | 2,499,813 | 3,028,135 | | |
| Dec | 2,726,233 | 3,303,414 | | |
| Percent of budget | | | 35.95% | |



Police Seizure Funds:

An accounting change was made in April to create a separate division in the General Fund for budgeting and expending police seizure funds. Previously, these expenditures were posted against the seized property revenue account. This resulted in difficulty in reporting actual revenue and expenditures related to the seizure funds and these expenditures were not being properly budgeted. In the future, the police department will budget for the use of seizure funds each year during the budget process. Later this year, a budget amendment will be submitted to budget for the expenditure of seizure funds in 2012.

| Police Seizure Funds | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ - | \$ - | \$ - | 0.00% |
| Feb | - | - | - | 0.00% |
| Mar | - | - | - | 0.00% |
| Apr | - | - | 27,700 | 0.00% |
| May | - | - | | |
| Jun | - | - | | |
| Jul | - | - | | |
| Aug | - | - | | |
| Sep | - | - | | |
| Oct | - | - | | |
| Nov | - | - | | |
| Dec | - | - | | |
| Percent of budget | | No Budget | | |

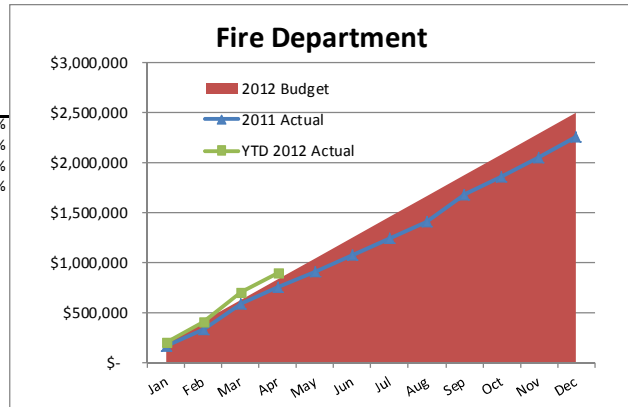


Fire:

Fire department expenditures in 2012 will be higher than in 2011 because related Municipal Operating costs were moved to Fire in 2012. The Fire department expenditures for April are right on target with the 2012 budget.

| Fire Department | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-----------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 169,058 | \$ 208,139 | \$ 207,884 | -0.12% |
| Feb | 330,226 | 416,278 | 413,958 | -0.56% |
| Mar | 590,384 | 624,417 | 698,552 | 11.87% |
| Apr | 748,831 | 832,556 | 897,487 | 7.80% |
| May | 910,280 | 1,040,695 | | |
| Jun | 1,077,130 | 1,248,834 | | |
| Jul | 1,244,201 | 1,456,973 | | |
| Aug | 1,414,424 | 1,665,112 | | |
| Sep | 1,679,596 | 1,873,251 | | |
| Oct | 1,856,315 | 2,081,390 | | |
| Nov | 2,046,110 | 2,289,529 | | |
| Dec | 2,249,428 | 2,497,671 | | |

Percent of budget 35.93%

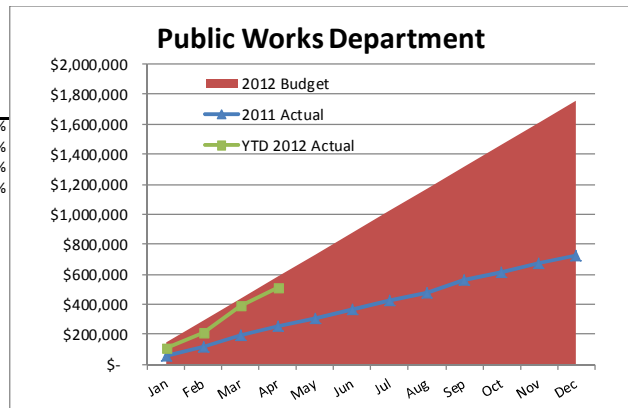


Public Works:

Public Works department expenditures in 2012 will be higher than in 2011 because related Municipal Operating costs were moved to Public Works in 2012. The Public Works department expenditures for April are right on target with the 2012 budget.

| Public Works Department | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 56,852 | \$ 146,272 | \$ 107,292 | -26.65% |
| Feb | 117,845 | 292,544 | 215,991 | -26.17% |
| Mar | 198,397 | 438,816 | 391,558 | -10.77% |
| Apr | 254,672 | 585,088 | 514,480 | -12.07% |
| May | 310,425 | 731,360 | | |
| Jun | 368,547 | 877,632 | | |
| Jul | 424,901 | 1,023,904 | | |
| Aug | 479,858 | 1,170,176 | | |
| Sep | 560,052 | 1,316,448 | | |
| Oct | 614,558 | 1,462,720 | | |
| Nov | 674,571 | 1,608,992 | | |
| Dec | 729,294 | 1,755,262 | | |

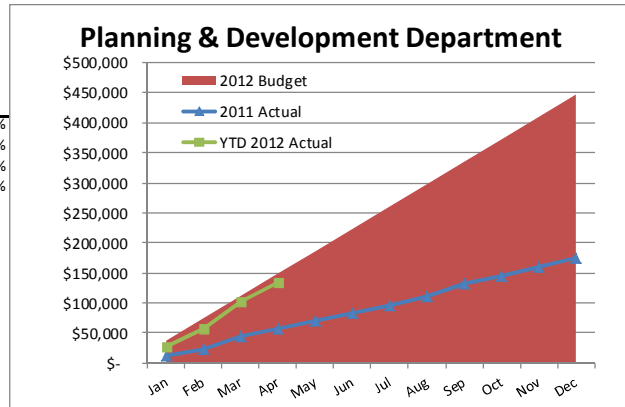
Percent of budget 29.31%



Planning and Development:

Planning and Development department expenditures in 2012 will be higher than in 2011 because related Municipal Operating costs were moved to Planning and Development in 2012. The Planning and Development department expenditures for April are right on target with the 2012 budget.

