



**MEMORANDUM**

**TO:** Bola Akande, City Administrator  
**FROM:** Karen Shaw, Finance Director  
**DATE:** October 19, 2016  
**SUBJECT:** September 2016 Financial Status Report

**INTRODUCTION:**

The purpose of this memo is to present a detailed analysis of the City’s financial status as of September 30, 2016. We should be at about 75% of the 2016 budget at this point in the budget year. As you will see, we are at 75% of the 2016 budget (on target) in General Fund revenue and at 71% of the 2016 budget (slightly below) in General Fund expenditures. As you can see the difference between revenues and expenditures has gone down from \$1,320,893 in August to \$616,961 in September. Most of this is attributed to the annual fund transfer made from the General Fund to the Capital Improvement Fund. For 2016 this amount was budgeted at \$622,000 and came from the Municipal Operating Expenses. Further 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 *	
				\$	4,701,481
January	\$ 1,413,997	\$ 825,796	\$ 588,201		5,289,682
February	2,134,881	721,312	1,413,569		6,703,251
March	958,647	775,446	183,201		6,886,452
April	761,017	710,199	50,818		6,937,270
May	562,057	901,169	(339,113)		6,598,158
June	716,082	1,003,776	(287,694)		6,310,464
July	924,422	961,464	(37,043)		6,273,421
August	587,241	838,188	(250,947)		6,022,474
September	872,341	1,576,373	(704,033)		5,318,442
October	-	-	-		5,318,442
November	-	-	-		5,318,442
December	-	-	-		5,318,442
<b>Totals</b>	<b>\$ 8,930,684</b>	<b>\$ 8,313,723</b>	<b>\$ 616,961</b>		

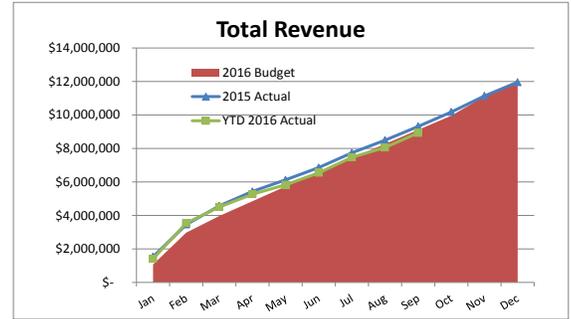
\*Beginning fund balance at 1/1/2016 per 2015 CAFR.

## General Fund Revenue

Total General Fund revenue through September is below 2015 but is at 74.66% for the 2016 budget and right on target. The General Fund expenditures are coming in below budget at 70.57% so we still have a positive net of \$616,961. As mentioned above, this is due to the transfer made to the Capital Improvement fund. However, we can also expect an influx of revenue in November for ad valorem taxes. The following section provides detail information for the City's General Fund revenue.

### Total Revenue:

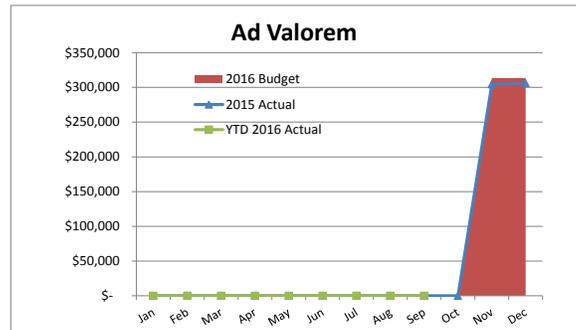
Total Revenue	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 1,541,127	\$ 1,071,346	\$ 1,413,997	31.98%
Feb	3,461,337	2,973,191	3,548,878	19.36%
Mar	4,571,997	3,969,037	4,507,525	13.57%
Apr	5,436,010	4,851,632	5,268,542	8.59%
May	6,124,804	5,734,228	5,830,598	1.68%
Jun	6,857,256	6,579,074	6,546,680	-0.49%
Jul	7,742,902	7,423,919	7,471,102	0.64%
Aug	8,497,640	8,268,765	8,058,343	-2.54%
Sep	9,320,726	9,113,610	8,930,684	-2.01%
Oct	10,179,501	9,958,456		
Nov	11,139,962	11,116,754		
Dec	11,960,066	11,961,600		
Percent of budget			74.66%	



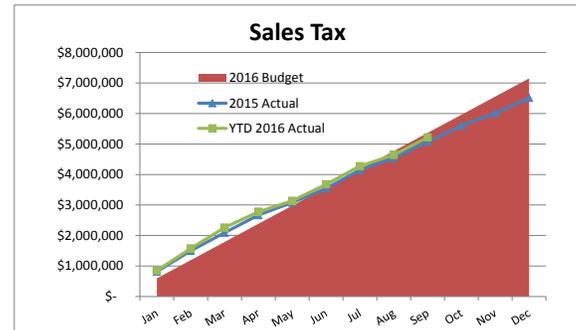
### Taxes:

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 continues to be above 2015 but is now slightly below the YTD 2016 budget at 72.91%.** Utility tax revenue is still lower than 2015 and still below budget at 68.30% for 2016. 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 but slightly below the 2016 budget at 70.71%.**

Ad Valorem Tax	2015 Actual	2016 Budget	YTD 2016 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	304,322	313,452		-100.00%
Dec	306,079	313,452		
Percent of budget			0.00%	

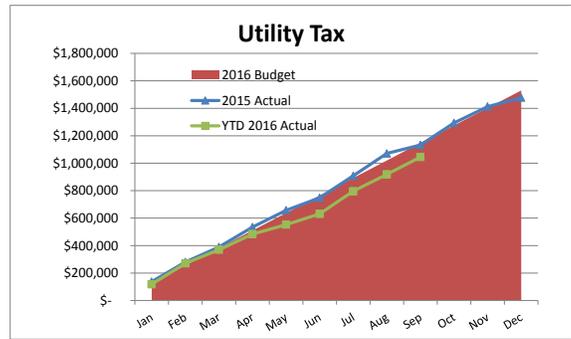


Sales Tax	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 818,992	\$ 595,979	\$ 852,968	43.12%
Feb	1,496,948	1,191,957	1,572,512	31.93%
Mar	2,090,492	1,787,936	2,259,492	26.37%
Apr	2,668,799	2,383,914	2,778,642	16.56%
May	3,081,707	2,979,893	3,136,861	5.27%
Jun	3,544,880	3,575,871	3,677,626	2.85%
Jul	4,149,766	4,171,850	4,273,771	2.44%
Aug	4,542,703	4,767,828	4,640,549	-2.67%
Sep	5,072,325	5,363,807	5,214,519	-2.78%
Oct	5,604,375	5,959,786		
Nov	6,010,661	6,555,764		
Dec	6,512,243	7,151,743		
Percent of budget			72.91%	

