



MEMORANDUM

TO: Bola Akande, City Administrator

FROM: Gina Jarvis, Finance Director

DATE: November 15, 2013

SUBJECT: October 2013 Financial Status Report

INTRODUCTION:

The purpose of this memo is to present a detailed analysis of the City’s financial status as of October 31, 2013. We should be at about 83% of the 2013 budget at this point. As you will see, we are at about 84% of the 2013 budget in General Fund revenue and about 82% of the 2013 budget in General Fund expenditures. The 2013 budget amendment has been prepared and will be presented at the December Board of Aldermen meeting for approval. These amendments are described in the relevant sections of the analysis. However, overall city revenues and expenditures continue to be on target with the 2013 budget. If you have questions or need any additional information, please let me know.

GENERAL FUND

| City of Brentwood General Fund Financial Position 2013 Budget Year | | | | | |
|--|---------------------|---------------------|-------------------------------|--------------------------------|-----------|
| General Fund Summary | | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | w/ Beginning Fund Balance * | |
| | | | | \$ | 1,531,881 |
| January | \$ 1,503,738 | \$ 1,093,323 | \$ 410,415 | | 1,942,296 |
| February | 1,991,977 | 781,357 | 1,210,620 | | 3,152,916 |
| March | 900,921 | 818,825 | 82,096 | | 3,235,012 |
| April | 700,705 | 821,920 | (121,215) | | 3,113,797 |
| May | 668,046 | 842,281 | (174,235) | | 2,939,562 |
| June | 742,611 | 1,042,439 | (299,828) | | 2,639,734 |
| July | 748,722 | 949,594 | (200,872) | | 2,438,862 |
| August | 713,535 | 1,220,964 | (507,429) | | 1,931,433 |
| September | 759,428 | 740,179 | 19,249 | | 1,950,682 |
| October | 753,343 | 896,420 | (143,077) | | 1,807,605 |
| November | - | - | - | | 1,807,605 |
| December | - | - | - | | 1,807,605 |
| Totals | \$ 9,483,026 | \$ 9,207,302 | \$ 275,724 | | |

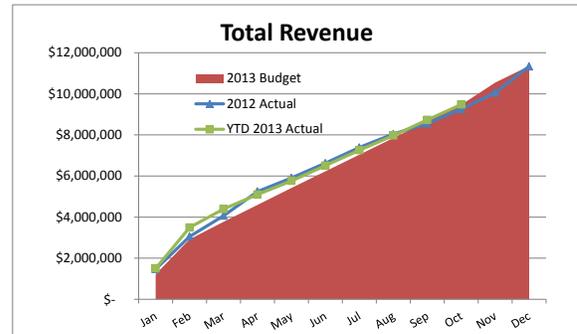
* Beginning fund balance at 01/01/2013 from 2012 CAFR.

General Fund Revenue

Total General Fund revenue through October 2013 is above 2012 and the 2013 budget at 83.50%. The following section provides detail information for the City's General Fund revenue.

Total Revenue:

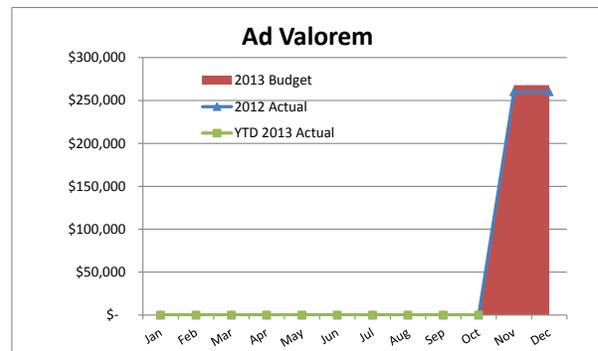
| Total Revenue | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|--------------|--------------|-----------------|-----------------------|
| Jan | \$ 1,469,558 | \$ 1,220,868 | \$ 1,503,738 | 23.17% |
| Feb | 3,060,148 | 2,921,236 | 3,495,715 | 19.67% |
| Mar | 4,066,296 | 3,772,204 | 4,396,636 | 16.55% |
| Apr | 5,248,160 | 4,595,772 | 5,097,341 | 10.91% |
| May | 5,907,935 | 5,419,340 | 5,765,387 | 6.39% |
| Jun | 6,624,855 | 6,229,208 | 6,507,998 | 4.48% |
| Jul | 7,388,436 | 7,039,076 | 7,256,720 | 3.09% |
| Aug | 8,044,936 | 7,848,944 | 7,970,255 | 1.55% |
| Sep | 8,556,737 | 8,658,812 | 8,729,683 | 0.82% |
| Oct | 9,255,424 | 9,468,680 | 9,483,026 | 0.15% |
| Nov | 10,058,620 | 10,546,418 | | |
| Dec | 11,337,800 | 11,356,284 | | |
| Percent of budget | | | 83.50% | |



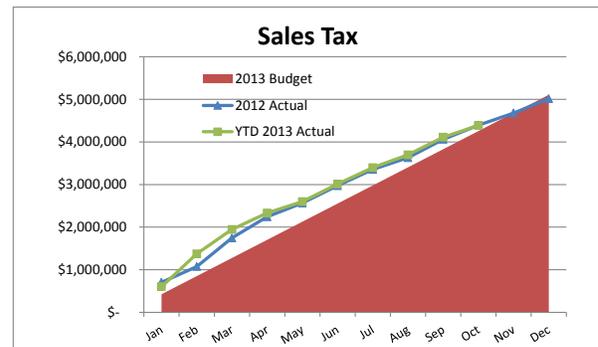
Taxes:

Ad valorem tax revenue is posted to the General Fund in November. The amount represents the estimated revenue based on the adopted tax rates. Year to date sales tax revenue is slightly below 2012 but above the 2013 budget. Utility tax revenue is above 2012 and the 2013 budget at 91.96%. 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 also on pace with 2012 and should make the 2013 budget by the end of the year.

| Ad Valorem Tax | 2012 Actual | 2013 Budget | YTD 2013 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 | 260,068 | 267,870 | | |
| Dec | 260,068 | 267,870 | | |
| Percent of budget | | | 0.00% | |

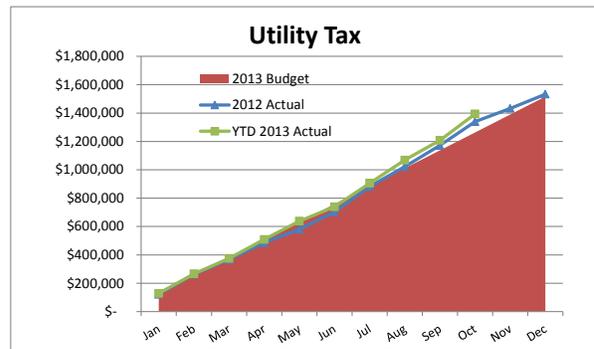


| Sales Tax | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 705,323 | \$ 425,499 | \$ 602,674 | 41.64% |
| Feb | 1,074,765 | 850,998 | 1,374,003 | 61.46% |
| Mar | 1,745,333 | 1,276,497 | 1,945,784 | 52.43% |
| Apr | 2,243,450 | 1,701,996 | 2,331,266 | 36.97% |
| May | 2,564,517 | 2,127,495 | 2,598,053 | 22.12% |
| Jun | 2,971,064 | 2,552,994 | 3,010,703 | 17.93% |
| Jul | 3,354,277 | 2,978,493 | 3,394,950 | 13.98% |
| Aug | 3,628,813 | 3,403,992 | 3,696,073 | 8.58% |
| Sep | 4,058,982 | 3,829,491 | 4,110,586 | 7.34% |
| Oct | 4,394,199 | 4,254,990 | 4,388,360 | 3.13% |
| Nov | 4,678,726 | 4,680,489 | | |
| Dec | 5,015,304 | 5,105,986 | | |
| Percent of budget | | | 85.95% | |

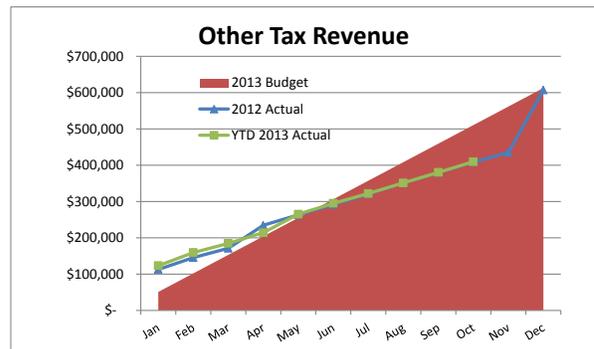


Note: Includes Municipal Fire Sales Tax

| Utility Tax | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 122,048 | \$ 126,333 | \$ 128,517 | 1.73% |
| Feb | 263,357 | 252,666 | 266,108 | 5.32% |
| Mar | 367,571 | 378,999 | 375,255 | -0.99% |
| Apr | 485,706 | 505,332 | 508,689 | 0.66% |
| May | 580,631 | 631,665 | 637,560 | 0.93% |
| Jun | 702,683 | 757,998 | 738,905 | -2.52% |
| Jul | 881,972 | 884,331 | 905,047 | 2.34% |
| Aug | 1,021,732 | 1,010,664 | 1,068,122 | 5.69% |
| Sep | 1,171,349 | 1,136,997 | 1,207,828 | 6.23% |
| Oct | 1,339,350 | 1,263,330 | 1,394,049 | 10.35% |
| Nov | 1,432,578 | 1,389,663 | | |
| Dec | 1,533,306 | 1,516,000 | | |
| Percent of budget | | | 91.96% | |