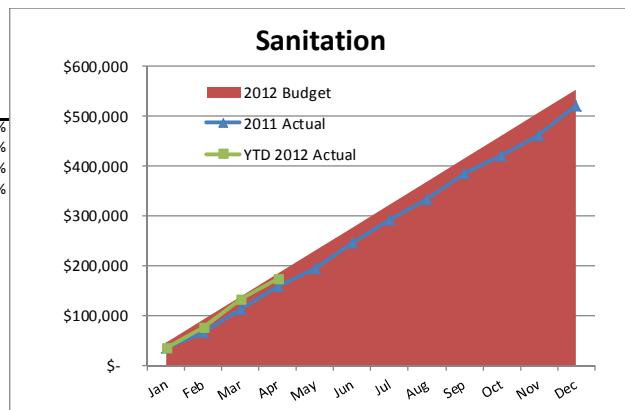
| Planning & Development | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 12,682 | \$ 37,223 | \$ 26,629 | -28.46% |
| Feb | 23,796 | 74,446 | 58,002 | -22.09% |
| Mar | 44,724 | 111,669 | 101,438 | -9.16% |
| Apr | 58,150 | 148,892 | 133,830 | -10.12% |
| May | 70,524 | 186,115 | | |
| Jun | 83,013 | 223,338 | | |
| Jul | 95,322 | 260,561 | | |
| Aug | 110,975 | 297,784 | | |
| Sep | 131,632 | 335,007 | | |
| Oct | 145,503 | 372,230 | | |
| Nov | 159,324 | 409,453 | | |
| Dec | 174,138 | 446,673 | | |
| Percent of budget | | | 29.96% | |



Sanitation:

Sanitation department expenditures for April are right on target with the 2012 budget.

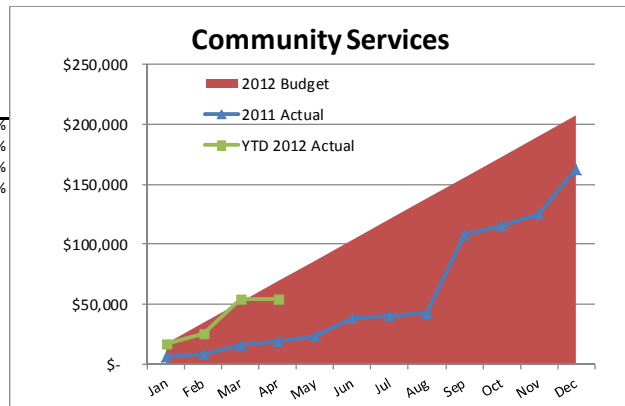
| Sanitation | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 36,472 | \$ 46,042 | \$ 34,270 | -25.57% |
| Feb | 66,493 | 92,084 | 77,438 | -15.91% |
| Mar | 112,078 | 138,126 | 132,795 | -3.86% |
| Apr | 159,653 | 184,168 | 173,097 | -6.01% |
| May | 194,853 | 230,210 | | |
| Jun | 246,412 | 276,252 | | |
| Jul | 292,867 | 322,294 | | |
| Aug | 334,278 | 368,336 | | |
| Sep | 384,402 | 414,378 | | |
| Oct | 420,034 | 460,420 | | |
| Nov | 462,153 | 506,462 | | |
| Dec | 519,877 | 552,508 | | |
| Percent of budget | | | 31.33% | |



Community Services:

Community Services expenditures fluctuate from month to month depending upon activities such as the Brentwood Days festival and other community events. The Community Services expenditures for April are below the 2012 budget at 26.37%.

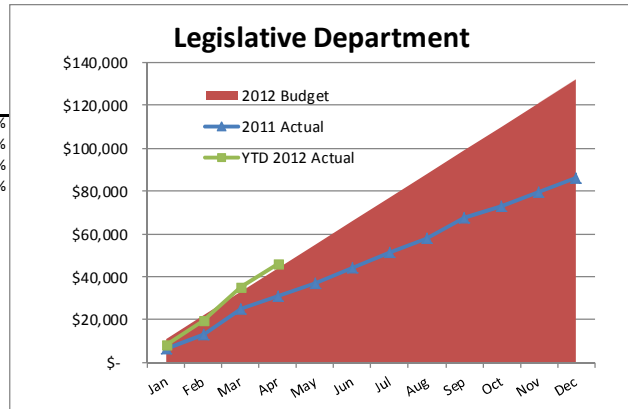
| Community Services | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|--------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 6,267 | \$ 17,265 | \$ 17,054 | -1.22% |
| Feb | 8,008 | 34,530 | 25,509 | -26.13% |
| Mar | 16,129 | 51,795 | 54,253 | 4.75% |
| Apr | 19,540 | 69,060 | 54,630 | -20.89% |
| May | 23,169 | 86,325 | | |
| Jun | 38,456 | 103,590 | | |
| Jul | 40,809 | 120,855 | | |
| Aug | 42,376 | 138,120 | | |
| Sep | 107,911 | 155,385 | | |
| Oct | 115,103 | 172,650 | | |
| Nov | 124,398 | 189,915 | | |
| Dec | 162,081 | 207,175 | | |
| Percent of budget | | | 26.37% | |



Legislative:

Legislative department expenditures in 2012 will be higher than in 2011 because related Municipal Operating costs were moved to Legislative in 2012. The Legislative department expenditures for April are right on target with the 2012 budget.

