



MEMORANDUM

TO: Bola Akande, City Administrator

FROM: Karen Shaw, Finance Director

DATE: May 2, 2016

SUBJECT: January - March 2016 Financial Status Report

INTRODUCTION:

The purpose of this memo is to present a detailed analysis of the City's financial status as of March 31, 2016. We should be at about 25% of the 2016 budget at this point. As you will see, we are at about 38% of the 2016 budget in General Fund revenue and about 20% of the 2016 budget in General Fund expenditures. Overall, city revenues and expenditures are on target with the 2016 budget. Explanations for any unusual trends are highlighted in **bold print**. If you have questions or need any additional information, please let me know.

GENERAL FUND

City of Brentwood General Fund Financial Position 2016 Budget Year					
General Fund Summary					
Month	Revenues	Expenditures	\$ Difference Over (Under)	w/ Beginning Fund Balance *	
January	\$ 1,413,897	\$ 825,796	\$ 588,101	\$	4,773,544
February	2,133,056	721,312	1,411,744		5,361,646
March	964,759	775,446	189,313		6,962,703
April	-	-	-		6,962,703
May	-	-	-		6,962,703
June	-	-	-		6,962,703
July	-	-	-		6,962,703
August	-	-	-		6,962,703
September	-	-	-		6,962,703
October	-	-	-		6,962,703
November	-	-	-		6,962,703
December	-	-	-		6,962,703
Totals	\$ 4,511,712	\$ 2,322,554	\$ 2,189,158		

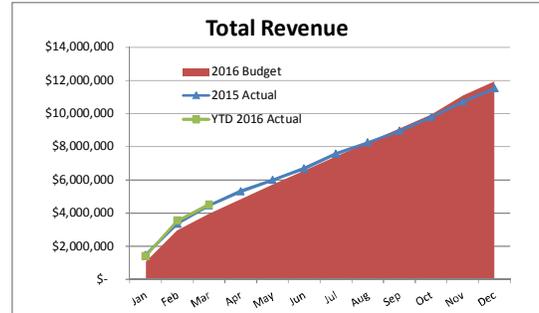
Beginning fund balance at 1/1/2016 is preliminary and subject to change.

General Fund Revenue

Total General Fund revenue through March is above 2015 and at 37.72% for the 2016 budget. The following section provides detail information for the City's General Fund revenue.

Total Revenue:

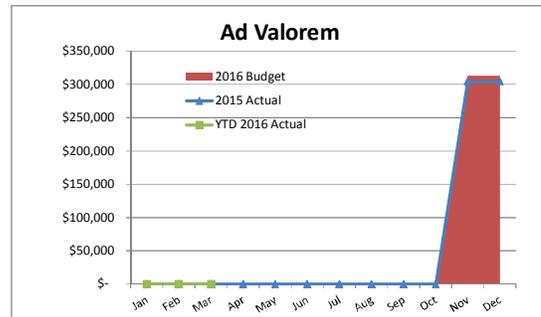
Total Revenue	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 1,474,220	\$ 1,071,346	\$ 1,413,897	31.97%
Feb	3,374,666	2,973,191	3,546,953	19.30%
Mar	4,448,195	3,969,037	4,511,712	13.67%
Apr	5,313,463	4,851,632		
May	5,993,374	5,734,228		
Jun	6,702,492	6,579,074		
Jul	7,583,739	7,423,919		
Aug	8,266,255	8,268,765		
Sep	8,964,432	9,113,610		
Oct	9,788,611	9,958,456		
Nov	10,704,003	11,116,754		
Dec	11,529,626	11,961,600		
Percent of budget			37.72%	



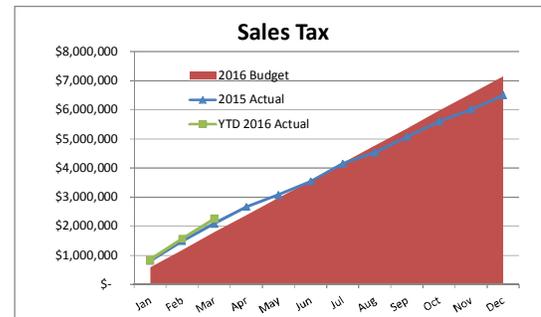
Taxes:

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 above 2015 and the 2016 budget at 31.59%. Utility tax revenue is slightly lower than 2015 but still on track for 2016 at 24.16%. Other tax revenue includes the road & bridge tax, financial institution tax, state motor fuel tax and cigarette tax. These taxes combined are well above 2015 and at 37.46% for the 2016 budget. **This is due to approximately \$35,000 more in road & bridge and financial institution tax revenues received from the County in 2016 versus the same period last year.**

Ad Valorem Tax	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ -	\$ -	\$ -	0.00%
Feb	-	-	-	0.00%
Mar	-	-	-	0.00%
Apr	-	-	-	
May	-	-	-	
Jun	-	-	-	
Jul	-	-	-	
Aug	-	-	-	
Sep	-	-	-	
Oct	-	-	-	
Nov	304,322	313,452		-100.00%
Dec	304,322	313,452		
Percent of budget			0.00%	

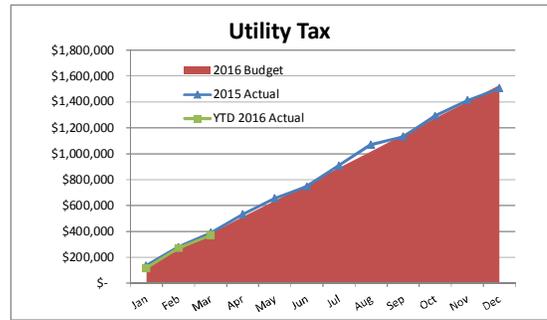


Sales Tax	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 818,992	\$ 595,979	\$ 852,968	43.12%
Feb	1,496,948	1,191,957	1,572,512	31.93%
Mar	2,090,492	1,787,936	2,259,492	26.37%
Apr	2,668,799	2,383,914		
May	3,081,707	2,979,893		
Jun	3,544,880	3,575,871		
Jul	4,149,766	4,171,850		
Aug	4,542,703	4,767,828		
Sep	5,072,325	5,363,807		
Oct	5,604,375	5,959,786		
Nov	6,010,661	6,555,764		
Dec	6,498,473	7,151,743		
Percent of budget			31.59%	

