



**FINANCIAL REPORT**

**For The Two Months Ending February 28, 2015**



**BUDGET COMPARISON SUMMARY - ALL FUNDS**  
**For The Two Months Ending February 28, 2015**

	Unaudited		Unaudited	
	2014 Year End Actual	2015 Amended Budget	2015 Year to Date	% Annual Budget
General Fund	20,532,596	20,044,400	2,254,305	11.25%
Confiscated Assets Fund	14,312	2,500	-	0.00%
E-911 Fund	273,238	938,333	177,181	100.00%
Hotel/Motel Tax Fund	1,646,794	1,800,000	250,617	13.92%
HOST Fund	6,360,076	6,300,000	-	0.00%
Debt Service Fund	496,363	541,487	-	0.00%
Stormwater Utility Fund	1,538,632	2,307,447	-	0.00%
<b>TOTAL REVENUES - ALL FUNDS</b>	<b><u>\$ 30,862,011</u></b>	<b><u>\$ 31,934,167</u></b>	<b><u>\$ 2,682,103</u></b>	<b><u>8.40%</u></b>
General Fund	18,583,147	20,044,402	2,378,136	11.86%
Confiscated Assets Fund	-	2,500	-	0.00%
E-911 Fund	218,778	938,333	-	100.00%
Hotel/Motel Tax Fund	1,064,592	1,800,000	-	0.00%
HOST Fund	3,828,325	6,300,000	-	0.00%
Debt Service Fund	496,363	541,487	-	0.00%
Stormwater Utility Fund	1,127,109	2,307,447	187,281	8.12%
<b>TOTAL EXPENDITURES/ EXPENSES - ALL FUNDS</b>	<b><u>\$ 25,318,314</u></b>	<b><u>\$ 31,934,169</u></b>	<b><u>\$ 2,565,417</u></b>	<b><u>8.03%</u></b>