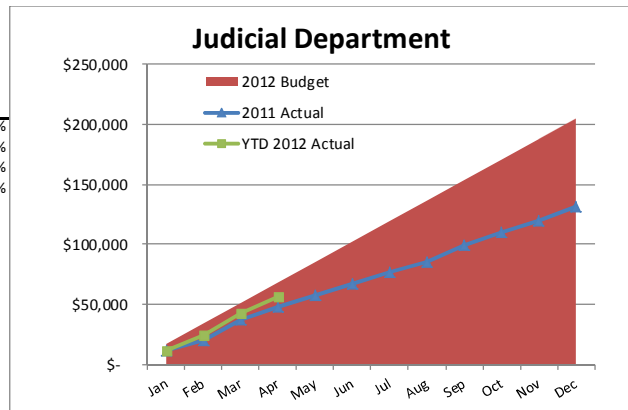
| Legislative Department | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 6,439 | \$ 11,001 | \$ 8,315 | -24.42% |
| Feb | 12,878 | 22,002 | 19,587 | -10.98% |
| Mar | 24,859 | 33,003 | 35,119 | 6.41% |
| Apr | 31,198 | 44,004 | 45,973 | 4.47% |
| May | 36,837 | 55,005 | | |
| Jun | 44,376 | 66,006 | | |
| Jul | 51,315 | 77,007 | | |
| Aug | 58,054 | 88,008 | | |
| Sep | 67,562 | 99,009 | | |
| Oct | 73,101 | 110,010 | | |
| Nov | 79,540 | 121,011 | | |
| Dec | 86,225 | 132,011 | | |
| Percent of budget | | | 34.83% | |



Judicial:

Judicial department expenditures in 2012 will be higher than in 2011 because related Municipal Operating costs were moved to Judicial in 2012. The Judicial department expenditures for April are below the 2012 budget at 27.80%.

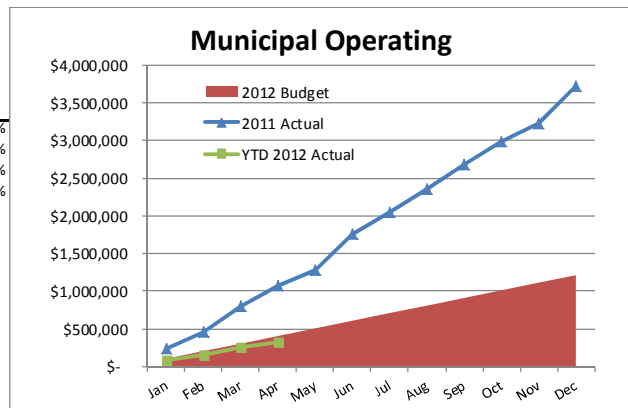
| Judicial Department | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|---------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 11,325 | \$ 17,041 | \$ 11,208 | -34.23% |
| Feb | 20,475 | 34,082 | 24,856 | -27.07% |
| Mar | 37,121 | 51,123 | 42,507 | -16.85% |
| Apr | 47,793 | 68,164 | 56,842 | -16.61% |
| May | 57,335 | 85,205 | | |
| Jun | 67,239 | 102,246 | | |
| Jul | 76,865 | 119,287 | | |
| Aug | 85,633 | 136,328 | | |
| Sep | 99,248 | 153,369 | | |
| Oct | 110,005 | 170,410 | | |
| Nov | 119,669 | 187,451 | | |
| Dec | 131,127 | 204,495 | | |
| Percent of budget | | | 27.80% | |



Municipal Operating:

Municipal Operating expenditures in 2012 will be much less than in 2011 because many Municipal Operating costs related to specific departments were moved to those departments in 2012. The Municipal Operating expenditures for April are below the 2012 budget at 26.30%.

| Municipal Operating | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|---------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 232,039 | \$ 101,116 | \$ 80,534 | -20.35% |
| Feb | 466,320 | 202,232 | 151,304 | -25.18% |
| Mar | 792,570 | 303,348 | 256,649 | -15.39% |
| Apr | 1,068,638 | 404,464 | 319,092 | -21.11% |
| May | 1,280,430 | 505,580 | | |
| Jun | 1,765,463 | 606,696 | | |
| Jul | 2,053,774 | 707,812 | | |
| Aug | 2,355,311 | 808,928 | | |
| Sep | 2,686,447 | 910,044 | | |
| Oct | 2,987,727 | 1,011,160 | | |
| Nov | 3,229,237 | 1,112,276 | | |
| Dec | 3,718,064 | 1,213,386 | | |
| Percent of budget | | | 26.30% | |



