



FINANCIAL REPORT

For The Three Months Ending March 31, 2015



BUDGET COMPARISON SUMMARY - ALL FUNDS
For The Three Months Ending March 31, 2015

	Unaudited		Unaudited	
	2014 Year End Actual	2015 Amended Budget	2015 Year to Date	% Annual Budget
General Fund	20,532,596	20,044,400	3,710,109	18.51%
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	324,669	18.04%
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	\$ 4,343,028	13.60%
General Fund	18,583,147	20,044,402	5,045,049	25.17%
Confiscated Assets Fund	-	2,500	-	0.00%
E-911 Fund	218,778	938,333	149,167	100.00%
Hotel/Motel Tax Fund	1,064,592	1,800,000	-	0.00%
HOST Fund	3,828,325	6,300,000	166,859	2.65%
Debt Service Fund	496,363	541,487	135,372	25.00%
Stormwater Utility Fund	1,127,109	2,307,447	272,930	11.83%
TOTAL EXPENDITURES/ EXPENSES - ALL FUNDS	\$ 25,318,314	\$ 31,934,169	\$ 5,769,377	18.07%

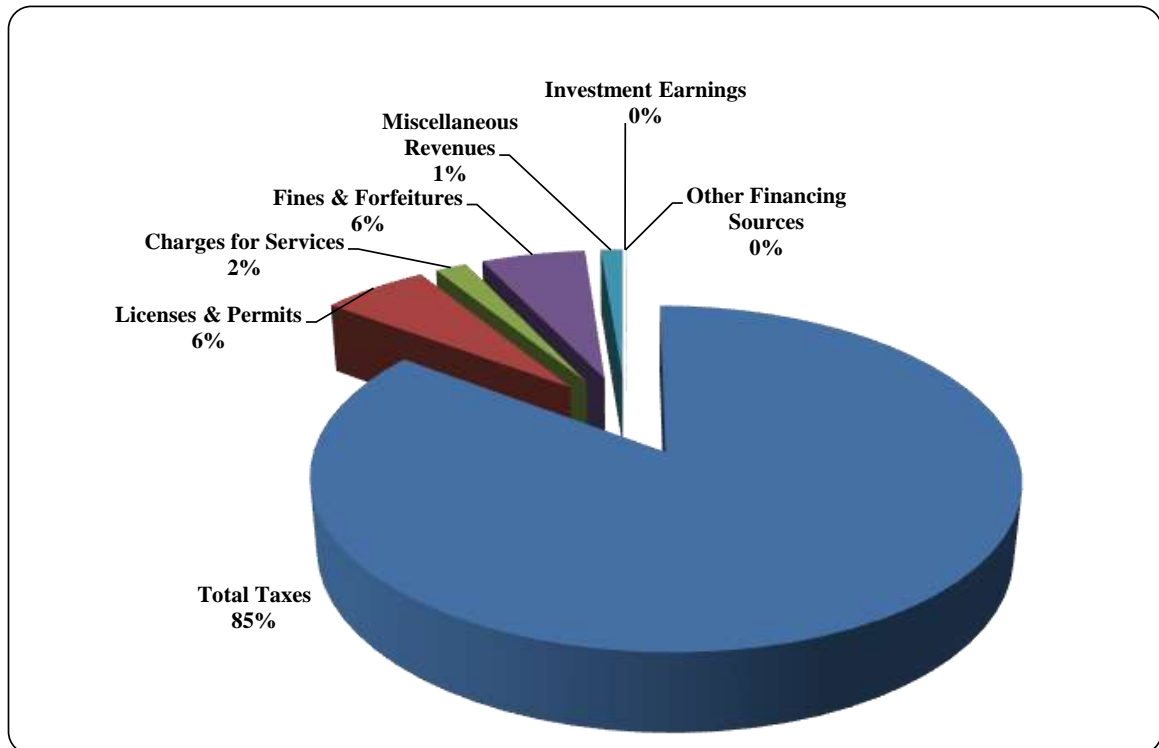


BUDGET COMPARISON REPORT - GENERAL FUND

For The Three Months Ending March 31, 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	170,660	(629,340)	21.33%
Energy Excise Tax	20,000	8,506	(11,494)	100.00%
Motor Vehicle Rental Excise Tax	50,000	-	(50,000)	100.00%
Business & Occupational Tax	2,000,000	671,646	(1,328,354)	33.58%
Insurance Premium Tax	2,600,000	12,450	(2,587,550)	0.48%
Financial Institutions Tax	80,000	-	(80,000)	0.00%
Penalties & Interest	15,500	99	(15,401)	0.64%
Total Taxes	15,087,836	3,160,722	(11,927,114)	20.95%
Licenses & Permits	1,525,275	220,282	(1,304,993)	14.44%
Charges for Services	784,516	65,724	(718,792)	8.38%
Fines & Forfeitures	1,250,000	216,719	(1,033,281)	17.34%
Miscellaneous Revenues	313,773	45,662	(268,111)	14.55%
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	\$ 3,710,109	\$ (16,334,291)	18.51%

