



FINANCIAL REPORT

For The First Month Ending January 31, 2016



BUDGET COMPARISON SUMMARY - ALL FUNDS

For The First Month Ending January 31, 2016

	Unaudited		Unaudited	
	2015 Year End Actual	2016 Amended Budget	2016 Year to Date	% Annual Budget
General Fund	21,687,608	20,880,656	20,863,462	99.92%
Confiscated Assets Fund	37,505	18,020	8,000	44.40%
Streetlight Special Revenue Fund	-	475,000	(471,914)	-99.35%
E-911 Fund	568,011	1,025,500	57,876	5.64%
Special Tax District #1	165,996	453,453	4,460	0.98%
Hotel/Motel Tax Fund	1,373,577	1,800,000	112,572	6.25%
HOST Fund	3,794,633	4,850,000	2,234,126	46.06%
Debt Service Fund	816,034	816,036	-	0.00%
Stormwater Utility Fund	<u>1,617,279</u>	<u>2,901,184</u>	<u>7,110</u>	<u>0.25%</u>
TOTAL REVENUES - ALL FUNDS	<u>\$ 30,060,642</u>	<u>\$ 33,219,849</u>	<u>\$ 22,815,693</u>	<u>68.68%</u>
General Fund	18,980,438	20,840,230	1,617,440	7.76%
Confiscated Assets Fund	5,341	18,020	-	0.00%
Streetlight Special Revenue Fund	-	475,000	-	0.00%
E-911 Fund	938,333	1,025,500	-	0.00%
Special Tax District #1	551,915	453,453	34,922	7.70%
Hotel/Motel Tax Fund	1,260,379	1,800,000	-	0.00%
HOST Fund	3,569,687	4,850,000	696,944	14.37%
Debt Service Fund	816,034	816,036	211,482	25.92%
Stormwater Utility Fund	<u>1,191,993</u>	<u>2,901,184</u>	<u>80,494</u>	<u>2.77%</u>
TOTAL EXPENDITURES/ EXPENSES - ALL FUNDS	<u>\$ 27,314,120</u>	<u>\$ 33,179,423</u>	<u>\$ 2,641,281</u>	<u>7.96%</u>

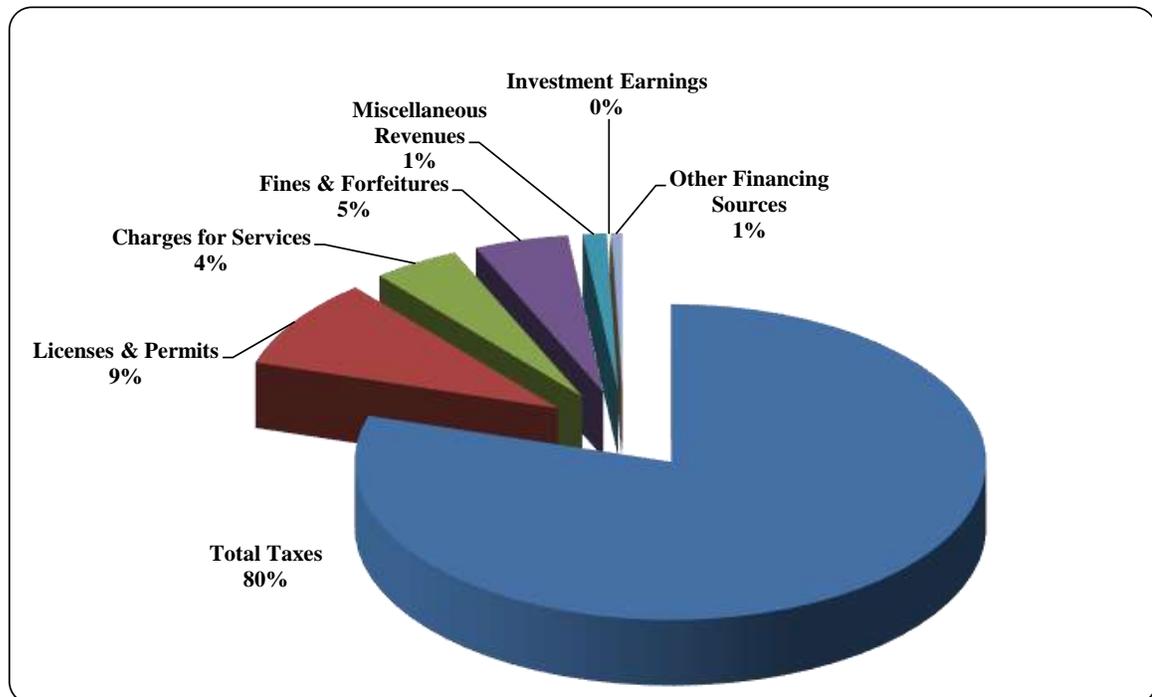


BUDGET COMPARISON REPORT - GENERAL FUND

For The First Month Ending January 31, 2016

	2016 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	116,256	(1,080,000)	9.72%
TOTAL REVENUES	\$ 20,880,656	\$ 20,863,462	\$ (17,194)	99.92%