OTHER CITY FUNDS

Police and Fire Pension Fund

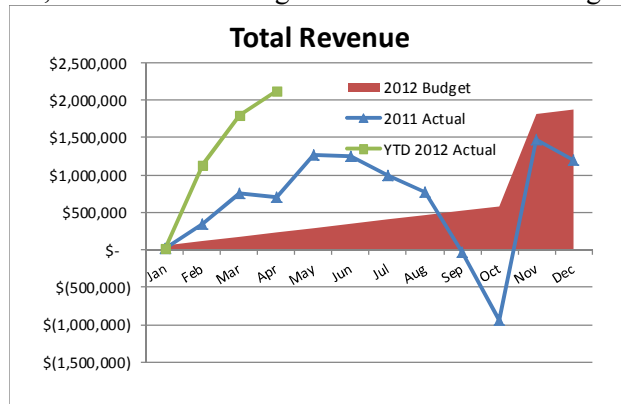
| City of Brentwood Police and Fire Pension Fund Financial Position 2012 Budget Year | | | | |
|--|---------------------|-------------------|-------------------------------|------------------------------|
| Police and Fire Pension Fund Summary | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | W/ Beginning Fund Balance |
| January | \$ 18,714 | \$ - | \$ 18,714 | \$ 24,756,000 |
| February | 1,109,640 | 192,139 | 917,501 | 24,774,714 |
| March | 666,534 | 90,530 | 576,004 | 26,268,219 |
| April | 336,505 | 84,639 | 251,866 | 26,520,085 |
| May | - | - | - | 26,520,085 |
| June | - | - | - | 26,520,085 |
| July | - | - | - | 26,520,085 |
| August | - | - | - | 26,520,085 |
| September | - | - | - | 26,520,085 |
| October | - | - | - | 26,520,085 |
| November | - | - | - | 26,520,085 |
| December | - | - | - | 26,520,085 |
| Totals | <u>\$ 2,131,393</u> | <u>\$ 367,308</u> | <u>\$ 1,764,085</u> | |

* Beginning fund balance at 01/01/2012 is preliminary and subject to change.

The Police and Fire Pension Fund is presented for information purposes only. The Police and Firefighters Pension Plan Board of Trustees oversees this fund. The Police and Fire Pension Fund activity for February was posted in March. There have been significant increases in market value of the pension fund investments which is reflected as revenue to the fund. There were no retirement payouts in April so expenditures were more in line with 2011. However, we are still tracking well above the 2012 budget.

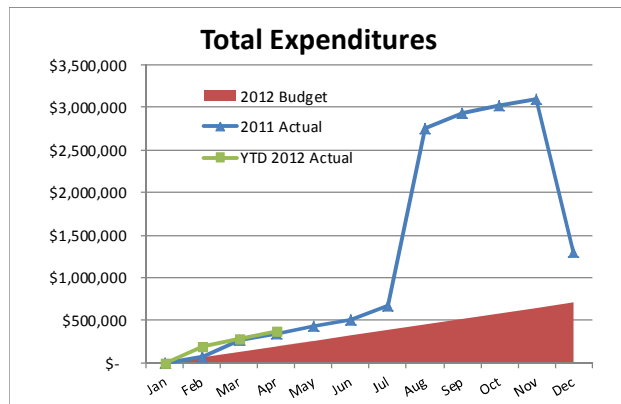
| Police and Fire Pension | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 25,526 | \$ 58,075 | \$ 18,714 | -67.78% |
| Feb | 341,941 | 116,150 | 1,128,354 | 871.46% |
| Mar | 761,347 | 174,225 | 1,794,888 | 930.21% |
| Apr | 710,157 | 232,300 | 2,131,393 | 817.52% |
| May | 1,265,356 | 290,375 | | |
| Jun | 1,244,868 | 348,450 | | |
| Jul | 998,384 | 406,525 | | |
| Aug | 766,870 | 464,600 | | |
| Sep | (32,717) | 522,675 | | |
| Oct | (941,684) | 580,750 | | |
| Nov | 1,464,812 | 1,816,113 | | |
| Dec | 1,192,021 | 1,874,183 | | |

Percent of budget 113.72%
Note: Fluctuations are due to changes in investment market values from month to month.



| Police and Fire Pension | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ - | \$ - | \$ - | #DIV/0! |
| Feb | 74,752 | 64,545 | 192,139 | 197.68% |
| Mar | 273,181 | 129,090 | 282,669 | 118.97% |
| Apr | 344,646 | 193,635 | 367,308 | 89.69% |
| May | 426,841 | 258,180 | | |
| Jun | 510,619 | 322,725 | | |
| Jul | 663,475 | 387,270 | | |
| Aug | 2,750,571 | 451,815 | | |
| Sep | 2,933,593 | 516,360 | | |
| Oct | 3,017,637 | 580,905 | | |
| Nov | 3,094,675 | 645,450 | | |
| Dec | 1,302,519 | 710,000 | | |

Percent of budget 51.73%
Note: Large fluctuations in 2011 relate to an error in Aug. 2011 corrected in Dec. 2011 (\$2 mil)