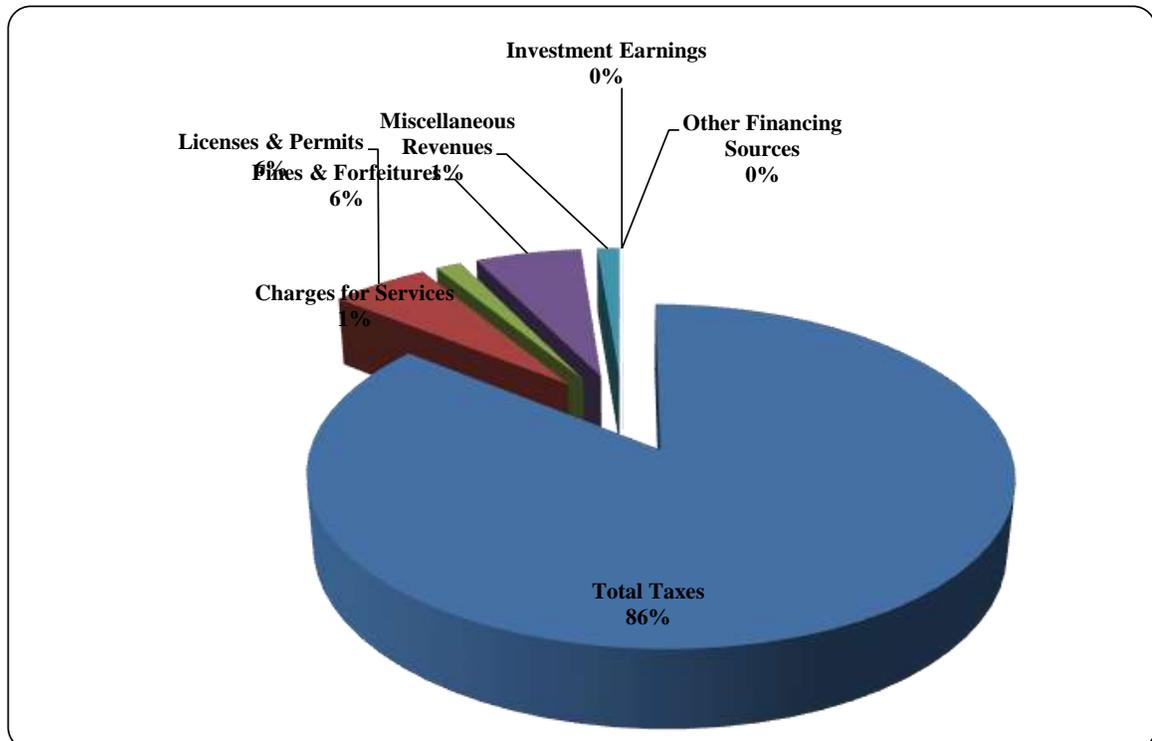


**BUDGET COMPARISON REPORT - GENERAL FUND**

For The Two Months Ending February 28, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,455,200	44,155	(6,411,045)	0.68%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	50,687	(249,313)	16.90%
Recording Intangible Tax	125,000	-	(125,000)	0.00%
Franchise Tax	2,642,136	1,404,845	(1,237,291)	53.17%
Alcoholic Beverage Excise Tax	800,000	130,826	(669,174)	16.35%
Energy Excise Tax	20,000	2,921	(17,079)	100.00%
Motor Vehicle Rental Excise Tax	50,000	-	(50,000)	100.00%
Business & Occupational Tax	2,000,000	289,044	(1,710,956)	14.45%
Insurance Premium Tax	2,600,000	11,450	(2,588,550)	0.44%
Financial Institutions Tax	80,000	-	(80,000)	0.00%
Penalties & Interest	15,500	99	(15,401)	0.64%
<b>Total Taxes</b>	<u>15,087,836</u>	<u>1,934,027</u>	<u>(13,153,809)</u>	<u>12.82%</u>
Licenses & Permits	1,525,275	124,347	(1,400,928)	8.15%
Charges for Services	784,516	32,199	(752,317)	4.10%
Fines & Forfeitures	1,250,000	134,980	(1,115,020)	10.80%
Miscellaneous Revenues	313,773	28,525	(285,248)	9.09%
Investment Earnings	3,000	227	(2,773)	7.57%
Other Financing Sources	1,080,000	-	(1,080,000)	0.00%
<b>TOTAL REVENUES</b>	<u>\$ 20,044,400</u>	<u>\$ 2,254,305</u>	<u>\$ (17,790,095)</u>	<u>11.25%</u>