Revenues by Source



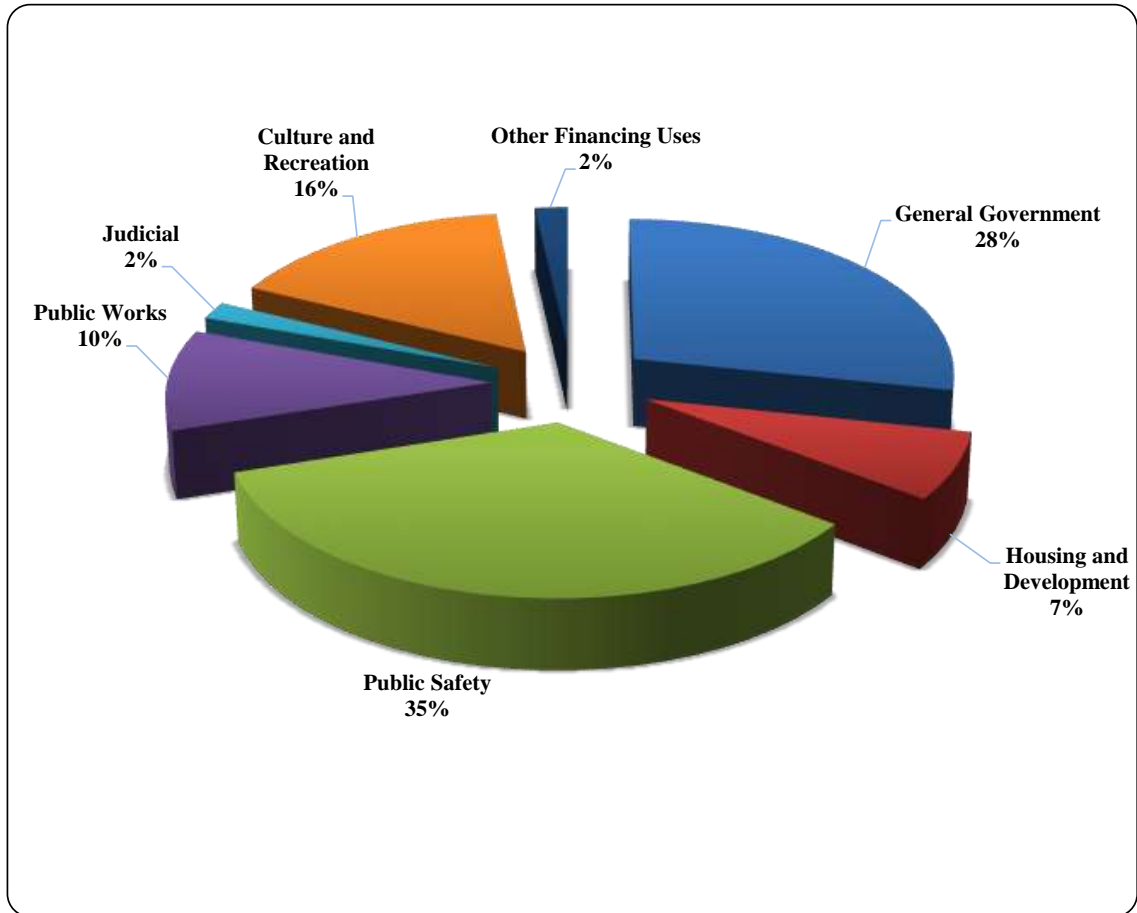


BUDGET COMPARISON REPORT - GENERAL FUND

For The Three Months Ending March 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
General Government	5,688,596	1,425,233	4,263,363	25.05%
Housing and Development	2,245,979	353,531	1,892,448	15.74%
Public Safety	7,700,680	1,757,352	5,943,328	22.82%
Public Works	1,613,770	524,958	1,088,812	32.53%
Judicial	575,845	91,059	484,786	15.81%
Culture and Recreation	1,678,045	802,668	875,377	47.83%
Other Financing Uses	541,487	90,248	451,239	16.67%
TOTAL EXPENDITURES	\$ 20,044,402	\$ 5,045,049	\$ 14,999,353	25.17%