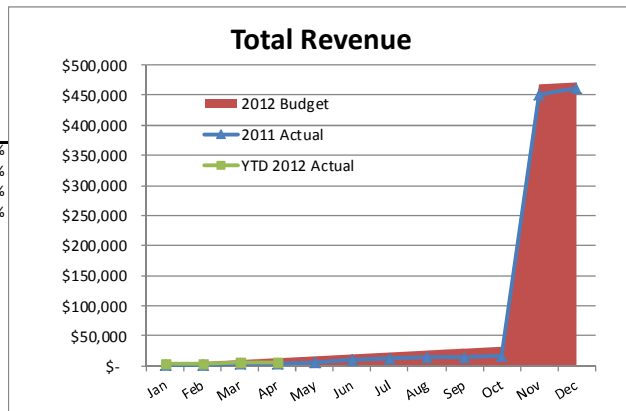
Library Fund

| City of Brentwood Library Fund Financial Position 2012 Budget Year | | | | |
|--|-----------------|-------------------|-------------------------------|------------------------------|
| Library Fund Summary | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | W/ Beginning Fund Balance |
| | | | \$ | 342,071 |
| January | \$ 2,930 | \$ 16,817 | \$ (13,887) | 328,184 |
| February | 1,983 | 34,379 | (32,396) | 295,788 |
| March | 864 | 60,528 | (59,664) | 236,124 |
| April | 1,207 | 28,503 | (27,296) | 208,828 |
| May | - | - | - | 208,828 |
| June | - | - | - | 208,828 |
| July | - | - | - | 208,828 |
| August | - | - | - | 208,828 |
| September | - | - | - | 208,828 |
| October | - | - | - | 208,828 |
| November | - | - | - | 208,828 |
| December | - | - | - | 208,828 |
| Totals | \$ 6,984 | \$ 140,227 | \$ (133,243) | |

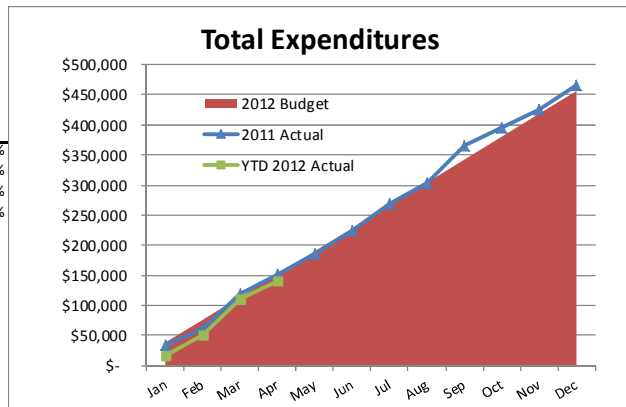
* Beginning fund balance at 01/01/2012 is preliminary and subject to change.

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

| Library | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|----------------|----------------|--------------------|--------------------------|
| Jan | \$ 1,519 | \$ 3,159 | \$ 2,930 | -7.25% |
| Feb | 2,242 | 6,318 | 4,913 | -22.24% |
| Mar | 3,596 | 9,477 | 5,777 | -39.04% |
| Apr | 4,751 | 12,636 | 6,984 | -44.73% |
| May | 6,027 | 15,795 | | |
| Jun | 9,599 | 18,954 | | |
| Jul | 12,605 | 22,113 | | |
| Aug | 13,940 | 25,272 | | |
| Sep | 15,378 | 28,431 | | |
| Oct | 17,200 | 31,590 | | |
| Nov | 451,575 | 467,857 | | |
| Dec | 461,307 | 471,010 | | |
| Percent of budget | | | 1.48% | |



| Library | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|-------------------|----------------|----------------|--------------------|--------------------------|
| Jan | \$ 33,270 | \$ 38,018 | \$ 16,817 | -55.77% |
| Feb | 61,496 | 76,036 | 51,196 | -32.67% |
| Mar | 118,289 | 114,054 | 111,724 | -2.04% |
| Apr | 151,568 | 152,072 | 140,227 | -7.79% |
| May | 184,809 | 190,090 | | |
| Jun | 223,154 | 228,108 | | |
| Jul | 268,481 | 266,126 | | |
| Aug | 303,281 | 304,144 | | |
| Sep | 364,873 | 342,162 | | |
| Oct | 395,420 | 380,180 | | |
| Nov | 424,161 | 418,198 | | |
| Dec | 466,653 | 456,210 | | |
| Percent of budget | | | 30.74% | |



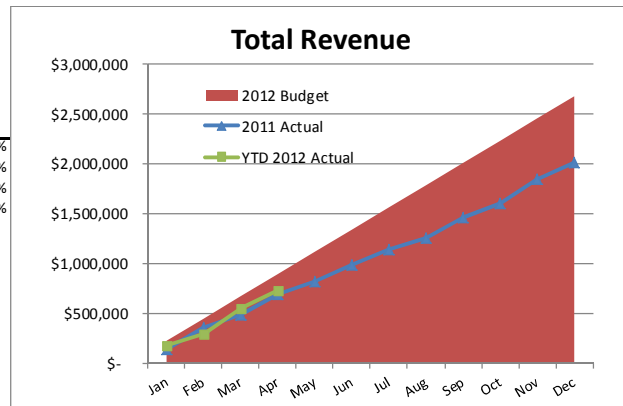
Capital Improvements Fund

| City of Brentwood Capital Improvements Fund Financial Position 2012 Budget Year | | | | |
|---|-------------------|-------------------|-------------------------------|------------------------------|
| Capital Improvements Fund Summary | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | W/ Beginning Fund Balance |
| | | | \$ | 1,908,492 |
| January | \$ 171,303 | \$ 298,418 | \$ (127,115) | 1,781,377 |
| February | 119,764 | 18,644 | 101,120 | 1,882,497 |
| March | 256,103 | 260,588 | (4,485) | 1,878,012 |
| April | 182,068 | 15,532 | 166,536 | 2,044,548 |
| May | - | - | - | 2,044,548 |
| June | - | - | - | 2,044,548 |
| July | - | - | - | 2,044,548 |
| August | - | - | - | 2,044,548 |
| September | - | - | - | 2,044,548 |
| October | - | - | - | 2,044,548 |
| November | - | - | - | 2,044,548 |
| December | - | - | - | 2,044,548 |
| Totals | \$ 729,238 | \$ 593,182 | \$ 136,056 | |

