



FINANCIAL REPORT

For The Twelve Months Ending December 31, 2015



BUDGET COMPARISON SUMMARY - ALL FUNDS
For The Twelve Months Ending December 31, 2015

	Unaudited		Unaudited	% Annual Budget
	2014 Year End Actual	2015 Amended Budget	2015 Year to Date	
General Fund	20,532,596	20,880,656	21,687,608	103.86%
Confiscated Assets Fund	14,312	2,500	37,505	1500.22%
E-911 Fund	273,238	938,333	568,011	60.53%
Special Tax District #1	-	442,500	165,996	37.51%
Hotel/Motel Tax Fund	1,646,794	1,800,000	1,373,577	76.31%
HOST Fund	6,360,076	6,300,000	3,794,633	60.23%
Debt Service Fund	496,363	752,969	816,034	108.38%
Stormwater Utility Fund	1,538,632	2,307,447	1,617,279	70.09%
TOTAL REVENUES - ALL FUNDS	\$ 30,862,011	\$ 33,424,405	\$ 30,060,642	89.94%
General Fund	18,583,147	20,880,656	18,980,438	90.90%
Confiscated Assets Fund	-	2,500	5,341	213.64%
E-911 Fund	218,778	938,333	938,333	100.00%
Special Tax District #1	-	442,500	551,915	124.73%
Hotel/Motel Tax Fund	1,064,592	1,800,000	1,260,379	70.02%
HOST Fund	3,828,325	6,300,000	3,569,687	56.66%
Debt Service Fund	496,363	752,969	816,034	108.38%
Stormwater Utility Fund	1,127,109	2,037,447	1,191,993	58.50%
TOTAL EXPENDITURES/ EXPENSES - ALL FUNDS	\$ 25,318,314	\$ 33,154,405	\$ 27,314,120	82.38%

