



FINANCIAL REPORT

For The Nine Months Ending September 30, 2015



BUDGET COMPARISON SUMMARY - ALL FUNDS
For The Nine Months Ending September 30, 2015

	Unaudited		Unaudited	
	2014 Year End Actual	2015 Amended Budget	2015 Year to Date	% Annual Budget
General Fund	20,532,596	20,878,156	10,101,720	48.38%
Confiscated Assets Fund	14,312	2,500	21,102	844.08%
E-911 Fund	273,238	938,333	326,812	34.83%
Special Tax District #1	-	492,500	63,077	12.81%
Hotel/Motel Tax Fund	1,646,794	1,800,000	962,009	53.44%
HOST Fund	6,360,076	6,300,000	1,517,853	24.09%
Debt Service Fund	496,363	541,487	603,459	111.44%
Stormwater Utility Fund	1,538,632	2,307,447	366,006	15.86%
TOTAL REVENUES - ALL FUNDS	\$ 30,862,011	\$ 33,260,423	\$ 13,962,037	41.98%
General Fund	18,583,147	20,880,656	14,010,004	67.10%
Confiscated Assets Fund	-	2,500	5,341	213.64%
E-911 Fund	218,778	938,333	682,083	72.69%
Special Tax District #1	-	492,500	384,982	78.17%
Hotel/Motel Tax Fund	1,064,592	1,800,000	421,954	23.44%
HOST Fund	3,828,325	6,300,000	1,474,527	23.41%
Debt Service Fund	496,363	541,487	724,435	133.79%
Stormwater Utility Fund	1,127,109	2,307,447	713,890	30.94%
TOTAL EXPENDITURES/ EXPENSES - ALL FUNDS	\$ 25,318,314	\$ 33,262,923	\$ 18,417,218	55.37%