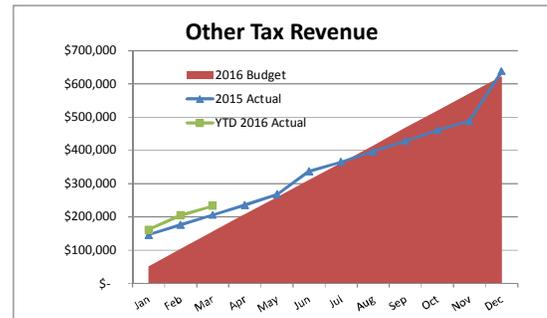


Note: Includes Municipal Fire Sales Tax

Utility Tax	2015	2016	YTD 2016	Annual %
	Actual	Budget	Actual	over (under)
Jan	\$ 137,164	\$ 127,500	\$ 117,911	-7.52%
Feb	280,415	255,000	270,752	6.18%
Mar	389,761	382,500	369,615	-3.37%
Apr	534,469	510,000		
May	656,850	637,500		
Jun	748,042	765,000		
Jul	908,338	892,500		
Aug	1,071,085	1,020,000		
Sep	1,132,846	1,147,500		
Oct	1,293,769	1,275,000		
Nov	1,412,243	1,402,500		
Dec	1,506,771	1,530,000		
Percent of budget			24.16%	



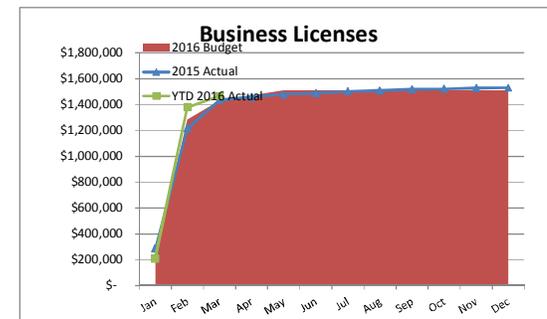
Other Tax Revenue	2015	2016	YTD 2016	Annual %
	Actual	Budget	Actual	over (under)
Jan	\$ 146,576	\$ 51,933	\$ 161,415	210.81%
Feb	176,276	103,866	204,773	97.15%
Mar	205,790	155,799	233,450	49.84%
Apr	235,730	207,732		
May	267,832	259,665		
Jun	337,444	311,598		
Jul	365,195	363,531		
Aug	396,996	415,464		
Sep	428,491	467,397		
Oct	460,618	519,330		
Nov	488,955	571,263		
Dec	638,257	623,196		
Percent of budget			37.46%	



Licenses and Permits:

Business license revenue is above 2015 and the 2016 budget is at 97.09%. **Most revenue is received between January through March and approximately \$30,000 more was received than the same period in 2015.** Building permits are below 2015 and on target for the 2016 budget at 24.14%. Other license and permit revenue includes liquor licenses, automobile licenses, occupancy permits, planning/zoning applications, electrical permits and plumbing permits. **These revenue sources are below 2015 due to slightly less in revenues for automobile licenses so far in 2016.** However, revenues are still on target for the 2016 budget at 23.60%.

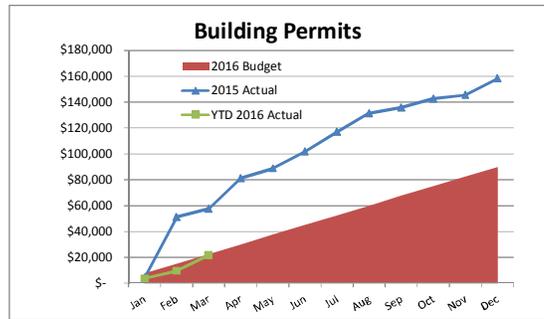
Business Licenses	2015	2016	YTD 2016	Annual %
	Actual	Budget	Actual	over (under)
Jan	\$ 288,617	\$ 226,500	\$ 210,668	-6.99%
Feb	1,215,336	1,283,500	1,379,666	7.49%
Mar	1,435,567	1,434,500	1,466,029	2.20%
Apr	1,459,537	1,472,250		
May	1,480,458	1,510,000		
Jun	1,488,428	1,510,000		
Jul	1,501,749	1,510,000		
Aug	1,509,810	1,510,000		
Sep	1,517,538	1,510,000		
Oct	1,521,267	1,510,000		
Nov	1,527,611	1,510,000		
Dec	1,529,925	1,510,000		
Percent of budget			97.09%	



Building Permits	2015	2016	YTD 2016	Annual %
	Actual	Budget	Actual	over (under)
Jan	\$ 3,869	\$ 7,500	\$ 3,758	-49.89%
Feb	51,138	15,000	9,622	-35.85%
Mar	57,538	22,500	21,727	-3.44%
Apr	81,262	30,000		
May	88,741	37,500		
Jun	101,834	45,000		
Jul	116,867	52,500		
Aug	131,547	60,000		
Sep	135,944	67,500		
Oct	142,805	75,000		
Nov	145,485	82,500		
Dec	158,312	90,000		

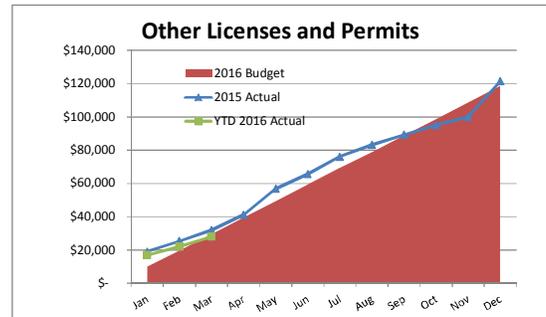
Percent of budget 24.14%

Note: Includes Building Permits-Fire



Other Licenses and Permits	2015	2016	YTD 2016	Annual %
	Actual	Budget	Actual	over (under)
Jan	\$ 19,090	\$ 9,875	\$ 16,989	72.04%
Feb	25,380	19,750	22,118	11.99%
Mar	32,008	29,625	27,968	-5.59%
Apr	41,248	39,500		
May	56,869	49,375		
Jun	65,658	59,250		
Jul	76,076	69,125		
Aug	83,240	79,000		
Sep	89,252	88,875		
Oct	95,042	98,750		
Nov	100,071	108,625		
Dec	121,446	118,500		

Percent of budget 23.60%



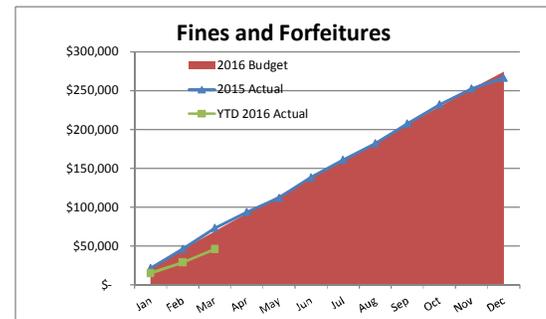
Fines and Forfeitures:

Fines and forfeitures through March are below 2015 and the 2016 budget at only 10.17%. **This is due for the most part on the revenues for fines as they are down 36% from this time last year. As predicted last year these revenues will more than likely continue to decrease. A possible budget amendment may be warranted later in the year.**

Fines and Forfeitures	2015	2016	YTD 2016	Annual %
	Actual	Budget	Actual	over (under)
Jan	\$ 21,413	\$ 22,917	\$ 15,295	-33.26%
Feb	46,112	45,833	28,849	-37.06%
Mar	73,075	68,750	46,130	-32.90%
Apr	93,733	91,667		
May	112,072	114,584		
Jun	138,172	137,500		
Jul	160,751	160,417		
Aug	181,939	183,334		
Sep	207,726	206,250		
Oct	232,444	229,167		
Nov	252,759	252,084		
Dec	266,708	275,000		

Percent of budget 10.17%

Note: Includes False Alarm Fines

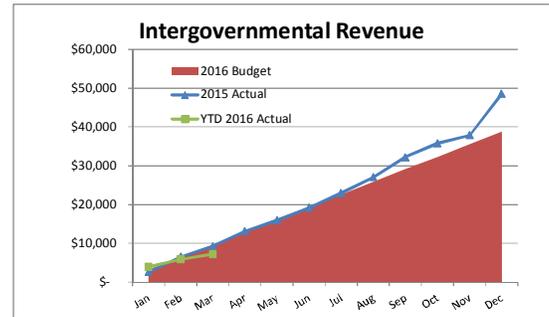


Intergovernmental:

Intergovernmental revenue includes anticipated grant revenue, revenue from the library and the City of Rock Hill. This revenue is below 2015 and slightly less than the 2016 budget at 18.57%. This is due in part to the revenue received from the DEA. Because of changes in Finance personnel the DEA was not invoiced until February and the funds were not received until April. This amounted to approximately \$4,200.

Intergov. Revenue	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 2,614	\$ 3,233	\$ 3,938	21.83%
Feb	6,504	6,465	5,863	-9.31%
Mar	9,290	9,698	7,205	-25.70%
Apr	13,117	12,930		
May	15,920	16,163		
Jun	19,196	19,395		
Jul	23,001	22,628		
Aug	27,005	25,860		
Sep	32,198	29,093		
Oct	35,780	32,325		
Nov	37,841	35,558		
Dec	48,608	38,790		

Percent of budget 18.57%

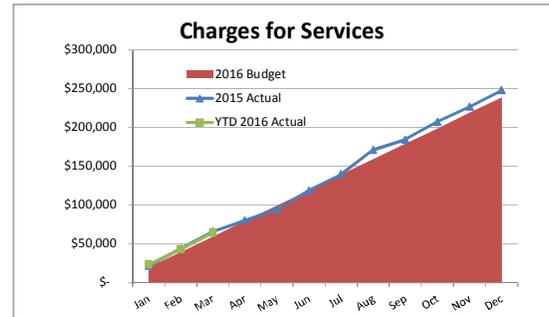


Charges for Services:

Charges for services include revenue from parks and recreation, garbage and public safety services. This revenue is only slightly below 2015 but above the 2016 budget at 27.02%.

Charges for Services	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 21,801	\$ 19,922	\$ 23,761	19.27%
Feb	44,252	39,845	43,539	9.27%
Mar	65,981	59,767	64,587	8.06%
Apr	80,591	79,689		
May	94,653	99,612		
Jun	118,878	119,534		
Jul	140,011	139,456		
Aug	171,507	159,379		
Sep	184,650	179,301		
Oct	207,538	199,224		
Nov	226,703	219,146		
Dec	248,057	239,068		

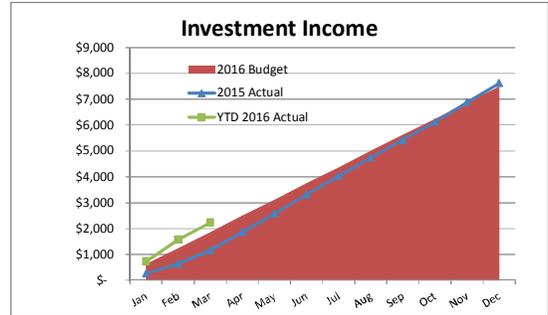
Percent of budget 27.02%



Investment Income:

Investment income from the City's money market account is posted monthly. This revenue is above 2015 and the 2016 budget at 29.88%. **Investment income was on the rise at the end of 2015 and continues this trend in 2016.**

Investment Income	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 262	\$ 625	\$ 731	16.96%
Feb	648	1,250	1,567	25.36%
Mar	1,159	1,875	2,241	19.52%
Apr	1,872	2,500		
May	2,573	3,125		
Jun	3,321	3,750		
Jul	4,037	4,375		
Aug	4,737	5,000		
Sep	5,421	5,625		
Oct	6,115	6,250		
Nov	6,893	6,875		
Dec	7,620	7,501		
Percent of budget			29.88%	

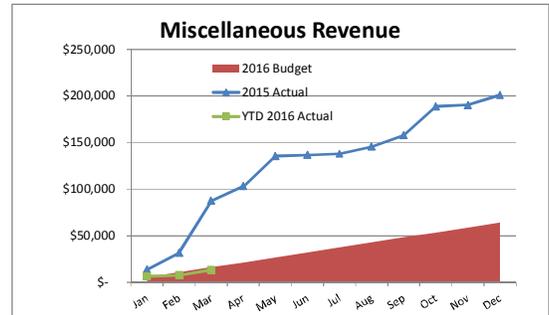


Miscellaneous:

The 2016 budget for miscellaneous revenue includes seizure funds, insurance settlements and other miscellaneous revenue items. These revenues will not come in steadily on a monthly basis. We are tracking at slightly less than target at 20.62%.