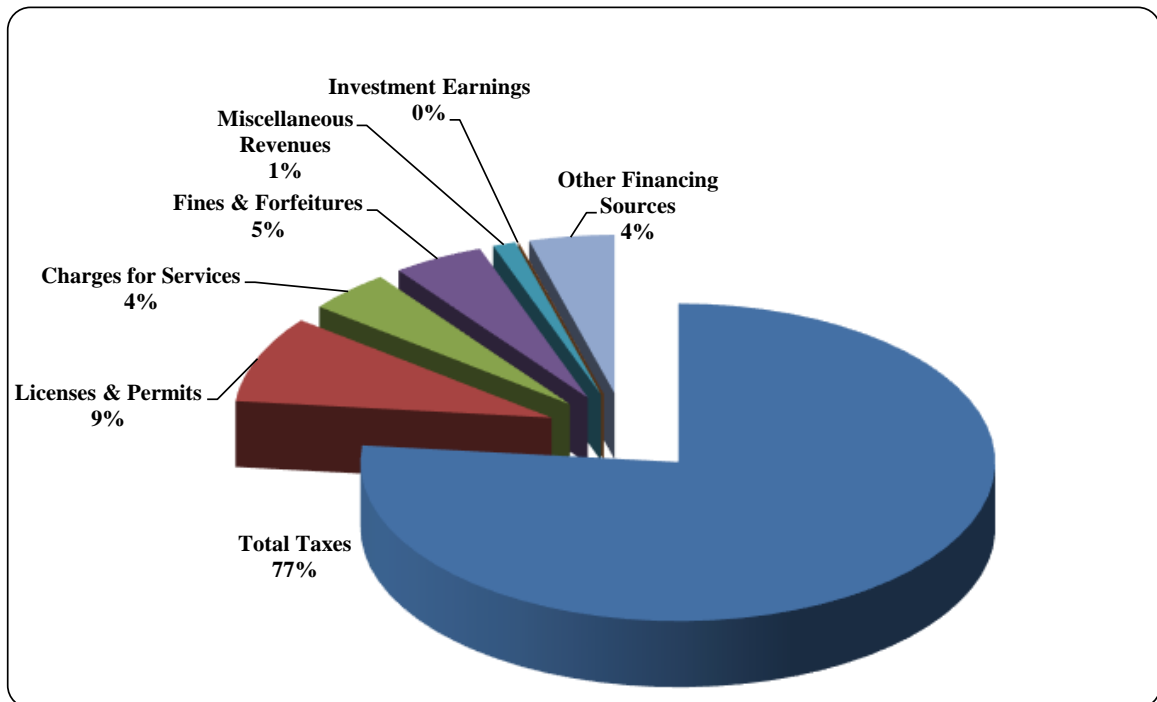


BUDGET COMPARISON REPORT - GENERAL FUND

For The Twelve Months Ending December 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,955,200	6,777,832	(177,368)	97.45%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	351,303	51,303	117.10%
Recording Intangible Tax	145,000	265,096	120,096	182.82%
Real Estate Transfer Tax	100,000	151,001	51,001	151.00%
Franchise Tax	2,642,136	2,788,602	146,466	105.54%
Alcoholic Beverage Excise Tax	800,000	756,916	(43,084)	94.61%
Energy Excise Tax	20,000	42,393	22,393	100.00%
Motor Vehicle Rental Excise Tax	50,000	41,272	(8,728)	100.00%
Business & Occupational Tax	2,100,000	2,541,665	441,665	121.03%
Insurance Premium Tax	2,600,000	2,855,871	255,871	109.84%
Financial Institutions Tax	80,000	55,076	(24,924)	68.85%
Penalties & Interest	15,500	3,312	(12,188)	21.37%
Total Taxes	15,807,836	16,630,339	822,503	105.20%
Licenses & Permits	1,522,775	1,921,766	398,991	126.20%
Charges for Services	784,516	932,437	147,921	118.86%
Fines & Forfeitures	1,250,000	1,005,984	(244,016)	80.48%
Miscellaneous Revenues	316,273	253,774	(62,499)	80.24%
Investment Earnings	3,000	2,906	(94)	96.87%
Other Financing Sources	1,196,256	940,402	(255,854)	78.61%
TOTAL REVENUES	\$ 20,880,656	\$ 21,687,608	\$ 806,952	103.86%

