



FINANCIAL REPORT

For The Six Months Ending June 30, 2015



BUDGET COMPARISON SUMMARY - ALL FUNDS
For The Six Months Ending June 30, 2015

	Unaudited		Unaudited	
	2014 Year End Actual	2015 Amended Budget	2015 Year to Date	% Annual Budget
General Fund	20,532,596	20,044,400	7,922,928	39.53%
Confiscated Assets Fund	14,312	2,500	21,355	854.21%
E-911 Fund	273,238	938,333	353,365	100.00%
Hotel/Motel Tax Fund	1,646,794	1,800,000	502,976	27.94%
HOST Fund	6,360,076	6,300,000	-	0.00%
Debt Service Fund	496,363	541,487	603,459	111.44%
Stormwater Utility Fund	1,538,632	2,307,447	31,306	1.36%
TOTAL REVENUES - ALL FUNDS	\$ 30,862,011	\$ 31,934,167	\$ 9,435,389	29.55%
General Fund	18,583,147	20,044,400	10,325,905	51.52%
Confiscated Assets Fund	-	2,500	2,000	80.00%
E-911 Fund	218,778	938,333	447,500	100.00%
Hotel/Motel Tax Fund	1,064,592	1,800,000	-	0.00%
HOST Fund	3,828,325	6,300,000	752,266	11.94%
Debt Service Fund	496,363	541,487	564,983	104.34%
Stormwater Utility Fund	1,127,109	2,307,447	440,059	19.07%
TOTAL EXPENDITURES/ EXPENSES - ALL FUNDS	\$ 25,318,314	\$ 31,934,167	\$ 12,532,712	39.25%

