



FINANCIAL REPORT

For The Ten Months Ending October 31, 2015



BUDGET COMPARISON SUMMARY - ALL FUNDS
For The Ten Months Ending October 31, 2015

	Unaudited		Unaudited	
	2014 Year End Actual	2015 Amended Budget	2015 Year to Date	% Annual Budget
General Fund	20,532,596	20,880,656	16,834,709	80.62%
Confiscated Assets Fund	14,312	2,500	21,102	844.08%
E-911 Fund	273,238	938,333	499,751	53.26%
Special Tax District #1	-	492,500	127,443	25.88%
Hotel/Motel Tax Fund	1,646,794	1,800,000	1,093,909	60.77%
HOST Fund	6,360,076	6,300,000	2,276,780	36.14%
Debt Service Fund	496,363	541,487	725,786	134.04%
Stormwater Utility Fund	1,538,632	2,307,447	1,088,623	47.18%
TOTAL REVENUES - ALL FUNDS	\$ 30,862,011	\$ 33,262,923	\$ 22,668,104	68.15%
General Fund	18,583,147	20,880,656	15,879,040	76.05%
Confiscated Assets Fund	-	2,500	5,341	213.64%
E-911 Fund	218,778	938,333	767,500	81.79%
Special Tax District #1	-	492,500	466,854	94.79%
Hotel/Motel Tax Fund	1,064,592	1,800,000	421,954	23.44%
HOST Fund	3,828,325	6,300,000	2,203,949	34.98%
Debt Service Fund	496,363	541,487	725,786	134.04%
Stormwater Utility Fund	1,127,109	2,307,447	868,446	37.64%
TOTAL EXPENDITURES/ EXPENSES - ALL FUNDS	\$ 25,318,314	\$ 33,262,923	\$ 21,338,870	64.15%