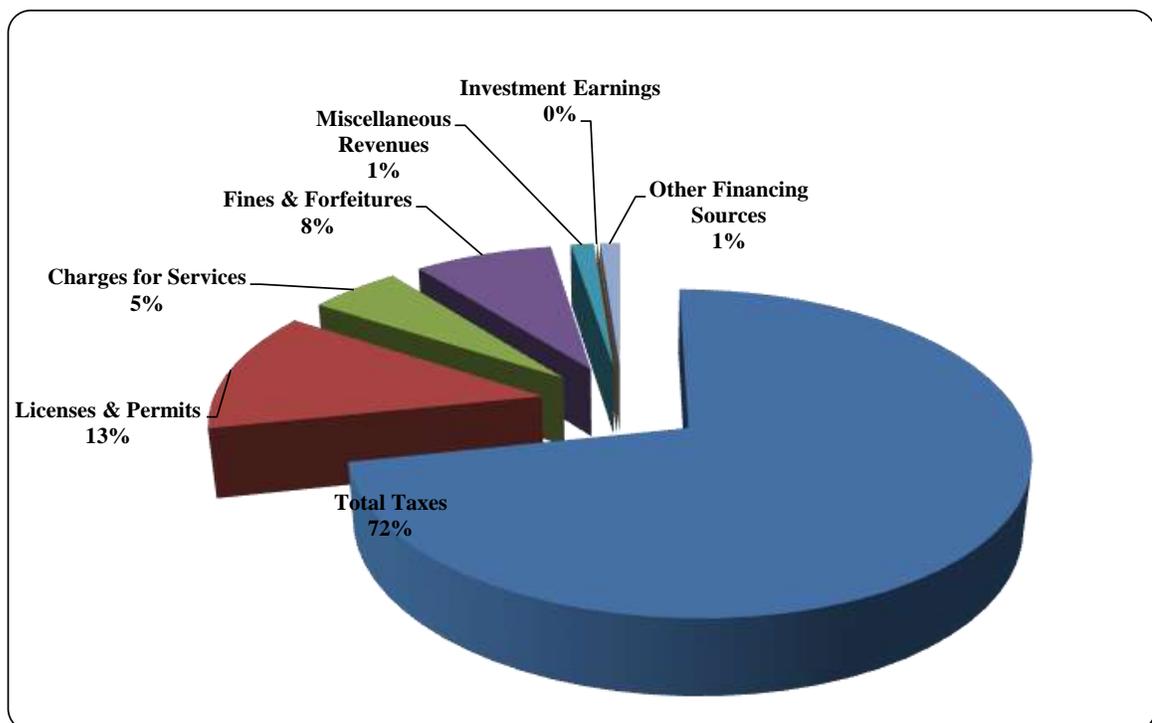


BUDGET COMPARISON REPORT - GENERAL FUND

For The Nine Months Ending September 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,955,200	1,180,833	(5,774,367)	16.98%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	327,817	27,817	109.27%
Recording Intangible Tax	145,000	253,764	108,764	175.01%
Real Estate Transfer Tax	100,000	115,707	15,707	115.71%
Franchise Tax	2,642,136	2,292,085	(350,051)	86.75%
Alcoholic Beverage Excise Tax	800,000	559,919	(240,081)	69.99%
Energy Excise Tax	20,000	42,393	22,393	100.00%
Motor Vehicle Rental Excise Tax	50,000	-	(50,000)	100.00%
Business & Occupational Tax	2,100,000	2,443,559	343,559	116.36%
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	1,728	(13,772)	11.15%
Total Taxes	<u>15,807,836</u>	<u>7,241,497</u>	<u>(8,566,339)</u>	<u>45.81%</u>
Licenses & Permits	1,522,775	1,264,577	(258,198)	83.04%
Charges for Services	784,516	532,115	(252,401)	67.83%
Fines & Forfeitures	1,250,000	808,023	(441,977)	64.64%
Miscellaneous Revenues	313,773	135,537	(178,236)	43.20%
Investment Earnings	3,000	3,715	715	123.83%
Other Financing Sources	<u>1,196,256</u>	<u>116,256</u>	<u>(1,080,000)</u>	<u>9.72%</u>
TOTAL REVENUES	<u>\$ 20,878,156</u>	<u>\$ 10,101,720</u>	<u>\$ (10,776,436)</u>	<u>48.38%</u>