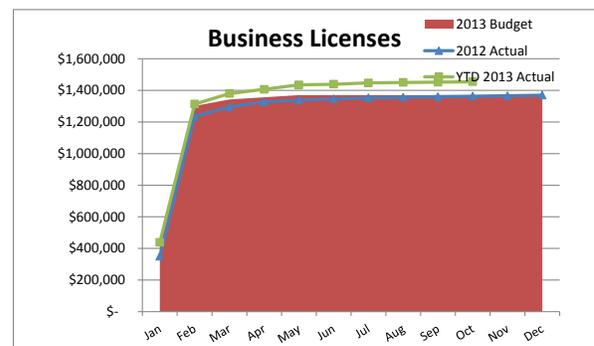
| Other Tax Revenue | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 113,169 | \$ 51,058 | \$ 123,428 | 141.74% |
| Feb | 145,477 | 102,116 | 159,683 | 56.37% |
| Mar | 171,329 | 153,174 | 184,777 | 20.63% |
| Apr | 234,580 | 204,232 | 214,285 | 4.92% |
| May | 263,423 | 255,290 | 265,192 | 3.88% |
| Jun | 291,789 | 306,348 | 295,266 | -3.62% |
| Jul | 320,921 | 357,406 | 322,264 | -9.83% |
| Aug | 350,915 | 408,464 | 351,439 | -13.96% |
| Sep | 379,870 | 459,522 | 380,265 | -17.25% |
| Oct | 408,484 | 510,580 | 409,931 | -19.71% |
| Nov | 435,338 | 561,638 | | |
| Dec | 607,320 | 612,697 | | |
| Percent of budget | | | 66.91% | |



Licenses and Permits:

Business license revenue is above 2012 and the 2013 budget. Building permits are also tracking above 2012 and the 2013 budget. A hotel is currently being constructed and we anticipate new commercial office space to break ground in 2013. Other license and permit revenue includes liquor licenses, automobile licenses, occupancy permits, planning/zoning applications, electrical permits and plumbing permits. These revenue sources are on pace with 2012 and above the 2013 budget at 88.84%.

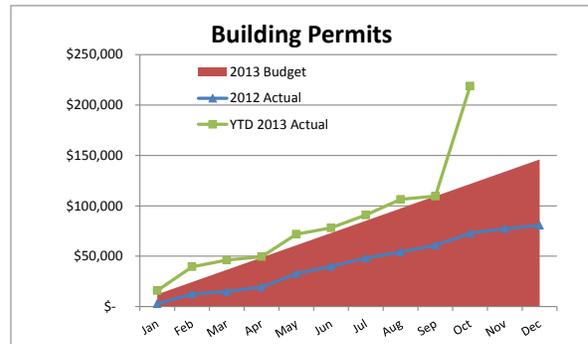
| Business Licenses | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 349,650 | \$ 411,000 | \$ 438,729 | 6.75% |
| Feb | 1,235,603 | 1,301,500 | 1,313,102 | 0.89% |
| Mar | 1,295,097 | 1,342,600 | 1,379,893 | 2.78% |
| Apr | 1,327,104 | 1,356,300 | 1,406,329 | 3.69% |
| May | 1,338,740 | 1,370,000 | 1,434,991 | 4.74% |
| Jun | 1,346,267 | 1,370,000 | 1,438,639 | 5.01% |
| Jul | 1,352,507 | 1,370,000 | 1,446,934 | 5.62% |
| Aug | 1,356,115 | 1,370,000 | 1,450,302 | 5.86% |
| Sep | 1,360,248 | 1,370,000 | 1,451,699 | 5.96% |
| Oct | 1,363,205 | 1,370,000 | 1,454,594 | 6.17% |
| Nov | 1,365,980 | 1,370,000 | | |
| Dec | 1,369,900 | 1,370,000 | | |
| Percent of budget | | | 106.17% | |



| Building Permits | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 2,806 | \$ 12,167 | \$ 15,879 | 30.51% |
| Feb | 12,541 | 24,334 | 39,461 | 62.16% |
| Mar | 14,845 | 36,501 | 46,097 | 26.29% |
| Apr | 19,402 | 48,668 | 49,612 | 1.94% |
| May | 32,745 | 60,835 | 71,844 | 18.10% |
| Jun | 39,898 | 73,002 | 78,089 | 6.97% |
| Jul | 48,112 | 85,169 | 90,859 | 6.68% |
| Aug | 54,294 | 97,336 | 106,421 | 9.33% |
| Sep | 60,920 | 109,503 | 109,618 | 0.11% |
| Oct | 72,809 | 121,670 | 218,871 | 79.89% |
| Nov | 77,340 | 133,837 | | |
| Dec | 80,596 | 146,000 | | |

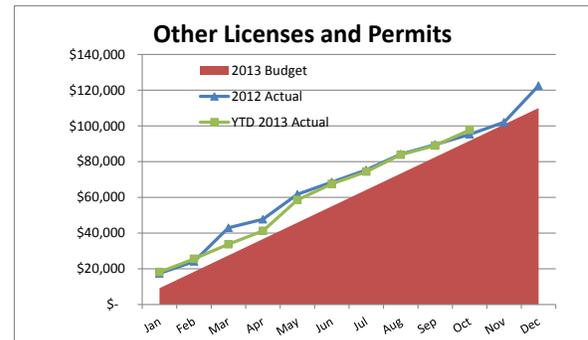
Percent of budget 149.91%

Note: Includes Building Permits-Fire



| Other Licenses and Permits | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|----------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 17,402 | \$ 9,167 | \$ 18,176 | 98.28% |
| Feb | 24,098 | 18,334 | 25,564 | 39.43% |
| Mar | 42,937 | 27,501 | 33,745 | 22.70% |
| Apr | 47,694 | 36,668 | 41,243 | 12.48% |
| May | 61,684 | 45,835 | 58,561 | 27.76% |
| Jun | 68,572 | 55,002 | 67,503 | 22.73% |
| Jul | 75,343 | 64,169 | 74,370 | 15.90% |
| Aug | 84,181 | 73,336 | 83,862 | 14.35% |
| Sep | 89,521 | 82,503 | 88,969 | 7.84% |
| Oct | 95,267 | 91,670 | 97,728 | 6.61% |
| Nov | 102,063 | 100,837 | | |
| Dec | 122,529 | 110,000 | | |

Percent of budget 88.84%



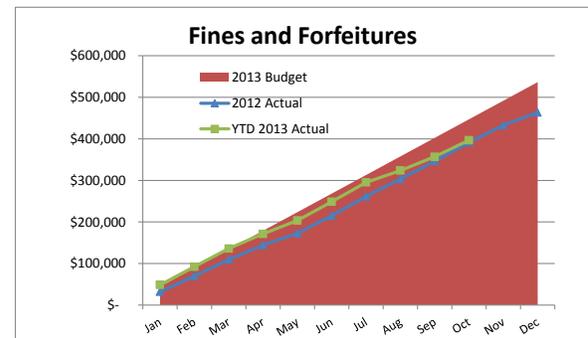
Fines and Forfeitures:

Fines and forfeitures for October are above 2012 but below the 2013 budget at 73.96%. We are monitoring this revenue closely for impacts due to recent police officer schedule changes. Discussions with the police department indicate that monthly activity may not be consistent as their patrol emphasis and activities change on a routine basis. Going forward we expect this revenue to stay at the 2012 level.

| Fines and Forfeitures | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 31,994 | \$ 44,708 | \$ 48,466 | 8.41% |
| Feb | 69,945 | 89,416 | 92,396 | 3.33% |
| Mar | 109,241 | 134,124 | 136,077 | 1.46% |
| Apr | 144,225 | 178,832 | 171,267 | -4.23% |
| May | 173,025 | 223,540 | 203,705 | -8.87% |
| Jun | 214,906 | 268,248 | 248,674 | -7.30% |
| Jul | 261,634 | 312,956 | 295,364 | -5.62% |
| Aug | 303,045 | 357,664 | 323,715 | -9.49% |
| Sep | 346,244 | 402,372 | 356,865 | -11.31% |
| Oct | 391,439 | 447,080 | 396,770 | -11.25% |
| Nov | 432,866 | 491,788 | | |
| Dec | 463,357 | 536,500 | | |

Percent of budget 73.96%

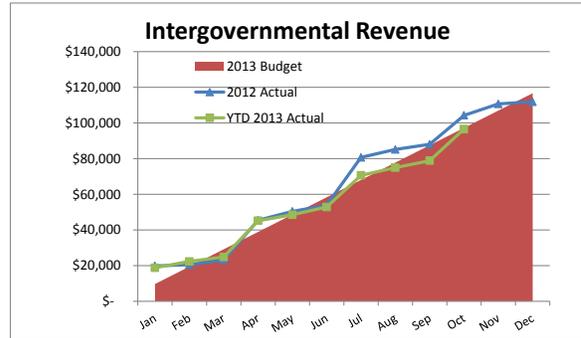
Note: Includes False Alarm Fines



Intergovernmental:

Intergovernmental revenue includes anticipated grant revenue, revenue from the library and the City of Rock Hill. This revenue is slightly below 2012 and the 2013 budget at 82.81%.