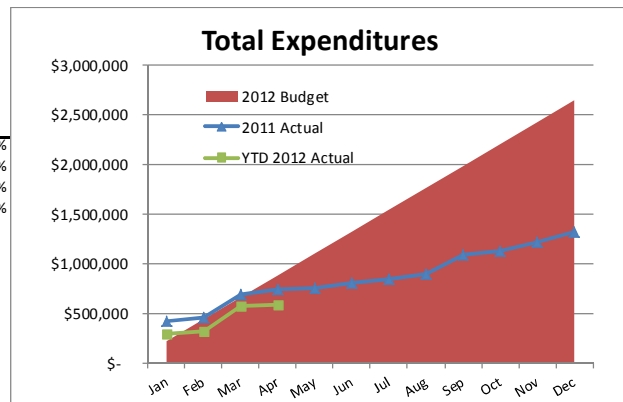
* Beginning fund balance at 01/01/2012 is preliminary and subject to change.

Revenue for the Capital Improvements fund includes Ad valorem taxes, sales tax, grant revenue and investment income. Sales tax revenue for the Capital Improvements fund is on target with the 2012 budget. All other revenue sources will be coming in at various times throughout the year. The Capital Improvements expenditures are below 2011 and the 2012 budget. However, expenditures on a monthly basis will be high or low based on purchasing and construction activity.

| Capital Improvements | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 140,268 | \$ 223,153 | \$ 171,303 | -23.24% |
| Feb | 362,094 | 446,306 | 291,067 | -34.78% |
| Mar | 491,203 | 669,459 | 547,170 | -18.27% |
| Apr | 686,325 | 892,612 | 729,238 | -18.30% |
| May | 823,800 | 1,115,765 | | |
| Jun | 988,126 | 1,338,918 | | |
| Jul | 1,144,559 | 1,562,071 | | |
| Aug | 1,256,381 | 1,785,224 | | |
| Sep | 1,456,156 | 2,008,377 | | |
| Oct | 1,596,763 | 2,231,530 | | |
| Nov | 1,844,152 | 2,454,683 | | |
| Dec | 2,014,033 | 2,677,838 | | |
| Percent of budget | | | 27.23% | |



| Capital Improvements | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 422,155 | \$ 220,277 | \$ 298,418 | 35.47% |
| Feb | 463,478 | 440,554 | 317,062 | -28.03% |
| Mar | 690,118 | 660,831 | 577,650 | -12.59% |
| Apr | 741,543 | 881,108 | 593,182 | -32.68% |
| May | 756,398 | 1,101,385 | | |
| Jun | 802,393 | 1,321,662 | | |
| Jul | 840,673 | 1,541,939 | | |
| Aug | 898,977 | 1,762,216 | | |
| Sep | 1,087,621 | 1,982,493 | | |
| Oct | 1,127,851 | 2,202,770 | | |
| Nov | 1,211,310 | 2,423,047 | | |
| Dec | 1,314,056 | 2,643,325 | | |
| Percent of budget | | | 22.44% | |



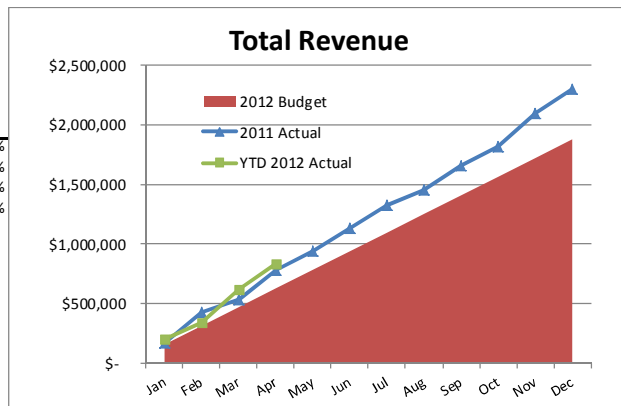
Storm water & Park Improvements Fund

| City of Brentwood Storm Water and Park Improvements Fund Financial Position 2012 Budget Year | | | | |
|--|-------------------|-------------------|-------------------------------|------------------------------|
| Storm Water and Park Improvements Fund Summary | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | W/ Beginning Fund Balance |
| | | | \$ | 1,272,876 |
| January | \$ 204,435 | \$ 242,399 | \$ (37,964) | 1,234,912 |
| February | 138,852 | 87,629 | 51,223 | 1,286,135 |
| March | 270,416 | 109,782 | 160,634 | 1,446,769 |
| April | 216,045 | 100,554 | 115,491 | 1,562,260 |
| May | - | - | - | 1,562,260 |
| June | - | - | - | 1,562,260 |
| July | - | - | - | 1,562,260 |
| August | - | - | - | 1,562,260 |
| September | - | - | - | 1,562,260 |
| October | - | - | - | 1,562,260 |
| November | - | - | - | 1,562,260 |
| December | - | - | - | 1,562,260 |
| Totals | \$ 829,748 | \$ 540,364 | \$ 289,384 | |

