



FINANCIAL REPORT

For The Four Months Ending April 30, 2015



BUDGET COMPARISON SUMMARY - ALL FUNDS
For The Four Months Ending April 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	3,913,041	19.52%
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	390,607	21.70%
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	\$ 4,611,898	14.44%
General Fund	18,583,147	20,044,402	6,122,432	30.54%
Confiscated Assets Fund	-	2,500	-	0.00%
E-911 Fund	218,778	938,333	298,333	100.00%
Hotel/Motel Tax Fund	1,064,592	1,800,000	-	0.00%
HOST Fund	3,828,325	6,300,000	167,554	2.66%
Debt Service Fund	496,363	541,487	135,372	25.00%
Stormwater Utility Fund	1,127,109	2,307,447	275,654	11.95%
TOTAL EXPENDITURES/ EXPENSES - ALL FUNDS	\$ 25,318,314	\$ 31,934,169	\$ 6,999,345	21.92%

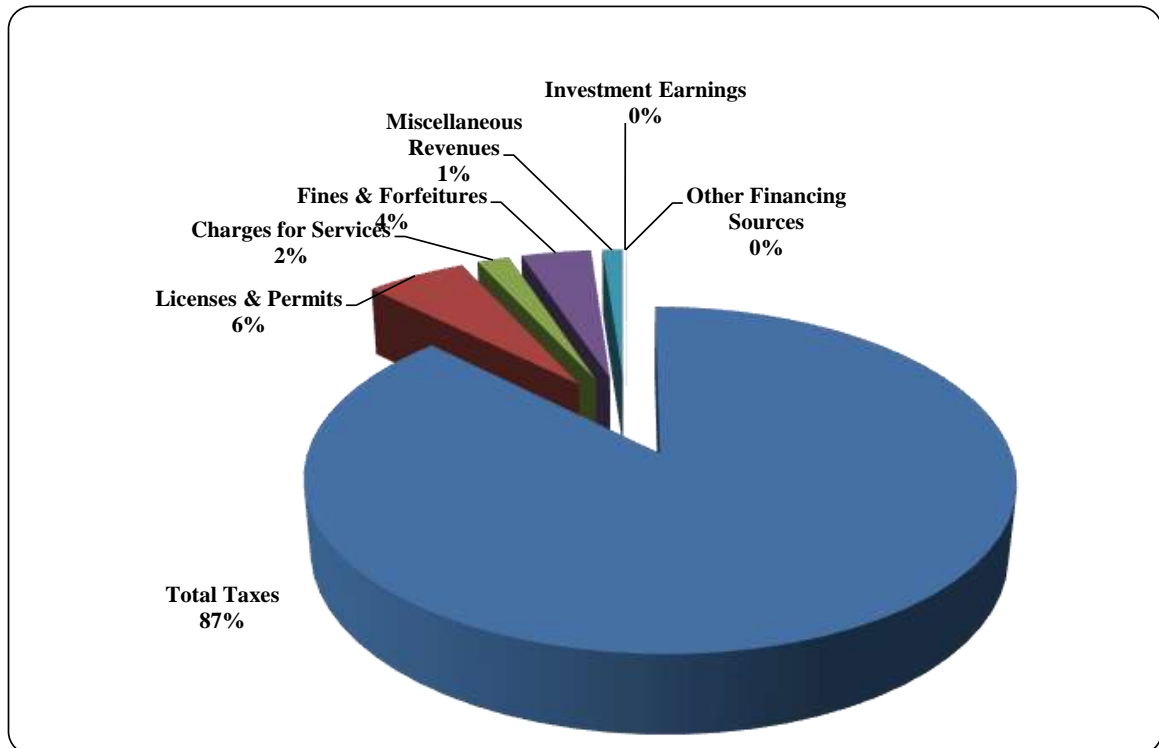


BUDGET COMPARISON REPORT - GENERAL FUND

For The Four Months Ending April 30, 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	104,606	(195,394)	34.87%
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	196,125	(603,875)	24.52%
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	894,320	(1,105,680)	44.72%
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	3,422,780	(11,665,056)	22.69%
Licenses & Permits	1,525,275	219,984	(1,305,291)	14.42%
Charges for Services	784,516	70,939	(713,577)	9.04%
Fines & Forfeitures	1,250,000	153,470	(1,096,530)	12.28%
Miscellaneous Revenues	313,773	44,868	(268,905)	14.30%
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	\$ 3,913,041	\$ (16,131,359)	19.52%