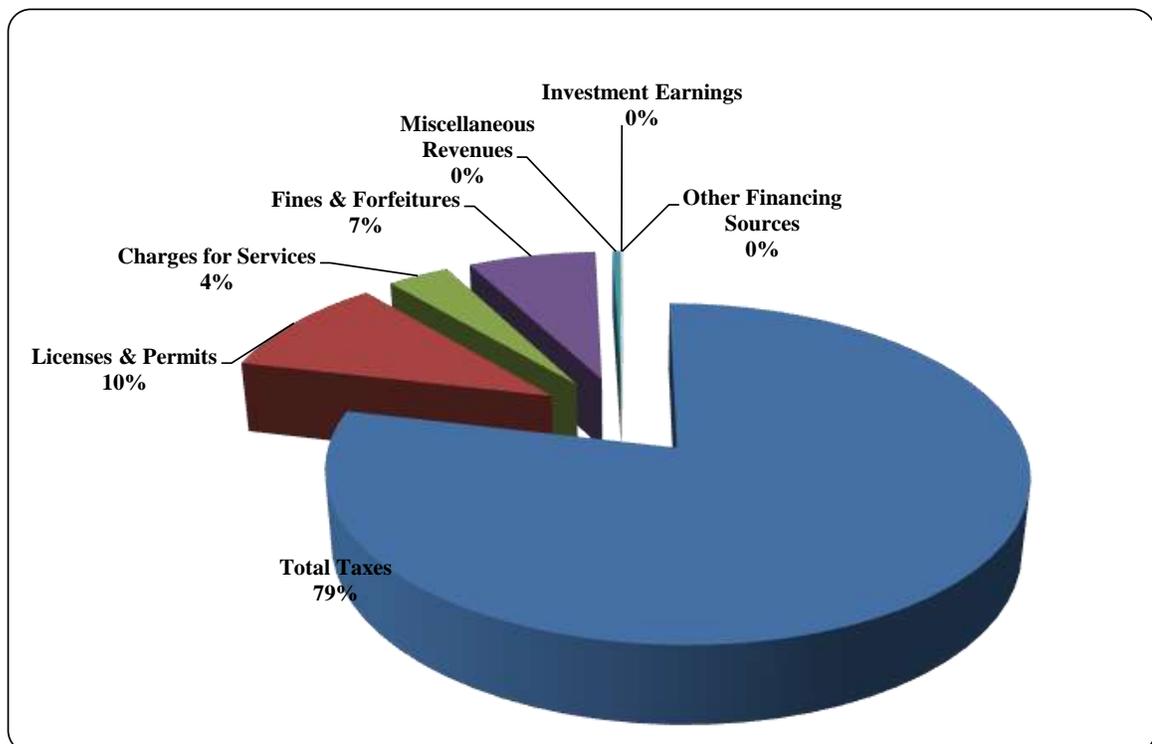


BUDGET COMPARISON REPORT - GENERAL FUND

For The Six Months Ending June 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,455,200	87,485	(6,367,715)	1.36%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	207,571	(92,429)	69.19%
Recording Intangible Tax	125,000	-	(125,000)	0.00%
Franchise Tax	2,642,136	2,307,851	(334,285)	87.35%
Alcoholic Beverage Excise Tax	800,000	274,239	(525,761)	34.28%
Energy Excise Tax	20,000	11,183	(8,817)	100.00%
Motor Vehicle Rental Excise Tax	50,000	4,392	(45,608)	100.00%
Business & Occupational Tax	2,000,000	3,300,265	1,300,265	165.01%
Insurance Premium Tax	2,600,000	13,450	(2,586,550)	0.52%
Financial Institutions Tax	80,000	22,484	(57,516)	28.11%
Penalties & Interest	15,500	694	(14,806)	4.48%
Total Taxes	15,087,836	6,229,614	(8,858,222)	41.29%
Licenses & Permits	1,525,275	805,502	(719,773)	52.81%
Charges for Services	784,516	276,954	(507,562)	35.30%
Fines & Forfeitures	1,250,000	570,967	(679,033)	45.68%
Miscellaneous Revenues	313,773	37,110	(276,663)	11.83%
Investment Earnings	3,000	2,781	(219)	92.70%
Other Financing Sources	1,080,000	-	(1,080,000)	0.00%
TOTAL REVENUES	\$ 20,044,400	\$ 7,922,928	\$ (12,121,472)	39.53%