Revenues by Source



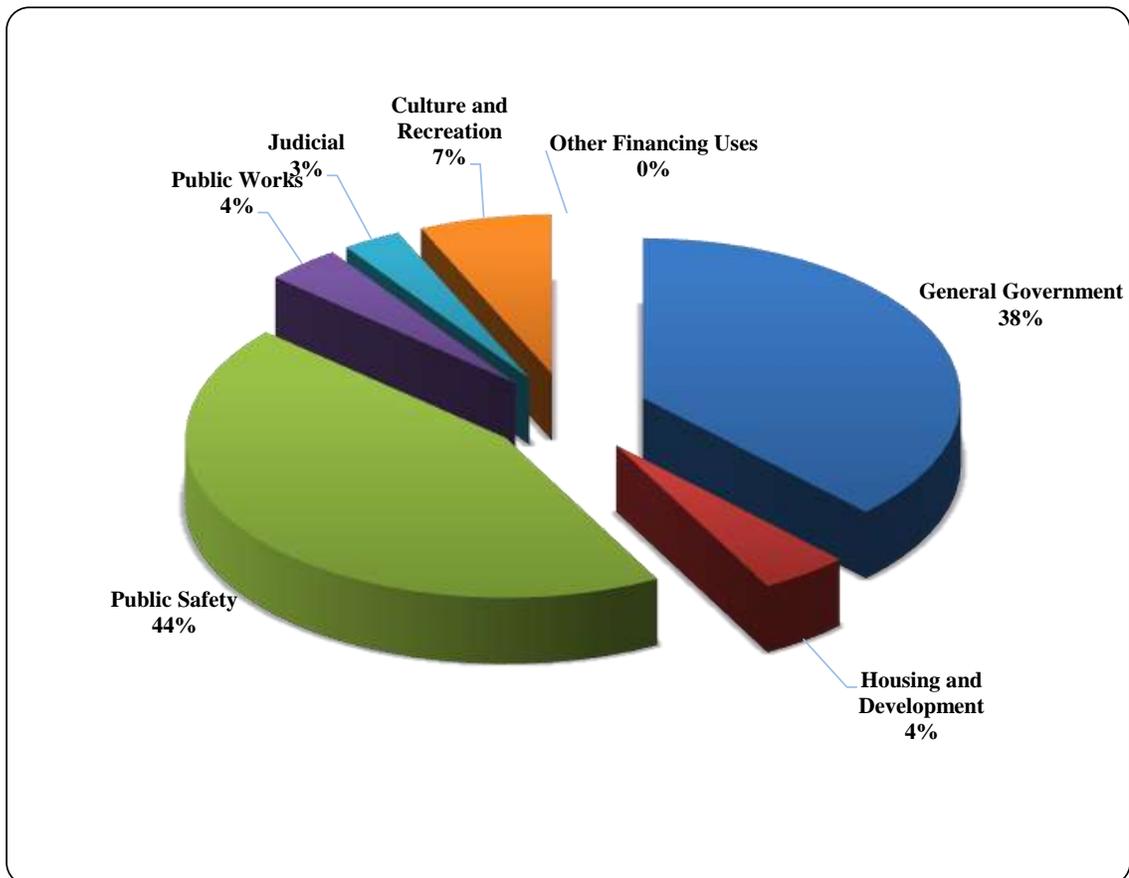


BUDGET COMPARISON REPORT - GENERAL FUND

For The First Month Ending January 31, 2016

	2016 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
General Government	6,334,229	609,010	5,725,219	9.61%
Housing and Development	2,768,394	72,925	2,695,469	2.63%
Public Safety	8,159,306	717,643	7,441,663	8.80%
Public Works	877,382	61,421	815,961	7.00%
Judicial	695,466	48,073	647,393	6.91%
Culture and Recreation	1,699,953	108,369	1,591,584	6.37%
Other Financing Uses	305,500	-	305,500	0.00%
TOTAL EXPENDITURES	\$ 20,840,230	\$ 1,617,440	\$ 19,222,790	7.76%

