



FINANCIAL REPORT

For The Five Months Ending May 31, 2015



BUDGET COMPARISON SUMMARY - ALL FUNDS
For The Five Months Ending May 31, 2015

	Unaudited		Unaudited	
	2014 Year End Actual	2015 Amended Budget	2015 Year to Date	% Annual Budget
General Fund	20,532,596	20,044,400	4,849,971	24.20%
Confiscated Assets Fund	14,312	2,500	-	0.00%
E-911 Fund	273,238	938,333	153,620	100.00%
Hotel/Motel Tax Fund	1,646,794	1,800,000	447,976	24.89%
HOST Fund	6,360,076	6,300,000	-	0.00%
Debt Service Fund	496,363	541,487	135,372	25.00%
Stormwater Utility Fund	1,538,632	2,307,447	19,258	0.83%
TOTAL REVENUES - ALL FUNDS	\$ 30,862,011	\$ 31,934,167	\$ 5,606,197	17.56%
General Fund	18,583,147	20,044,400	7,095,564	35.40%
Confiscated Assets Fund	-	2,500	-	0.00%
E-911 Fund	218,778	938,333	372,917	100.00%
Hotel/Motel Tax Fund	1,064,592	1,800,000	-	0.00%
HOST Fund	3,828,325	6,300,000	248,256	3.94%
Debt Service Fund	496,363	541,487	264,605	48.87%
Stormwater Utility Fund	1,127,109	2,307,447	348,556	15.11%
TOTAL EXPENDITURES/ EXPENSES - ALL FUNDS	\$ 25,318,314	\$ 31,934,167	\$ 8,329,898	26.08%