**Revenues by Source**



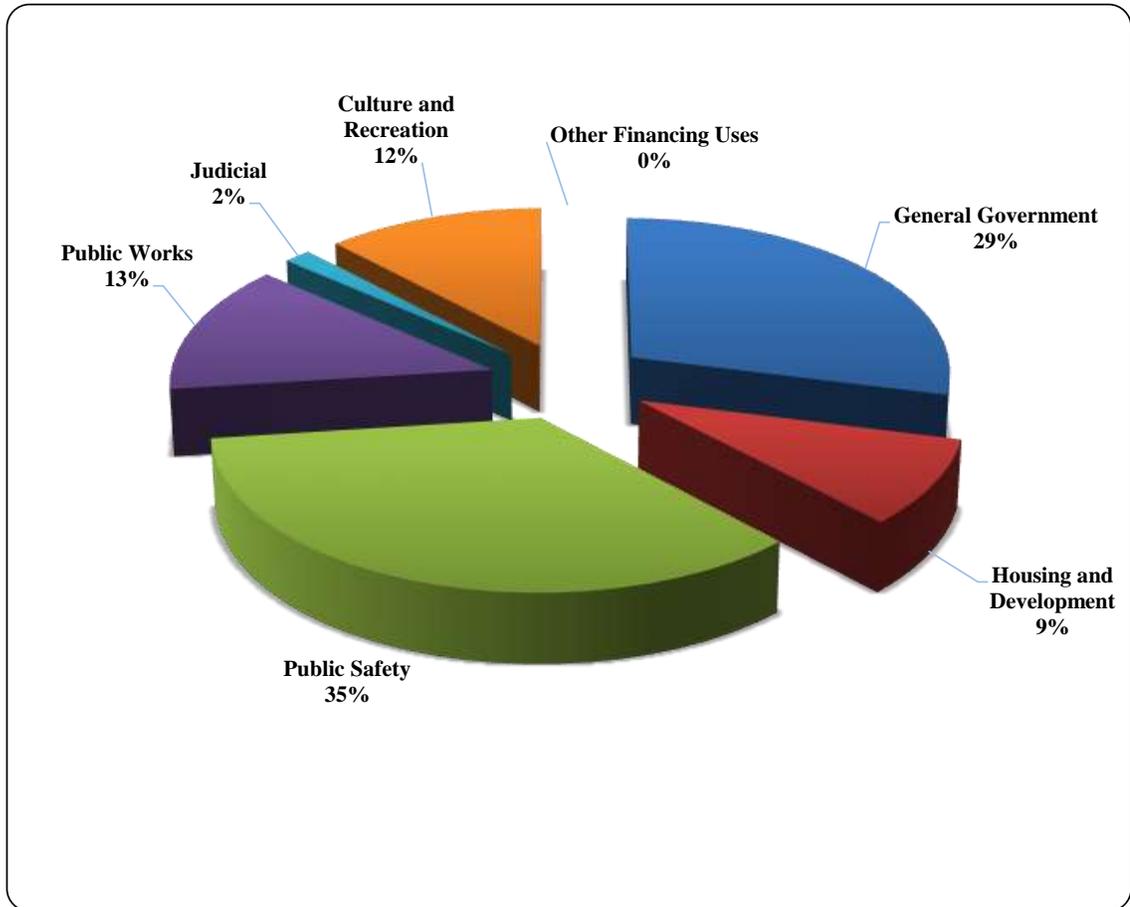


**BUDGET COMPARISON REPORT - GENERAL FUND**

For The Two Months Ending February 28, 2015

	<b>2015 Amended Budget</b>	<b>YTD Transactions</b>	<b>Variance from Budget</b>	<b>% of Annual Budget</b>
General Government	5,688,596	687,582	5,001,014	12.09%
Housing and Development	2,245,979	214,275	2,031,704	9.54%
Public Safety	7,700,680	833,951	6,866,729	10.83%
Public Works	1,613,770	319,810	1,293,960	19.82%
Judicial	575,845	35,922	539,923	6.24%
Culture and Recreation	1,678,045	286,596	1,391,449	17.08%
Other Financing Uses	541,487	-	541,487	0.00%
<b>TOTAL EXPENDITURES</b>	<b>\$ 20,044,402</b>	<b>\$ 2,378,136</b>	<b>\$ 17,666,266</b>	<b>11.86%</b>

**Expenditures by Governmental Activity**





**REVENUE DETAIL - GENERAL FUND**  
**For The Two Months Ending February 28, 2015**

	<b>2015 Amended Budget</b>	<b>YTD Transactions</b>	<b>Variance from Budget</b>	<b>% of Annual Budget</b>
Property Tax	6,455,200	44,155	(6,411,045)	0.68%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	50,687	(249,313)	16.90%
Recording Intangible Tax	125,000	-	(125,000)	0.00%
Franchise Tax	2,642,136	1,404,845	(1,237,291)	53.17%
Alcoholic Beverage Excise Tax	800,000	130,826	(669,174)	16.35%
Energy Excise Tax	20,000	2,921	(17,079)	100.00%
Motor Vehicle Rental Excise Tax	50,000	-	(50,000)	100.00%
Business & Occupational Tax	2,000,000	289,044	(1,710,956)	14.45%
Insurance Premium Tax	2,600,000	11,450	(2,588,550)	0.44%
Financial Institutions Tax	80,000	-	(80,000)	0.00%
Penalties & Interest	15,500	99	(15,401)	0.64%
<b>Total Taxes</b>	<b><u>15,087,836</u></b>	<b><u>1,934,027</u></b>	<b><u>(13,153,809)</u></b>	<b><u>12.82%</u></b>
Alcoholic Beverage Licenses	400,000	475	(399,525)	0.12%
Building Permits	1,125,275	123,872	(1,001,403)	11.01%
<b>Total Licenses and Permits</b>	<b><u>1,525,275</u></b>	<b><u>124,347</u></b>	<b><u>(1,400,928)</u></b>	<b><u>8.15%</u></b>
Special Assessments	292,600	7,610	(284,990)	2.60%
Streetlight Fees	404,351	2,032	(402,319)	0.50%
Recreation Program Fees	45,000	12,947	(32,053)	28.77%
Pavilion Rental Fees	36,000	5,079	(30,921)	14.11%
Other Charges for Services	6,565	4,531	(2,034)	69.02%
<b>Total Charges for Services</b>	<b><u>784,516</u></b>	<b><u>32,199</u></b>	<b><u>(752,317)</u></b>	<b><u>4.10%</u></b>
Municipal Court Fines	1,250,000	134,980	(1,115,020)	10.80%
<b>Total Fines and Forfeitures</b>	<b><u>1,250,000</u></b>	<b><u>134,980</u></b>	<b><u>(1,115,020)</u></b>	<b><u>10.80%</u></b>
Grant Revenue	299,773	-	(299,773)	0.00%
Election Qualifying Fees	2,000	-	(2,000)	100.00%
Accident/Incident Reports	-	665	665	#DIV/0!
Fingerprinting Fee	2,000	1,390	(610)	69.50%
Reimbursement for Damaged Property	4,000	14,329	10,329	358.23%
NSF Fees	300	(179)	(479)	100.00%
Miscellaneous Income	5,000	-	(5,000)	100.00%
Legal Fee Reimbursement	-	1,220	1,220	100.00%
Defrayment of Costs (CHOA)	-	-	-	100.00%
Donations from Private Sources	700	11,100	10,400	100.00%
<b>Total Miscellaneous Revenues</b>	<b><u>313,773</u></b>	<b><u>28,525</u></b>	<b><u>(285,248)</u></b>	<b><u>9.09%</u></b>
Interest Income	3,000	227	(2,773)	7.57%
<b>Total Investment Earnings</b>	<b><u>3,000</u></b>	<b><u>227</u></b>	<b><u>(2,773)</u></b>	<b><u>7.57%</u></b>
Proceeds from Sale of Property	-	-	-	#DIV/0!
Transfer from Hotel/Motel Tax Fund	1,080,000	-	(1,080,000)	0.00%
<b>Total Other Financing Sources</b>	<b><u>1,080,000</u></b>	<b><u>-</u></b>	<b><u>(1,080,000)</u></b>	<b><u>0.00%</u></b>
<b>TOTAL REVENUES</b>	<b><u>\$ 20,044,400</u></b>	<b><u>\$ 2,254,305</u></b>	<b><u>\$ (17,790,095)</u></b>	<b><u>11.25%</u></b>