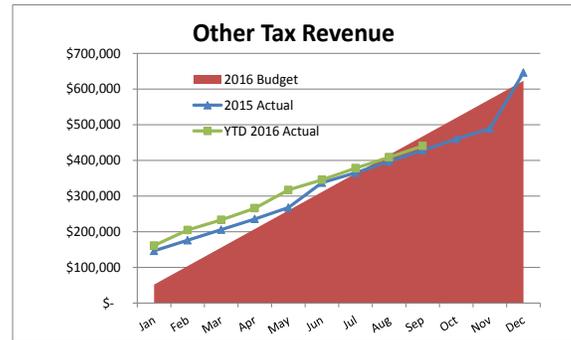


Note: Includes Municipal Fire Sales Tax

Utility Tax	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % 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	483,916	-5.11%
May	656,850	637,500	552,217	-13.38%
Jun	748,042	765,000	630,891	-17.53%
Jul	908,338	892,500	796,161	-10.79%
Aug	1,071,085	1,020,000	919,144	-9.89%
Sep	1,132,846	1,147,500	1,045,059	-8.93%
Oct	1,293,769	1,275,000		
Nov	1,412,243	1,402,500		
Dec	1,477,504	1,530,000		
Percent of budget			68.30%	



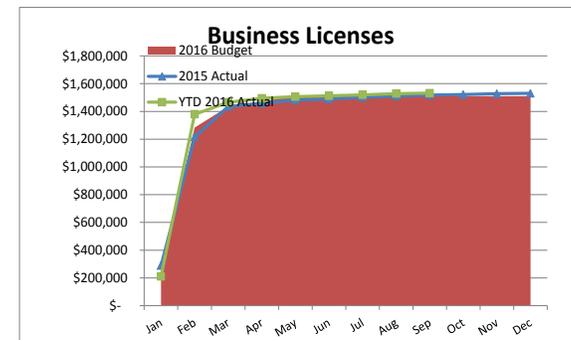
Other Tax Revenue	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 146,576	\$ 51,933	\$ 161,415	210.81%
Feb	176,276	103,866	204,773	97.15%
Mar	205,790	155,799	233,450	49.84%
Apr	235,730	207,732	265,894	28.00%
May	267,832	259,665	317,333	22.21%
Jun	337,444	311,598	345,636	10.92%
Jul	365,195	363,531	378,376	4.08%
Aug	396,996	415,464	409,086	-1.54%
Sep	428,491	467,397	440,654	-5.72%
Oct	460,618	519,330		
Nov	488,955	571,263		
Dec	646,125	623,196		
Percent of budget			70.71%	



**Licenses and Permits:**

**Business license revenue is above 2015 and the 2016 budget and is coming in over budget at 101.43%. Building permits are below 2015 but well above target for the 2016 budget at 96.92%. Other license and permit revenue includes liquor licenses, automobile licenses, occupancy permits, planning/zoning applications, electrical permits and plumbing permits. These revenues are slightly below at 69.98%.**

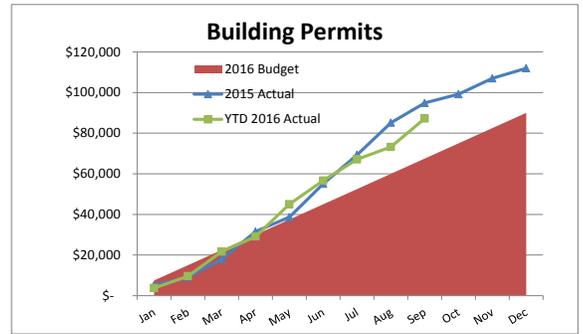
Business Licenses	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 288,617	\$ 226,500	\$ 210,668	-6.99%
Feb	1,215,336	1,283,500	1,379,666	7.49%
Mar	1,435,567	1,434,500	1,466,029	2.20%
Apr	1,459,537	1,472,250	1,494,799	1.53%
May	1,480,458	1,510,000	1,506,072	-0.26%
Jun	1,488,428	1,510,000	1,512,313	0.15%
Jul	1,501,749	1,510,000	1,519,231	0.61%
Aug	1,509,810	1,510,000	1,528,036	1.19%
Sep	1,517,538	1,510,000	1,531,534	1.43%
Oct	1,521,267	1,510,000		
Nov	1,527,611	1,510,000		
Dec	1,529,925	1,510,000		
Percent of budget			101.43%	



Building Permits	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 5,136	\$ 7,500	\$ 3,758	-49.89%
Feb	9,145	15,000	9,622	-35.85%
Mar	17,910	22,500	21,727	-3.44%
Apr	31,563	30,000	29,155	-2.82%
May	38,701	37,500	45,032	20.09%
Jun	55,108	45,000	56,676	25.95%
Jul	69,378	52,500	67,104	27.82%
Aug	85,143	60,000	73,217	22.03%
Sep	94,872	67,500	87,231	29.23%
Oct	99,189	75,000		
Nov	107,005	82,500		
Dec	111,937	90,000		

Percent of budget

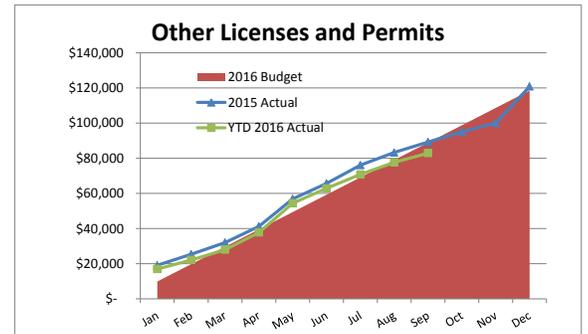
Note: Includes Building Permits-Fire



Other Licenses and Permits	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % 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	37,774	-4.37%
May	56,869	49,375	54,400	10.18%
Jun	65,658	59,250	62,842	6.06%
Jul	76,076	69,125	70,762	2.37%
Aug	83,240	79,000	77,670	-1.68%
Sep	89,252	88,875	82,921	-6.70%
Oct	95,042	98,750		
Nov	100,071	108,625		
Dec	120,796	118,500		

Percent of budget

69.98%



## Fines and Forfeitures:

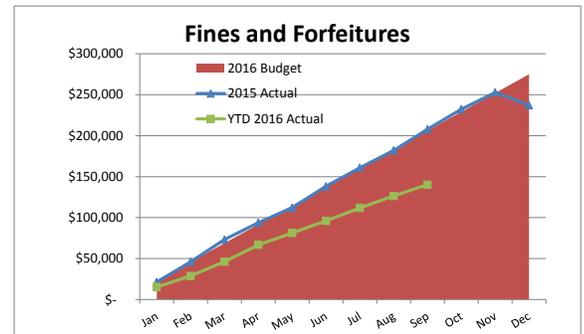
Fines and forfeitures through September are again below 2015 actual and the 2016 budget at 50.95%.