Expenditures by Governmental Activity





REVENUE DETAIL - GENERAL FUND
For The First Month Ending January 31, 2016

	2016 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	-	100.00%
Transfer from Hotel/Motel Tax Fund	1,080,000	-	(1,080,000)	0.00%
Total Other Financing Sources	<u>1,196,256</u>	<u>116,256</u>	<u>(1,080,000)</u>	<u>9.72%</u>
TOTAL REVENUES	<u>\$ 20,880,656</u>	<u>\$ 20,863,462</u>	<u>\$ (17,194)</u>	<u>99.92%</u>

EXPENDITURE DETAIL - GENERAL FUND
For The First Month Ending January 31, 2016



	2016 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Mayor and City Council	149,061	8,096	140,965	5.43%
City Manager	889,989	90,670	799,319	10.19%
City Clerk	247,995	20,747	227,248	8.37%
Finance and Administration	2,209,706	416,065	1,793,641	18.83%
Legal	330,000	41,580	288,421	12.60%
Information Technology	971,557	18,893	952,664	1.94%
Communications	146,921	12,960	133,961	8.82%
Contingency	1,389,000	-	1,389,000	0.00%
TOTAL GENERAL GOVERNMENT	<u>\$ 6,334,229</u>	<u>\$ 609,010</u>	<u>\$ 5,725,219</u>	<u>9.61%</u>
Community Development	2,768,394	72,925	2,695,469	2.63%
TOTAL HOUSING AND DEVELOPMENT	<u>\$ 2,768,394</u>	<u>\$ 72,925</u>	<u>\$ 2,695,469</u>	<u>2.63%</u>
Police Department	8,159,306	717,643	7,441,663	8.80%
TOTAL PUBLIC SAFETY	<u>\$ 8,159,306</u>	<u>\$ 717,643</u>	<u>\$ 7,441,663</u>	<u>8.80%</u>
Public Works	877,382	61,421	815,961	7.00%
TOTAL PUBLIC WORKS	<u>\$ 877,382</u>	<u>\$ 61,421</u>	<u>\$ 815,961</u>	<u>7.00%</u>
Municipal Court	695,466	48,073	647,393	6.91%
TOTAL JUDICIAL	<u>\$ 695,466</u>	<u>\$ 48,073</u>	<u>\$ 647,393</u>	<u>6.91%</u>
Parks & Recreation	1,699,953	103,369	1,596,584	6.08%
Tourism	-	5,000	(5,000)	n/a
TOTAL CULTURE AND RECREATION	<u>\$ 1,699,953</u>	<u>\$ 108,369</u>	<u>\$ 1,591,584</u>	<u>6.08%</u>
Tranfers to E911 Fund	305,500	-	305,500	0.00%
TOTAL OTHER FINANCING USES	<u>\$ 305,500</u>	<u>\$ -</u>	<u>\$ 305,500</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>\$ 20,840,230</u>	<u>\$ 1,617,440</u>	<u>\$ 19,222,790</u>	<u>7.76%</u>



CONFISCATED ASSETS FUND
For The First Month Ending January 31, 2016

	2016 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Forfeitures	18,000	8,000	(10,000)	44.44%
Interest Income	<u>20</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
TOTAL REVENUES	<u>\$ 18,020</u>	<u>\$ 8,000</u>	<u>\$ (10,000)</u>	<u>44.40%</u>
Operating Costs	7,550	-	7,550	0.00%
Capital Outlay	-	-	-	
Contingency	<u>10,470</u>	<u>-</u>	<u>10,470</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>\$ 18,020</u>	<u>\$ -</u>	<u>\$ 18,020</u>	<u>0.00%</u>



STREETLIGHT SPECIAL REVENUE FUND
For The First Month Ending January 31, 2016

	2016 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Streetlight Fees	475,000	3,086	(471,914)	0.65%
Other Charges	-	-	-	n/a
TOTAL REVENUES	<u>\$ 475,000</u>	<u>\$ 3,086</u>	<u>\$ (471,914)</u>	<u>0.65%</u>
Utility Costs	475,000	-	475,000	0.00%
TOTAL EXPENDITURES	<u>\$ 475,000</u>	<u>\$ -</u>	<u>\$ 475,000</u>	<u>0.00%</u>



E-911 FUND
For The First Month Ending January 31, 2016

	2016 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
E-911 Fees	720,000	57,876	(662,124)	8.04%
Transfers In - General Fund	<u>305,500</u>	<u>-</u>	<u>(305,500)</u>	<u>0.00%</u>
TOTAL REVENUES	<u>\$ 1,025,500</u>	<u>\$ 57,876</u>	<u>\$ (967,624)</u>	<u>5.64%</u>
Payments to Other Agencies (1)	<u>1,025,500</u>	<u>-</u>	<u>1,025,500</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>\$ 1,025,500</u>	<u>\$ -</u>	<u>\$ 1,025,500</u>	<u>0.00%</u>