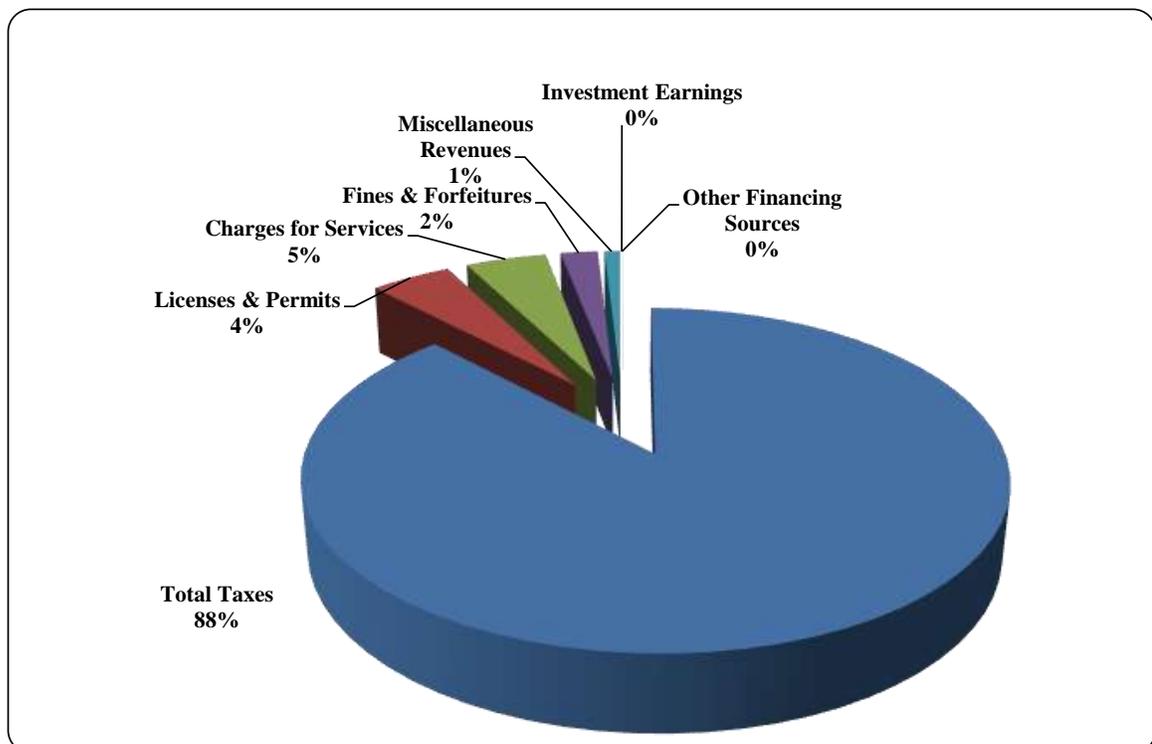


BUDGET COMPARISON REPORT - GENERAL FUND

For The Five Months Ending May 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,455,200	33,515	(6,421,685)	0.52%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	105,225	(194,775)	35.08%
Recording Intangible Tax	125,000	-	(125,000)	0.00%
Franchise Tax	2,642,136	2,159,240	(482,896)	81.72%
Alcoholic Beverage Excise Tax	800,000	208,940	(591,060)	26.12%
Energy Excise Tax	20,000	11,183	(8,817)	100.00%
Motor Vehicle Rental Excise Tax	50,000	-	(50,000)	100.00%
Business & Occupational Tax	2,000,000	1,720,553	(279,447)	86.03%
Insurance Premium Tax	2,600,000	12,450	(2,587,550)	0.48%
Financial Institutions Tax	80,000	11,242	(68,758)	14.05%
Penalties & Interest	15,500	99	(15,401)	0.64%
Total Taxes	15,087,836	4,262,447	(10,825,389)	28.25%
Licenses & Permits	1,525,275	220,333	(1,304,942)	14.45%
Charges for Services	784,516	221,375	(563,141)	28.22%
Fines & Forfeitures	1,250,000	101,785	(1,148,215)	8.14%
Miscellaneous Revenues	313,773	43,031	(270,742)	13.71%
Investment Earnings	3,000	1,000	(2,000)	33.33%
Other Financing Sources	1,080,000	-	(1,080,000)	0.00%
TOTAL REVENUES	\$ 20,044,400	\$ 4,849,971	\$ (15,194,429)	24.20%