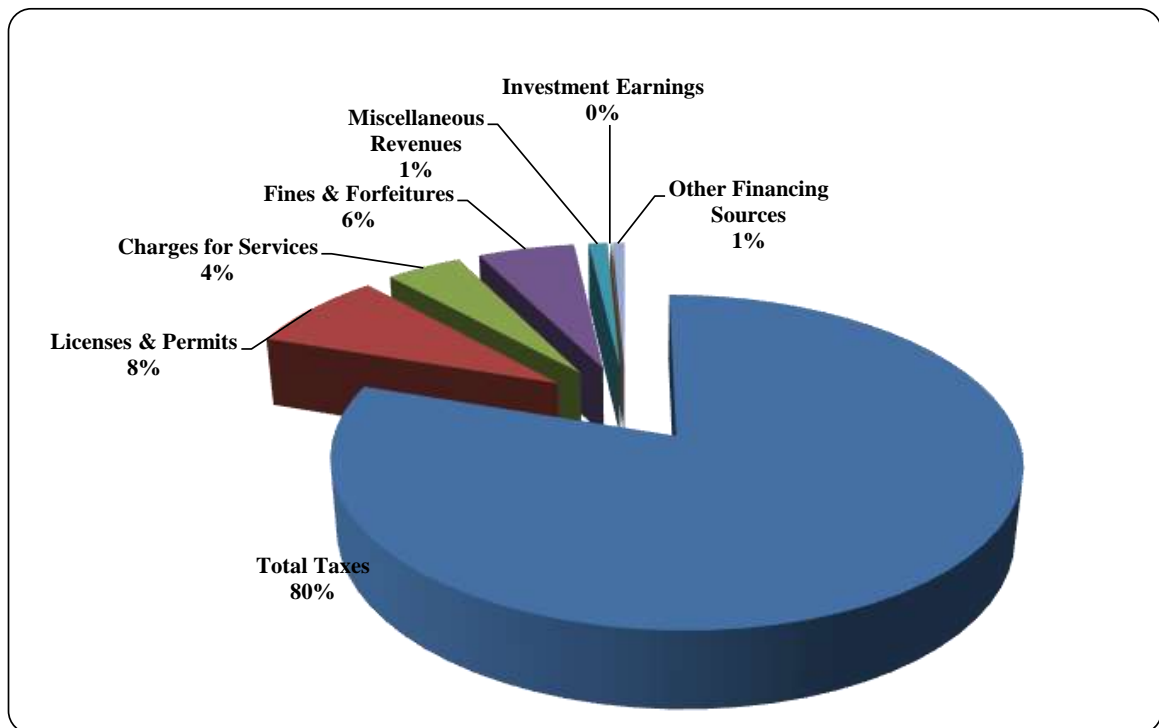


BUDGET COMPARISON REPORT - GENERAL FUND

For The Ten Months Ending October 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,955,200	4,358,390	(2,596,810)	62.66%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	359,102	59,102	119.70%
Recording Intangible Tax	145,000	265,096	120,096	182.82%
Real Estate Transfer Tax	100,000	115,707	15,707	115.71%
Franchise Tax	2,642,136	2,424,930	(217,206)	91.78%
Alcoholic Beverage Excise Tax	800,000	611,946	(188,054)	76.49%
Energy Excise Tax	20,000	42,393	22,393	100.00%
Motor Vehicle Rental Excise Tax	50,000	3,252	(46,748)	100.00%
Business & Occupational Tax	2,100,000	2,446,270	346,270	116.49%
Insurance Premium Tax	2,600,000	2,848,471	248,471	109.56%
Financial Institutions Tax	80,000	11,242	(68,758)	14.05%
Penalties & Interest	15,500	1,728	(13,772)	11.15%
Total Taxes	15,807,836	13,488,527	(2,319,309)	85.33%
Licenses & Permits	1,522,775	1,369,628	(153,147)	89.94%
Charges for Services	784,516	731,560	(52,956)	93.25%
Fines & Forfeitures	1,250,000	937,106	(312,894)	74.97%
Miscellaneous Revenues	316,273	184,864	(131,409)	58.45%
Investment Earnings	3,000	6,768	3,768	225.60%
Other Financing Sources	1,196,256	116,256	(1,080,000)	9.72%
TOTAL REVENUES	\$ 20,880,656	\$ 16,834,709	\$ (4,045,947)	80.62%

Revenues by Source



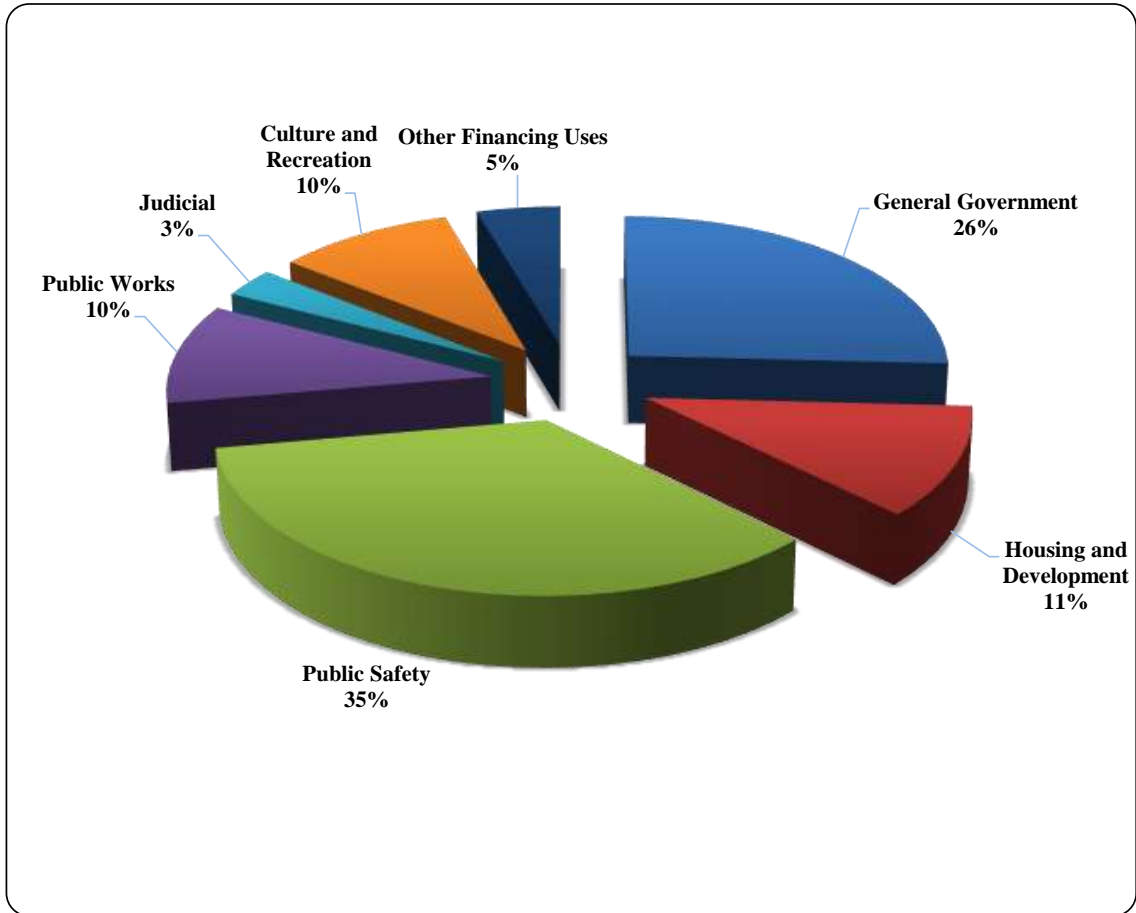


BUDGET COMPARISON REPORT - GENERAL FUND

For The Ten Months Ending October 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
General Government	6,008,711	4,097,513	1,911,198	68.19%
Housing and Development	2,395,979	1,823,361	572,618	76.10%
Public Safety	7,735,575	5,552,238	2,183,337	71.78%
Public Works	1,613,770	1,645,888	(32,118)	101.99%
Judicial	575,845	478,488	97,357	83.09%
Culture and Recreation	1,797,791	1,555,765	242,026	86.54%
Other Financing Uses	752,985	725,786	27,199	96.39%
TOTAL EXPENDITURES	\$ 20,880,656	\$ 15,879,040	\$ 5,001,616	76.05%