Miscellaneous Revenue	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 13,822	\$ 5,363	\$ 6,463	20.52%
Feb	31,657	10,725	7,692	-28.28%
Mar	87,534	16,088	13,268	-17.53%
Apr	103,105	21,450		
May	135,699	26,813		
Jun	136,639	32,175		
Jul	137,948	37,538		
Aug	145,686	42,900		
Sep	158,041	48,263		
Oct	188,858	53,625		
Nov	190,459	58,988		
Dec	201,127	64,350		
Percent of budget			20.62%	

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

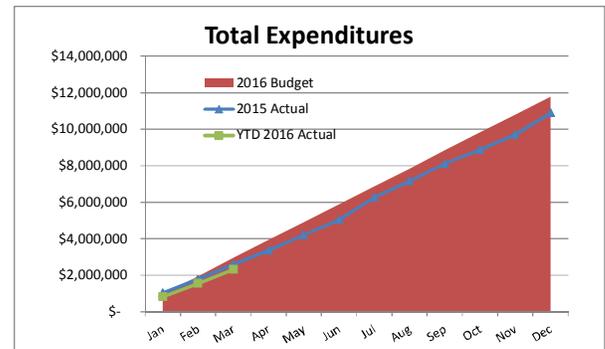


Expenditures

General Fund expenditures through March are less than 2015 and the 2016 budget is below target at 19.71%. The following section provides detail information for the City's General Fund expenditures.

Total Expenditures:

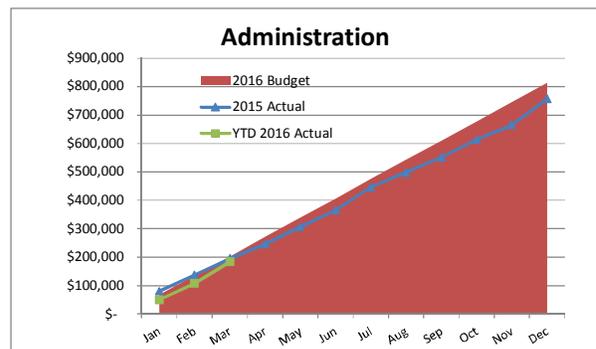
Total Expenditures	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 1,046,095	\$ 981,758	\$ 825,796	-15.89%
Feb	1,785,924	1,963,516	1,547,108	-21.21%
Mar	2,598,134	2,945,274	2,322,554	-21.14%
Apr	3,371,723	3,927,032		
May	4,223,123	4,908,790		
Jun	5,039,075	5,890,548		
Jul	6,263,301	6,872,306		
Aug	7,166,772	7,854,064		
Sep	8,115,141	8,835,822		
Oct	8,880,834	9,817,580		
Nov	9,714,642	10,799,338		
Dec	10,894,605	11,781,096		
Percent of budget			19.71%	



Administration:

The Administration department expenditures for March are slightly less than with the 2016 budget at 22.50%. This can be attributed to vacancies in both the Finance and Planning and Development departments.

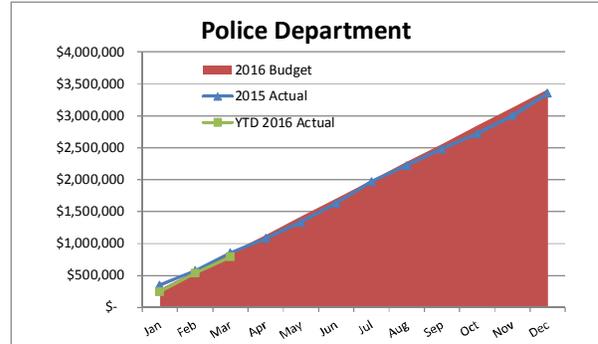
Administration	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 79,554	\$ 67,762	\$ 49,574	-26.84%
Feb	137,247	135,525	107,053	-21.01%
Mar	194,728	203,287	182,926	-10.02%
Apr	246,171	271,049		
May	306,497	338,811		
Jun	366,018	406,574		
Jul	446,341	474,336		
Aug	498,599	542,098		
Sep	551,228	609,860		
Oct	613,991	677,623		
Nov	665,455	745,385		
Dec	757,631	813,147		
Percent of budget			22.50%	



Police:

The Police department expenditures for March are slightly less than the 2016 budget at 23.25%. **Fulltime salaries and thus benefits are lower for this timeframe than they were in 2015.**

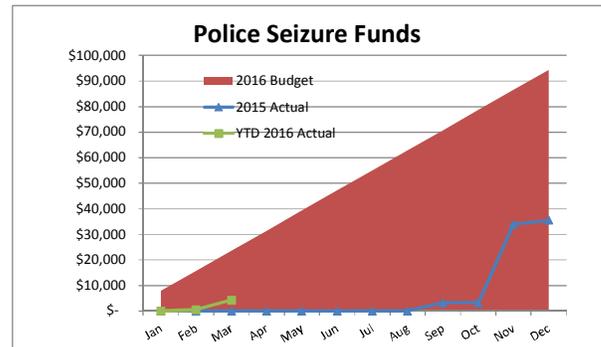
Police Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 353,030	\$ 284,452	\$ 251,056	-11.74%
Feb	577,693	568,903	540,884	-4.93%
Mar	857,718	853,355	793,633	-7.00%
Apr	1,080,702	1,137,806		
May	1,337,152	1,422,258		
Jun	1,634,651	1,706,709		
Jul	1,972,177	1,991,161		
Aug	2,221,972	2,275,612		
Sep	2,481,419	2,560,064		
Oct	2,719,298	2,844,516		
Nov	3,002,104	3,128,967		
Dec	3,350,833	3,413,419		
Percent of budget			23.25%	



Police Seizure Funds:

A payment in the amount of \$3,000 was made to RCCEEG of St. Louis (Regional Computer Crimes Education and Enforcement Group) for 2016 dues.

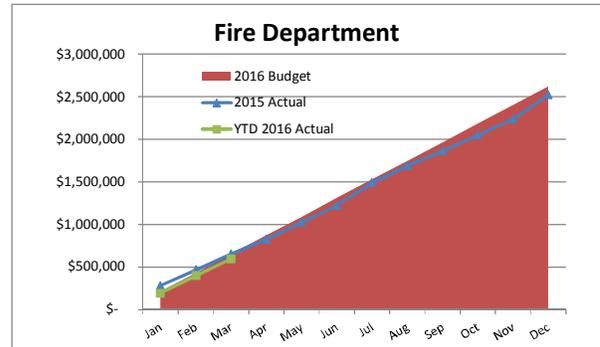
Police Seizure Funds	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ -	\$ 7,866	\$ -	0.00%
Feb	-	15,732	500	-96.82%
Mar	-	23,597	4,224	-82.10%
Apr	-	31,463		
May	-	39,329		
Jun	-	47,195		
Jul	-	55,061		
Aug	-	62,926		
Sep	3,240	70,792		
Oct	3,240	78,658		
Nov	33,900	86,524		
Dec	35,511	94,390		
Percent of budget			4.48%	