Revenues by Source



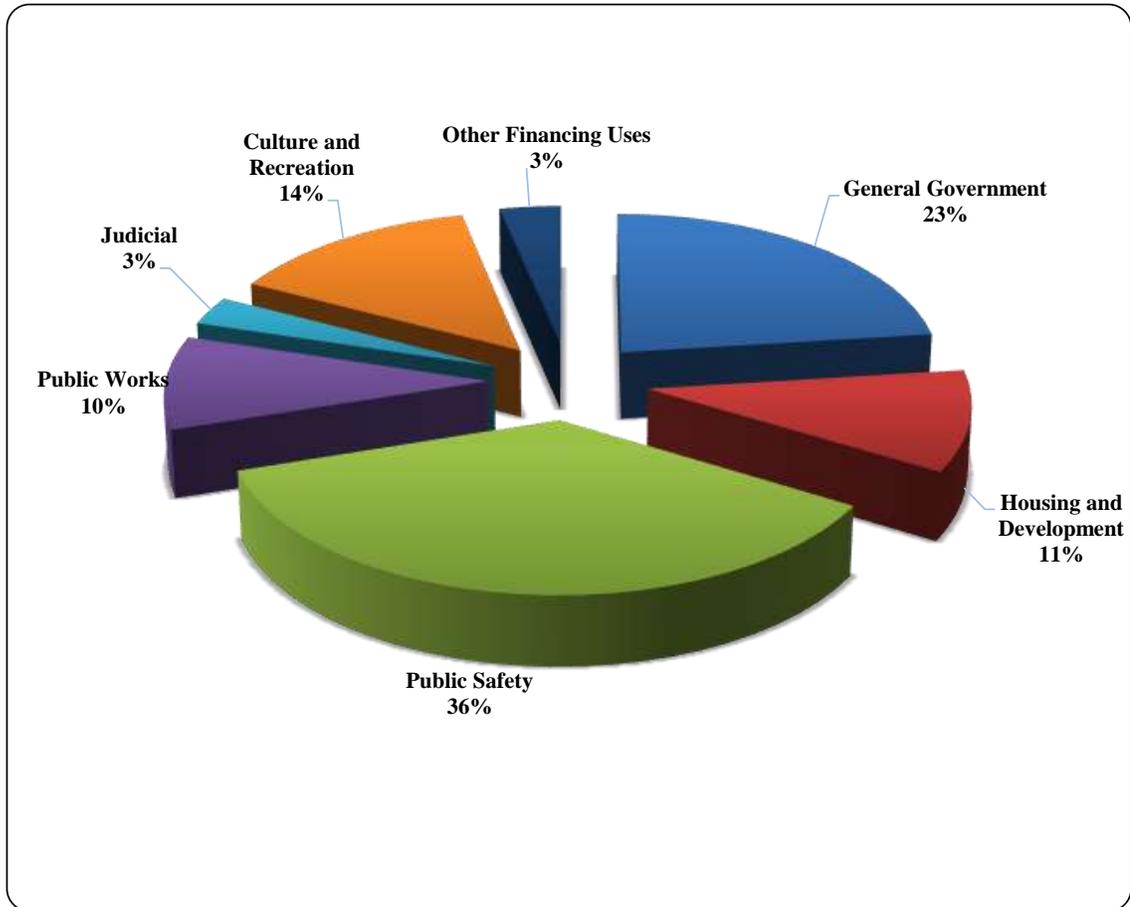


BUDGET COMPARISON REPORT - GENERAL FUND

For The Six Months Ending June 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
General Government	5,688,596	2,380,769	3,307,827	41.85%
Housing and Development	2,245,979	1,084,853	1,161,126	48.30%
Public Safety	7,700,680	3,763,952	3,936,728	48.88%
Public Works	1,613,770	1,000,753	613,017	62.01%
Judicial	575,845	306,540	269,305	53.23%
Culture and Recreation	1,678,045	1,442,185	235,860	85.94%
Other Financing Uses	541,485	346,853	194,632	64.06%
TOTAL EXPENDITURES	\$ 20,044,400	\$ 10,325,905	\$ 9,718,495	51.52%

Expenditures by Governmental Activity





REVENUE DETAIL - GENERAL FUND
For The Six Months Ending June 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,455,200	87,485	(6,367,715)	1.36%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	207,571	(92,429)	69.19%
Recording Intangible Tax	125,000	-	(125,000)	0.00%
Franchise Tax	2,642,136	2,307,851	(334,285)	87.35%
Alcoholic Beverage Excise Tax	800,000	274,239	(525,761)	34.28%
Energy Excise Tax	20,000	11,183	(8,817)	55.92%
Motor Vehicle Rental Excise Tax	50,000	4,392	(45,608)	8.78%
Business & Occupational Tax	2,000,000	3,300,265	1,300,265	165.01%
Insurance Premium Tax	2,600,000	13,450	(2,586,550)	0.52%
Financial Institutions Tax	80,000	22,484	(57,516)	28.11%
Penalties & Interest	15,500	694	(14,806)	4.48%
Total Taxes	<u>15,087,836</u>	<u>6,229,614</u>	<u>(8,858,222)</u>	<u>41.29%</u>
Alcoholic Beverage Licenses	400,000	33,280	(366,720)	8.32%
Building Permits	1,125,275	772,222	(353,053)	68.63%
Total Licenses and Permits	<u>1,525,275</u>	<u>805,502</u>	<u>(719,773)</u>	<u>52.81%</u>
Special Assessments	292,600	21,824	(270,776)	7.46%
Streetlight Fees	404,351	11,645	(392,706)	2.88%
Recreation Program Fees	45,000	27,862	(17,138)	61.92%
Pavilion Rental Fees	36,000	41,260	5,260	114.61%
Other Charges for Services	6,565	174,363	167,798	2655.95%
Total Charges for Services	<u>784,516</u>	<u>276,954</u>	<u>(507,562)</u>	<u>35.30%</u>
Municipal Court Fines	1,250,000	570,967	(679,033)	45.68%
Total Fines and Forfeitures	<u>1,250,000</u>	<u>570,967</u>	<u>(679,033)</u>	<u>45.68%</u>
Grant Revenue	299,773	(5,948)	(305,721)	-1.98%
Election Qualifying Fees	2,000	-	(2,000)	0.00%
Accident/Incident Reports	-	5,950	5,950	100.00%
Fingerprinting Fee	2,000	4,075	2,075	203.75%
Reimbursement for Damaged Property	4,000	(13,435)	(17,435)	-335.88%
NSF Fees	300	(144)	(444)	-48.00%
Miscellaneous Income	5,000	712	(4,288)	14.24%
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>37,110</u>	<u>(276,663)</u>	<u>11.83%</u>
Interest Income	3,000	2,781	(219)	92.70%
Total Investment Earnings	<u>3,000</u>	<u>2,781</u>	<u>(219)</u>	<u>92.70%</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>\$ 7,922,928</u>	<u>\$ (12,121,472)</u>	<u>39.53%</u>