Expenditures by Governmental Activity





REVENUE DETAIL - GENERAL FUND
For The Ten Months Ending October 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Tax	6,955,200	4,358,390	(2,596,810)	62.66%
Motor Vehicle Tax & Title Ad Valorem Tax	300,000	359,102	59,102	119.70%
Recording Intangible Tax	145,000	265,096	120,096	182.82%
Real Estate Transfer Tax	100,000	115,707	15,707	115.71%
Franchise Tax	2,642,136	2,424,930	(217,206)	91.78%
Alcoholic Beverage Excise Tax	800,000	611,946	(188,054)	76.49%
Energy Excise Tax	20,000	42,393	22,393	211.97%
Motor Vehicle Rental Excise Tax	50,000	3,252	(46,748)	6.50%
Business & Occupational Tax	2,100,000	2,446,270	346,270	116.49%
Insurance Premium Tax	2,600,000	2,848,471	248,471	109.56%
Financial Institutions Tax	80,000	11,242	(68,758)	14.05%
Penalties & Interest	15,500	1,728	(13,772)	11.15%
Total Taxes	<u>15,807,836</u>	<u>13,488,527</u>	<u>(2,319,309)</u>	<u>85.33%</u>
Alcoholic Beverage Licenses	400,000	58,304	(341,696)	14.58%
Building Permits	1,122,775	1,311,324	188,549	116.79%
Total Licenses and Permits	<u>1,522,775</u>	<u>1,369,628</u>	<u>(153,147)</u>	<u>89.94%</u>
Special Assessments	292,600	233,137	(59,463)	79.68%
Streetlight Fees	404,351	271,928	(132,423)	67.25%
Recreation Program Fees	45,000	56,873	11,873	126.38%
Pavilion Rental Fees	36,000	125,608	89,608	348.91%
Other Charges for Services	6,565	44,014	37,449	670.43%
Total Charges for Services	<u>784,516</u>	<u>731,560</u>	<u>(52,956)</u>	<u>93.25%</u>
Municipal Court Fines	1,250,000	937,106	(312,894)	74.97%
Total Fines and Forfeitures	<u>1,250,000</u>	<u>937,106</u>	<u>(312,894)</u>	<u>74.97%</u>
Grant Revenue	299,773	-	(299,773)	0.00%
Election Qualifying Fees	2,000	2,520	520	126.00%
Accident/Incident Reports	-	5,630	5,630	100.00%
Fingerprinting Fee	2,000	3,450	1,450	172.50%
Reimbursement for Damaged Property	4,000	42,799	38,799	1069.98%
NSF Fees	300	(144)	(444)	-48.00%
Miscellaneous Income	7,500	17,801	10,301	237.35%
Legal Fee Reimbursement	-	58,958	58,958	100.00%
Public Safety-Other	-	9,750	9,750	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>184,864</u>	<u>(131,409)</u>	<u>58.45%</u>
Interest Income	3,000	6,768	3,768	225.60%
Total Investment Earnings	<u>3,000</u>	<u>6,768</u>	<u>3,768</u>	<u>225.60%</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	-	(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>\$ 16,834,709</u>	<u>\$ (4,045,947)</u>	<u>80.62%</u>