Fire:

The Fire department expenditures for are slightly lower than budget at 22.82%. **Fulltime salaries, overtime, and benefits expenditures are less than this time last year.**

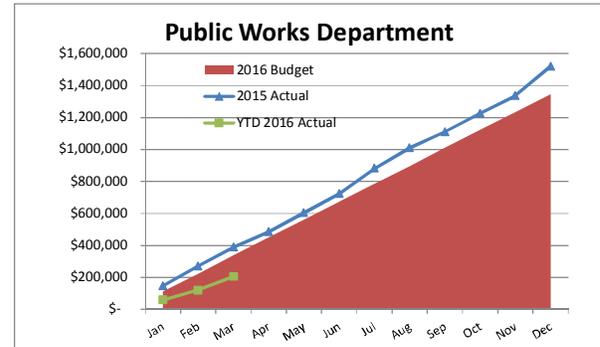
Fire Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 283,695	\$ 218,542	\$ 196,838	-9.93%
Feb	469,718	437,084	\$ 399,083	-8.69%
Mar	655,508	655,625	\$ 598,480	-8.72%
Apr	825,491	874,167		
May	1,027,833	1,092,709		
Jun	1,224,048	1,311,251		
Jul	1,490,116	1,529,792		
Aug	1,692,253	1,748,334		
Sep	1,862,301	1,966,876		
Oct	2,049,029	2,185,418		
Nov	2,240,909	2,403,959		
Dec	2,523,338	2,622,501		
Percent of budget			22.82%	



Public Works:

The Public Works department expenditures are considerably less than the 2015 budget and below the 2016 budget at 15.14%. **This is due to a couple of vacancies and they held off on certain purchases until the 2016 budget was adopted.**

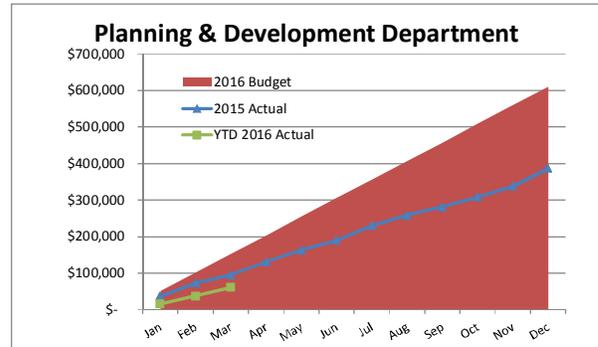
Public Works Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 147,405	\$ 112,278	\$ 57,527	-48.76%
Feb	271,499	224,556	\$ 120,588	-46.30%
Mar	388,306	336,834	\$ 204,054	-39.42%
Apr	483,739	449,112		
May	604,807	561,390		
Jun	723,224	673,668		
Jul	882,074	785,946		
Aug	1,009,774	898,224		
Sep	1,110,738	1,010,502		
Oct	1,227,150	1,122,780		
Nov	1,337,360	1,235,058		
Dec	1,522,302	1,347,336		
Percent of budget			15.14%	



Planning and Development:

The Planning and Development department expenditures are below the 2015 budget and less than the 2016 budget due to vacant positions.

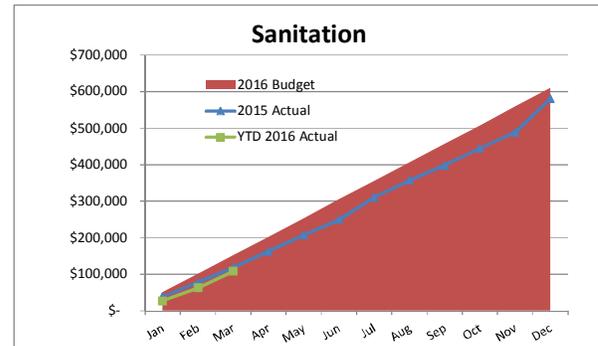
Planning & Development	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 37,129	\$ 50,875	\$ 15,780	-68.98%
Feb	73,734	101,750	37,806	-62.84%
Mar	95,276	152,625	60,902	-60.10%
Apr	131,488	203,500		
May	163,171	254,376		
Jun	190,404	305,251		
Jul	229,988	356,126		
Aug	258,905	407,001		
Sep	281,847	457,876		
Oct	308,873	508,751		
Nov	337,720	559,626		
Dec	386,558	610,501		
Percent of budget			9.98%	



Sanitation:

Sanitation department expenditures are on less than the 2015 budget and slightly less than the 2016 budget at 17.82%. Fulltime salaries, benefits, and fuel expenditures are less than they were this time last year.

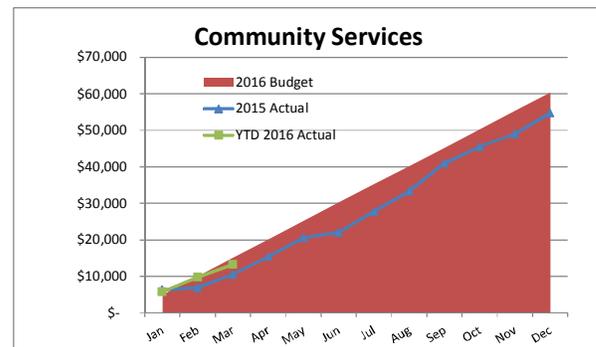
Sanitation	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 39,293	\$ 50,842	\$ 27,187	-46.53%
Feb	77,923	101,683	62,809	-38.23%
Mar	118,983	152,525	108,699	-28.73%
Apr	163,364	203,366		
May	207,602	254,208		
Jun	249,288	305,050		
Jul	310,724	355,891		
Aug	357,567	406,733		
Sep	398,382	457,574		
Oct	444,861	508,416		
Nov	489,035	559,258		
Dec	580,864	610,099		
Percent of budget			17.82%	



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 are on target with the 2016 budget at 22.02%.