Fines and Forfeitures	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % 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	66,657	-27.28%
May	112,072	114,584	81,122	-29.20%
Jun	138,172	137,500	96,031	-30.16%
Jul	160,751	160,417	111,809	-30.30%
Aug	181,939	183,334	126,290	-31.11%
Sep	207,726	206,250	140,102	-32.07%
Oct	232,444	229,167		
Nov	252,759	252,084		
Dec	237,114	275,000		

Percent of budget

50.95%

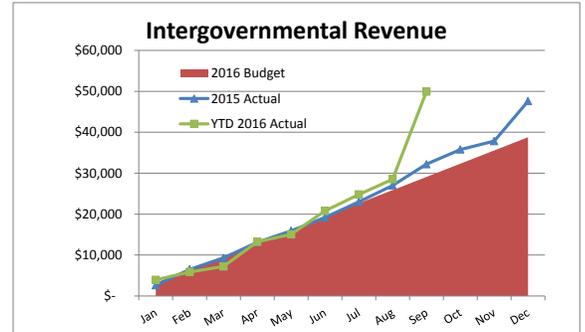
Note: Includes False Alarm Fines



**Intergovernmental:**

Intergovernmental revenue includes anticipated grant revenue, revenue from the library, the City of Rock Hill and reimbursement from the DEA. **This revenue is 128.73% of the 2016 budget due to the \$18,352 reimbursement received from the State of Missouri Emergency Management Agency. This was money received by the city to help defray some of our costs related to the flooding.**

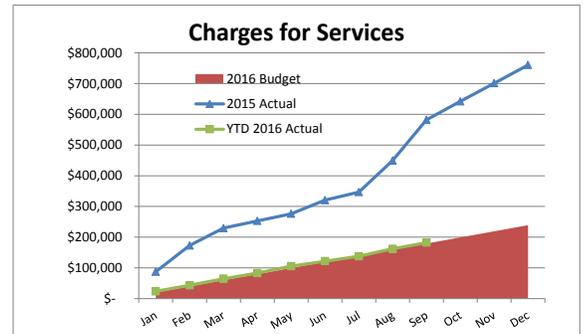
Intergov. Revenue	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 2,614	\$ 3,233	\$ 3,938	21.83%
Feb	6,504	6,465	5,863	-9.31%
Mar	9,290	9,698	7,205	-25.70%
Apr	13,117	12,930	13,225	2.28%
May	15,920	16,163	15,062	-6.81%
Jun	19,196	19,395	20,810	7.30%
Jul	23,001	22,628	24,788	9.55%
Aug	27,005	25,860	28,533	10.34%
Sep	32,198	29,093	49,935	71.64%
Oct	35,780	32,325		
Nov	37,841	35,558		
Dec	47,621	38,790		
Percent of budget			128.73%	



**Charges for Services:**

Charges for services include revenue from ambulance and trash fees as well rent from city property. **These revenues continue to be slightly above the 2016 budget at 76.23%.**

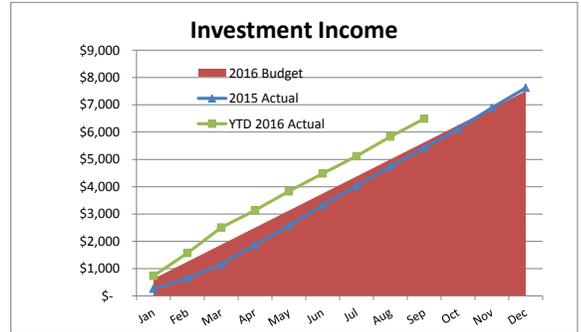
Charges for Services	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 87,441	\$ 19,922	\$ 23,761	19.27%
Feb	172,916	39,845	43,539	9.27%
Mar	229,411	59,767	64,587	8.06%
Apr	252,837	79,689	83,071	4.24%
May	276,124	99,612	105,624	6.04%
Jun	320,368	119,534	121,777	1.88%
Jul	346,663	139,456	137,914	-1.11%
Aug	449,296	159,379	162,207	1.77%
Sep	582,016	179,301	182,230	1.63%
Oct	642,044	199,224		
Nov	701,142	219,146		
Dec	760,713	239,068		
Percent of budget			76.23%	



**Investment Income:**

Investment income from the City’s money market account is posted monthly. **This revenue is above 2015 and well above the 2016 budget at 86.47%.**

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	2,504	33.54%
Apr	1,872	2,500	3,135	25.40%
May	2,573	3,125	3,831	22.59%
Jun	3,321	3,750	4,484	19.57%
Jul	4,037	4,375	5,115	16.91%
Aug	4,737	5,000	5,833	16.66%
Sep	5,421	5,625	6,486	15.31%
Oct	6,115	6,250		
Nov	6,893	6,875		
Dec	7,620	7,501		
Percent of budget			86.47%	

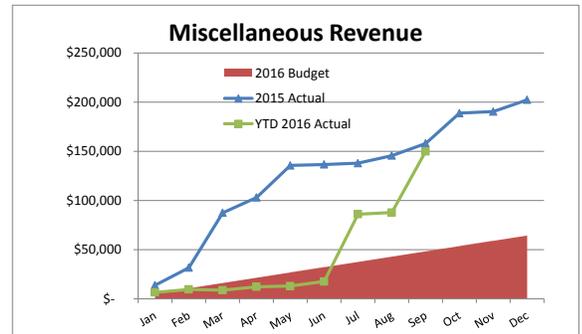


**Miscellaneous:**

The 2016 budget for miscellaneous revenue includes seizure funds, insurance settlements and other miscellaneous revenue items. **We are tracking at more than the budget coming in at 233.12% due in part to the SLAIT premium return that came in at \$40,000 more than budgeted.**

Miscellaneous Revenue	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 13,822	\$ 5,363	\$ 6,563	22.39%
Feb	31,657	10,725	9,617	-10.33%
Mar	87,534	16,088	8,818	-45.19%
Apr	103,105	21,450	12,274	-42.78%
May	135,699	26,813	13,044	-51.35%
Jun	136,639	32,175	17,595	-45.32%
Jul	137,948	37,538	86,072	129.29%
Aug	145,686	42,900	87,779	104.61%
Sep	158,041	48,263	150,012	210.82%
Oct	188,858	53,625		
Nov	190,459	58,988		
Dec	202,388	64,350		
Percent of budget			233.12%	

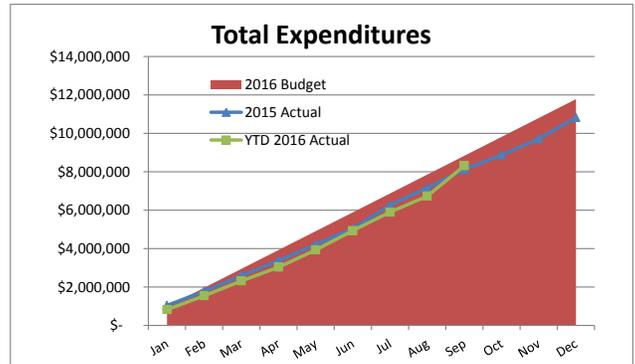
Note: Includes TIF Reimbursements, TDD Collections Fees and Other Misc Revenue



General Fund expenditures through September are now more than 2015 but below the 2016 budget at 70.57%. The following section provides detail information for the City's General Fund expenditures.