Revenues by Source



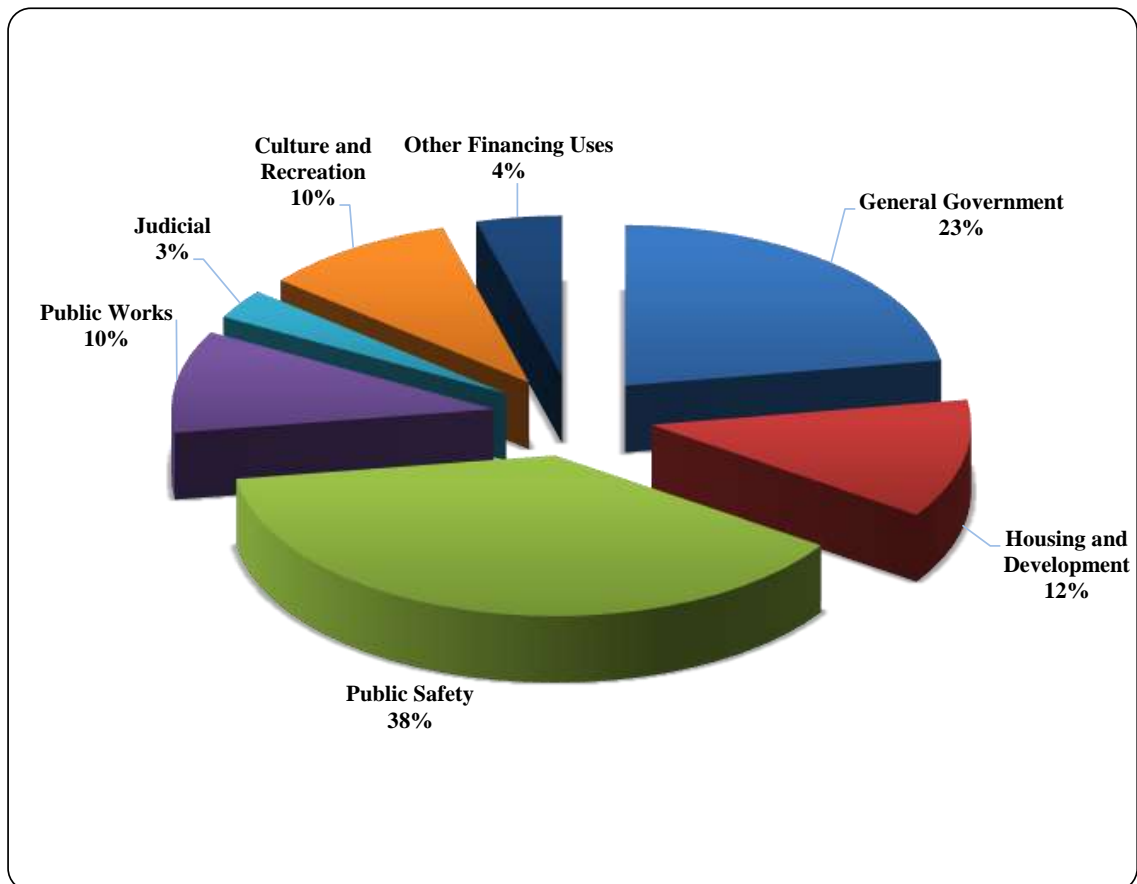


BUDGET COMPARISON REPORT - GENERAL FUND

For The Twelve Months Ending December 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
General Government	6,008,711	4,267,096	1,741,615	71.02%
Housing and Development	2,395,979	2,274,260	121,719	94.92%
Public Safety	7,735,575	7,249,056	486,519	93.71%
Public Works	1,613,770	1,953,096	(339,326)	121.03%
Judicial	575,845	573,850	1,995	99.65%
Culture and Recreation	1,797,791	1,847,046	(49,255)	102.74%
Other Financing Uses	752,985	816,034	(63,049)	108.37%
TOTAL EXPENDITURES	\$ 20,880,656	\$ 18,980,438	\$ 1,900,218	90.90%

Expenditures by Governmental Activity





REVENUE DETAIL - GENERAL FUND
For The Twelve Months Ending December 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,955,200	6,777,832	(177,368)	97.45%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	351,303	51,303	117.10%
Recording Intangible Tax	145,000	265,096	120,096	182.82%
Real Estate Transfer Tax	100,000	151,001	51,001	151.00%
Franchise Tax	2,642,136	2,788,602	146,466	105.54%
Alcoholic Beverage Excise Tax	800,000	756,916	(43,084)	94.61%
Energy Excise Tax	20,000	42,393	22,393	211.97%
Motor Vehicle Rental Excise Tax	50,000	41,272	(8,728)	82.54%
Business & Occupational Tax	2,100,000	2,541,665	441,665	121.03%
Insurance Premium Tax	2,600,000	2,855,871	255,871	109.84%
Financial Institutions Tax	80,000	55,076	(24,924)	68.85%
Penalties & Interest	15,500	3,312	(12,188)	21.37%
Total Taxes	<u>15,807,836</u>	<u>16,630,339</u>	<u>822,503</u>	<u>105.20%</u>
Alcoholic Beverage Licenses	400,000	410,378	10,378	102.59%
Building Permits	1,122,775	1,511,388	388,613	134.61%
Total Licenses and Permits	<u>1,522,775</u>	<u>1,921,766</u>	<u>398,991</u>	<u>126.20%</u>
Special Assessments	292,600	296,241	3,641	101.24%
Streetlight Fees	404,351	411,409	7,058	101.75%
Recreation Program Fees	45,000	64,617	19,617	143.59%
Pavilion Rental Fees	36,000	132,073	96,073	366.87%
Other Charges for Services	6,565	28,097	21,532	427.98%
Total Charges for Services	<u>784,516</u>	<u>932,437</u>	<u>147,921</u>	<u>118.86%</u>
Municipal Court Fines	1,250,000	1,005,984	(244,016)	80.48%
Total Fines and Forfeitures	<u>1,250,000</u>	<u>1,005,984</u>	<u>(244,016)</u>	<u>80.48%</u>
Grant Revenue	299,773	-	(299,773)	0.00%
Election Qualifying Fees	2,000	2,520	520	126.00%
Accident/Incident Reports	-	8,496	8,496	100.00%
Fingerprinting Fee	2,000	7,280	5,280	364.00%
Reimbursement for Damaged Property	4,000	57,305	53,305	1432.63%
NSF Fees	300	(109)	(409)	-36.33%
Miscellaneous Income	7,500	22,945	15,445	305.93%
Legal Fee Reimbursement	-	94,333	94,333	100.00%
Public Safety-Other	-	16,904	16,904	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	<u>316,273</u>	<u>253,774</u>	<u>(62,499)</u>	<u>80.24%</u>
Interest Income	3,000	2,906	(94)	96.87%
Total Investment Earnings	<u>3,000</u>	<u>2,906</u>	<u>(94)</u>	<u>96.87%</u>
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	824,146	(255,854)	76.31%
Total Other Financing Sources	<u>1,196,256</u>	<u>940,402</u>	<u>(255,854)</u>	<u>78.61%</u>
TOTAL REVENUES	<u>\$ 20,880,656</u>	<u>\$ 21,687,608</u>	<u>\$ 806,952</u>	<u>103.86%</u>