EXPENDITURE DETAIL - GENERAL FUND
For The Six Months Ending June 30, 2015



	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Mayor and City Council	353,741	106,288	247,453	30.05%
City Manager	1,087,103	387,824	699,279	35.68%
City Clerk	262,115	115,480	146,635	44.06%
General Administration and Finance	2,211,758	1,015,443	1,196,315	45.91%
Legal	650,000	282,334	367,666	43.44%
Information Technology	551,021	361,418	189,603	65.59%
Communications	322,858	111,982	210,876	34.68%
Contingency	250,000	-	250,000	0.00%
TOTAL GENERAL GOVERNMENT	<u>\$ 5,688,596</u>	<u>\$ 2,380,769</u>	<u>\$ 3,307,827</u>	<u>41.85%</u>
Community Development	2,245,979	1,084,853	1,161,126	48.30%
TOTAL HOUSING AND DEVELOPMENT	<u>\$ 2,245,979</u>	<u>\$ 1,084,853</u>	<u>\$ 1,161,126</u>	<u>48.30%</u>
Police Department	7,700,680	3,763,952	3,936,728	48.88%
TOTAL PUBLIC SAFETY	<u>\$ 7,700,680</u>	<u>\$ 3,763,952</u>	<u>\$ 3,936,728</u>	<u>48.88%</u>
Public Works	1,613,770	1,000,753	613,017	62.01%
TOTAL PUBLIC WORKS	<u>\$ 1,613,770</u>	<u>\$ 1,000,753</u>	<u>\$ 613,017</u>	<u>62.01%</u>
Municipal Court	575,845	306,540	269,305	53.23%
TOTAL JUDICIAL	<u>\$ 575,845</u>	<u>\$ 306,540</u>	<u>\$ 269,305</u>	<u>53.23%</u>
Parks & Recreation	1,678,045	1,442,185	235,860	85.94%
TOTAL CULTURE AND RECREATION	<u>\$ 1,678,045</u>	<u>\$ 1,442,185</u>	<u>\$ 235,860</u>	<u>85.94%</u>
Tranfers to Debt Service Fund	541,485	346,853	194,632	64.06%
TOTAL OTHER FINANCING USES	<u>\$ 541,485</u>	<u>\$ 346,853</u>	<u>\$ 194,632</u>	<u>64.06%</u>
TOTAL EXPENDITURES	<u>\$ 20,044,400</u>	<u>\$ 10,325,905</u>	<u>\$ 9,718,495</u>	<u>51.52%</u>