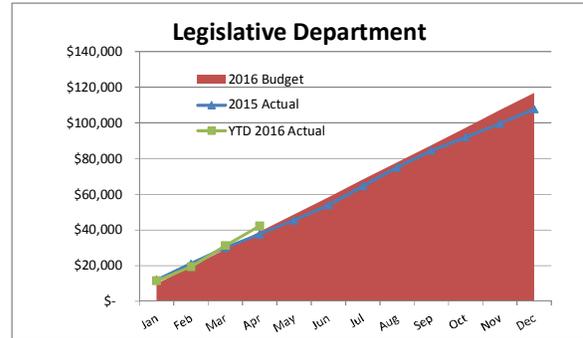
Community Services	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 6,290	\$ 5,031	\$ 5,835	15.97%
Feb	6,935	10,063	9,757	-3.04%
Mar	10,555	15,094	13,297	-11.91%
Apr	15,454	20,126		
May	20,602	25,157		
Jun	22,083	30,188		
Jul	27,756	35,220		
Aug	33,337	40,251		
Sep	40,983	45,283		
Oct	45,532	50,314		
Nov	49,062	55,345		
Dec	54,713	60,377		
Percent of budget			22.02%	



Legislative:

The Legislative department expenditures are higher than in 2015 and slightly higher than the 2016 budget at 36.17%. This is due to higher costs for election expenses.

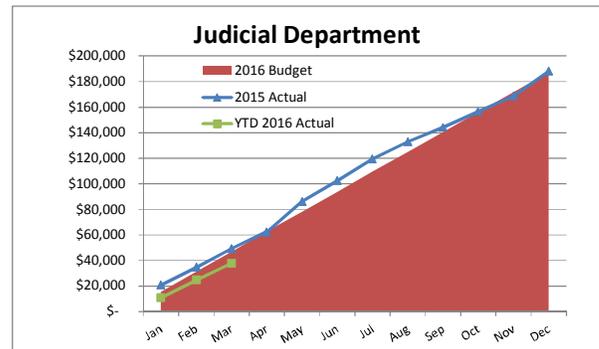
Legislative Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 11,787	\$ 9,743	\$ 11,505	18.08%
Feb	21,010	19,486	19,482	-0.02%
Mar	30,146	29,229	31,321	7.16%
Apr	37,650	38,972	42,292	8.52%
May	45,492	48,715		
Jun	53,869	58,458		
Jul	64,574	68,201		
Aug	75,086	77,944		
Sep	84,515	87,687		
Oct	92,133	97,430		
Nov	99,776	107,173		
Dec	107,824	116,910		
Percent of budget			36.17%	



Judicial:

The Judicial department expenditures are on target at 20.14% for the 2016 budget.

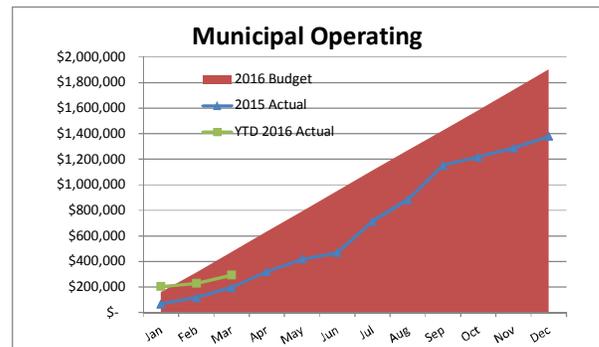
Judicial Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 20,607	\$ 15,621	\$ 10,819	-30.74%
Feb	34,586	31,243	24,770	-20.72%
Mar	49,237	46,864	37,747	-19.45%
Apr	62,354	62,486		
May	86,128	78,107		
Jun	102,441	93,728		
Jul	119,579	109,350		
Aug	132,935	124,971		
Sep	144,087	140,593		
Oct	156,541	156,214		
Nov	168,801	171,835		
Dec	188,347	187,457		
Percent of budget			20.14%	



Municipal Operating:

Municipal Operating expenditures fluctuate from month to month depending upon activities such as payments for accounting and legal services and insurance premium payments. The Municipal Operating department expenditures are above 2015 but below the 2016 budget at 15.41%.

Municipal Operating	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 67,587	\$ 158,602	\$ 203,066	28.04%
Feb	117,107	317,203	227,940	-28.14%
Mar	196,502	475,805	293,375	-38.34%
Apr	320,668	634,407		
May	417,763	793,009		
Jun	468,931	951,610		
Jul	715,296	1,110,212		
Aug	884,899	1,268,814		
Sep	1,152,388	1,427,415		
Oct	1,216,745	1,586,017		
Nov	1,286,979	1,744,619		
Dec	1,379,497	1,903,220		
Percent of budget			15.41%	



OTHER CITY FUNDS

Police and Fire Pension Fund

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 financials for this fund are still being completed to present to their Board of Trustees and will be presented to this committee at its next meeting.

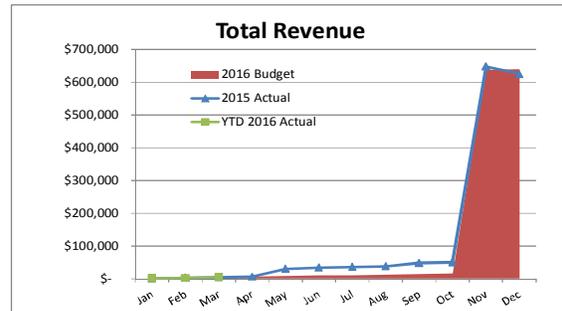
Library Fund

City of Brentwood Library Fund Financial Position 2016 Budget Year				
Library Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance
				\$ 477,872
January	\$ 1,111	\$ 27,990	\$ (26,879)	450,993
February	1,286	40,706	(39,420)	411,573
March	2,385	46,768	(44,383)	367,190
April	-	-	-	367,190
May	-	-	-	367,190
June	-	-	-	367,190
July	-	-	-	367,190
August	-	-	-	367,190
September	-	-	-	367,190
October	-	-	-	367,190
November	-	-	-	367,190
December	1,243	66,485	(65,242)	301,948
Totals	\$ 6,025	\$ 181,949	\$ (175,924)	

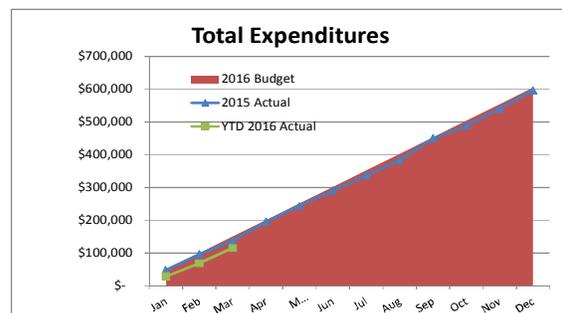
Beginning fund balance at 1/1/2016 is preliminary and subject to change.