**Total Expenditures:**

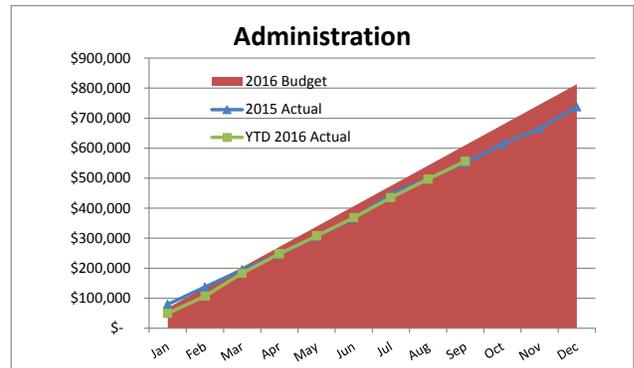
Total Expenditures	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 1,046,095	\$ 981,758	\$ 825,796	-15.89%
Feb	1,785,924	1,963,516	1,547,108	-21.21%
Mar	2,598,134	2,945,274	2,322,554	-21.14%
Apr	3,371,723	3,927,032	3,032,752	-22.77%
May	4,223,123	4,908,790	3,933,922	-19.86%
Jun	5,039,075	5,890,548	4,937,698	-16.18%
Jul	6,263,301	6,872,306	5,899,162	-14.16%
Aug	7,166,772	7,854,064	6,737,350	-14.22%
Sep	8,115,142	8,835,822	8,313,723	-5.91%
Oct	8,880,836	9,817,580		
Nov	9,714,645	10,799,338		
Dec	10,823,739	11,781,096		
Percent of budget			70.57%	



**Administration:**

The Administration department expenditures for September are slightly more than 2015 but less than the 2016 budget at 68.42%. **Both salaries and benefits are the main reason due to salary savings from vacancies.**

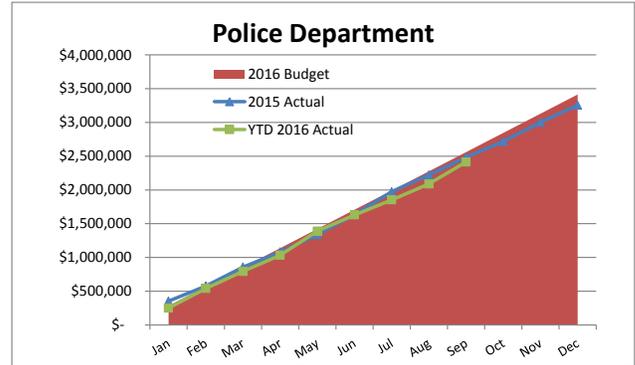
Administration	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 79,554	\$ 67,762	\$ 49,574	-26.84%
Feb	137,247	135,525	107,053	-21.01%
Mar	194,728	203,287	182,926	-10.02%
Apr	246,171	271,049	247,806	-8.58%
May	306,497	338,811	307,479	-9.25%
Jun	366,018	406,574	368,585	-9.34%
Jul	446,341	474,336	435,125	-8.27%
Aug	498,599	542,098	496,733	-8.37%
Sep	551,228	609,860	556,360	-8.77%
Oct	613,991	677,623		
Nov	665,455	745,385		
Dec	737,796	813,147		
Percent of budget			68.42%	



**Police:**

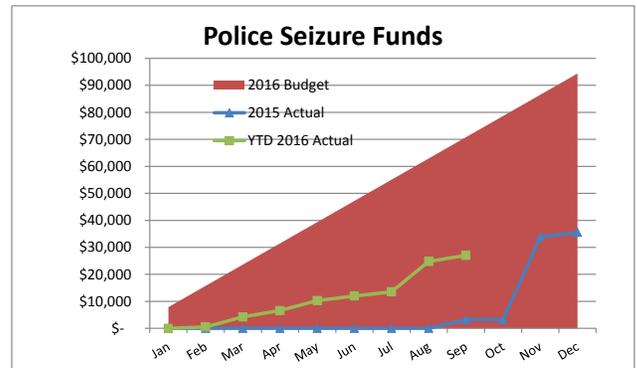
The Police department expenditures for September are slightly less than the 2016 budget at 70.71%.

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	\$ 1,032,254	-9.28%
May	1,337,152	1,422,258	\$ 1,390,593	-2.23%
Jun	1,634,651	1,706,709	\$ 1,628,756	-4.57%
Jul	1,972,177	1,991,161	\$ 1,852,851	-6.95%
Aug	2,221,972	2,275,612	\$ 2,088,967	-8.20%
Sep	2,481,419	2,560,064	\$ 2,413,646	-5.72%
Oct	2,719,299	2,844,516		
Nov	3,002,106	3,128,967		
Dec	3,255,996	3,413,419		
Percent of budget			70.71%	



**Police Seizure Funds:**

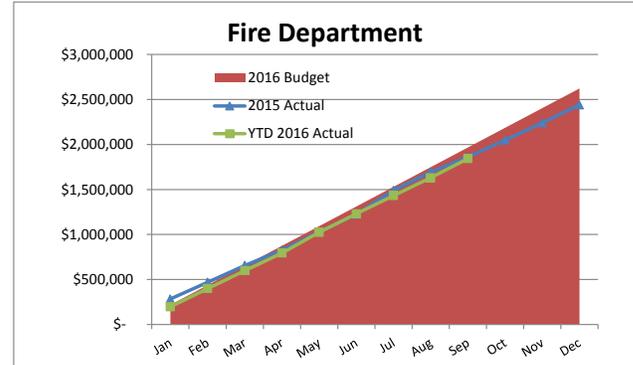
Police Seizure Funds	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ -	\$ 7,866	\$ -	0.00%
Feb	-	15,732	\$ 500	-96.82%
Mar	-	23,597	\$ 4,224	-82.10%
Apr	-	31,463	\$ 6,564	-79.14%
May	-	39,329	\$ 10,276	-73.87%
Jun	-	47,195	\$ 11,990	-74.60%
Jul	-	55,061	\$ 13,543	-75.40%
Aug	-	62,926	\$ 24,744	-60.68%
Sep	3,241	70,792	\$ 27,016	-61.84%
Oct	3,241	78,658		
Nov	33,901	86,524		
Dec	35,512	94,390		
Percent of budget			28.62%	



**Fire:**

The Fire department expenditures are slightly lower than budget at 70.28% and fairly close to the 2015 actuals from this time last year.