Revenues by Source



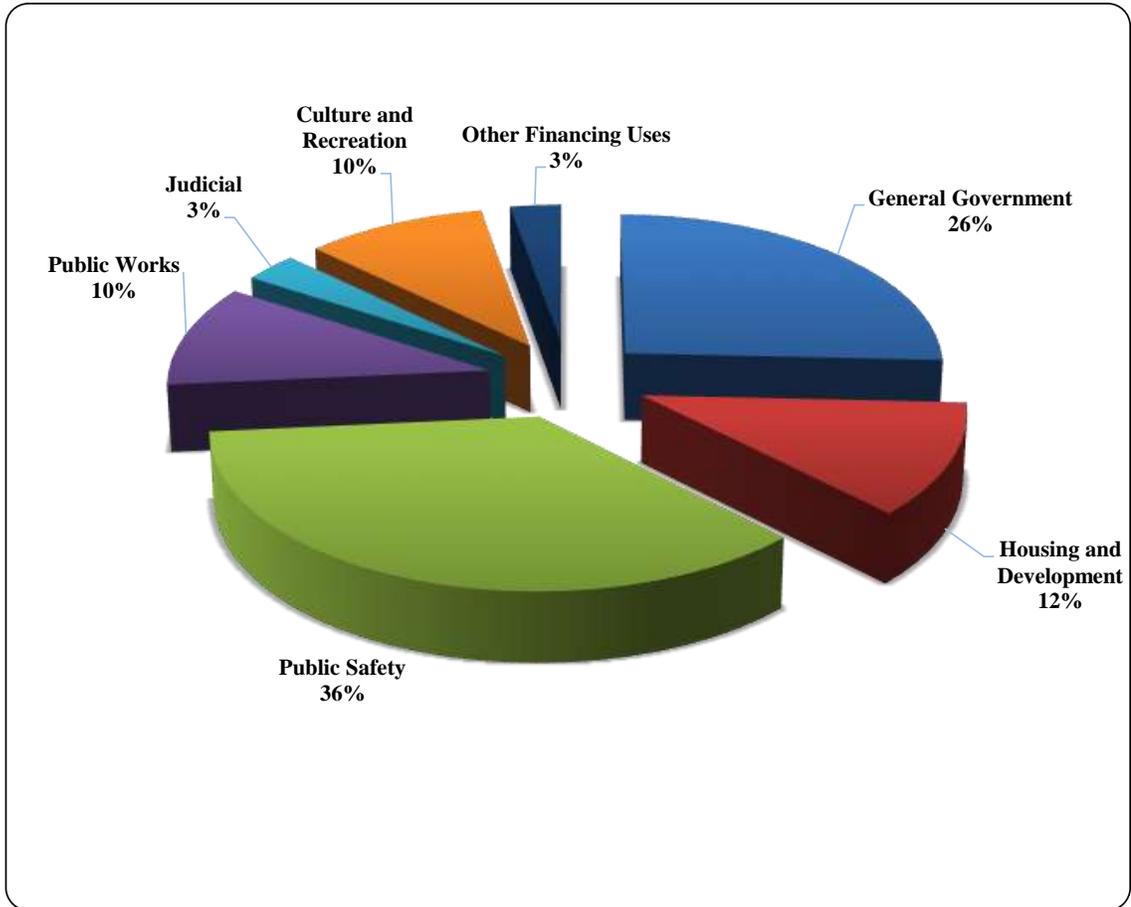


BUDGET COMPARISON REPORT - GENERAL FUND

For The Nine Months Ending September 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
General Government	6,220,211	3,602,196	2,618,015	57.91%
Housing and Development	2,395,979	1,658,374	737,605	69.21%
Public Safety	7,735,575	5,040,741	2,694,834	65.16%
Public Works	1,613,770	1,486,723	127,047	92.13%
Judicial	575,845	422,037	153,808	73.29%
Culture and Recreation	1,797,791	1,407,956	389,835	78.32%
Other Financing Uses	541,485	391,977	149,508	72.39%
TOTAL EXPENDITURES	\$ 20,880,656	\$ 14,010,004	\$ 6,870,652	67.10%

Expenditures by Governmental Activity





REVENUE DETAIL - GENERAL FUND
For The Nine Months Ending September 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,955,200	1,180,833	(5,774,367)	16.98%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	327,817	27,817	109.27%
Recording Intangible Tax	145,000	253,764	108,764	175.01%
Real Estate Transfer Tax	100,000	115,707	15,707	115.71%
Franchise Tax	2,642,136	2,292,085	(350,051)	86.75%
Alcoholic Beverage Excise Tax	800,000	559,919	(240,081)	69.99%
Energy Excise Tax	20,000	42,393	22,393	211.97%
Motor Vehicle Rental Excise Tax	50,000	-	(50,000)	0.00%
Business & Occupational Tax	2,100,000	2,443,559	343,559	116.36%
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	1,728	(13,772)	11.15%
Total Taxes	15,807,836	7,241,497	(8,566,339)	45.81%
Alcoholic Beverage Licenses	400,000	38,804	(361,196)	9.70%
Building Permits	1,122,775	1,225,773	102,998	109.17%
Total Licenses and Permits	1,522,775	1,264,577	(258,198)	83.04%
Special Assessments	292,600	31,683	(260,917)	10.83%
Streetlight Fees	404,351	81,900	(322,451)	20.25%
Recreation Program Fees	45,000	54,720	9,720	121.60%
Pavilion Rental Fees	36,000	112,861	76,861	313.50%
Other Charges for Services	6,565	250,951	244,386	3822.56%
Total Charges for Services	784,516	532,115	(252,401)	67.83%
Municipal Court Fines	1,250,000	808,023	(441,977)	64.64%
Total Fines and Forfeitures	1,250,000	808,023	(441,977)	64.64%
Grant Revenue	299,773	-	(299,773)	0.00%
Election Qualifying Fees	2,000	2,520	520	126.00%
Accident/Incident Reports	-	4,990	4,990	100.00%
Fingerprinting Fee	2,000	3,450	1,450	172.50%
Reimbursement for Damaged Property	4,000	42,799	38,799	1069.98%
NSF Fees	300	(144)	(444)	-48.00%
Miscellaneous Income	5,000	16,280	11,280	325.60%
Legal Fee Reimbursement	-	11,792	11,792	100.00%
Public Safety-Other	-	9,750	9,750	100.00%
Defrayment of Costs (CHOA)	-	2,000	2,000	100.00%
Donations from Private Sources	700	42,100	41,400	6014.29%
Total Miscellaneous Revenues	313,773	135,537	(178,236)	43.20%
Interest Income	3,000	3,715	715	123.83%
Total Investment Earnings	3,000	3,715	715	123.83%
Proceeds from Sale of Property	-	-	-	n/a
Proceeds from Issuance of Debt	116,256	116,256		
Transfer from Hotel/Motel Tax Fund	1,080,000	-	(1,080,000)	0.00%
Total Other Financing Sources	1,196,256	116,256	(1,080,000)	9.72%
TOTAL REVENUES	\$ 20,878,156	\$ 10,101,720	\$ (10,776,436)	48.38%