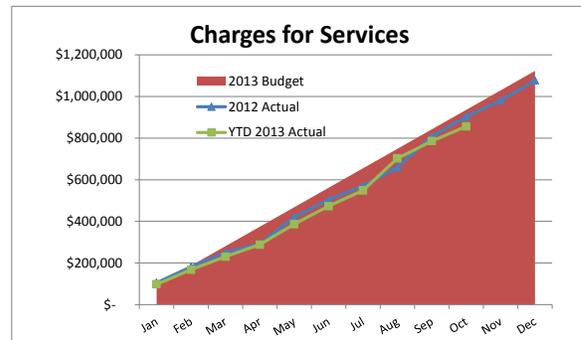
| Intergov. Revenue | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 19,831 | \$ 9,723 | \$ 18,779 | 93.14% |
| Feb | 20,582 | 19,446 | 22,343 | 14.90% |
| Mar | 23,186 | 29,169 | 24,840 | -14.84% |
| Apr | 45,467 | 38,892 | 45,183 | 16.18% |
| May | 50,412 | 48,615 | 48,495 | -0.25% |
| Jun | 53,911 | 58,338 | 52,864 | -9.38% |
| Jul | 80,666 | 68,061 | 70,621 | 3.76% |
| Aug | 85,144 | 77,784 | 74,941 | -3.65% |
| Sep | 88,005 | 87,507 | 78,854 | -9.89% |
| Oct | 104,295 | 97,230 | 96,611 | -0.64% |
| Nov | 110,672 | 106,953 | | |
| Dec | 111,846 | 116,670 | | |
| Percent of budget | | | 82.81% | |



Charges for Services:

Charges for services include revenue from parks and recreation, garbage and public safety services. This revenue is showing some improvement but is still below 2012 and the 2013 budget at 76.24%.

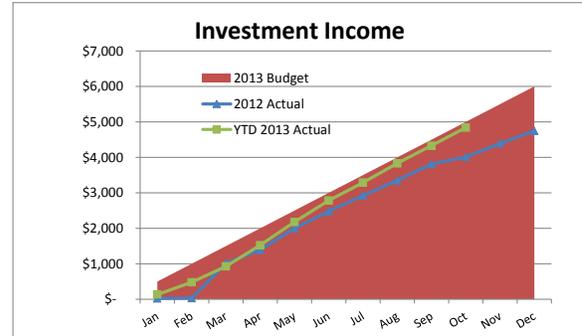
| Charges for Services | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 105,389 | \$ 93,588 | \$ 97,792 | 4.49% |
| Feb | 181,648 | 187,176 | 167,642 | -10.44% |
| Mar | 250,803 | 280,764 | 230,678 | -17.84% |
| Apr | 291,795 | 374,352 | 288,044 | -23.06% |
| May | 420,615 | 467,940 | 386,412 | -17.42% |
| Jun | 504,358 | 561,528 | 473,157 | -15.74% |
| Jul | 570,392 | 655,116 | 548,431 | -16.28% |
| Aug | 659,769 | 748,704 | 702,399 | -6.18% |
| Sep | 807,964 | 842,292 | 785,803 | -6.71% |
| Oct | 903,284 | 935,880 | 856,226 | -8.51% |
| Nov | 980,661 | 1,029,468 | | |
| Dec | 1,077,742 | 1,123,060 | | |
| Percent of budget | | | 76.24% | |



Investment Income:

Investment income from the City’s money market account is posted monthly. Investment opportunities have been reviewed and a formal program will be developed as interest rates begin to improve. We are above 2012 but under 2013 budget in October at 80.67%.

| Investment Income | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 24 | \$ 500 | \$ 137 | -72.60% |
| Feb | 31 | 1,000 | 480 | -52.00% |
| Mar | 1,016 | 1,500 | 927 | -38.20% |
| Apr | 1,390 | 2,000 | 1,523 | -23.85% |
| May | 2,002 | 2,500 | 2,178 | -12.88% |
| Jun | 2,479 | 3,000 | 2,784 | -7.20% |
| Jul | 2,921 | 3,500 | 3,288 | -6.06% |
| Aug | 3,351 | 4,000 | 3,830 | -4.25% |
| Sep | 3,812 | 4,500 | 4,330 | -3.78% |
| Oct | 4,012 | 5,000 | 4,841 | -3.18% |
| Nov | 4,392 | 5,500 | | |
| Dec | 4,746 | 6,001 | | |
| Percent of budget | | | 80.67% | |

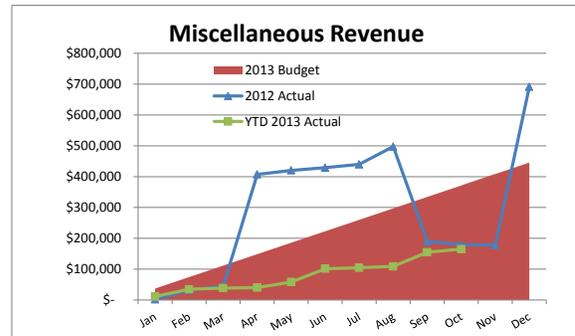


Miscellaneous:

The 2013 budget for miscellaneous revenue includes TIF reimbursements, TDD collection fees, and other smaller miscellaneous revenue items. These revenues total \$445,500 and will not come in steadily on a monthly basis. We are at 37.05% through October. TIF reimbursements were received in November.

| Miscellaneous Revenue | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 1,922 | \$ 37,125 | \$ 11,161 | -69.94% |
| Feb | 32,101 | 74,250 | 34,933 | -52.95% |
| Mar | 44,938 | 111,375 | 38,563 | -65.38% |
| Apr | 407,347 | 148,500 | 39,900 | -73.13% |
| May | 420,141 | 185,625 | 58,396 | -68.54% |
| Jun | 428,928 | 222,750 | 101,414 | -54.47% |
| Jul | 439,691 | 259,875 | 104,592 | -59.75% |
| Aug | 497,577 | 297,000 | 109,151 | -63.25% |
| Sep | 189,822 | 334,125 | 154,866 | -53.65% |
| Oct | 179,080 | 371,250 | 165,045 | -55.54% |
| Nov | 177,936 | 408,375 | | |
| Dec | 691,086 | 445,500 | | |
| Percent of budget | | | 37.05% | |

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

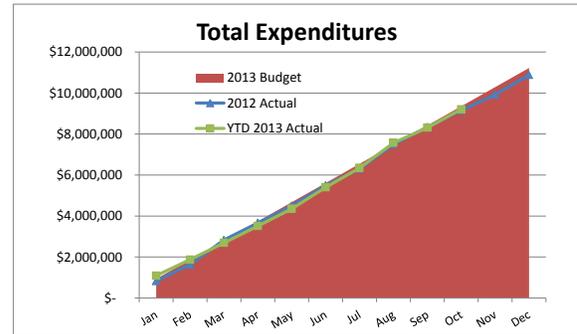


Expenditures

General Fund expenditures through October are tracking in line with 2012 and the 2013 budget at 82.04%. As mentioned in the Introduction, the 2013 budget amendment has been prepared and will be presented at the December Board of Aldermen meeting for approval. These amendments are described in the relevant sections of the analysis. The following section provides detail information for the City's General Fund expenditures.

Total Expenditures:

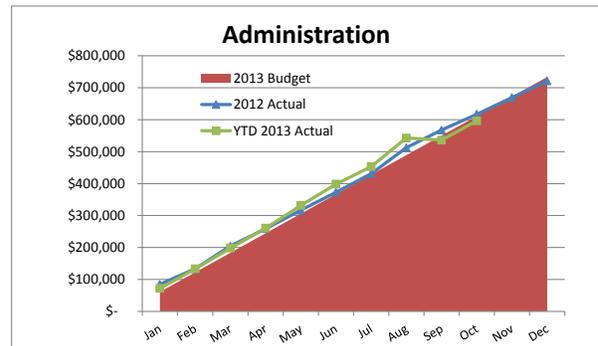
| Total Expenditures | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|--------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 825,674 | \$ 935,209 | \$ 1,093,323 | 16.91% |
| Feb | 1,640,982 | 1,870,418 | 1,874,680 | 0.23% |
| Mar | 2,834,997 | 2,805,627 | 2,693,505 | -4.00% |
| Apr | 3,669,373 | 3,740,836 | 3,515,425 | -6.03% |
| May | 4,502,937 | 4,676,045 | 4,357,706 | -6.81% |
| Jun | 5,497,584 | 5,611,254 | 5,400,145 | -3.76% |
| Jul | 6,309,758 | 6,546,463 | 6,349,739 | -3.01% |
| Aug | 7,495,791 | 7,481,672 | 7,570,703 | 1.19% |
| Sep | 8,338,358 | 8,416,881 | 8,310,882 | -1.26% |
| Oct | 9,153,916 | 9,352,090 | 9,207,302 | -1.55% |
| Nov | 9,921,038 | 10,287,299 | | |
| Dec | 10,884,302 | 11,222,512 | | |
| Percent of budget | | | 82.04% | |



Administration:

The Administration department expenditures for October are on target with the 2013 budget at 81.30%. A budget amendment is forthcoming related to the consulting contract during the IT Manager vacancy.