Expenditures by Governmental Activity





REVENUE DETAIL - GENERAL FUND
For The Three Months Ending March 31, 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	170,660	(629,340)	21.33%
Energy Excise Tax	20,000	8,506	(11,494)	42.53%
Motor Vehicle Rental Excise Tax	50,000	-	(50,000)	0.00%
Business & Occupational Tax	2,000,000	671,646	(1,328,354)	33.58%
Insurance Premium Tax	2,600,000	12,450	(2,587,550)	0.48%
Financial Institutions Tax	80,000	-	(80,000)	0.00%
Penalties & Interest	15,500	99	(15,401)	0.64%
Total Taxes	<u>15,087,836</u>	<u>3,160,722</u>	<u>(11,927,114)</u>	<u>20.95%</u>
Alcoholic Beverage Licenses	400,000	13,371	(386,629)	3.34%
Building Permits	1,125,275	206,911	(918,364)	18.39%
Total Licenses and Permits	<u>1,525,275</u>	<u>220,282</u>	<u>(1,304,993)</u>	<u>14.44%</u>
Special Assessments	292,600	14,258	(278,342)	4.87%
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	12,356	5,791	188.21%
Total Charges for Services	<u>784,516</u>	<u>65,724</u>	<u>(718,792)</u>	<u>8.38%</u>
Municipal Court Fines	1,250,000	216,719	(1,033,281)	17.34%
Total Fines and Forfeitures	<u>1,250,000</u>	<u>216,719</u>	<u>(1,033,281)</u>	<u>17.34%</u>
Grant Revenue	299,773	-	(299,773)	0.00%
Election Qualifying Fees	2,000	-	(2,000)	0.00%
Accident/Incident Reports	-	1,422	1,422	100.00%
Fingerprinting Fee	2,000	2,000	-	100.00%
Reimbursement for Damaged Property	4,000	(2,296)	(6,296)	-57.40%
NSF Fees	300	(144)	(444)	-48.00%
Miscellaneous Income	5,000	-	(5,000)	0.00%
Legal Fee Reimbursement	-	2,080	2,080	100.00%
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>45,662</u>	<u>(268,111)</u>	<u>14.55%</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>\$ 3,710,109</u>	<u>\$ (16,334,291)</u>	<u>18.51%</u>

**EXPENDITURE DETAIL - GENERAL FUND
For The Three Months Ending March 31, 2015**



	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Mayor and City Council	353,741	50,367	303,374	14.24%
City Manager	1,087,103	184,447	902,656	16.97%
City Clerk	262,115	43,706	218,409	16.67%
General Administration and Finance	2,211,758	809,881	1,401,877	36.62%
Legal	650,000	126,152	523,848	19.41%
Information Technology	551,021	169,419	381,602	30.75%
Communications	322,858	41,261	281,597	12.78%
Contingency	250,000	-	250,000	0.00%
TOTAL GENERAL GOVERNMENT	<u>\$ 5,688,596</u>	<u>\$ 1,425,233</u>	<u>\$ 4,263,363</u>	<u>25.05%</u>
Community Development	2,245,979	353,531	1,892,448	15.74%
TOTAL HOUSING AND DEVELOPMENT	<u>\$ 2,245,979</u>	<u>\$ 353,531</u>	<u>\$ 1,892,448</u>	<u>15.74%</u>
Police Department	7,700,680	1,757,352	5,943,328	22.82%
TOTAL PUBLIC SAFETY	<u>\$ 7,700,680</u>	<u>\$ 1,757,352</u>	<u>\$ 5,943,328</u>	<u>22.82%</u>
Public Works	1,613,770	524,958	1,088,812	32.53%
TOTAL PUBLIC WORKS	<u>\$ 1,613,770</u>	<u>\$ 524,958</u>	<u>\$ 1,088,812</u>	<u>32.53%</u>
Municipal Court	575,845	91,059	484,786	15.81%
TOTAL JUDICIAL	<u>\$ 575,845</u>	<u>\$ 91,059</u>	<u>\$ 484,786</u>	<u>15.81%</u>
Parks & Recreation	1,678,045	802,668	875,377	47.83%
TOTAL CULTURE AND RECREATION	<u>\$ 1,678,045</u>	<u>\$ 802,668</u>	<u>\$ 875,377</u>	<u>47.83%</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>\$ 5,045,049</u>	<u>\$ 14,999,353</u>	<u>25.17%</u>



CONFISCATED ASSETS FUND
For The Three Months Ending March 31, 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>-</u>	<u>0.00%</u>
TOTAL EXPENDITURES	<u>\$ 2,500</u>	<u>\$ -</u>	<u>\$ -</u>	<u>0.00%</u>



E-911 FUND
For The Three Months Ending March 31, 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>149,167</u>	<u>789,166</u>	<u>15.90%</u>
TOTAL EXPENDITURES	<u>\$ 938,333</u>	<u>\$ 149,167</u>	<u>\$ 789,166</u>	<u>15.90%</u>

(1) Represents payments to the Chattahoochee River 911 Authority



HOTEL/MOTEL TAX FUND
For The Three Months Ending March 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Hotel/Motel Taxes	<u>1,800,000</u>	<u>324,669</u>	<u>(1,475,331)</u>	<u>18.04%</u>
TOTAL REVENUES	<u>\$ 1,800,000</u>	<u>\$ 324,669</u>	<u>\$ (1,475,331)</u>	<u>18.04%</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 Three Months Ending March 31, 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	13,548	3,047,452	0.44%
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>\$ 166,859</u>	<u>\$ 6,133,141</u>	<u>2.65%</u>



DEBT SERVICE FUND
For The Three Months Ending March 31, 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 Three Months Ending March 31, 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	-	266,773	(266,773)	100.00%
Supplies	-	6,157	(6,157)	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>\$ 272,930</u>	<u>\$ 2,034,517</u>	<u>11.83%</u>