EXPENDITURE DETAIL - GENERAL FUND
For The Nine Months Ending September 30, 2015



	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Mayor and City Council	353,741	151,083	202,658	42.71%
City Manager	1,017,103	501,727	515,376	49.33%
City Clerk	337,115	161,994	175,121	48.05%
Finance and Administration	2,236,758	1,693,798	542,960	75.73%
Legal	650,000	391,613	258,387	60.25%
Information Technology	679,721	557,524	122,197	82.02%
Communications	322,858	144,457	178,401	44.74%
Contingency	622,915	-	622,915	0.00%
TOTAL GENERAL GOVERNMENT	<u>\$ 6,220,211</u>	<u>\$ 3,602,196</u>	<u>\$ 2,618,015</u>	<u>57.91%</u>
Community Development	2,395,979	1,658,374	737,605	69.21%
TOTAL HOUSING AND DEVELOPMENT	<u>\$ 2,395,979</u>	<u>\$ 1,658,374</u>	<u>\$ 737,605</u>	<u>69.21%</u>
Police Department	7,735,575	5,040,741	2,694,834	65.16%
TOTAL PUBLIC SAFETY	<u>\$ 7,735,575</u>	<u>\$ 5,040,741</u>	<u>\$ 2,694,834</u>	<u>65.16%</u>
Public Works	1,613,770	1,486,723	127,047	92.13%
TOTAL PUBLIC WORKS	<u>\$ 1,613,770</u>	<u>\$ 1,486,723</u>	<u>\$ 127,047</u>	<u>92.13%</u>
Municipal Court	575,845	422,037	153,808	73.29%
TOTAL JUDICIAL	<u>\$ 575,845</u>	<u>\$ 422,037</u>	<u>\$ 153,808</u>	<u>73.29%</u>
Parks & Recreation	1,767,791	1,373,980	393,811	77.72%
Tourism	30,000	33,976	(3,976)	113.25%
TOTAL CULTURE AND RECREATION	<u>\$ 1,797,791</u>	<u>\$ 1,407,956</u>	<u>\$ 389,835</u>	<u>190.98%</u>
Tranfers to Debt Service Fund	541,485	391,977	149,508	72.39%
TOTAL OTHER FINANCING USES	<u>\$ 541,485</u>	<u>\$ 391,977</u>	<u>\$ 149,508</u>	<u>72.39%</u>
TOTAL EXPENDITURES	<u>\$ 20,880,656</u>	<u>\$ 14,010,004</u>	<u>\$ 6,870,652</u>	<u>67.10%</u>



CONFISCATED ASSETS FUND
For The Nine Months Ending September 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Forfeitures	2,500	21,091	18,591	843.63%
Interest Income	-	11	-	100.00%
TOTAL REVENUES	<u>\$ 2,500</u>	<u>\$ 21,102</u>	<u>\$ 18,591</u>	<u>844.08%</u>
Small Equipment - Police Dept.	2,500	5,311	(2,811)	212.44%
Other Operating Costs	-	30	(30)	100.00%
TOTAL EXPENDITURES	<u>\$ 2,500</u>	<u>\$ 5,341</u>	<u>\$ (2,841)</u>	<u>213.64%</u>