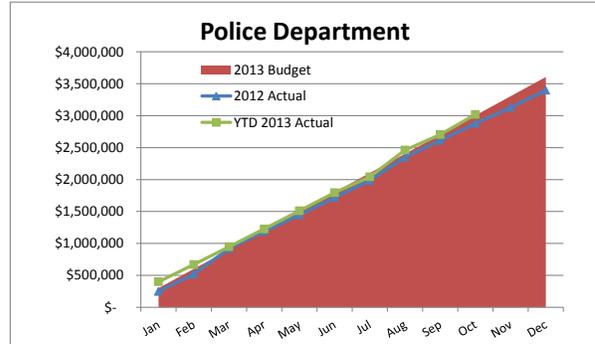
| Administration | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 84,603 | \$ 61,135 | \$ 72,042 | 17.84% |
| Feb | 133,470 | 122,270 | 132,973 | 8.75% |
| Mar | 204,549 | 183,405 | 198,207 | 8.07% |
| Apr | 258,594 | 244,540 | 260,134 | 6.38% |
| May | 316,400 | 305,675 | 331,360 | 8.40% |
| Jun | 372,681 | 366,810 | 398,349 | 8.60% |
| Jul | 430,907 | 427,945 | 453,062 | 5.87% |
| Aug | 512,152 | 489,080 | 542,775 | 10.98% |
| Sep | 567,423 | 550,215 | 535,941 | -2.59% |
| Oct | 616,943 | 611,350 | 596,405 | -2.44% |
| Nov | 669,205 | 672,485 | | |
| Dec | 720,993 | 733,624 | | |
| Percent of budget | | | 81.30% | |



Police:

The Police department expenditures for October are on target with the 2013 budget at 83.74%. A budget amendment is forthcoming related to part time salaries and shift officer pay that have increased due to scheduling changes, vacancies and employees out on extended leave.

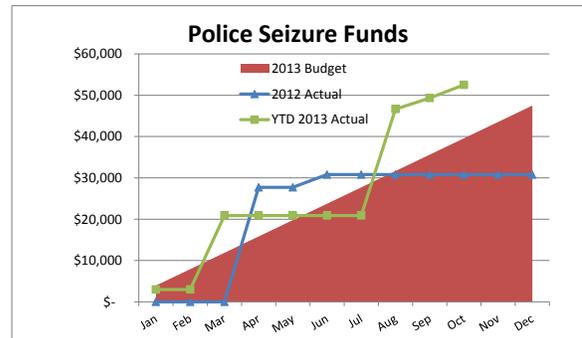
| Police Department | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 247,885 | \$ 300,385 | \$ 399,748 | 33.08% |
| Feb | 520,867 | 600,770 | \$ 669,511 | 11.44% |
| Mar | 917,577 | 901,155 | \$ 947,579 | 5.15% |
| Apr | 1,187,648 | 1,201,540 | \$ 1,226,985 | 2.12% |
| May | 1,445,191 | 1,501,925 | \$ 1,510,177 | 0.55% |
| Jun | 1,717,051 | 1,802,310 | \$ 1,795,197 | -0.39% |
| Jul | 1,985,375 | 2,102,695 | \$ 2,041,890 | -2.89% |
| Aug | 2,348,202 | 2,403,080 | \$ 2,459,836 | 2.36% |
| Sep | 2,613,188 | 2,703,465 | \$ 2,703,924 | 0.02% |
| Oct | 2,877,143 | 3,003,850 | \$ 3,018,604 | 0.49% |
| Nov | 3,126,880 | 3,304,235 | | |
| Dec | 3,397,932 | 3,604,622 | | |
| Percent of budget | | | 83.74% | |



Police Seizure Funds:

The Police Seizure Funds expenditures for October are above the 2013 budget because the budgeted police vehicle was purchased in August and a budget amendment is forthcoming for the physical ability testing that was approved to be funded with seizure funds.

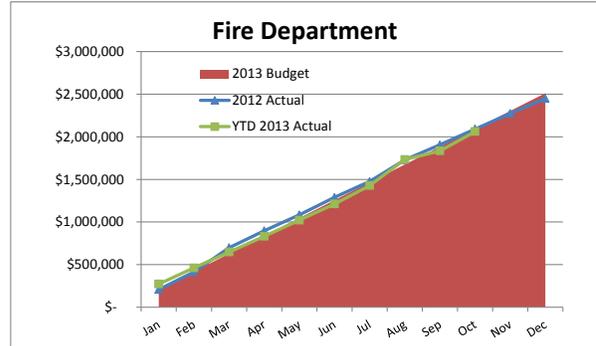
| Police Seizure Funds | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ - | \$ 3,958 | \$ 2,988 | -24.51% |
| Feb | - | 7,916 | \$ 2,988 | -62.25% |
| Mar | - | 11,874 | \$ 20,898 | 76.00% |
| Apr | 27,700 | 15,832 | \$ 20,898 | 32.00% |
| May | 27,700 | 19,790 | \$ 20,898 | 5.60% |
| Jun | 30,806 | 23,748 | \$ 20,898 | -12.00% |
| Jul | 30,806 | 27,706 | \$ 20,898 | -24.57% |
| Aug | 30,806 | 31,664 | \$ 46,636 | 47.28% |
| Sep | 30,806 | 35,622 | \$ 49,328 | 38.48% |
| Oct | 30,806 | 39,580 | \$ 52,519 | 32.69% |
| Nov | 30,806 | 43,538 | | |
| Dec | 30,806 | 47,500 | | |
| Percent of budget | | | 110.57% | |



Fire:

The Fire department expenditures for October are on target with the 2013 budget at 82.05%.

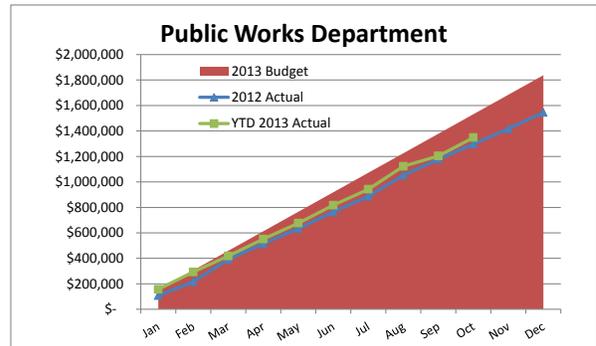
| Fire Department | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 207,884 | \$ 209,378 | \$ 271,855 | 29.84% |
| Feb | 413,958 | 418,756 | 462,062 | 10.34% |
| Mar | 698,552 | 628,134 | 647,677 | 3.11% |
| Apr | 897,487 | 837,512 | 832,015 | -0.66% |
| May | 1,083,964 | 1,046,890 | 1,021,840 | -2.39% |
| Jun | 1,288,933 | 1,256,268 | 1,211,576 | -3.56% |
| Jul | 1,474,954 | 1,465,646 | 1,428,058 | -2.56% |
| Aug | 1,728,299 | 1,675,024 | 1,732,398 | 3.43% |
| Sep | 1,906,180 | 1,884,402 | 1,834,249 | -2.66% |
| Oct | 2,091,298 | 2,093,780 | 2,061,609 | -1.54% |
| Nov | 2,273,027 | 2,303,158 | | |
| Dec | 2,449,067 | 2,512,535 | | |
| Percent of budget | | | 82.05% | |



Public Works:

The Public Works department expenditures for October are below the 2013 budget at 73.37% reflecting savings to the General Fund.

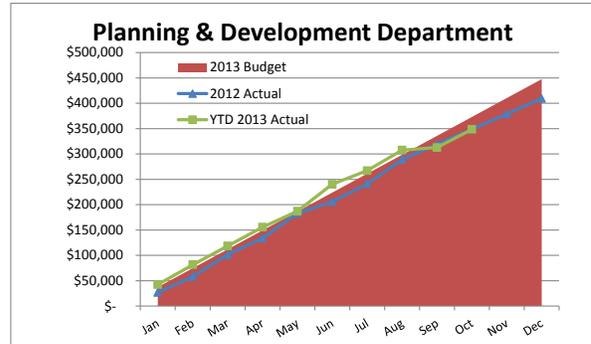
| Public Works Department | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 107,292 | \$ 153,140 | \$ 157,011 | 2.53% |
| Feb | 215,991 | 306,280 | 292,909 | -4.37% |
| Mar | 391,558 | 459,420 | 418,410 | -8.93% |
| Apr | 514,480 | 612,560 | 551,687 | -9.94% |
| May | 634,371 | 765,700 | 676,463 | -11.65% |
| Jun | 764,913 | 918,840 | 817,511 | -11.03% |
| Jul | 887,230 | 1,071,980 | 942,373 | -12.09% |
| Aug | 1,051,758 | 1,225,120 | 1,122,566 | -8.37% |
| Sep | 1,176,398 | 1,378,260 | 1,204,350 | -12.62% |
| Oct | 1,297,475 | 1,531,400 | 1,348,360 | -11.95% |
| Nov | 1,417,049 | 1,684,540 | | |
| Dec | 1,545,742 | 1,837,676 | | |
| Percent of budget | | | 73.37% | |



Planning and Development:

The Planning and Development department expenditures for October are on target with the 2013 budget at 77.89%. A budget amendment is forthcoming related to the consulting contract during the department director’s medical leave and an increase in department legal costs.