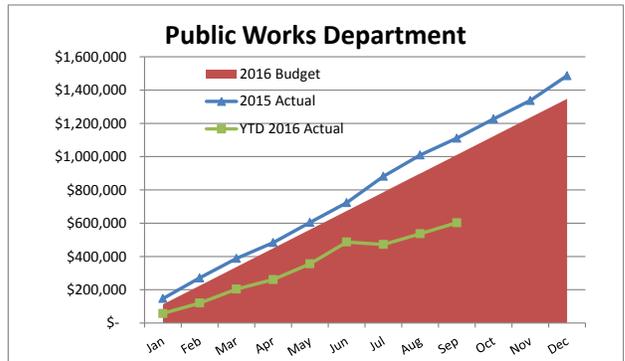
Fire Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 283,695	\$ 218,542	\$ 196,838	-9.93%
Feb	469,718	437,084	\$ 399,083	-8.69%
Mar	655,508	655,625	\$ 598,480	-8.72%
Apr	825,491	874,167	\$ 793,255	-9.26%
May	1,027,833	1,092,709	\$ 1,023,907	-6.30%
Jun	1,224,048	1,311,251	\$ 1,229,856	-6.21%
Jul	1,490,116	1,529,792	\$ 1,432,336	-6.37%
Aug	1,692,253	1,748,334	\$ 1,629,744	-6.78%
Sep	1,862,301	1,966,876	\$ 1,843,007	-6.30%
Oct	2,049,029	2,185,418		
Nov	2,240,909	2,403,959		
Dec	2,440,164	2,622,501		
Percent of budget			70.28%	



**Public Works:**

The Public Works department expenditures are considerably less than the 2015 budget and below the 2016 budget at 44.77%. One position was filled in September and they anticipate filling the other in October.

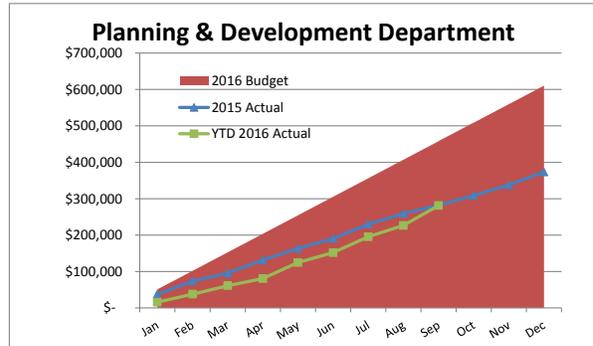
Public Works Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 147,405	\$ 112,278	\$ 57,527	-48.76%
Feb	271,499	224,556	\$ 120,588	-46.30%
Mar	388,306	336,834	\$ 204,054	-39.42%
Apr	483,739	449,112	\$ 261,505	-41.77%
May	604,807	561,390	\$ 355,581	-36.66%
Jun	723,224	673,668	\$ 486,954	-27.72%
Jul	882,074	785,946	\$ 472,145	-39.93%
Aug	1,009,774	898,224	\$ 536,730	-40.25%
Sep	1,110,738	1,010,502	\$ 603,189	-40.31%
Oct	1,227,150	1,122,780		
Nov	1,337,360	1,235,058		
Dec	1,486,557	1,347,336		
Percent of budget			44.77%	



**Planning and Development:**

The Planning and Development department expenditures have finally caught up with the 2015 expenditures but are well below the 2016 budget at 46.04%. **Both salaries and benefits are the main reason due to salary savings from vacancies.**

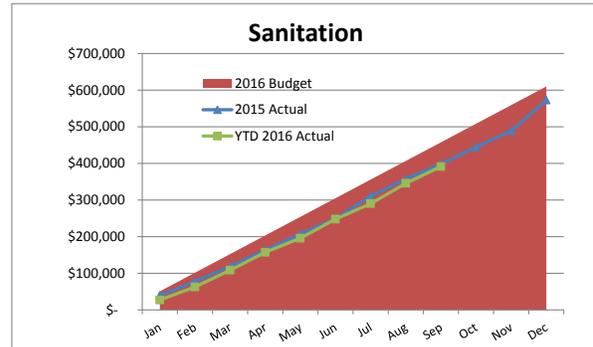
Planning & Development	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 37,129	\$ 50,875	\$ 15,780	-68.98%
Feb	73,734	101,750	37,806	-62.84%
Mar	95,276	152,625	60,902	-60.10%
Apr	131,488	203,500	80,453	-60.47%
May	163,171	254,376	124,674	-50.99%
Jun	190,404	305,251	151,872	-50.25%
Jul	229,988	356,126	195,228	-45.18%
Aug	258,905	407,001	226,524	-44.34%
Sep	281,847	457,876	281,088	-38.61%
Oct	308,873	508,751		
Nov	337,720	559,626		
Dec	373,397	610,501		
Percent of budget			46.04%	



**Sanitation:**

Sanitation department expenditures are less than 2015 actuals and slightly less than the 2016 budget at 64.16%. **Two major line items for this department are fuel and waste disposal fees both of which are down considerably.**

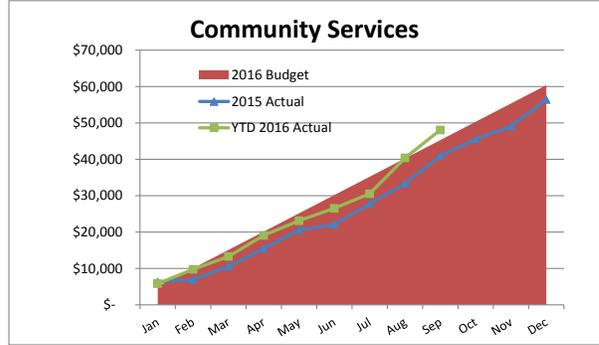
Sanitation	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 39,293	\$ 50,842	\$ 27,187	-46.53%
Feb	77,923	101,683	62,809	-38.23%
Mar	118,983	152,525	108,699	-28.73%
Apr	163,364	203,366	157,339	-22.63%
May	207,602	254,208	195,968	-22.91%
Jun	249,288	305,050	248,038	-18.69%
Jul	310,724	355,891	290,261	-18.44%
Aug	357,567	406,733	345,820	-14.98%
Sep	398,382	457,574	391,436	-14.45%
Oct	444,861	508,416		
Nov	489,035	559,258		
Dec	572,813	610,099		
Percent of budget			64.16%	



**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 over the 2016 budget at 79.58% due to expenses related to the “Dancing in the Streets” community function.**

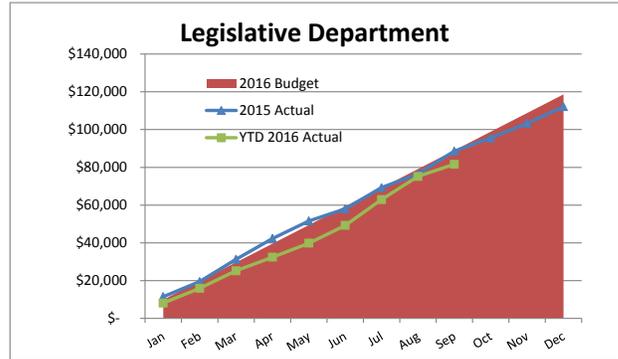
Community Services	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 6,290	\$ 5,031	\$ 5,835	15.97%
Feb	6,935	10,063	9,757	-3.04%
Mar	10,555	15,094	13,297	-11.91%
Apr	15,454	20,126	19,108	-5.06%
May	20,602	25,157	23,101	-8.17%
Jun	22,083	30,188	26,529	-12.12%
Jul	27,756	35,220	30,545	-13.27%
Aug	33,337	40,251	40,372	0.30%
Sep	40,983	45,283	48,048	6.11%
Oct	45,532	50,314		
Nov	49,062	55,345		
Dec	56,435	60,377		
Percent of budget			79.58%	



**Legislative:**

The Legislative department expenditures are slightly under the 2016 budget at 68.78%.