**EXPENDITURE DETAIL - GENERAL FUND**  
**For The Two Months Ending February 28, 2015**



	<b>2015 Amended Budget</b>	<b>YTD Transactions</b>	<b>Variance from Budget</b>	<b>% of Annual Budget</b>
Mayor and City Council	353,741	17,278	336,463	4.88%
City Manager	1,087,103	57,639	1,029,464	5.30%
City Clerk	262,115	13,660	248,455	5.21%
General Administration and Finance	2,211,758	462,430	1,749,328	20.91%
Legal	650,000	50,289	599,711	7.74%
Information Technology	551,021	71,961	479,060	13.06%
Communications	322,858	14,325	308,533	4.44%
Contingency	250,000	-	250,000	0.00%
<b>TOTAL GENERAL GOVERNMENT</b>	<b><u>\$ 5,688,596</u></b>	<b><u>\$ 687,582</u></b>	<b><u>\$ 5,001,014</u></b>	<b><u>12.09%</u></b>
Community Development	2,245,979	214,275	2,031,704	9.54%
<b>TOTAL HOUSING AND DEVELOPMENT</b>	<b><u>\$ 2,245,979</u></b>	<b><u>\$ 214,275</u></b>	<b><u>\$ 2,031,704</u></b>	<b><u>9.54%</u></b>
Police Department	7,700,680	833,951	6,866,729	10.83%
<b>TOTAL PUBLIC SAFETY</b>	<b><u>\$ 7,700,680</u></b>	<b><u>\$ 833,951</u></b>	<b><u>\$ 6,866,729</u></b>	<b><u>10.83%</u></b>
Public Works	1,613,770	319,810	1,293,960	19.82%
<b>TOTAL PUBLIC WORKS</b>	<b><u>\$ 1,613,770</u></b>	<b><u>\$ 319,810</u></b>	<b><u>\$ 1,293,960</u></b>	<b><u>19.82%</u></b>
Municipal Court	575,845	35,922	539,923	6.24%
<b>TOTAL JUDICIAL</b>	<b><u>\$ 575,845</u></b>	<b><u>\$ 35,922</u></b>	<b><u>\$ 539,923</u></b>	<b><u>6.24%</u></b>
Parks & Recreation	1,678,045	286,596	1,391,449	17.08%
<b>TOTAL CULTURE AND RECREATION</b>	<b><u>\$ 1,678,045</u></b>	<b><u>\$ 286,596</u></b>	<b><u>\$ 1,391,449</u></b>	<b><u>17.08%</u></b>
Tranfers to Debt Service Fund	541,487	-	541,487	0.00%
<b>TOTAL OTHER FINANCING USES</b>	<b><u>\$ 541,487</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 541,487</u></b>	<b><u>0.00%</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 20,044,402</u></b>	<b><u>\$ 2,378,136</u></b>	<b><u>\$ 17,666,266</u></b>	<b><u>11.86%</u></b>