E-911 FUND
For The Nine Months Ending September 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
E-911 Fees	<u>938,333</u>	<u>326,812</u>	<u>(611,521)</u>	<u>34.83%</u>
TOTAL REVENUES	<u>\$ 938,333</u>	<u>\$ 326,812</u>	<u>\$ (611,521)</u>	<u>34.83%</u>
Payments to Other Agencies (1)	<u>938,333</u>	<u>682,083</u>	<u>256,250</u>	<u>72.69%</u>
TOTAL EXPENDITURES	<u>\$ 938,333</u>	<u>\$ 682,083</u>	<u>\$ 256,250</u>	<u>72.69%</u>

(1) Represents payments to the Chattahoochee River 911 Authority



SPECIAL TAX DISTRICT #1 FUND
For The Nine Months Ending September 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Taxes	150,000	14,400	(135,600)	9.60%
Defrayment of Costs	<u>342,500</u>	<u>48,677</u>	<u>(293,823)</u>	<u>14.21%</u>
TOTAL REVENUES	<u>\$ 492,500</u>	<u>\$ 63,077</u>	<u>\$ (429,423)</u>	<u>12.81%</u>
Operating - Public Safety	492,500	176,801	315,699	35.90%
Capital Outlay - Public Safety	<u>-</u>	<u>208,181</u>	<u>(208,181)</u>	<u>100.00%</u>
TOTAL EXPENDITURES	<u>\$ 492,500</u>	<u>\$ 384,982</u>	<u>\$ 107,518</u>	<u>78.17%</u>



HOTEL/MOTEL TAX FUND
For The Nine Months Ending September 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Hotel/Motel Taxes	<u>1,800,000</u>	<u>962,009</u>	<u>(837,991)</u>	<u>53.44%</u>
TOTAL REVENUES	<u>\$ 1,800,000</u>	<u>\$ 962,009</u>	<u>\$ (837,991)</u>	<u>53.44%</u>
Tourism	720,000	421,954	298,046	58.60%
Transfers to General Fund	<u>1,080,000</u>	<u>-</u>	<u>1,080,000</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>\$ 1,800,000</u>	<u>\$ 421,954</u>	<u>\$ 1,378,046</u>	<u>23.44%</u>



HOMESTEAD OPTION SALES TAX FUND
For The Nine Months Ending September 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
H.O.S.T. Revenue	6,300,000	1,517,853	(4,782,147)	24.09%
Interest Income	-	-	-	n/a
TOTAL REVENUES	<u>\$ 6,300,000</u>	<u>\$ 1,517,853</u>	<u>\$ (4,782,147)</u>	<u>24.09%</u>
Capital Outlay - Communications	-	26,673	(26,673)	100.00%
Capital Outlay - Parks & Recreation	3,061,000	823,027	2,237,973	26.89%
Capital Outlay - Public Safety	115,000	247,441	(132,441)	215.17%
Capital Outlay - Public Works	3,124,000	377,387	2,746,613	12.08%
TOTAL EXPENDITURES	<u>\$ 6,300,000</u>	<u>\$ 1,474,527</u>	<u>\$ 4,825,473</u>	<u>23.41%</u>



DEBT SERVICE FUND
For The Nine Months Ending September 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	658,194	(143,781)	127.95%
Interest - Capital Lease	<u>27,074</u>	<u>66,240</u>	<u>(39,166)</u>	<u>244.66%</u>
TOTAL EXPENDITURES	<u>\$ 541,487</u>	<u>\$ 724,435</u>	<u>\$ (182,948)</u>	<u>133.79%</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 Nine Months Ending September 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Stormwater Utility Fees	<u>2,307,447</u>	<u>366,006</u>	<u>(1,941,441)</u>	<u>15.86%</u>
TOTAL REVENUES	<u>\$ 2,307,447</u>	<u>\$ 366,006</u>	<u>\$ (1,941,441)</u>	<u>15.86%</u>
Personal Services/Benefits	-	-	-	n/a
Purchased/Contracted Services	500,000	530,866	(30,866)	106.17%
Supplies	-	11,219	(11,219)	100.00%
Capital Outlay/Infrastructure	1,807,447	171,806	1,635,641	9.51%
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
TOTAL EXPENSES	<u>\$ 2,307,447</u>	<u>\$ 713,890</u>	<u>\$ 1,593,557</u>	<u>30.94%</u>