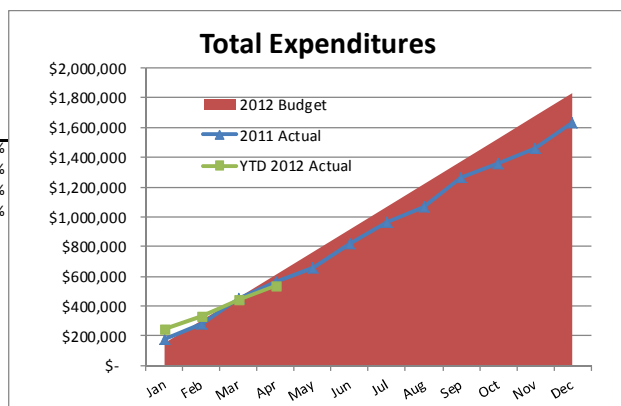
* Beginning fund balance at 01/01/2012 is preliminary and subject to change.

Revenue for the Storm water and Parks Improvements fund includes Ad valorem taxes, sales tax, and investment income. Sales tax revenue is on target with the 2012 budget. Expenditures continue to be below 2011 and the 2012 budget even though the final debt service payment paid in January for the 1993 general obligations bonds was higher than budget as noted in previous reports.

| Storm Water & Park | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|--------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 166,451 | \$ 156,283 | \$ 204,435 | 30.81% |
| Feb | 428,753 | 312,566 | 343,287 | 9.83% |
| Mar | 527,810 | 468,849 | 613,703 | 30.90% |
| Apr | 778,904 | 625,132 | 829,748 | 32.73% |
| May | 941,082 | 781,415 | | |
| Jun | 1,135,627 | 937,698 | | |
| Jul | 1,322,027 | 1,093,981 | | |
| Aug | 1,454,767 | 1,250,264 | | |
| Sep | 1,651,476 | 1,406,547 | | |
| Oct | 1,819,440 | 1,562,830 | | |
| Nov | 2,096,676 | 1,719,113 | | |
| Dec | 2,293,524 | 1,875,400 | | |
| Percent of budget | | | 44.24% | |



| Storm Water & Park | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|--------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 176,846 | \$ 152,508 | \$ 242,399 | 58.94% |
| Feb | 280,790 | 305,016 | 330,028 | 8.20% |
| Mar | 454,833 | 457,524 | 439,810 | -3.87% |
| Apr | 566,451 | 610,032 | 540,364 | -11.42% |
| May | 656,557 | 762,540 | | |
| Jun | 821,445 | 915,048 | | |
| Jul | 965,107 | 1,067,556 | | |
| Aug | 1,069,699 | 1,220,064 | | |
| Sep | 1,262,315 | 1,372,572 | | |
| Oct | 1,360,449 | 1,525,080 | | |
| Nov | 1,459,535 | 1,677,588 | | |
| Dec | 1,630,643 | 1,830,094 | | |
| Percent of budget | | | 29.53% | |



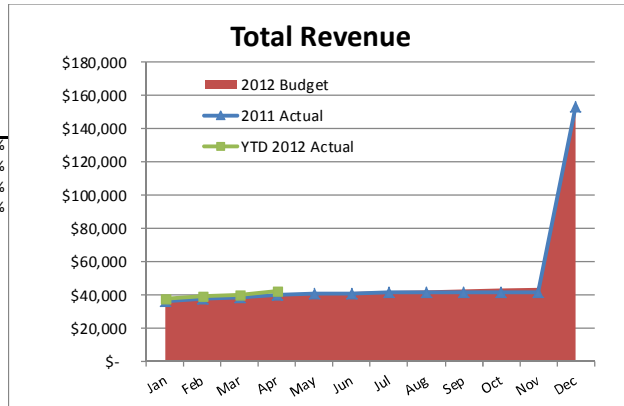
Sewer Improvements Fund

| City of Brentwood Sewer Improvements Fund Financial Position 2012 Budget Year | | | | |
|---|------------------|------------------|-------------------------------|------------------------------|
| Sewer Improvement Fund Summary | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | W/ Beginning Fund Balance |
| | | | | \$ 83,796 |
| January | \$ 37,660 | \$ 10,530 | \$ 27,130 | 110,926 |
| February | 1,425 | 7,929 | (6,504) | 104,422 |
| March | 966 | 20,062 | (19,096) | 85,326 |
| April | 1,810 | 13,686 | (11,876) | 73,450 |
| May | - | - | - | 73,450 |
| June | - | - | - | 73,450 |
| July | - | - | - | 73,450 |
| August | - | - | - | 73,450 |
| September | - | - | - | 73,450 |
| October | - | - | - | 73,450 |
| November | - | - | - | 73,450 |
| December | - | - | - | 73,450 |
| Totals | \$ 41,861 | \$ 52,207 | \$ (10,346) | |

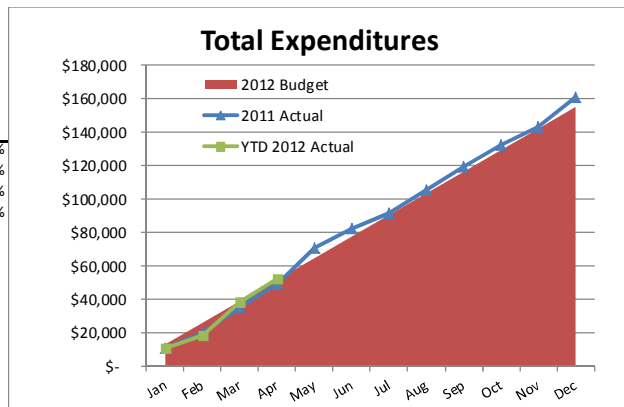
* Beginning fund balance at 01/01/2012 is preliminary and subject to change.