CONFISCATED ASSETS FUND
For The Six Months Ending June 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Forfeitures	<u>2,500</u>	<u>21,355</u>	<u>18,855</u>	<u>854.21%</u>
TOTAL REVENUES	<u>\$ 2,500</u>	<u>\$ 21,355</u>	<u>\$ 18,855</u>	<u>854.21%</u>
Small Equipment - Police Dept.	<u>2,500</u>	<u>2,000</u>	<u>500</u>	<u>80.00%</u>
TOTAL EXPENDITURES	<u>\$ 2,500</u>	<u>\$ 2,000</u>	<u>\$ 500</u>	<u>80.00%</u>



E-911 FUND
For The Six Months Ending June 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
E-911 Fees	<u>938,333</u>	<u>353,365</u>	<u>(584,968)</u>	<u>37.66%</u>
TOTAL REVENUES	<u>\$ 938,333</u>	<u>\$ 353,365</u>	<u>\$ (584,968)</u>	<u>37.66%</u>
Payments to Other Agencies (1)	<u>938,333</u>	<u>447,500</u>	<u>490,833</u>	<u>47.69%</u>
TOTAL EXPENDITURES	<u>\$ 938,333</u>	<u>\$ 447,500</u>	<u>\$ 490,833</u>	<u>47.69%</u>

(1) Represents payments to the Chattahoochee River 911 Authority



HOTEL/MOTEL TAX FUND
For The Six Months Ending June 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Hotel/Motel Taxes	<u>1,800,000</u>	<u>502,976</u>	<u>(1,297,024)</u>	<u>27.94%</u>
TOTAL REVENUES	<u>\$ 1,800,000</u>	<u>\$ 502,976</u>	<u>\$ (1,297,024)</u>	<u>27.94%</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 Six Months Ending June 30, 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	-	20,223	(20,223)	100.00%
Capital Outlay - Parks & Recreation	3,061,000	332,886	2,728,114	10.88%
Capital Outlay - Public Safety	115,000	189,878	(74,878)	165.11%
Capital Outlay - Public Works	<u>3,124,000</u>	<u>209,279</u>	<u>2,914,721</u>	6.70%
TOTAL EXPENDITURES	<u>\$ 6,300,000</u>	<u>\$ 752,266</u>	<u>\$ 5,547,734</u>	<u>11.94%</u>



DEBT SERVICE FUND
For The Six Months Ending June 30, 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)	<u>541,487</u>	<u>603,459</u>	<u>61,972</u>	<u>111.44%</u>
TOTAL REVENUES	<u>\$ 541,487</u>	<u>\$ 603,459</u>	<u>\$ 61,972</u>	<u>111.44%</u>
Principal - Capital Lease	514,413	530,043	(15,630)	103.04%
Interest - Capital Lease	<u>27,074</u>	<u>34,940</u>	<u>(7,866)</u>	<u>129.05%</u>
TOTAL EXPENDITURES	<u>\$ 541,487</u>	<u>\$ 564,983</u>	<u>\$ (23,496)</u>	<u>104.34%</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 Six Months Ending June 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Stormwater Utility Fees	<u>2,307,447</u>	<u>31,306</u>	<u>(2,276,141)</u>	<u>1.36%</u>
TOTAL REVENUES	<u>\$ 2,307,447</u>	<u>\$ 31,306</u>	<u>\$ (2,276,141)</u>	<u>1.36%</u>
Personal Services/Benefits	-	-	-	n/a
Purchased/Contracted Services	500,000	395,328	104,672	79.07%
Supplies	-	9,347	(9,347)	100.00%
Capital Outlay/Infrastructure	1,807,447	35,384	1,772,063	1.96%
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
TOTAL EXPENSES	<u>\$ 2,307,447</u>	<u>\$ 440,059</u>	<u>\$ 1,867,388</u>	<u>19.07%</u>