Revenues by Source



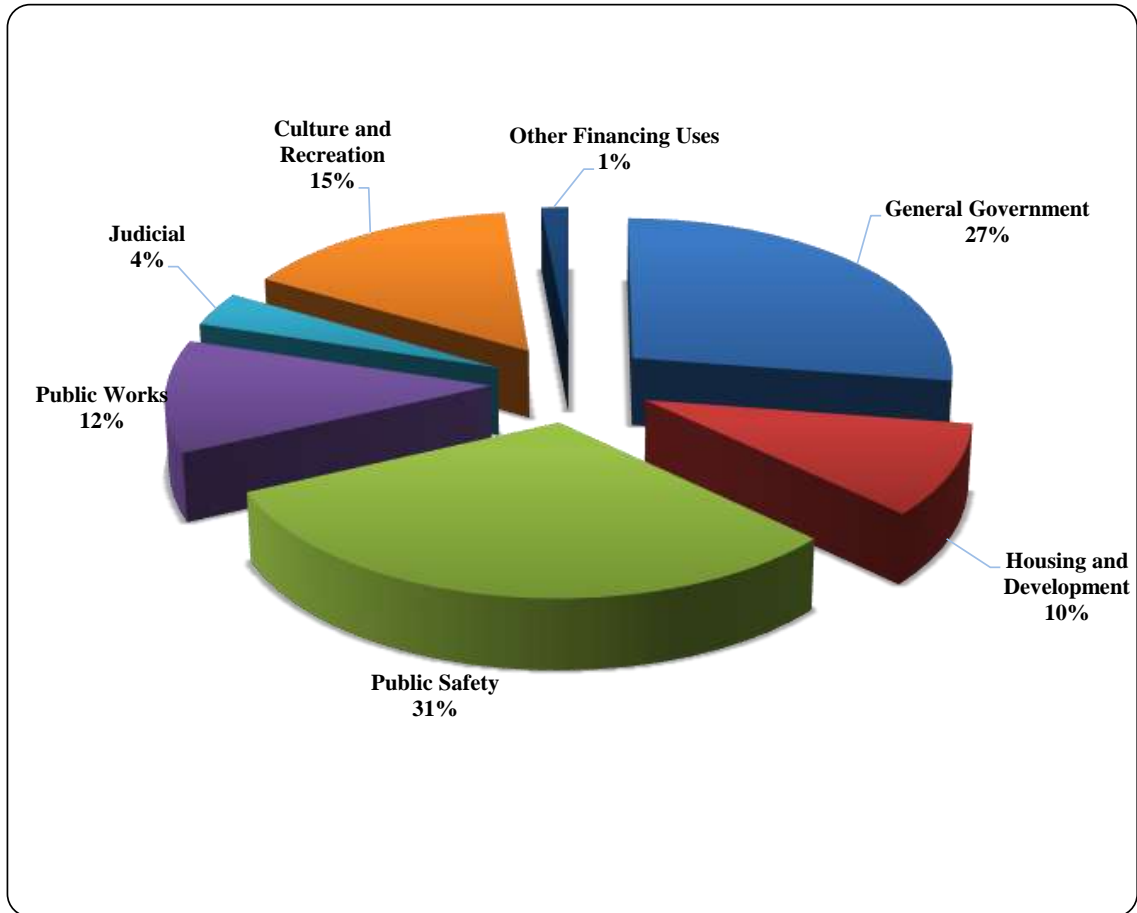


BUDGET COMPARISON REPORT - GENERAL FUND

For The Four Months Ending April 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
General Government	5,688,596	1,674,516	4,014,080	29.44%
Housing and Development	2,245,979	585,415	1,660,564	26.07%
Public Safety	7,700,680	1,911,550	5,789,130	24.82%
Public Works	1,613,770	711,175	902,595	44.07%
Judicial	575,845	218,425	357,420	37.93%
Culture and Recreation	1,678,045	931,103	746,942	55.49%
Other Financing Uses	541,487	90,248	451,239	16.67%
TOTAL EXPENDITURES	\$ 20,044,402	\$ 6,122,432	\$ 13,921,970	30.54%

Expenditures by Governmental Activity





REVENUE DETAIL - GENERAL FUND
For The Four Months Ending April 30, 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	104,606	(195,394)	34.87%
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	196,125	(603,875)	24.52%
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	894,320	(1,105,680)	44.72%
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>3,422,780</u>	<u>(11,665,056)</u>	<u>22.69%</u>
Alcoholic Beverage Licenses	400,000	13,371	(386,629)	3.34%
Building Permits	1,125,275	206,613	(918,662)	18.36%
Total Licenses and Permits	<u>1,525,275</u>	<u>219,984</u>	<u>(1,305,291)</u>	<u>14.42%</u>
Special Assessments	292,600	19,458	(273,142)	6.65%
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	12,371	5,806	188.44%
Total Charges for Services	<u>784,516</u>	<u>70,939</u>	<u>(713,577)</u>	<u>9.04%</u>
Municipal Court Fines	1,250,000	153,470	(1,096,530)	12.28%
Total Fines and Forfeitures	<u>1,250,000</u>	<u>153,470</u>	<u>(1,096,530)</u>	<u>12.28%</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	2,570	570	128.50%
Reimbursement for Damaged Property	4,000	(2,296)	(6,296)	-57.40%
NSF Fees	300	(144)	(444)	-47.83%
Miscellaneous Income	5,000	712	(4,288)	14.25%
Legal Fee Reimbursement	-	-	-	n/a
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>44,868</u>	<u>(268,905)</u>	<u>14.30%</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>\$ 3,913,041</u>	<u>\$ (16,131,359)</u>	<u>19.52%</u>