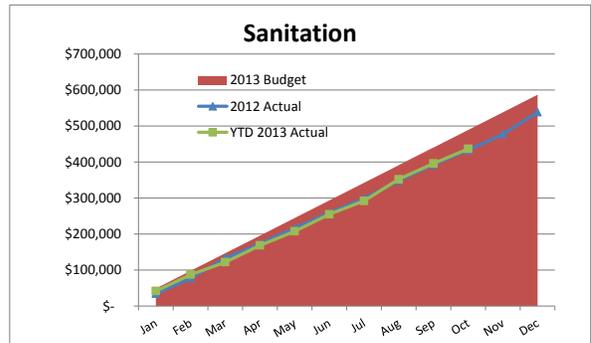
| Planning & Development | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 26,629 | \$ 37,298 | \$ 42,381 | 13.63% |
| Feb | 58,002 | 74,596 | 81,382 | 9.10% |
| Mar | 101,438 | 111,894 | 118,515 | 5.92% |
| Apr | 133,830 | 149,192 | 155,615 | 4.31% |
| May | 182,717 | 186,490 | 186,970 | 0.26% |
| Jun | 205,765 | 223,788 | 240,187 | 7.33% |
| Jul | 241,118 | 261,086 | 267,002 | 2.27% |
| Aug | 288,756 | 298,384 | 307,568 | 3.08% |
| Sep | 319,171 | 335,682 | 312,660 | -6.86% |
| Oct | 348,942 | 372,980 | 348,606 | -6.53% |
| Nov | 378,789 | 410,278 | | |
| Dec | 409,458 | 447,571 | | |
| Percent of budget | | | 77.89% | |



Sanitation:

Sanitation department expenditures for October are below the 2013 budget at 74.42% reflecting savings to the General Fund.

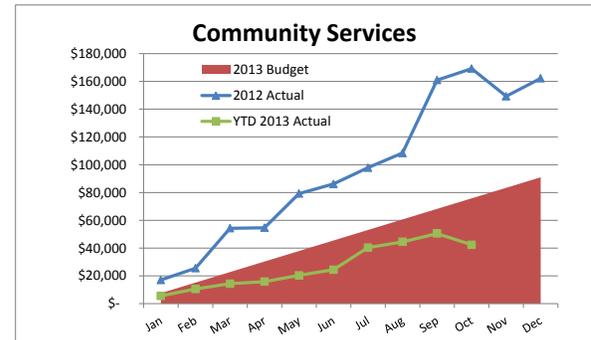
| Sanitation | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 34,270 | \$ 48,905 | \$ 41,913 | -14.30% |
| Feb | 77,438 | 97,810 | 87,334 | -10.71% |
| Mar | 132,795 | 146,715 | 122,077 | -16.79% |
| Apr | 173,097 | 195,620 | 168,601 | -13.81% |
| May | 216,600 | 244,525 | 207,662 | -15.08% |
| Jun | 259,239 | 293,430 | 254,863 | -13.14% |
| Jul | 298,750 | 342,335 | 292,120 | -14.67% |
| Aug | 348,369 | 391,240 | 352,385 | -9.93% |
| Sep | 393,015 | 440,145 | 396,111 | -10.00% |
| Oct | 432,979 | 489,050 | 436,746 | -10.70% |
| Nov | 477,286 | 537,955 | | |
| Dec | 538,552 | 586,865 | | |
| Percent of budget | | | 74.42% | |



Community Services:

Community Services expenditures fluctuate from month to month depending upon activities such as the newsletter and various community events. The Community Services expenditures for October are below the 2013 budget at 46.56%. A budget amendment is forthcoming to reduce this department budget by \$25,000 for community development expenses that we will not incur in 2013.

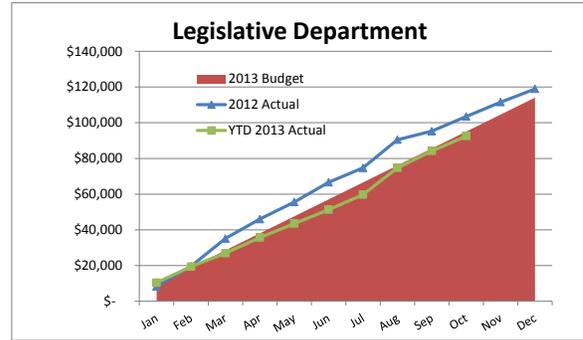
| Community Services | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|--------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 17,054 | \$ 7,581 | \$ 5,560 | -26.66% |
| Feb | 25,509 | 15,162 | 10,546 | -30.44% |
| Mar | 54,253 | 22,743 | 14,397 | -36.70% |
| Apr | 54,630 | 30,324 | 15,847 | -47.74% |
| May | 79,252 | 37,905 | 20,354 | -46.30% |
| Jun | 86,130 | 45,486 | 24,402 | -46.35% |
| Jul | 97,868 | 53,067 | 40,311 | -24.04% |
| Aug | 108,441 | 60,648 | 44,497 | -26.63% |
| Sep | 160,964 | 68,229 | 50,486 | -26.01% |
| Oct | 169,213 | 75,810 | 42,358 | -44.13% |
| Nov | 149,291 | 83,391 | | |
| Dec | 162,179 | 90,975 | | |
| Percent of budget | | | 46.56% | |



Legislative:

The Legislative department expenditures for October are on target with the 2013 budget at 81.14%.

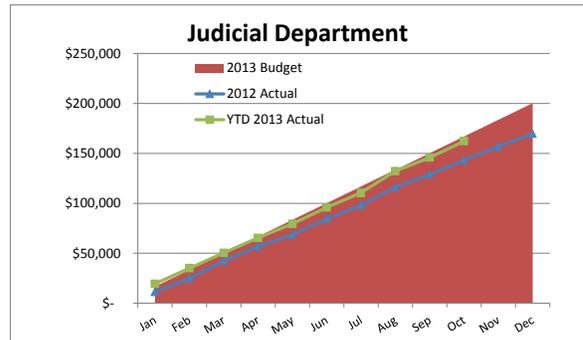
| Legislative Department | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 8,315 | \$ 9,507 | \$ 10,369 | 9.07% |
| Feb | 19,587 | 19,014 | 19,369 | 1.87% |
| Mar | 35,119 | 28,521 | 26,900 | -5.68% |
| Apr | 45,973 | 38,028 | 35,653 | -6.25% |
| May | 55,560 | 47,535 | 43,456 | -8.58% |
| Jun | 66,616 | 57,042 | 51,290 | -10.08% |
| Jul | 74,678 | 66,549 | 59,690 | -10.31% |
| Aug | 90,460 | 76,056 | 74,720 | -1.76% |
| Sep | 95,242 | 85,563 | 84,140 | -1.66% |
| Oct | 103,470 | 95,070 | 92,560 | -2.64% |
| Nov | 111,554 | 104,577 | | |
| Dec | 118,962 | 114,080 | | |
| Percent of budget | | | 81.14% | |



Judicial:

The Judicial department expenditures for October are on target with the 2013 budget at 80.99%.

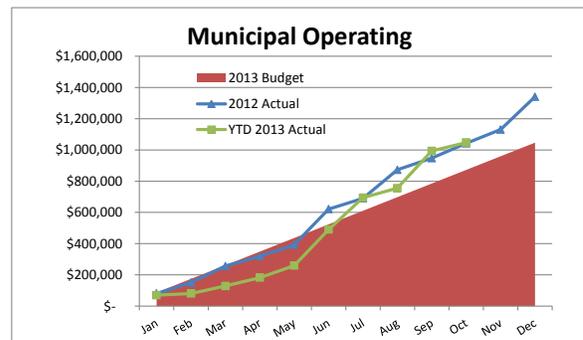
| Judicial Department | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|---------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 11,208 | \$ 16,689 | \$ 19,424 | 16.39% |
| Feb | 24,856 | 33,378 | 35,084 | 5.11% |
| Mar | 42,507 | 50,067 | 50,368 | 0.60% |
| Apr | 56,842 | 66,756 | 65,405 | -2.02% |
| May | 68,538 | 83,445 | 79,481 | -4.75% |
| Jun | 84,401 | 100,134 | 95,801 | -4.33% |
| Jul | 98,019 | 116,823 | 110,481 | -5.43% |
| Aug | 116,065 | 133,512 | 132,205 | -0.98% |
| Sep | 128,834 | 150,201 | 145,767 | -2.95% |
| Oct | 143,293 | 166,890 | 162,186 | -2.82% |
| Nov | 156,795 | 183,579 | | |
| Dec | 169,721 | 200,264 | | |
| Percent of budget | | | 80.99% | |



Municipal Operating:

The Municipal Operating department expenditures for October are above the 2013 budget at 100.05%. A budget amendment is forthcoming to adjust several line items based on actual activity (Retiree Benefits, Utilities, Accounting, Legal, Misc. Contractual, Equipment Repairs, Building Repairs and Postage) and to carry forward the budget for the state audit from 2012 that was paid in July 2013.

| Municipal Operating | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|---------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 80,534 | \$ 87,233 | \$ 70,032 | -19.72% |
| Feb | 151,304 | 174,466 | 80,522 | -53.85% |
| Mar | 256,649 | 261,699 | 128,477 | -50.91% |
| Apr | 319,092 | 348,932 | 182,585 | -47.67% |
| May | 392,644 | 436,165 | 259,045 | -40.61% |
| Jun | 621,049 | 523,398 | 490,071 | -6.37% |
| Jul | 690,053 | 610,631 | 693,854 | 13.63% |
| Aug | 872,483 | 697,864 | 755,117 | 8.20% |
| Sep | 947,137 | 785,097 | 993,926 | 26.60% |
| Oct | 1,042,354 | 872,330 | 1,047,349 | 20.06% |
| Nov | 1,130,356 | 959,563 | | |
| Dec | 1,340,890 | 1,046,800 | | |
| Percent of budget | | | 100.05% | |