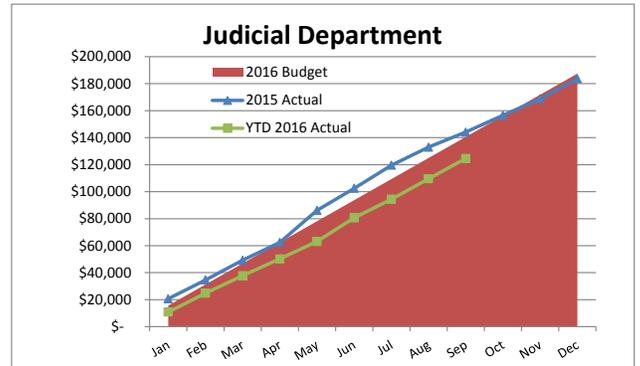
Legislative Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 11,505	\$ 9,887	\$ 8,115	-17.93%
Feb	19,482	19,775	15,919	-19.50%
Mar	31,321	29,662	25,218	-14.98%
Apr	42,292	39,550	32,401	-18.08%
May	51,568	49,437	39,783	-19.53%
Jun	57,987	59,325	49,229	-17.02%
Jul	69,250	69,212	62,891	-9.13%
Aug	76,531	79,100	75,192	-4.94%
Sep	88,528	88,987	81,611	-8.29%
Oct	95,574	98,875		
Nov	103,317	108,762		
Dec	112,182	118,649		
Percent of budget			68.78%	



**Judicial:**

The Judicial department expenditures are slightly under at 66.45% for the 2016 budget.

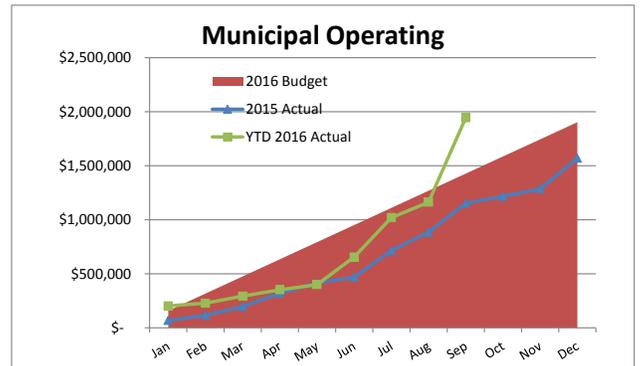
Judicial Department	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 20,607	\$ 15,621	\$ 10,819	-30.74%
Feb	34,586	31,243	24,770	-20.72%
Mar	49,237	46,864	37,747	-19.45%
Apr	62,354	62,486	50,224	-19.62%
May	86,128	78,107	63,050	-19.28%
Jun	102,441	93,728	80,595	-14.01%
Jul	119,579	109,350	94,391	-13.68%
Aug	132,935	124,971	109,507	-12.37%
Sep	144,087	140,593	124,564	-11.40%
Oct	156,541	156,214		
Nov	168,801	171,835		
Dec	183,683	187,457		
Percent of budget			66.45%	



**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 the 2016 budget at 102.13%. This is due to more than expected salary and benefit payouts for resignations and retirements.**

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	351,845	-44.54%
May	417,763	793,009	399,510	-49.62%
Jun	468,931	951,610	655,293	-31.14%
Jul	715,296	1,110,212	1,019,845	-8.14%
Aug	884,899	1,268,814	1,163,018	-8.34%
Sep	1,152,388	1,427,415	1,943,758	36.17%
Oct	1,216,745	1,586,017		
Nov	1,286,979	1,744,619		
Dec	1,569,206	1,903,220		
Percent of budget			102.13%	



**OTHER CITY FUNDS**  
**City of Brentwood**  
**Police and Firefighters' Pension Plan**  
**Pension Fund Report**  
**September 30, 2016**

**2016 Financial Status Report:**

Beginning Fund Balance at January 1, 2016	\$	33,163,167
 <u>2016 Revenues:</u>		
Ad Valorem Taxes	\$	-
Interest Income	\$	257,481
Employee Contributions	\$	185,575
Unrealized Gain (Loss) on Investments	\$	2,254,265
Total Revenues	\$	<u>2,697,321</u>
 <u>2016 Expenditures:</u>		
Pension Expense	\$	1,186,075
Legal, Acct. & Sec. Pension	\$	32,222
Auditor & Actuary Expense	\$	2,280
Investment Expense	\$	62,534
Total Expenditures	\$	<u>1,283,110</u>
Revenue Over (Under) Expenditures	\$	1,414,211
Ending Fund Balance at September, 2016	\$	<u><u>34,577,378</u></u>

**2016 Enrollments to Date:**

**Date of Hire**

Police:

None

Fire:

None

**2016 Retirements to Date:**

**Retirement Date**

Police:

None

Fire:

None

**2016 Resignations to Date:**

**Resignation Date**

Police:

None

Fire:

None

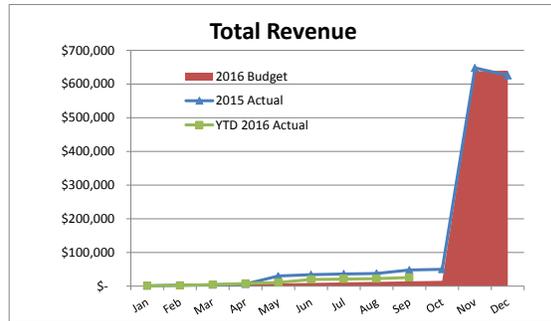
## Library Fund

City of Brentwood Library Fund Financial Position 2016 Budget Year				
Library Fund Summary				
Month	Revenues	Expenditures	\$ Difference Over (Under)	W/ Beginning Fund Balance
				\$ 494,696
January	\$ 1,111	\$ 27,990	\$ (26,879)	467,817
February	1,286	40,706	(39,420)	428,397
March	2,385	46,768	(44,383)	384,014
April	3,277	36,075	(32,798)	351,216
May	3,147	33,663	(30,515)	320,701
June	8,784	50,926	(42,142)	278,559
July	1,062	45,934	(44,872)	233,686
August	1,182	33,650	(32,468)	201,219
September	3,718	82,002	(78,283)	122,935
October	-	-	-	122,935
November	-	-	-	122,935
December	-	-	-	122,935
<b>Totals</b>	<b>\$ 25,952</b>	<b>\$ 397,713</b>	<b>\$ (371,761)</b>	

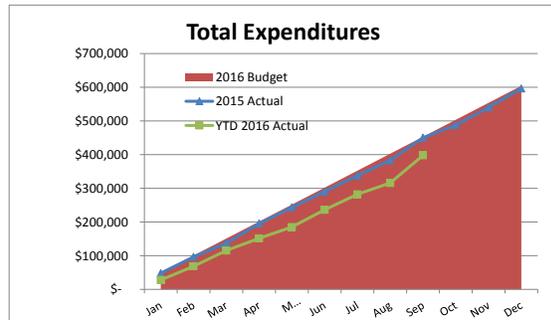
\*Beginning fund balance at 1/1/2016 per 2015 CAFR.