EXPENDITURE DETAIL - GENERAL FUND
For The Twelve Months Ending December 31, 2015



	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Mayor and City Council	353,741	218,721	135,020	61.83%
City Manager	1,017,103	662,888	354,215	65.17%
City Clerk	337,115	281,878	55,237	83.61%
Finance and Administration	2,025,258	1,645,754	379,504	81.26%
Legal	650,000	526,628	123,372	81.02%
Information Technology	679,721	760,077	(80,356)	111.82%
Communications	322,858	171,149	151,709	53.01%
Contingency	622,915	-	622,915	0.00%
TOTAL GENERAL GOVERNMENT	<u>\$ 6,008,711</u>	<u>\$ 4,267,096</u>	<u>\$ 1,741,615</u>	<u>71.02%</u>
Community Development	2,395,979	2,274,260	121,719	94.92%
TOTAL HOUSING AND DEVELOPMENT	<u>\$ 2,395,979</u>	<u>\$ 2,274,260</u>	<u>\$ 121,719</u>	<u>94.92%</u>
Police Department	7,735,575	7,249,056	486,519	93.71%
TOTAL PUBLIC SAFETY	<u>\$ 7,735,575</u>	<u>\$ 7,249,056</u>	<u>\$ 486,519</u>	<u>93.71%</u>
Public Works	1,613,770	1,953,096	(339,326)	121.03%
TOTAL PUBLIC WORKS	<u>\$ 1,613,770</u>	<u>\$ 1,953,096</u>	<u>\$ (339,326)</u>	<u>121.03%</u>
Municipal Court	575,845	573,850	1,995	99.65%
TOTAL JUDICIAL	<u>\$ 575,845</u>	<u>\$ 573,850</u>	<u>\$ 1,995</u>	<u>99.65%</u>
Parks & Recreation	1,767,791	1,796,211	(28,420)	101.61%
Tourism	30,000	50,835	(20,835)	169.45%
TOTAL CULTURE AND RECREATION	<u>\$ 1,797,791</u>	<u>\$ 1,847,046</u>	<u>\$ (49,255)</u>	<u>271.06%</u>
Tranfers to Debt Service Fund	752,985	816,034	(63,049)	108.37%
TOTAL OTHER FINANCING USES	<u>\$ 752,985</u>	<u>\$ 816,034</u>	<u>\$ (63,049)</u>	<u>108.37%</u>
TOTAL EXPENDITURES	<u>\$ 20,880,656</u>	<u>\$ 18,980,438</u>	<u>\$ 1,900,218</u>	<u>90.90%</u>



CONFISCATED ASSETS FUND
For The Twelve Months Ending December 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Forfeitures	2,500	37,494	34,994	1499.77%
Interest Income	-	11	-	100.00%
TOTAL REVENUES	<u>\$ 2,500</u>	<u>\$ 37,505</u>	<u>\$ 34,994</u>	<u>1500.22%</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 Twelve Months Ending December 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
E-911 Fees	<u>938,333</u>	<u>568,011</u>	<u>(370,323)</u>	<u>60.53%</u>
TOTAL REVENUES	<u>\$ 938,333</u>	<u>\$ 568,011</u>	<u>\$ (370,323)</u>	<u>60.53%</u>
Payments to Other Agencies (1)	<u>938,333</u>	<u>938,333</u>	<u>(0)</u>	<u>100.00%</u>
TOTAL EXPENDITURES	<u>\$ 938,333</u>	<u>\$ 938,333</u>	<u>\$ (0)</u>	<u>100.00%</u>