**CONFISCATED ASSETS FUND**  
**For The Two Months Ending February 28, 2015**

	<b>2015 Amended Budget</b>	<b>YTD Transactions</b>	<b>Variance from Budget</b>	<b>% of Annual Budget</b>
Forfeitures	<u>2,500</u>	<u>-</u>	<u>(2,500)</u>	<u>-100.00%</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 2,500</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (2,500)</u></b>	<b><u>-100.00%</u></b>
Small Equipment - Police Dept.	<u>2,500</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 2,500</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>0.00%</u></b>



**E-911 FUND**  
**For The Two Months Ending February 28, 2015**

	<b>2015 Amended Budget</b>	<b>YTD Transactions</b>	<b>Variance from Budget</b>	<b>% of Annual Budget</b>
E-911 Fees	<u>938,333</u>	<u>177,181</u>	<u>(761,152)</u>	<u>100.00%</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 938,333</u></b>	<b><u>\$ 177,181</u></b>	<b><u>\$ (761,152)</u></b>	<b><u>100.00%</u></b>
Payments to Other Agencies (1)	<u>938,333</u>	<u>-</u>	<u>938,333</u>	<u>100.00%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 938,333</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 938,333</u></b>	<b><u>100.00%</u></b>

(1) Represents payments to the Chattahoochee River 911 Authority



**HOTEL/MOTEL TAX FUND**  
**For The Two Months Ending February 28, 2015**

	<b>2015 Amended Budget</b>	<b>YTD Transactions</b>	<b>Variance from Budget</b>	<b>% of Annual Budget</b>
Hotel/Motel Taxes	<u>1,800,000</u>	<u>250,617</u>	<u>(1,549,383)</u>	<u>13.92%</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 1,800,000</u></b>	<b><u>\$ 250,617</u></b>	<b><u>\$ (1,549,383)</u></b>	<b><u>13.92%</u></b>
Tourism	720,000	-	720,000	0.00%
Transfers to General Fund	<u>1,080,000</u>	<u>-</u>	<u>1,080,000</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 1,800,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 1,800,000</u></b>	<b><u>0.00%</u></b>



**HOMESTEAD OPTION SALES TAX FUND**  
**For The Two Months Ending February 28, 2015**

	<b>2015 Amended Budget</b>	<b>YTD Transactions</b>	<b>Variance from Budget</b>	<b>% of Annual Budget</b>
H.O.S.T. Revenue	<u>6,300,000</u>	<u>-</u>	<u>(6,300,000)</u>	<u>0.00%</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 6,300,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (6,300,000)</u></b>	<b><u>0.00%</u></b>
Capital Outlay - Parks & Recreation	3,061,000	-	3,061,000	0.00%
Capital Outlay - Public Safety	115,000	-	115,000	0.00%
Capital Outlay - Public Works	<u>3,124,000</u>	<u>-</u>	<u>3,124,000</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 6,300,000</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 6,300,000</u></b>	<b><u>0.00%</u></b>



**DEBT SERVICE FUND**  
**For The Two Months Ending February 28, 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>-</u>	<u>(541,487)</u>	<u>0.00%</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 541,487</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (541,487)</u></b>	<b><u>0.00%</u></b>
Principal - Capital Lease	514,413	-	514,413	0.00%
Interest - Capital Lease	<u>27,074</u>	<u>-</u>	<u>27,074</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>\$ 541,487</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 541,487</u></b>	<b><u>0.00%</u></b>

**(1) Represents transfers from the City of Brookhaven General Fund to service debt issued on behalf of the City by the Brookhaven Government Finance Corporation (BGFC).**



**STORMWATER UTILITY FUND**  
**For The Two Months Ending February 28, 2015**

	<b>2015 Amended Budget</b>	<b>YTD Transactions</b>	<b>Variance from Budget</b>	<b>% of Annual Budget</b>
Stormwater Utility Fees	<u>2,307,447</u>	<u>-</u>	<u>(2,307,447)</u>	<u>0.00%</u>
<b>TOTAL REVENUES</b>	<b><u>\$ 2,307,447</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (2,307,447)</u></b>	<b><u>0.00%</u></b>
Personal Services/Benefits	-	-	-	#DIV/0!
Purchased/Contracted Services	-	183,421	(183,421)	#DIV/0!
Supplies	-	3,860	(3,860)	#DIV/0!
Capital Outlay/Infrastructure	2,307,447	-	2,307,447	0.00%
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>#DIV/0!</u>
<b>TOTAL EXPENSES</b>	<b><u>\$ 2,307,447</u></b>	<b><u>\$ 187,281</u></b>	<b><u>\$ 2,120,166</u></b>	<b><u>8.12%</u></b>