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	8,059	25.96%
May	30,079	7,998	11,206	40.12%
Jun	34,168	9,597	19,991	108.30%
Jul	36,272	11,197	21,052	88.02%
Aug	37,750	12,796	22,234	73.76%
Sep	48,054	14,396	25,952	80.28%
Oct	50,164	15,995		
Nov	647,813	638,180		
Dec	625,523	639,779		
Percent of budget			4.06%	



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	151,539	-24.76%
May	243,303	251,759	185,202	-26.44%
Jun	290,269	302,110	236,128	-21.84%
Jul	337,855	352,462	282,062	-19.97%
Aug	383,061	402,814	315,711	-21.62%
Sep	450,246	453,165	397,713	-12.24%
Oct	487,791	503,517		
Nov	540,136	553,869		
Dec	596,425	604,220		
Percent of budget			65.82%	



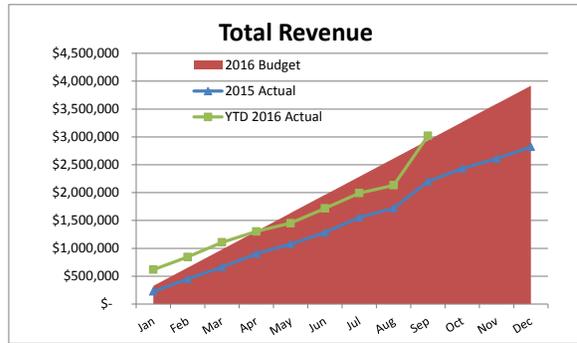
## Capital Improvements Fund

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
				\$ 2,768,326
January	\$ 617,636	\$ 51,120	\$ 566,516	3,334,842
February	227,507	22,911	204,596	3,539,438
March	262,829	522,535	(259,706)	3,279,732
April	196,167	131,700	64,467	3,344,199
May	149,330	106,673	42,657	3,386,856
June	264,162	127,369	136,793	3,523,649
July	274,415	75,197	199,218	3,722,867
August	140,525	256,207	(115,682)	3,607,185
September	886,094	1,222,900	(336,806)	3,270,379
October	-	-	-	3,270,379
November	-	-	-	3,270,379
December	-	-	-	3,270,379
<b>Totals</b>	<b>\$ 3,018,665</b>	<b>\$ 2,516,612</b>	<b>\$ 502,053</b>	

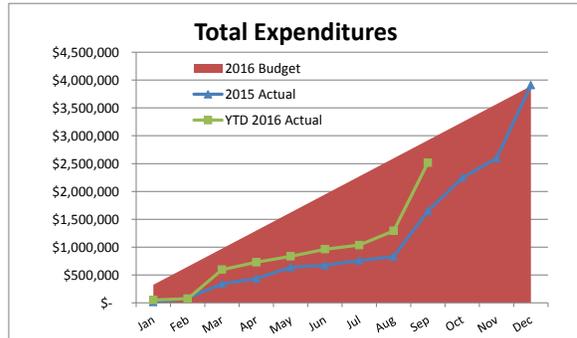
\*Beginning fund balance at 1/1/2016 per 2015 CAFR.

**Revenue for the Capital Improvements fund includes sales tax, grant revenue and investment income as well as transfers from the General Fund. Year to date revenue is above 2015 and more than the 2016 budget at 77.04%. The Capital Improvements expenditures are below the 2016 budget at 64.66% due to several IT projects put on hold. Also, the street paving projects came in slightly under budget.**

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	\$ 1,107,972	13.11%
Apr	904,674	1,306,036	\$ 1,304,139	-0.15%
May	1,076,604	1,632,545	\$ 1,453,469	-10.97%
Jun	1,284,921	1,959,054	\$ 1,717,631	-12.32%
Jul	1,555,756	2,285,563	\$ 1,992,046	-12.84%
Aug	1,721,865	2,612,072	\$ 2,132,571	-18.36%
Sep	2,201,699	2,938,581	\$ 3,018,665	2.73%
Oct	2,432,239	3,265,090		
Nov	2,609,869	3,591,599		
Dec	2,822,170	3,918,108		
Percent of budget			77.04%	



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	\$ 728,266	-43.86%
May	639,483	1,621,641	\$ 834,939	-48.51%
Jun	674,377	1,945,969	\$ 962,308	-50.55%
Jul	759,535	2,270,297	\$ 1,037,505	-54.30%
Aug	831,063	2,594,626	\$ 1,293,712	-50.14%
Sep	1,648,778	2,918,954	\$ 2,516,612	-13.78%
Oct	2,244,126	3,243,282		
Nov	2,597,657	3,567,610		
Dec	3,909,448	3,891,938		
Percent of budget			64.66%	



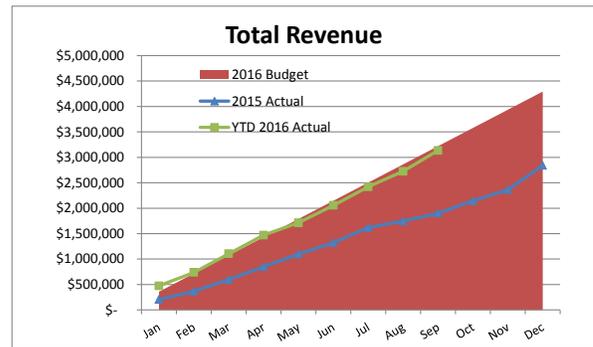
## Storm water & Park Improvements Fund

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
January	\$ 473,038	\$ 168,557	\$ 304,481	\$ 2,083,634
February	264,182	126,667	137,515	2,525,630
March	367,675	538,785	(171,110)	2,354,520
April	365,039	176,896	188,143	2,542,663
May	244,804	151,526	93,279	2,635,942
June	341,510	285,251	56,259	2,692,201
July	365,672	335,135	30,537	2,722,738
August	304,614	293,041	11,573	2,734,311
September	409,935	746,205	(336,270)	2,398,041
October	-	-	-	2,398,041
November	-	-	-	2,398,041
December	-	-	-	2,398,041
<b>Totals</b>	<u>\$ 3,136,469</u>	<u>\$ 2,822,062</u>	<u>\$ 314,407</u>	

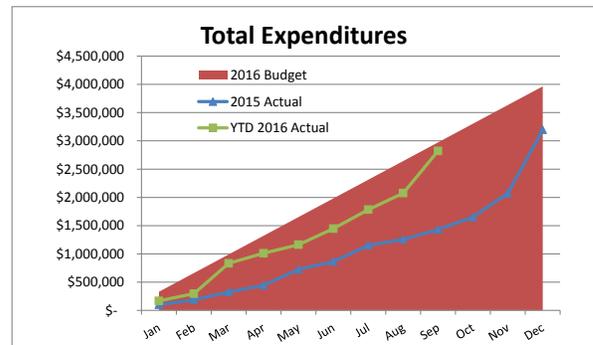
Beginning fund balance at 1/1/2016 iper 2015 CAFR.