OTHER CITY FUNDS

Police and Fire Pension Fund

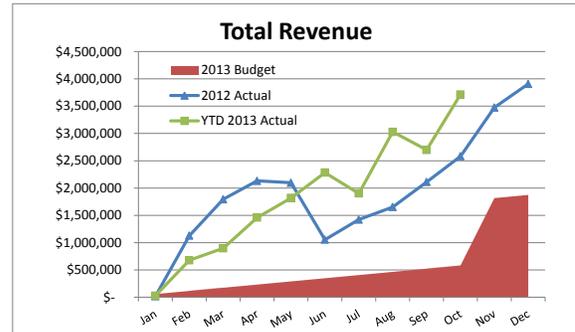
| City of Brentwood Police and Fire Pension Fund Financial Position 2013 Budget Year | | | | | |
|--|---------------------|---------------------|-------------------------------|------------------------------|--|
| Police and Fire Pension Fund Summary | | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | W/ Beginning Fund Balance | |
| January | \$ 27,971 | \$ - | \$ 27,971 | \$ 26,907,916 | |
| February | 649,124 | 121,869 | 527,255 | 26,935,887 | |
| March | 220,667 | 96,842 | 123,825 | 27,586,967 | |
| April | 561,660 | 109,651 | 452,009 | 28,038,976 | |
| May | 358,102 | 127,644 | 230,458 | 28,269,434 | |
| June | 465,638 | 110,468 | 355,170 | 28,624,604 | |
| July | (382,562) | 102,131 | (484,693) | 28,139,911 | |
| August | 1,128,691 | 139,882 | 988,809 | 29,128,720 | |
| September | (331,317) | 108,255 | (439,572) | 28,689,148 | |
| October | 1,014,929 | 118,225 | 896,704 | 29,585,852 | |
| November | - | - | - | 29,585,852 | |
| December | - | - | - | 29,585,852 | |
| Totals | \$ 3,712,903 | \$ 1,034,967 | \$ 2,677,936 | | |

* Beginning fund balance at 01/01/2013 from 2012 CAFR.

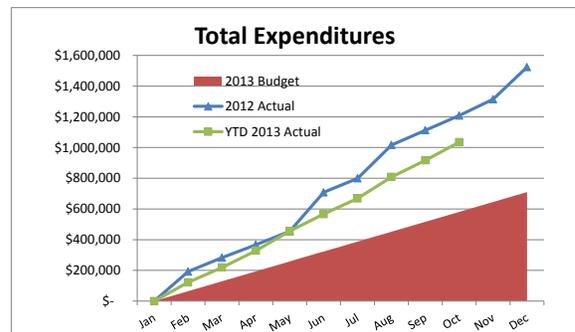
The Police and Fire Pension Fund is presented for information purposes only. The Police and Firefighters' Pension Plan Board of Trustees oversee this fund. The Police and Fire Pension Fund activity for September was posted in October. Market values increased in September which is reflected as an increase in revenue to the fund. There were no retirement payouts in September.

| Police and Fire Pension | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 18,714 | \$ 58,075 | \$ 27,971 | -51.84% |
| Feb | 1,128,354 | 116,150 | 677,095 | 482.95% |
| Mar | 1,794,888 | 174,225 | 897,762 | 415.29% |
| Apr | 2,131,393 | 232,300 | 1,459,422 | 528.25% |
| May | 2,096,317 | 290,375 | 1,817,524 | 525.92% |
| Jun | 1,054,095 | 348,450 | 2,283,162 | 555.23% |
| Jul | 1,421,863 | 406,525 | 1,900,600 | 367.52% |
| Aug | 1,652,204 | 464,600 | 3,029,291 | 552.02% |
| Sep | 2,111,001 | 522,675 | 2,697,974 | 416.19% |
| Oct | 2,581,560 | 580,750 | 3,712,903 | 539.33% |
| Nov | 3,474,020 | 1,816,113 | | |
| Dec | 3,906,838 | 1,874,183 | | |
| Percent of budget | | | 198.11% | |

Note: Fluctuations are due to changes in investment market values from month to month.



| Police and Fire Pension | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ - | \$ - | \$ - | 0.00% |
| Feb | 192,139 | 64,545 | 121,869 | 88.81% |
| Mar | 282,669 | 129,090 | 218,711 | 69.43% |
| Apr | 367,308 | 193,635 | 328,362 | 69.58% |
| May | 454,558 | 258,180 | 456,006 | 76.62% |
| Jun | 708,393 | 322,725 | 566,474 | 75.53% |
| Jul | 799,225 | 387,270 | 668,605 | 72.65% |
| Aug | 1,016,467 | 451,815 | 808,487 | 78.94% |
| Sep | 1,112,914 | 516,360 | 916,742 | 77.54% |
| Oct | 1,208,276 | 580,905 | 1,034,967 | 78.16% |
| Nov | 1,314,629 | 645,450 | | |
| Dec | 1,523,645 | 710,000 | | |
| Percent of budget | | | 145.77% | |



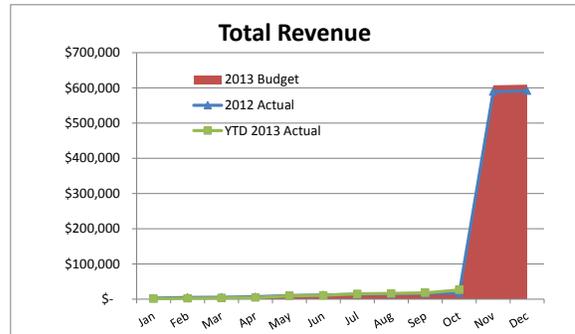
Library Fund

| City of Brentwood Library Fund Financial Position 2013 Budget Year | | | | |
|--|------------------|-------------------|-------------------------------|------------------------------|
| Library Fund Summary | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | W/ Beginning Fund Balance |
| | | | | \$ 443,495 |
| January | \$ 1,517 | \$ 52,142 | \$ (50,625) | 392,870 |
| February | 975 | 33,722 | (32,747) | 360,123 |
| March | 1,263 | 51,746 | (50,483) | 309,640 |
| April | 849 | 52,734 | (51,885) | 257,755 |
| May | 5,069 | 43,840 | (38,771) | 218,984 |
| June | 1,247 | 44,415 | (43,168) | 175,816 |
| July | 4,403 | 43,462 | (39,059) | 136,757 |
| August | 1,023 | 59,326 | (58,303) | 78,454 |
| September | 1,809 | 62,020 | (60,211) | 18,243 |
| October | 8,269 | 52,006 | (43,737) | (25,494) |
| November | - | - | - | (25,494) |
| December | - | - | - | (25,494) |
| Totals | \$ 26,424 | \$ 495,413 | \$ (468,989) | |

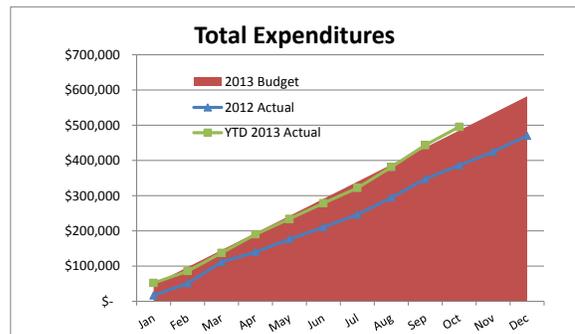
* Beginning fund balance at 01/01/2013 from 2012 CAFR.

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

| Library | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|----------------|----------------|--------------------|--------------------------|
| Jan | \$ 2,930 | \$ 1,917 | \$ 1,517 | -20.87% |
| Feb | 4,913 | 3,834 | 2,492 | -35.00% |
| Mar | 5,777 | 5,751 | 3,755 | -34.71% |
| Apr | 6,984 | 7,668 | 4,604 | -39.96% |
| May | 10,487 | 9,585 | 9,673 | 0.92% |
| Jun | 12,012 | 11,502 | 10,920 | -5.06% |
| Jul | 13,920 | 13,419 | 15,323 | 14.19% |
| Aug | 14,816 | 15,336 | 16,346 | 6.59% |
| Sep | 16,257 | 17,253 | 18,155 | 5.23% |
| Oct | 17,632 | 19,170 | 26,424 | 37.84% |
| Nov | 589,242 | 607,193 | | |
| Dec | 591,679 | 609,106 | | |
| Percent of budget | | | 4.34% | |



| Library | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-------------------|----------------|----------------|--------------------|--------------------------|
| Jan | \$ 16,817 | \$ 48,516 | \$ 52,142 | 7.47% |
| Feb | 51,196 | 97,032 | 85,864 | -11.51% |
| Mar | 111,724 | 145,548 | 137,610 | -5.45% |
| Apr | 140,227 | 194,064 | 190,344 | -1.92% |
| May | 176,458 | 242,580 | 234,184 | -3.46% |
| Jun | 210,588 | 291,096 | 278,599 | -4.29% |
| Jul | 246,429 | 339,612 | 322,061 | -5.17% |
| Aug | 294,711 | 388,128 | 381,387 | -1.74% |
| Sep | 347,437 | 436,644 | 443,407 | 1.55% |
| Oct | 386,418 | 485,160 | 495,413 | 2.11% |
| Nov | 424,767 | 533,676 | | |
| Dec | 470,080 | 582,188 | | |
| Percent of budget | | | 85.10% | |