(1) Represents payments to the Chattahoochee River 911 Authority



SPECIAL TAX DISTRICT #1 FUND
For The Twelve Months Ending December 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Taxes	100,000	85,765	(14,235)	85.77%
Defrayment of Costs	<u>342,500</u>	<u>80,230</u>	<u>(262,270)</u>	<u>23.42%</u>
TOTAL REVENUES	<u>\$ 442,500</u>	<u>\$ 165,996</u>	<u>\$ (276,504)</u>	<u>37.51%</u>
Operating - Public Safety	234,325	343,734	(109,409)	146.69%
Capital Outlay - Public Safety	<u>208,175</u>	<u>208,181</u>	<u>(6)</u>	<u>100.00%</u>
TOTAL EXPENDITURES	<u>\$ 442,500</u>	<u>\$ 551,915</u>	<u>\$ (109,415)</u>	<u>124.73%</u>



HOTEL/MOTEL TAX FUND
For The Twelve Months Ending December 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Hotel/Motel Taxes	<u>1,800,000</u>	<u>1,373,577</u>	<u>(426,423)</u>	<u>76.31%</u>
TOTAL REVENUES	<u>\$ 1,800,000</u>	<u>\$ 1,373,577</u>	<u>\$ (426,423)</u>	<u>76.31%</u>
Tourism	720,000	436,233	283,767	60.59%
Transfers to General Fund	<u>1,080,000</u>	<u>824,146</u>	<u>255,854</u>	<u>76.31%</u>
TOTAL EXPENDITURES	<u>\$ 1,800,000</u>	<u>\$ 1,260,379</u>	<u>\$ 539,621</u>	<u>70.02%</u>



HOMESTEAD OPTION SALES TAX FUND
For The Twelve Months Ending December 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
H.O.S.T. Revenue	6,300,000	3,794,633	(2,505,367)	60.23%
Interest Income	-	-	-	n/a
TOTAL REVENUES	<u>\$ 6,300,000</u>	<u>\$ 3,794,633</u>	<u>\$ (2,505,367)</u>	<u>60.23%</u>
Capital Outlay - General Admin	-	26,673	(26,673)	100.00%
Capital Outlay - Parks & Recreation	3,061,000	1,084,825	1,976,175	35.44%
Capital Outlay - Public Safety	115,000	318,469	(203,469)	276.93%
Capital Outlay - Public Works	3,124,000	2,139,720	984,280	68.49%
TOTAL EXPENDITURES	<u>\$ 6,300,000</u>	<u>\$ 3,569,687</u>	<u>\$ 2,730,313</u>	<u>56.66%</u>



DEBT SERVICE FUND
For The Twelve Months Ending December 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Transfers from General Fund (1)	<u>752,969</u>	<u>816,034</u>	<u>63,065</u>	<u>108.38%</u>
TOTAL REVENUES	<u>\$ 752,969</u>	<u>\$ 816,034</u>	<u>\$ 63,065</u>	<u>108.38%</u>
Principal - Capital Lease	710,634	761,450	(50,816)	107.15%
Interest - Capital Lease	<u>42,335</u>	<u>54,584</u>	<u>(12,249)</u>	<u>128.93%</u>
TOTAL EXPENDITURES	<u>\$ 752,969</u>	<u>\$ 816,034</u>	<u>\$ (63,065)</u>	<u>108.38%</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 Twelve Months Ending December 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Stormwater Utility Fees	<u>2,307,447</u>	<u>1,617,279</u>	<u>(690,168)</u>	<u>70.09%</u>
TOTAL REVENUES	<u>\$ 2,307,447</u>	<u>\$ 1,617,279</u>	<u>\$ (690,168)</u>	<u>70.09%</u>
Personal Services/Benefits	-	-	-	n/a
Purchased/Contracted Services	883,750	821,699	62,051	92.98%
Supplies	20,000	11,219	8,781	56.10%
Capital Outlay/Infrastructure	1,133,697	359,075	774,622	31.67%
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
TOTAL EXPENSES	<u>\$ 2,037,447</u>	<u>\$ 1,191,993</u>	<u>\$ 845,454</u>	<u>58.50%</u>