Revenue for the Storm water and Parks Improvements fund includes sales tax, grant revenue, debt proceeds, sponsorships and investment income. Year to date revenue is above 2015 but slightly lower than the 2016 budget at 73.05%. Expenditures are also slightly below the 2016 budget at 71.18% and will fluctuate throughout the year.

Storm Water & Park	2015 Actual	2016 Budget	YTD 2016 Actual	Annual % over (under)
Jan	\$ 203,154	\$ 357,802	\$ 473,038	32.21%
Feb	367,275	715,605	737,220	3.02%
Mar	596,508	1,073,407	1,104,895	2.93%
Apr	849,403	1,431,210	1,469,934	2.71%
May	1,098,191	1,789,012	1,714,738	-4.15%
Jun	1,321,791	2,146,814	2,056,248	-4.22%
Jul	1,618,491	2,504,617	2,421,920	-3.30%
Aug	1,745,969	2,862,419	2,726,535	-4.75%
Sep	1,899,371	3,220,222	3,136,469	-2.60%
Oct	2,145,850	3,578,024		
Nov	2,363,103	3,935,826		
Dec	2,841,390	4,293,629		
Percent of budget			73.05%	



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	834,009	-15.85%
Apr	445,428	1,321,496	1,010,905	-23.50%
May	725,919	1,651,871	1,162,431	-29.63%
Jun	864,872	1,982,245	1,447,682	-26.97%
Jul	1,154,051	2,312,619	1,782,816	-22.91%
Aug	1,258,785	2,642,993	2,075,858	-21.46%
Sep	1,432,244	2,973,367	2,822,062	-5.09%
Oct	1,650,793	3,303,741		
Nov	2,074,963	3,634,115		
Dec	3,196,550	3,964,489		
Percent of budget			71.18%	



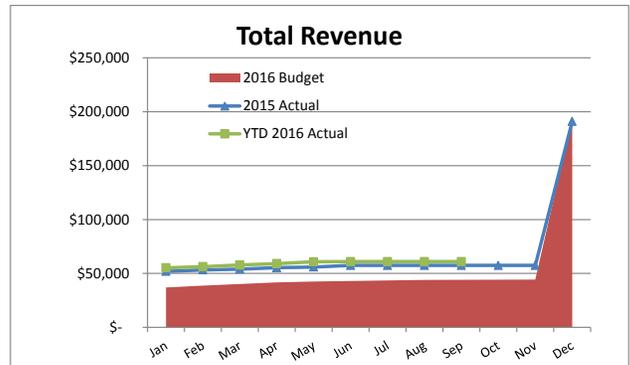
## Sewer Improvements Fund

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
				\$ 135,976
January	\$ 55,242	\$ 8,787	\$ 46,455	182,431
February	1,089	14,705	(13,616)	168,815
March	1,485	16,763	(15,278)	153,537
April	1,336	17,740	(16,404)	137,133
May	1,634	16,208	(14,575)	122,558
June	198	19,048	(18,850)	103,708
July	-	11,657	(11,657)	92,051
August	-	22,564	(22,564)	69,488
September	-	14,308	(14,308)	55,180
October	-	-	-	55,180
November	-	-	-	55,180
December	-	-	-	55,180
<b>Totals</b>	<b>\$ 60,984</b>	<b>\$ 141,780</b>	<b>\$ (80,796)</b>	

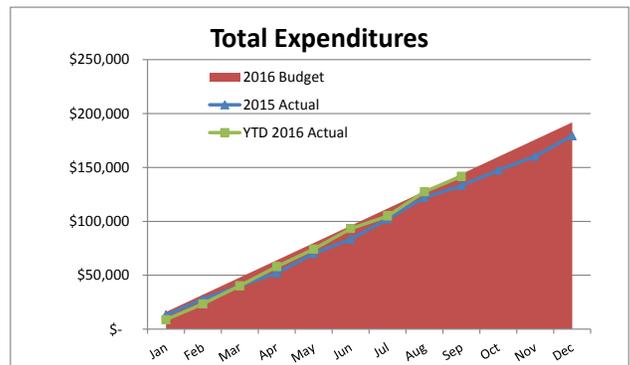
Beginning fund balance at 1/1/2016 per 2015 CAFR.

The Sewer Improvements fund revenue is above 2015 revenues but under the 2016 budget at 31.46%. **We should see these revenues increase as we finish the year especially in the month of November.** Expenditures are slightly less than the 2016 budget at 73.91%.

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	59,152	41.85%
May	55,952	42,500	60,786	43.02%
Jun	57,399	43,000	60,984	41.82%
Jul	57,399	43,500	60,984	40.19%
Aug	57,399	44,000	60,984	38.60%
Sep	57,399	44,100	60,984	38.28%
Oct	57,399	44,200		
Nov	57,399	44,300		
Dec	191,100	193,850		
Percent of budget			31.46%	



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	57,995	-9.30%
May	70,191	79,930	74,203	-7.16%
Jun	83,409	95,916	93,251	-2.78%
Jul	102,180	111,902	104,908	-6.25%
Aug	122,148	127,888	127,472	-0.33%
Sep	133,093	143,874	141,780	-1.46%
Oct	147,412	159,860		
Nov	160,341	175,846		
Dec	179,428	191,829		
Percent of budget			73.91%	



## Overtime Analysis

Overall city overtime is at 55.82% of the 2016 budget. Overtime expenditures are well below the 2016 budget in total but some departments are above the 2016 budget. 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	\$ 11,576	356.52%
Fire	69,969	90,000	72,762	80.85%
Police	84,109	91,711	47,477	51.77%
Judicial	353	3,571	83	2.32%
Street	26,658	61,439	13,697	22.29%
Sanitation	14,763	8,657	5,326	61.53%
Planning & Dev	-	3,247	348	10.72%
Parks & Rec	3,480	23,000	9,483	41.23%
Parks & Rec PT	3,320	12,177	4,099	33.66%
Sewer Imprvmt	5,519	4,328	3,374	77.95%
<b>Annual Total</b>	<b>\$ 215,508</b>	<b>\$ 301,377</b>	<b>\$ 168,224</b>	<b>55.82%</b>
Fire	69,969	90,000	72,762	80.85%
Police	84,109	91,711	47,477	51.77%
Street	26,658	61,439	13,697	22.29%
Other Depts	34,772	58,227	34,289	58.89%
	<b>215,508</b>	<b>301,377</b>	<b>168,224</b>	<b>55.82%</b>