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

Library	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 1,204	\$ 1,600	\$ 1,111	-30.54%
Feb	2,873	3,199	\$ 2,397	-25.07%
Mar	4,166	4,799	\$ 4,782	-0.34%
Apr	6,425	6,398		
May	30,079	7,998		
Jun	34,168	9,597		
Jul	36,272	11,197		
Aug	37,750	12,796		
Sep	48,054	14,396		
Oct	50,164	15,995		
Nov	647,813	638,180		
Dec	625,523	639,779		
Percent of budget			0.75%	



Library	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 48,050	\$ 50,352	\$ 27,990	-44.41%
Feb	96,379	100,703	\$ 68,696	-31.78%
Mar	137,411	151,055	\$ 115,464	-23.56%
Apr	195,342	201,407		
May	243,303	251,759		
Jun	290,269	302,110		
Jul	337,855	352,462		
Aug	383,061	402,814		
Sep	450,246	453,165		
Oct	487,791	503,517		
Nov	540,136	553,869		
Dec	596,425	604,220		
Percent of budget			19.11%	



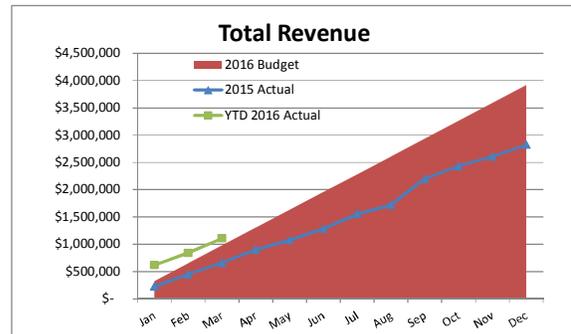
Capital Improvements Fund

City of Brentwood Capital Improvements Fund Financial Position 2016 Budget Year				
Capital Improvements Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance
January	\$ 617,636	\$ 51,120	\$ 566,516	\$ 2,429,936
February	227,507	22,911	204,596	3,201,048
March	262,807	522,535	(259,728)	2,941,320
April	-	-	-	2,941,320
May	-	-	-	2,941,320
June	-	-	-	2,941,320
July	-	-	-	2,941,320
August	-	-	-	2,941,320
September	-	-	-	2,941,320
October	-	-	-	2,941,320
November	-	-	-	2,941,320
December	212,301	-	212,301	3,153,621
Totals	\$ 1,320,251	\$ 596,566	\$ 723,685	

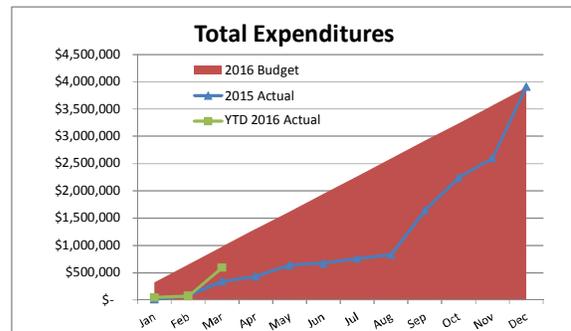
Beginning fund balance at 1/1/2016 is preliminary and subject to change.

Revenue for the Capital Improvements fund includes sales tax, grant revenue and investment income. Year to date sales tax revenue is above 2015 and the 2016 budget. All other revenue sources will be coming in at various times throughout the year. The Capital Improvements expenditures are below the 2015 budget at 15.33%. However, expenditures on a monthly basis will be high or low based on purchasing and construction activity. **A possible budget amendment may be warranted to account for the final costs on the Litzinger Road project that had been scheduled to be completed in 2015.**

Capital Improvements	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 227,116	\$ 326,509	\$ 617,636	89.16%
Feb	450,714	653,018	845,143	29.42%
Mar	664,621	979,527	1,107,950	13.11%
Apr	904,674	1,306,036		
May	1,076,604	1,632,545		
Jun	1,284,921	1,959,054		
Jul	1,555,756	2,285,563		
Aug	1,721,865	2,612,072		
Sep	2,201,699	2,938,581		
Oct	2,432,239	3,265,090		
Nov	2,609,869	3,591,599		
Dec	2,822,170	3,918,108		
Percent of budget			28.28%	



Capital Improvements	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 15,240	\$ 324,328	\$ 51,120	-84.24%
Feb	85,968	648,656	74,031	-88.59%
Mar	342,188	972,985	596,566	-38.69%
Apr	436,810	1,297,313		
May	639,483	1,621,641		
Jun	674,377	1,945,969		
Jul	759,535	2,270,297		
Aug	831,063	2,594,626		
Sep	1,648,778	2,918,954		
Oct	2,244,126	3,243,282		
Nov	2,597,657	3,567,610		
Dec	3,909,448	3,891,938		
Percent of budget			15.33%	



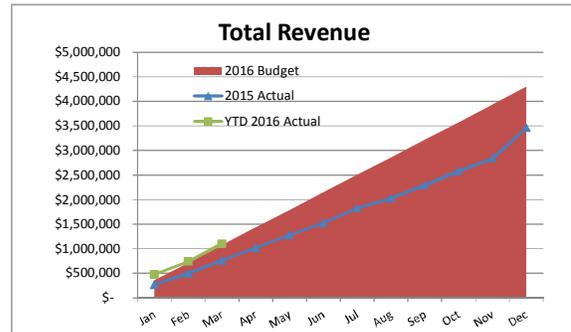
Storm water & Park Improvements Fund

City of Brentwood Storm Water and Park Improvements Fund Financial Position 2016 Budget Year				
Storm Water and Park Improvements Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance
				\$ 2,150,712
January	\$ 473,038	\$ 168,557	\$ 304,481	2,455,193
February	264,182	126,667	137,515	2,592,708
March	367,563	538,481	(170,918)	2,421,790
April	-	-	-	2,421,790
May	-	-	-	2,421,790
June	-	-	-	2,421,790
July	-	-	-	2,421,790
August	-	-	-	2,421,790
September	-	-	-	2,421,790
October	-	-	-	2,421,790
November	-	-	-	2,421,790
December	623,476	540,705	82,771	2,504,561
Totals	\$ 1,728,259	\$ 1,374,410	\$ 353,849	

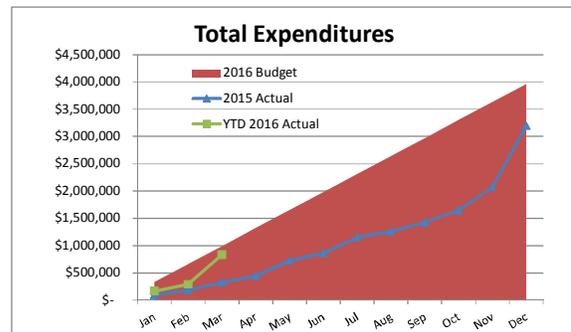
Beginning fund balance at 1/1/2016 is preliminary and subject to change.