Revenues by Source



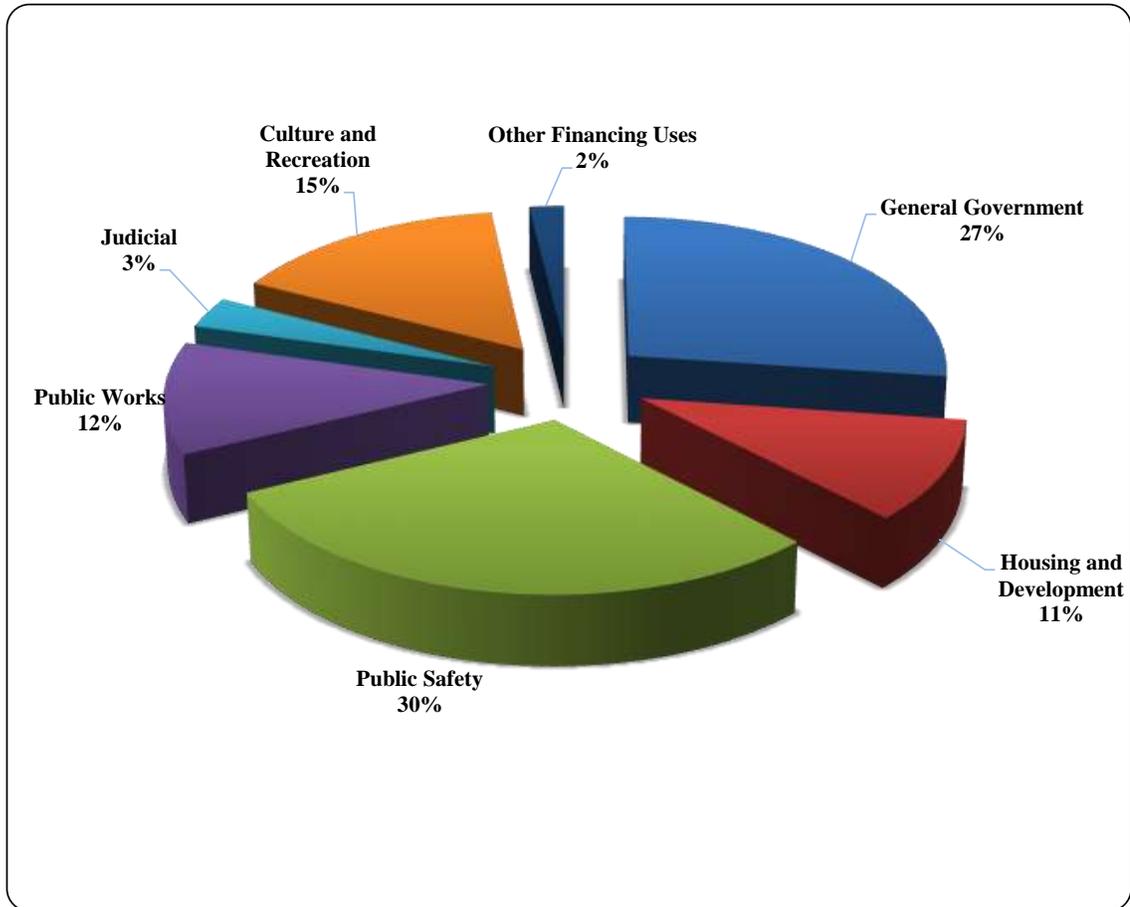


BUDGET COMPARISON REPORT - GENERAL FUND

For The Five Months Ending May 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
General Government	5,688,596	1,926,887	3,761,709	33.87%
Housing and Development	2,245,979	748,452	1,497,527	33.32%
Public Safety	7,700,680	2,133,537	5,567,143	27.71%
Public Works	1,613,770	825,425	788,345	51.15%
Judicial	575,845	229,436	346,409	39.84%
Culture and Recreation	1,678,045	1,096,456	581,589	65.34%
Other Financing Uses	541,485	135,372	406,113	25.00%
TOTAL EXPENDITURES	\$ 20,044,400	\$ 7,095,564	\$ 12,948,836	35.40%

Expenditures by Governmental Activity





REVENUE DETAIL - GENERAL FUND
For The Five Months Ending May 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,455,200	33,515	(6,421,685)	0.52%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	105,225	(194,775)	35.08%
Recording Intangible Tax	125,000	-	(125,000)	0.00%
Franchise Tax	2,642,136	2,159,240	(482,896)	81.72%
Alcoholic Beverage Excise Tax	800,000	208,940	(591,060)	26.12%
Energy Excise Tax	20,000	11,183	(8,817)	55.92%
Motor Vehicle Rental Excise Tax	50,000	-	(50,000)	0.00%
Business & Occupational Tax	2,000,000	1,720,553	(279,447)	86.03%
Insurance Premium Tax	2,600,000	12,450	(2,587,550)	0.48%
Financial Institutions Tax	80,000	11,242	(68,758)	14.05%
Penalties & Interest	15,500	99	(15,401)	0.64%
Total Taxes	<u>15,087,836</u>	<u>4,262,447</u>	<u>(10,825,389)</u>	<u>28.25%</u>
Alcoholic Beverage Licenses	400,000	13,871	(386,129)	3.47%
Building Permits	1,125,275	206,462	(918,813)	18.35%
Total Licenses and Permits	<u>1,525,275</u>	<u>220,333</u>	<u>(1,304,942)</u>	<u>14.45%</u>
Special Assessments	292,600	21,283	(271,317)	7.27%
Streetlight Fees	404,351	4,534	(399,817)	1.12%
Recreation Program Fees	45,000	19,127	(25,873)	42.50%
Pavilion Rental Fees	36,000	15,449	(20,551)	42.91%
Other Charges for Services	6,565	160,982	154,417	2452.12%
Total Charges for Services	<u>784,516</u>	<u>221,375</u>	<u>(563,141)</u>	<u>28.22%</u>
Municipal Court Fines	1,250,000	101,785	(1,148,215)	8.14%
Total Fines and Forfeitures	<u>1,250,000</u>	<u>101,785</u>	<u>(1,148,215)</u>	<u>8.14%</u>
Grant Revenue	299,773	-	(299,773)	0.00%
Election Qualifying Fees	2,000	-	(2,000)	0.00%
Accident/Incident Reports	-	1,425	1,425	100.00%
Fingerprinting Fee	2,000	3,100	1,100	155.00%
Reimbursement for Damaged Property	4,000	(7,963)	(11,963)	-199.07%
NSF Fees	300	(144)	(444)	-47.83%
Miscellaneous Income	5,000	712	(4,288)	14.25%
Legal Fee Reimbursement	-	-	-	n/a
Public Safety-Other	-	3,300	3,300	100.00%
Defrayment of Costs (CHOA)	-	2,000	2,000	100.00%
Donations from Private Sources	700	40,600	39,900	5800.00%
Total Miscellaneous Revenues	<u>313,773</u>	<u>43,031</u>	<u>(270,742)</u>	<u>13.71%</u>
Interest Income	3,000	1,000	(2,000)	33.33%
Total Investment Earnings	<u>3,000</u>	<u>1,000</u>	<u>(2,000)</u>	<u>33.33%</u>
Proceeds from Sale of Property	-	-	-	n/a
Transfer from Hotel/Motel Tax Fund	1,080,000	-	(1,080,000)	0.00%
Total Other Financing Sources	<u>1,080,000</u>	<u>-</u>	<u>(1,080,000)</u>	<u>0.00%</u>
TOTAL REVENUES	<u>\$ 20,044,400</u>	<u>\$ 4,849,971</u>	<u>\$ (15,194,429)</u>	<u>24.20%</u>