The Sewer Improvements fund revenue and expenditures are on target with 2011 and the 2012 budget.

| Sewer Improvements | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|--------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 35,727 | \$ 36,000 | \$ 37,660 | 4.61% |
| Feb | 37,485 | 37,700 | 39,085 | 3.67% |
| Mar | 38,309 | 38,700 | 40,051 | 3.49% |
| Apr | 39,802 | 40,200 | 41,861 | 4.13% |
| May | 40,440 | 41,200 | | |
| Jun | 40,880 | 41,700 | | |
| Jul | 41,320 | 42,200 | | |
| Aug | 41,470 | 42,700 | | |
| Sep | 41,470 | 43,200 | | |
| Oct | 41,470 | 43,700 | | |
| Nov | 41,470 | 44,200 | | |
| Dec | 152,999 | 155,000 | | |
| Percent of budget | | | 27.01% | |



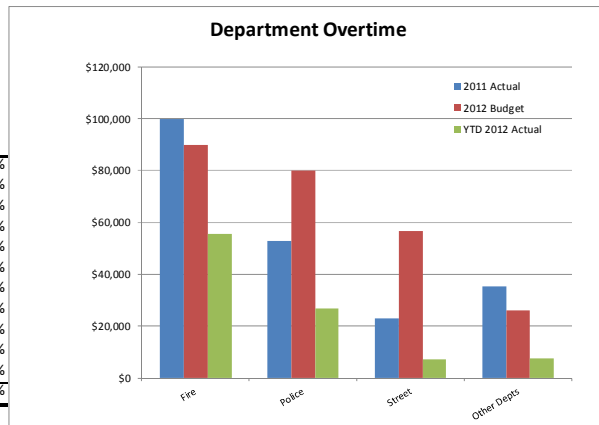
| Sewer Improvements | 2011 Actual | 2012 Budget | YTD 2012 Actual | Annual % over (under) |
|--------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 10,459 | \$ 12,913 | \$ 10,530 | -18.45% |
| Feb | 20,162 | 25,826 | 18,459 | -28.53% |
| Mar | 35,365 | 38,739 | 38,521 | -0.56% |
| Apr | 49,197 | 51,652 | 52,207 | 1.07% |
| May | 70,973 | 64,565 | | |
| Jun | 82,134 | 77,478 | | |
| Jul | 91,818 | 90,391 | | |
| Aug | 105,324 | 103,304 | | |
| Sep | 119,175 | 116,217 | | |
| Oct | 132,079 | 129,130 | | |
| Nov | 142,803 | 142,043 | | |
| Dec | 160,994 | 154,958 | | |
| Percent of budget | | | 33.69% | |



Overtime Analysis

Overall city overtime is at 38.48% of the 2012 budget. As expected, the Fire department overtime usage is higher than normal because of vacant positions that are going to be filled in May or June. We will need to continue to monitor overtime in the next few months to make sure that we start to see this start to level out as the new employees come on board. We will also need to monitor Parks and Recreation part time overtime as it appears to be tracking higher than anticipated. As noted in the Intergovernmental Revenue section, we made an accounting change in April to move reimbursements from the DEA to intergovernmental revenue. Previously this revenue was posted directly to the police department overtime account. This accounting change resulted in an increase in police overtime which now reflects actual costs for overtime in the department. It is important to note that a portion of the overtime is funded by the DEA. We have noted this below along with other grant funding we receive for overtime.

| Department Overtime | 2011 Actual | 2012 Budget | YTD 2012 Actual | 2012 % of Budget |
|---------------------|-------------------|-------------------|------------------|------------------|
| Administration | \$ 2,844 | \$ 3,000 | \$ 1,647 | 54.90% |
| Fire | 99,880 | 90,000 | 55,576 | 61.75% |
| Police | 52,314 | 80,000 | 26,942 | 33.68% |
| Police PT | 655 | - | - | 0.00% |
| Judicial | 1,915 | 3,300 | - | 0.00% |
| Street | 23,167 | 56,500 | 7,190 | 12.73% |
| Sanitation | 6,930 | 8,000 | 2,327 | 29.09% |
| Planning & Dev | 765 | 3,000 | 347 | 11.57% |
| Parks & Rec | 16,236 | 800 | - | 0.00% |
| Parks & Rec PT | 3,757 | 4,000 | 2,574 | 64.35% |
| Sewer Imprvmt | 3,046 | 4,000 | 600 | 15.00% |
| Annual Total | \$ 211,509 | \$ 252,600 | \$ 97,203 | 38.48% |



The Police department overtime includes overtime that is billable to MODOT for a traffic grant in the amount of \$9,050 and reimbursed DEA overtime in the amount of \$17,000.