Revenue for the Storm water and Parks Improvements fund includes sales tax, grant revenue, debt proceeds, sponsorships and investment income. Year to date sales tax revenue is above 2015 and the 2016 budget. Expenditures are slightly below the 2016 budget at 21.03%. This is due to capital projects expenditures that will be high or low based on purchasing and construction activity. Final construction costs for the Recreation Center Renovation will be paid in 2016.

Storm Water & Park	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 268,794	\$ 357,802	\$ 473,038	32.21%
Feb	495,939	715,605	\$ 737,220	3.02%
Mar	759,938	1,073,407	\$ 1,104,783	2.92%
Apr	1,021,649	1,431,210		
May	1,279,662	1,789,012		
Jun	1,523,281	2,146,814		
Jul	1,825,143	2,504,617		
Aug	2,023,758	2,862,419		
Sep	2,296,737	3,220,222		
Oct	2,580,356	3,578,024		
Nov	2,837,542	3,935,826		
Dec	3,460,833	4,293,629		
Percent of budget			25.73%	



Storm Water & Park	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 99,577	\$ 330,374	\$ 168,557	-48.98%
Feb	186,855	660,748	\$ 295,224	-55.32%
Mar	325,713	991,122	\$ 833,705	-15.88%
Apr	445,428	1,321,496		
May	725,919	1,651,871		
Jun	864,872	1,982,245		
Jul	1,154,051	2,312,619		
Aug	1,258,785	2,642,993		
Sep	1,432,244	2,973,367		
Oct	1,650,793	3,303,741		
Nov	2,074,963	3,634,115		
Dec	3,196,550	3,964,489		
Percent of budget			21.03%	



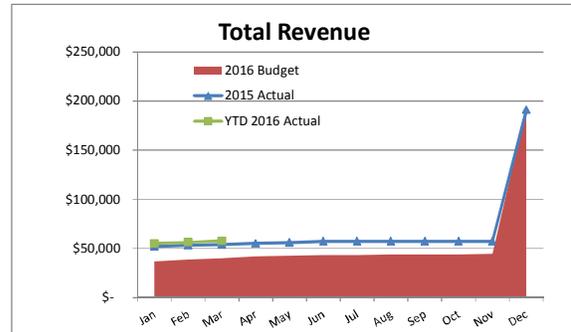
Sewer Improvements Fund

City of Brentwood Sewer Improvements Fund Financial Position 2016 Budget Year				
Sewer Improvement Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance
				\$ 141,479
January	\$ 55,242	\$ 8,787	\$ 46,455	187,934
February	1,089	14,705	(13,616)	174,318
March	1,485	16,763	(15,278)	159,040
April	-	-	-	159,040
May	-	-	-	159,040
June	-	-	-	159,040
July	-	-	-	159,040
August	-	-	-	159,040
September	-	-	-	159,040
October	-	-	-	159,040
November	-	-	-	159,040
December	133,701	20,362	113,339	272,379
Totals	\$ 191,517	\$ 60,617	\$ 130,900	

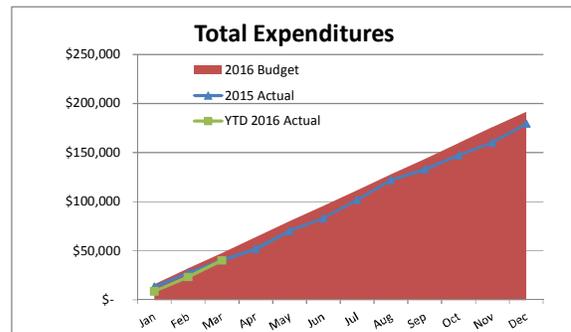
Beginning fund balance at 1/1/2016 is preliminary and subject to change.

The Sewer Improvements fund revenue is above both 2015 revenues and the 2016 budget at 29.83%. Expenditures are slightly less than the 2016 budget at 20.98%.

Sewer Improvements	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 51,876	\$ 37,000	\$ 55,242	49.30%
Feb	53,281	38,700	56,331	45.56%
Mar	53,997	40,200	57,816	43.82%
Apr	55,299	41,700		
May	55,952	42,500		
Jun	57,399	43,000		
Jul	57,405	43,500		
Aug	57,405	44,000		
Sep	57,405	44,100		
Oct	57,405	44,200		
Nov	57,405	44,300		
Dec	191,106	193,850		
Percent of budget			29.83%	



Sewer Improvements	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 13,188	\$ 15,986	\$ 8,787	-45.03%
Feb	27,755	31,972	23,492	-26.52%
Mar	40,343	47,958	40,255	-16.06%
Apr	52,069	63,944		
May	70,191	79,930		
Jun	83,409	95,916		
Jul	102,180	111,902		
Aug	122,148	127,888		
Sep	133,093	143,874		
Oct	147,412	159,860		
Nov	160,341	175,846		
Dec	179,428	191,829		
Percent of budget			20.98%	



Overtime Analysis

Overall city overtime is at 17.47% of the 2016 budget. Overtime expenditures are on target with the 2016 budget in total but some departments are above the 2016 budget. **The Administration department is well above budget due to the Accounting Clerk vacancy in the Finance department.** We expect all overtime to level out during the remainder of the year as much of the overtime is attributable to holidays and snow removal. It is important to note that a portion of the Police overtime is funded by the DEA.

Department Overtime	2015 Actual	2016 Budget	YTD 2016 Actual	2016 % of Budget
Administration	\$ 7,337	\$ 3,247	\$ 5,151	158.64%
Fire	69,969	90,000	15,876	17.64%
Police	84,109	91,711	14,825	16.16%
Judicial	353	3,571	-	0.00%
Street	26,658	61,439	7,426	12.09%
Sanitation	14,763	8,657	2,954	34.12%
Planning & Dev	-	3,247	112	3.45%
Parks & Rec	3,480	23,000	1,364	5.93%
Parks & Rec PT	3,320	12,177	3,903	32.05%
Sewer Imprvmt	5,519	4,328	1,053	24.33%
Annual Total	\$ 215,508	\$ 301,377	\$ 52,664	17.47%
Fire	69,969	90,000	15,876	17.64%
Police	84,109	91,711	14,825	16.16%
Street	26,658	61,439	7,426	12.09%
Other Depts	34,772	58,227	14,537	24.97%
	215,508	301,377	52,664	17.47%