EXPENDITURE DETAIL - GENERAL FUND
For The Five Months Ending May 31, 2015



	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Mayor and City Council	353,741	73,341	280,400	20.73%
City Manager	1,087,103	221,135	865,968	20.34%
City Clerk	262,115	49,960	212,155	19.06%
General Administration and Finance	2,211,758	1,064,422	1,147,336	48.13%
Legal	650,000	169,543	480,457	26.08%
Information Technology	551,021	273,584	277,437	49.65%
Communications	322,858	74,903	247,955	23.20%
Contingency	250,000	-	250,000	0.00%
TOTAL GENERAL GOVERNMENT	<u>\$ 5,688,596</u>	<u>\$ 1,926,887</u>	<u>\$ 3,761,709</u>	<u>33.87%</u>
Community Development	2,245,979	748,452	1,497,527	33.32%
TOTAL HOUSING AND DEVELOPMENT	<u>\$ 2,245,979</u>	<u>\$ 748,452</u>	<u>\$ 1,497,527</u>	<u>33.32%</u>
Police Department	7,700,680	2,133,537	5,567,143	27.71%
TOTAL PUBLIC SAFETY	<u>\$ 7,700,680</u>	<u>\$ 2,133,537</u>	<u>\$ 5,567,143</u>	<u>27.71%</u>
Public Works	1,613,770	825,425	788,345	51.15%
TOTAL PUBLIC WORKS	<u>\$ 1,613,770</u>	<u>\$ 825,425</u>	<u>\$ 788,345</u>	<u>51.15%</u>
Municipal Court	575,845	229,436	346,409	39.84%
TOTAL JUDICIAL	<u>\$ 575,845</u>	<u>\$ 229,436</u>	<u>\$ 346,409</u>	<u>39.84%</u>
Parks & Recreation	1,678,045	1,096,456	581,589	65.34%
TOTAL CULTURE AND RECREATION	<u>\$ 1,678,045</u>	<u>\$ 1,096,456</u>	<u>\$ 581,589</u>	<u>65.34%</u>
Tranfers to Debt Service Fund	541,485	135,372	406,113	25.00%
TOTAL OTHER FINANCING USES	<u>\$ 541,485</u>	<u>\$ 135,372</u>	<u>\$ 406,113</u>	<u>25.00%</u>
TOTAL EXPENDITURES	<u>\$ 20,044,400</u>	<u>\$ 7,095,564</u>	<u>\$ 12,948,836</u>	<u>35.40%</u>



CONFISCATED ASSETS FUND
For The Five Months Ending May 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Forfeitures	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	<u>0.00%</u>
TOTAL REVENUES	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ (2,500)</u>	<u>0.00%</u>
Small Equipment - Police Dept.	<u>2,500</u>	<u>-</u>	<u>2,500</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ 2,500</u>	<u>0.00%</u>