(1) Represents payments to the Chattahoochee River 911 Authority



SPECIAL TAX DISTRICT #1 FUND
For The First Month Ending January 31, 2016

	2016 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Taxes	397,809	43	(397,766)	0.01%
Defrayment of Costs	<u>55,644</u>	<u>4,418</u>	<u>(51,226)</u>	<u>7.94%</u>
TOTAL REVENUES	<u>\$ 453,453</u>	<u>\$ 4,460</u>	<u>\$ (448,993)</u>	<u>0.98%</u>
Operating - Public Safety	453,453	34,922	418,531	7.70%
Capital Outlay - Public Safety	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
TOTAL EXPENDITURES	<u>\$ 453,453</u>	<u>\$ 34,922</u>	<u>\$ 418,531</u>	<u>7.70%</u>



HOTEL/MOTEL TAX FUND
For The First Month Ending January 31, 2016

	<u>2016 Amended Budget</u>	<u>YTD Transactions</u>	<u>Variance from Budget</u>	<u>% of Annual Budget</u>
Hotel/Motel Taxes	<u>1,800,000</u>	<u>112,572</u>	<u>(1,687,428)</u>	<u>6.25%</u>
TOTAL REVENUES	<u>\$ 1,800,000</u>	<u>\$ 112,572</u>	<u>\$ (1,687,428)</u>	<u>6.25%</u>
Tourism	540,000	-	540,000	0.00%
Contingency	180,000	-	180,000	0.00%
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>\$ -</u>	<u>\$ 1,800,000</u>	<u>0.00%</u>



HOMESTEAD OPTION SALES TAX FUND
For The First Month Ending January 31, 2016

	2016 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
H.O.S.T. Revenue	4,850,000	1,943,736	(2,906,264)	40.08%
Grant Revenues	-	290,391		
Interest Income	-	-	-	n/a
TOTAL REVENUES	<u>\$ 4,850,000</u>	<u>\$ 2,234,126</u>	<u>\$ (2,906,264)</u>	<u>46.06%</u>
Capital Outlay - General Admin	-	-	-	n/a
Capital Outlay - Public Safety	250,000	-	250,000	0.00%
Capital Outlay - Public Works	2,000,000	693,834	1,306,166	34.69%
Capital Outlay - Parks & Recreation	2,600,000	3,110	2,596,890	0.12%
TOTAL EXPENDITURES	<u>\$ 4,850,000</u>	<u>\$ 696,944</u>	<u>\$ 4,153,056</u>	<u>14.37%</u>



DEBT SERVICE FUND
For The First Month Ending January 31, 2016

	<u>2016 Amended Budget</u>	<u>YTD Transactions</u>	<u>Variance from Budget</u>	<u>% of Annual Budget</u>
Transfers from General Fund (1)	816,036	-	(816,036)	0.00%
TOTAL REVENUES	<u>\$ 816,036</u>	<u>\$ -</u>	<u>\$ (816,036)</u>	<u>0.00%</u>
Principal - Capital Lease	780,364	199,930	580,434	25.62%
Interest - Capital Lease	35,672	11,552	24,120	32.38%
TOTAL EXPENDITURES	<u>\$ 816,036</u>	<u>\$ 211,482</u>	<u>\$ 604,554</u>	<u>25.92%</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 First Month Ending January 31, 2016

	2016 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Stormwater Utility Fees	1,775,000	7,110	(1,767,890)	0.40%
Fund Balance	<u>1,126,184</u>	<u>-</u>	<u>856,589</u>	<u>0.00%</u>
TOTAL REVENUES	<u>\$ 2,901,184</u>	<u>\$ 7,110</u>	<u>\$ (911,301)</u>	<u>0.25%</u>
Personal Services/Benefits	-	-	-	n/a
Purchased/Contracted Services	700,000	74,419	625,581	10.63%
Supplies	16,000	-	16,000	0.00%
Capital Outlay/Infrastructure	1,853,095	6,075	1,847,020	0.33%
Other Costs	<u>332,089</u>	<u>-</u>	<u>332,089</u>	<u>0.00%</u>
TOTAL EXPENSES	<u>\$ 2,901,184</u>	<u>\$ 80,494</u>	<u>\$ 2,820,690</u>	<u>2.77%</u>