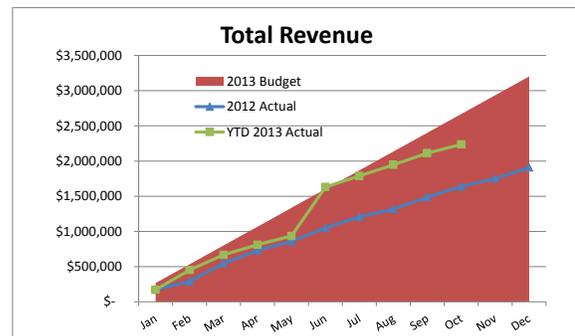
Capital Improvements Fund

| City of Brentwood Capital Improvements Fund Financial Position 2013 Budget Year | | | | | |
|---|---------------------|---------------------|-------------------------------|------------------------------|-----------|
| Capital Improvements Fund Summary | | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | W/ Beginning Fund Balance | |
| | | | | \$ | 1,875,373 |
| January | \$ 173,068 | \$ 11,921 | \$ 161,147 | | 2,036,520 |
| February | 278,637 | 18,961 | 259,676 | | 2,296,196 |
| March | 215,235 | 240,132 | (24,897) | | 2,271,299 |
| April | 143,807 | 27,378 | 116,429 | | 2,387,728 |
| May | 123,209 | 53,826 | 69,383 | | 2,457,111 |
| June | 697,232 | 747,689 | (50,457) | | 2,406,654 |
| July | 157,896 | 73,830 | 84,066 | | 2,490,720 |
| August | 157,510 | 73,076 | 84,434 | | 2,575,154 |
| September | 167,236 | 652,894 | (485,658) | | 2,089,496 |
| October | 123,605 | 268,281 | (144,676) | | 1,944,820 |
| November | - | - | - | | 1,944,820 |
| December | - | - | - | | 1,944,820 |
| Totals | <u>\$ 2,237,435</u> | <u>\$ 2,167,988</u> | <u>\$ 69,447</u> | | |

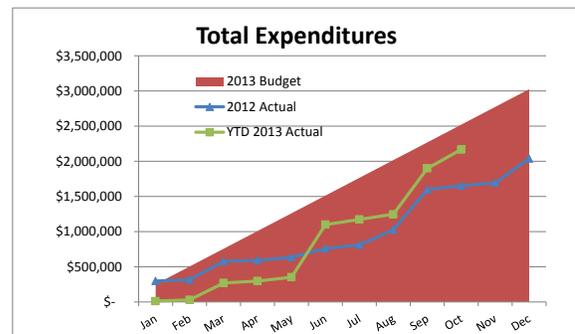
* Beginning fund balance at 01/01/2013 from 2012 CAFR.

Revenue for the Capital Improvements fund includes sales tax, grant revenue and investment income. Year to date sales tax revenue is on target with 2012 and the 2013 budget. All other revenue sources will be coming in at various times throughout the year. The Capital Improvements expenditures are below the 2013 budget at 71.66%. However, expenditures on a monthly basis will be high or low based on purchasing and construction activity. A budget amendment is forthcoming to adjust the budget for the debt funded portion of the purchase of the pumper truck and the emergency IT equipment purchase approved by the BOA.

| Capital Improvements | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 171,303 | \$ 266,869 | \$ 173,068 | -35.15% |
| Feb | 291,067 | 533,738 | \$ 451,705 | -15.37% |
| Mar | 547,170 | 800,607 | \$ 666,940 | -16.70% |
| Apr | 729,238 | 1,067,476 | \$ 810,747 | -24.05% |
| May | 858,676 | 1,334,345 | \$ 933,956 | -30.01% |
| Jun | 1,050,998 | 1,601,214 | \$ 1,631,188 | 1.87% |
| Jul | 1,206,637 | 1,868,083 | \$ 1,789,084 | -4.23% |
| Aug | 1,316,175 | 2,134,952 | \$ 1,946,594 | -8.82% |
| Sep | 1,488,409 | 2,401,821 | \$ 2,113,830 | -11.99% |
| Oct | 1,637,048 | 2,668,690 | \$ 2,237,435 | -16.16% |
| Nov | 1,750,306 | 2,935,559 | | |
| Dec | 1,907,353 | 3,202,430 | | |
| Percent of budget | | | 69.87% | |



| Capital Improvements | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|----------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 298,418 | \$ 252,100 | \$ 11,921 | -95.27% |
| Feb | 317,062 | 504,200 | \$ 30,882 | -93.88% |
| Mar | 577,650 | 756,300 | \$ 271,014 | -64.17% |
| Apr | 593,182 | 1,008,400 | \$ 298,392 | -70.41% |
| May | 635,204 | 1,260,500 | \$ 352,218 | -72.06% |
| Jun | 759,397 | 1,512,600 | \$ 1,099,907 | -27.28% |
| Jul | 810,715 | 1,764,700 | \$ 1,173,737 | -33.49% |
| Aug | 1,028,098 | 2,016,800 | \$ 1,246,813 | -38.18% |
| Sep | 1,598,912 | 2,268,900 | \$ 1,899,707 | -16.27% |
| Oct | 1,653,336 | 2,521,000 | \$ 2,167,988 | -14.00% |
| Nov | 1,693,879 | 2,773,100 | | |
| Dec | 2,038,782 | 3,025,198 | | |
| Percent of budget | | | 71.66% | |



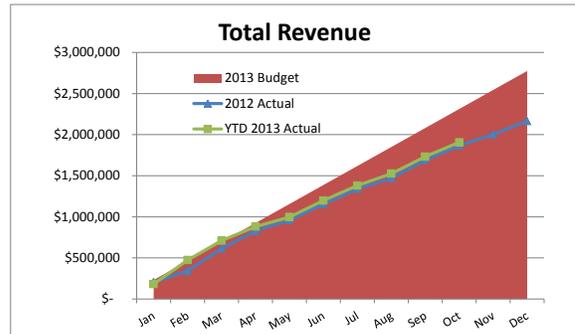
Storm water & Park Improvements Fund

| City of Brentwood Storm Water and Park Improvements Fund Financial Position 2013 Budget Year | | | | |
|--|---------------------|---------------------|-------------------------------|------------------------------|
| Storm Water and Park Improvements Fund Summary | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | W/ Beginning Fund Balance |
| | | | | \$ 2,113,052 |
| January | \$ 182,767 | \$ 120,101 | \$ 62,666 | 2,175,718 |
| February | 290,819 | 83,196 | 207,623 | 2,383,341 |
| March | 236,856 | 93,386 | 143,470 | 2,526,811 |
| April | 171,222 | 109,214 | 62,008 | 2,588,819 |
| May | 116,291 | 117,616 | (1,325) | 2,587,494 |
| June | 200,009 | 124,351 | 75,658 | 2,663,152 |
| July | 182,719 | 122,016 | 60,703 | 2,723,855 |
| August | 145,178 | 170,706 | (25,528) | 2,698,327 |
| September | 207,632 | 119,387 | 88,245 | 2,786,572 |
| October | 173,399 | 219,548 | (46,149) | 2,740,423 |
| November | - | - | - | 2,740,423 |
| December | - | - | - | 2,740,423 |
| Totals | \$ 1,906,892 | \$ 1,279,521 | \$ 627,371 | |

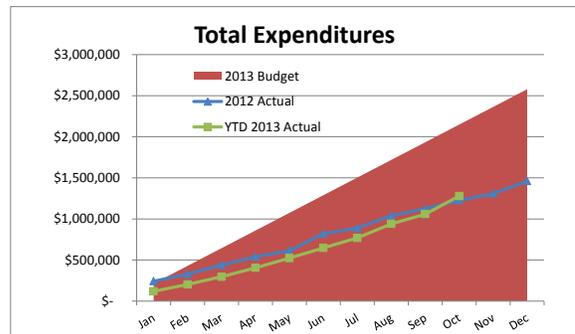
* Beginning fund balance at 01/01/2013 from 2012 CAFR.