E-911 FUND
For The Five Months Ending May 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
E-911 Fees	<u>938,333</u>	<u>153,620</u>	<u>(784,713)</u>	<u>16.37%</u>
TOTAL REVENUES	<u>\$ 938,333</u>	<u>\$ 153,620</u>	<u>\$ (784,713)</u>	<u>16.37%</u>
Payments to Other Agencies (1)	<u>938,333</u>	<u>372,917</u>	<u>565,416</u>	<u>39.74%</u>
TOTAL EXPENDITURES	<u>\$ 938,333</u>	<u>\$ 372,917</u>	<u>\$ 565,416</u>	<u>39.74%</u>

(1) Represents payments to the Chattahoochee River 911 Authority



HOTEL/MOTEL TAX FUND
For The Five Months Ending May 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Hotel/Motel Taxes	<u>1,800,000</u>	<u>447,976</u>	<u>(1,352,024)</u>	<u>24.89%</u>
TOTAL REVENUES	<u>\$ 1,800,000</u>	<u>\$ 447,976</u>	<u>\$ (1,352,024)</u>	<u>24.89%</u>
Tourism	720,000	-	720,000	0.00%
Transfers to General Fund	<u>1,080,000</u>	<u>-</u>	<u>1,080,000</u>	0.00%
TOTAL EXPENDITURES	<u>\$ 1,800,000</u>	<u>\$ -</u>	<u>\$ 1,800,000</u>	0.00%



HOMESTEAD OPTION SALES TAX FUND
For The Five Months Ending May 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
H.O.S.T. Revenue	<u>6,300,000</u>	<u>-</u>	<u>(6,300,000)</u>	0.00%
TOTAL REVENUES	<u>\$ 6,300,000</u>	<u>\$ -</u>	<u>\$ (6,300,000)</u>	<u>0.00%</u>
Capital Outlay - Communications	-	13,918	(13,918)	100.00%
Capital Outlay - Parks & Recreation	3,061,000	74,270	2,986,731	2.43%
Capital Outlay - Public Safety	115,000	68,026	46,974	59.15%
Capital Outlay - Public Works	<u>3,124,000</u>	<u>92,043</u>	<u>3,031,957</u>	2.95%
TOTAL EXPENDITURES	<u>\$ 6,300,000</u>	<u>\$ 248,256</u>	<u>\$ 6,051,744</u>	<u>3.94%</u>



DEBT SERVICE FUND
For The Five Months Ending May 31, 2015

	<u>2015 Amended Budget</u>	<u>YTD Transactions</u>	<u>Variance from Budget</u>	<u>% of Annual Budget</u>
Transfers from General Fund (1)	541,487	135,372	(406,115)	25.00%
TOTAL REVENUES	<u>\$ 541,487</u>	<u>\$ 135,372</u>	<u>\$ (406,115)</u>	<u>25.00%</u>
Principal - Capital Lease	514,413	248,698	265,715	48.35%
Interest - Capital Lease	27,074	15,907	11,167	58.75%
TOTAL EXPENDITURES	<u>\$ 541,487</u>	<u>\$ 264,605</u>	<u>\$ 276,882</u>	<u>48.87%</u>

(1) Represents transfers from the City of Brookhaven General Fund to service debt issued on behalf of the City.



STORMWATER UTILITY FUND
For The Five Months Ending May 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Stormwater Utility Fees	<u>2,307,447</u>	<u>19,258</u>	<u>(2,288,189)</u>	<u>0.83%</u>
TOTAL REVENUES	<u>\$ 2,307,447</u>	<u>\$ 19,258</u>	<u>\$ (2,288,189)</u>	<u>0.83%</u>
Personal Services/Benefits	-	-	-	n/a
Purchased/Contracted Services	-	339,905	(339,905)	100.00%
Supplies	-	8,650	(8,650)	100.00%
Capital Outlay/Infrastructure	2,307,447	-	2,307,447	0.00%
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
TOTAL EXPENSES	<u>\$ 2,307,447</u>	<u>\$ 348,556</u>	<u>\$ 1,958,891</u>	<u>15.11%</u>