EXPENDITURE DETAIL - GENERAL FUND
For The Four Months Ending April 30, 2015



	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Mayor and City Council	353,741	61,934	291,807	17.51%
City Manager	1,087,103	188,497	898,606	17.34%
City Clerk	262,115	46,837	215,278	17.87%
General Administration and Finance	2,211,758	957,161	1,254,597	43.28%
Legal	650,000	143,208	506,792	22.03%
Information Technology	551,021	205,277	345,744	37.25%
Communications	322,858	71,603	251,255	22.18%
Contingency	250,000	-	250,000	0.00%
TOTAL GENERAL GOVERNMENT	<u>\$ 5,688,596</u>	<u>\$ 1,674,516</u>	<u>\$ 4,014,080</u>	<u>29.44%</u>
Community Development	2,245,979	585,415	1,660,564	26.07%
TOTAL HOUSING AND DEVELOPMENT	<u>\$ 2,245,979</u>	<u>\$ 585,415</u>	<u>\$ 1,660,564</u>	<u>26.07%</u>
Police Department	7,700,680	1,911,550	5,789,130	24.82%
TOTAL PUBLIC SAFETY	<u>\$ 7,700,680</u>	<u>\$ 1,911,550</u>	<u>\$ 5,789,130</u>	<u>24.82%</u>
Public Works	1,613,770	711,175	902,595	44.07%
TOTAL PUBLIC WORKS	<u>\$ 1,613,770</u>	<u>\$ 711,175</u>	<u>\$ 902,595</u>	<u>44.07%</u>
Municipal Court	575,845	218,425	357,420	37.93%
TOTAL JUDICIAL	<u>\$ 575,845</u>	<u>\$ 218,425</u>	<u>\$ 357,420</u>	<u>37.93%</u>
Parks & Recreation	1,678,045	931,103	746,942	55.49%
TOTAL CULTURE AND RECREATION	<u>\$ 1,678,045</u>	<u>\$ 931,103</u>	<u>\$ 746,942</u>	<u>55.49%</u>
Tranfers to Debt Service Fund	541,487	90,248	451,239	16.67%
TOTAL OTHER FINANCING USES	<u>\$ 541,487</u>	<u>\$ 90,248</u>	<u>\$ 451,239</u>	<u>16.67%</u>
TOTAL EXPENDITURES	<u>\$ 20,044,402</u>	<u>\$ 6,122,432</u>	<u>\$ 13,921,970</u>	<u>30.54%</u>



CONFISCATED ASSETS FUND
For The Four Months Ending April 30, 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 Four Months Ending April 30, 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>298,333</u>	<u>640,000</u>	<u>31.79%</u>
TOTAL EXPENDITURES	<u>\$ 938,333</u>	<u>\$ 298,333</u>	<u>\$ 640,000</u>	<u>31.79%</u>

(1) Represents payments to the Chattahoochee River 911 Authority



HOTEL/MOTEL TAX FUND
For The Four Months Ending April 30, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Hotel/Motel Taxes	<u>1,800,000</u>	<u>390,607</u>	<u>(1,409,393)</u>	<u>21.70%</u>
TOTAL REVENUES	<u>\$ 1,800,000</u>	<u>\$ 390,607</u>	<u>\$ (1,409,393)</u>	<u>21.70%</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 Four Months Ending April 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 - Parks & Recreation	3,061,000	14,243	3,046,757	0.47%
Capital Outlay - Public Safety	115,000	67,868	47,132	59.02%
Capital Outlay - Public Works	<u>3,124,000</u>	<u>85,443</u>	<u>3,038,557</u>	2.74%
TOTAL EXPENDITURES	<u>\$ 6,300,000</u>	<u>\$ 167,554</u>	<u>\$ 6,132,446</u>	<u>2.66%</u>



DEBT SERVICE FUND
For The Four Months Ending April 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>135,372</u>	<u>(406,115)</u>	<u>25.00%</u>
TOTAL REVENUES	<u>\$ 541,487</u>	<u>\$ 135,372</u>	<u>\$ (406,115)</u>	<u>25.00%</u>
Principal - Capital Lease	514,413	125,878	388,535	24.47%
Interest - Capital Lease	<u>27,074</u>	<u>9,494</u>	<u>17,580</u>	<u>35.07%</u>
TOTAL EXPENDITURES	<u>\$ 541,487</u>	<u>\$ 135,372</u>	<u>\$ 406,115</u>	<u>25.00%</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 Four Months Ending April 30, 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	-	268,523	(268,523)	100.00%
Supplies	-	7,131	(7,131)	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>\$ 275,654</u>	<u>\$ 2,031,793</u>	<u>11.95%</u>