Revenue for the Storm water and Parks Improvements fund includes sales tax, grant revenue, sponsorships and investment income. Year to date sales tax revenue is on target with 2012 and the 2013 budget. Expenditures are below the 2013 budget at 49.63%. This is due to the vacant superintendent position that was filled on April 15th and capital projects expenditures that will be high or low based on purchasing and construction activity. A budget amendment is forthcoming to adjust the budget for the Maple Trail Improvement Project funded by the Municipal Park Grant.

| Storm Water & Park | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|--------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 204,435 | \$ 231,244 | \$ 182,767 | -20.96% |
| Feb | 343,287 | 462,488 | \$ 473,586 | 2.40% |
| Mar | 613,703 | 693,732 | \$ 710,442 | 2.41% |
| Apr | 829,748 | 924,976 | \$ 881,664 | -4.68% |
| May | 960,918 | 1,156,220 | \$ 997,955 | -13.69% |
| Jun | 1,155,112 | 1,387,464 | \$ 1,197,964 | -13.66% |
| Jul | 1,340,056 | 1,618,708 | \$ 1,380,683 | -14.70% |
| Aug | 1,470,828 | 1,849,952 | \$ 1,525,861 | -17.52% |
| Sep | 1,691,631 | 2,081,196 | \$ 1,733,493 | -16.71% |
| Oct | 1,866,810 | 2,312,440 | \$ 1,906,892 | -17.54% |
| Nov | 2,003,247 | 2,543,684 | | |
| Dec | 2,165,158 | 2,774,931 | | |
| Percent of budget | | | 68.72% | |



| Storm Water & Park | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|--------------------|-------------|-------------|-----------------|-----------------------|
| Jan | \$ 242,399 | \$ 214,864 | \$ 120,101 | -44.10% |
| Feb | 330,028 | 429,728 | \$ 203,297 | -52.69% |
| Mar | 439,810 | 644,592 | \$ 296,683 | -53.97% |
| Apr | 540,364 | 859,456 | \$ 405,897 | -52.77% |
| May | 614,388 | 1,074,320 | \$ 523,513 | -51.27% |
| Jun | 821,899 | 1,289,184 | \$ 647,864 | -49.75% |
| Jul | 888,620 | 1,504,048 | \$ 769,880 | -48.81% |
| Aug | 1,040,274 | 1,718,912 | \$ 940,586 | -45.28% |
| Sep | 1,125,658 | 1,933,776 | \$ 1,059,973 | -45.19% |
| Oct | 1,226,591 | 2,148,640 | \$ 1,279,521 | -40.45% |
| Nov | 1,309,401 | 2,363,504 | | |
| Dec | 1,460,047 | 2,578,373 | | |
| Percent of budget | | | 49.63% | |



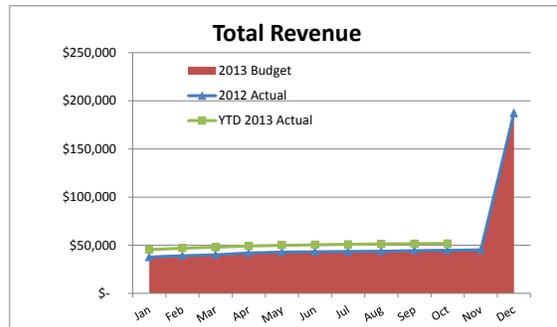
Sewer Improvements Fund

| City of Brentwood Sewer Improvements Fund Financial Position 2013 Budget Year | | | | |
|---|------------------|-------------------|-------------------------------|------------------------------|
| Sewer Improvement Fund Summary | | | | |
| Month | Revenues | Expenditures | \$ Difference Over (Under) | W/ Beginning Fund Balance |
| | | | | \$ 103,676 |
| January | \$ 45,401 | \$ 14,935 | \$ 30,466 | 134,142 |
| February | 1,545 | 16,845 | (15,300) | 118,842 |
| March | 936 | 12,668 | (11,732) | 107,110 |
| April | 1,276 | 18,751 | (17,475) | 89,635 |
| May | 763 | 19,017 | (18,254) | 71,381 |
| June | 524 | 14,076 | (13,552) | 57,829 |
| July | 415 | 14,300 | (13,885) | 43,944 |
| August | 356 | 19,943 | (19,587) | 24,357 |
| September | 357 | 14,139 | (13,782) | 10,575 |
| October | 188 | 15,577 | (15,389) | (4,814) |
| November | - | - | - | (4,814) |
| December | - | - | - | (4,814) |
| Totals | \$ 51,761 | \$ 160,251 | \$ (108,490) | |

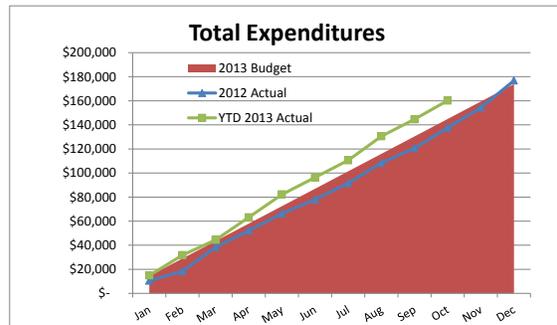
* Beginning fund balance at 01/01/2013 from 2012 CAFR.

The Sewer Improvements fund revenue is above 2012 and the 2013 budget due to the increase in the assessment revenue as a result of the fee increase approved by the Board of Aldermen. Expenditures for October are above 2012 and the 2013 budget at 92.15%. Public Works has indicated that we continue to experience a lot of activity so a budget amendment is forthcoming to budget for this increase in expenditures. However, an analysis has been completed and we do not believe that fund balance will need to be used in 2013. We continue to monitor this fund carefully to make sure program adjustments will not be needed in the future. If activity starts to level off in the next year or two, we do not believe changes will be needed.

| Sewer Improvements | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-----------------------|----------------|----------------|--------------------|--------------------------|
| Jan | \$ 37,660 | \$ 37,000 | \$ 45,401 | 22.71% |
| Feb | 39,085 | 38,700 | 46,946 | 21.31% |
| Mar | 40,051 | 40,200 | 47,882 | 19.11% |
| Apr | 41,861 | 41,700 | 49,158 | 17.88% |
| May | 42,800 | 42,500 | 49,921 | 17.46% |
| Jun | 43,212 | 43,000 | 50,445 | 17.31% |
| Jul | 43,504 | 43,500 | 50,860 | 16.92% |
| Aug | 43,746 | 44,000 | 51,216 | 16.40% |
| Sep | 44,491 | 44,100 | 51,573 | 16.95% |
| Oct | 44,689 | 44,200 | 51,761 | 17.11% |
| Nov | 45,075 | 44,300 | | |
| Dec | 187,090 | 193,850 | | |
| Percent of budget | | | 26.70% | |



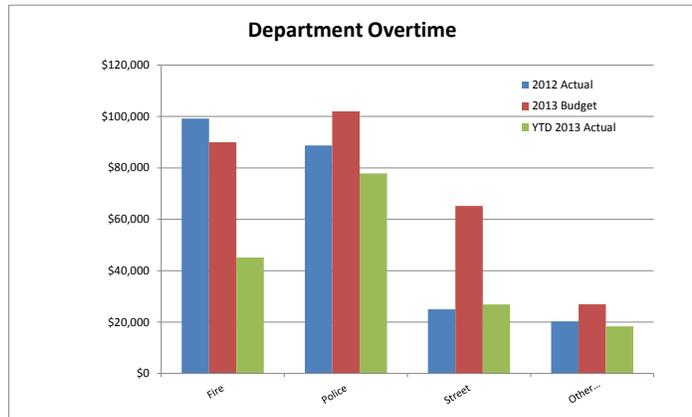
| Sewer Improvements | 2012 Actual | 2013 Budget | YTD 2013 Actual | Annual % over (under) |
|-----------------------|----------------|----------------|--------------------|--------------------------|
| Jan | \$ 10,530 | \$ 14,492 | \$ 14,935 | 3.06% |
| Feb | 18,459 | 28,984 | 31,780 | 9.65% |
| Mar | 38,521 | 43,476 | 44,448 | 2.24% |
| Apr | 52,207 | 57,968 | 63,199 | 9.02% |
| May | 66,358 | 72,460 | 82,216 | 13.46% |
| Jun | 78,057 | 86,952 | 96,292 | 10.74% |
| Jul | 91,723 | 101,444 | 110,592 | 9.02% |
| Aug | 108,476 | 115,936 | 130,535 | 12.59% |
| Sep | 120,695 | 130,428 | 144,674 | 10.92% |
| Oct | 137,679 | 144,920 | 160,251 | 10.58% |
| Nov | 154,339 | 159,412 | | |
| Dec | 176,844 | 173,908 | | |
| Percent of budget | | | 92.15% | |



Overtime Analysis

Overall city overtime is at 59.19% of the 2013 budget. Last year, it was determined that overtime incurred in December, 2012 is paid in January, 2013 so we should expect to see overtime run somewhat higher than budget throughout the year. This will then correct itself in December as overtime at the end of December will be paid in January 2014. In November 2012 it was discovered that Fire Department “block time” is included in the overtime account but was not included in the budget. This may cause Fire department overtime to be above budget throughout the year. It is important to note that a portion of the Police overtime is funded by the DEA. We have noted this below along with other grant funding we receive for overtime.

| Department Overtime | 2012 Actual | 2013 Budget | YTD 2013 Actual | 2013 % of Budget |
|---------------------|-------------------|-------------------|-------------------|------------------|
| Administration | \$ 3,318 | \$ 3,090 | \$ 2,610 | 84.47% |
| Fire | 99,223 | 90,000 | 45,132 | 50.15% |
| Police | 88,703 | 102,000 | 77,848 | 76.32% |
| Judicial | 193 | 3,399 | 34 | 1.00% |
| Street | 24,941 | 65,195 | 26,871 | 41.22% |
| Sanitation | 8,617 | 8,240 | 7,306 | 88.67% |
| Planning & Dev | 942 | 3,090 | 137 | 4.43% |
| Parks & Rec | 270 | 824 | 792 | 96.12% |
| Parks & Rec PT | 3,446 | 4,120 | 2,579 | 62.60% |
| Sewer Imprvmt | 3,461 | 4,120 | 4,844 | 117.57% |
| Annual Total | \$ 233,114 | \$ 284,078 | \$ 168,153 | 59.19% |
| Fire | 99,223 | 90,000 | 45,132 | 50.15% |
| Police | 88,703 | 102,000 | 77,848 | 76.32% |
| Street | 24,941 | 65,195 | 26,871 | 41.22% |
| Other Depts | 20,247 | 26,883 | 18,302 | 68.08% |
| | <u>233,114</u> | <u>284,078</u> | <u>168,153</u> | <u>59.19%</u> |



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.