EXPENDITURE DETAIL - GENERAL FUND
For The Ten Months Ending October 31, 2015



	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Mayor and City Council	353,741	162,981	190,760	46.07%
City Manager	1,017,103	551,124	465,979	54.19%
City Clerk	337,115	192,164	144,951	57.00%
Finance and Administration	2,025,258	1,917,503	107,755	94.68%
Legal	650,000	493,017	156,983	75.85%
Information Technology	679,721	629,519	50,202	92.61%
Communications	322,858	151,206	171,652	46.83%
Contingency	622,915	-	622,915	0.00%
TOTAL GENERAL GOVERNMENT	<u>\$ 6,008,711</u>	<u>\$ 4,097,513</u>	<u>\$ 1,911,198</u>	<u>68.19%</u>
Community Development	2,395,979	1,823,361	572,618	76.10%
TOTAL HOUSING AND DEVELOPMENT	<u>\$ 2,395,979</u>	<u>\$ 1,823,361</u>	<u>\$ 572,618</u>	<u>76.10%</u>
Police Department	7,735,575	5,552,238	2,183,337	71.78%
TOTAL PUBLIC SAFETY	<u>\$ 7,735,575</u>	<u>\$ 5,552,238</u>	<u>\$ 2,183,337</u>	<u>71.78%</u>
Public Works	1,613,770	1,645,888	(32,118)	101.99%
TOTAL PUBLIC WORKS	<u>\$ 1,613,770</u>	<u>\$ 1,645,888</u>	<u>\$ (32,118)</u>	<u>101.99%</u>
Municipal Court	575,845	478,488	97,357	83.09%
TOTAL JUDICIAL	<u>\$ 575,845</u>	<u>\$ 478,488</u>	<u>\$ 97,357</u>	<u>83.09%</u>
Parks & Recreation	1,767,791	1,508,696	259,095	85.34%
Tourism	30,000	47,069	(17,069)	156.90%
TOTAL CULTURE AND RECREATION	<u>\$ 1,797,791</u>	<u>\$ 1,555,765</u>	<u>\$ 242,026</u>	<u>242.24%</u>
Tranfers to Debt Service Fund	752,985	725,786	27,199	96.39%
TOTAL OTHER FINANCING USES	<u>\$ 752,985</u>	<u>\$ 725,786</u>	<u>\$ 27,199</u>	<u>96.39%</u>
TOTAL EXPENDITURES	<u>\$ 20,880,656</u>	<u>\$ 15,879,040</u>	<u>\$ 5,001,616</u>	<u>76.05%</u>



CONFISCATED ASSETS FUND
For The Ten Months Ending October 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Forfeitures	2,500	21,091	18,591	843.63%
Interest Income	-	11	-	100.00%
TOTAL REVENUES	<u>\$ 2,500</u>	<u>\$ 21,102</u>	<u>\$ 18,591</u>	<u>844.08%</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 Ten Months Ending October 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
E-911 Fees	<u>938,333</u>	<u>499,751</u>	<u>(438,582)</u>	<u>53.26%</u>
TOTAL REVENUES	<u>\$ 938,333</u>	<u>\$ 499,751</u>	<u>\$ (438,582)</u>	<u>53.26%</u>
Payments to Other Agencies (1)	<u>938,333</u>	<u>767,500</u>	<u>170,833</u>	<u>81.79%</u>
TOTAL EXPENDITURES	<u>\$ 938,333</u>	<u>\$ 767,500</u>	<u>\$ 170,833</u>	<u>81.79%</u>

(1) Represents payments to the Chattahoochee River 911 Authority



SPECIAL TAX DISTRICT #1 FUND
For The Ten Months Ending October 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Property Taxes	150,000	57,800	(92,200)	38.53%
Defrayment of Costs	<u>342,500</u>	<u>69,643</u>	<u>(272,857)</u>	<u>20.33%</u>
TOTAL REVENUES	<u>\$ 492,500</u>	<u>\$ 127,443</u>	<u>\$ (365,057)</u>	<u>25.88%</u>
Operating - Public Safety	492,500	193,963	298,537	39.38%
Capital Outlay - Public Safety	<u>-</u>	<u>272,891</u>	<u>(272,891)</u>	<u>100.00%</u>
TOTAL EXPENDITURES	<u>\$ 492,500</u>	<u>\$ 466,854</u>	<u>\$ 25,646</u>	<u>94.79%</u>



HOTEL/MOTEL TAX FUND
For The Ten Months Ending October 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Hotel/Motel Taxes	<u>1,800,000</u>	<u>1,093,909</u>	<u>(706,091)</u>	<u>60.77%</u>
TOTAL REVENUES	<u>\$ 1,800,000</u>	<u>\$ 1,093,909</u>	<u>\$ (706,091)</u>	<u>60.77%</u>
Tourism	720,000	421,954	298,046	58.60%
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>\$ 421,954</u>	<u>\$ 1,378,046</u>	<u>23.44%</u>



HOMESTEAD OPTION SALES TAX FUND
For The Ten Months Ending October 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
H.O.S.T. Revenue	6,300,000	2,276,780	(4,023,220)	36.14%
Interest Income	-	-	-	n/a
TOTAL REVENUES	<u>\$ 6,300,000</u>	<u>\$ 2,276,780</u>	<u>\$ (4,023,220)</u>	<u>36.14%</u>
Capital Outlay - General Admin	-	26,673	(26,673)	100.00%
Capital Outlay - Parks & Recreation	3,061,000	879,818	2,181,182	28.74%
Capital Outlay - Public Safety	115,000	291,213	(176,213)	253.23%
Capital Outlay - Public Works	3,124,000	1,006,245	2,117,755	32.21%
TOTAL EXPENDITURES	<u>\$ 6,300,000</u>	<u>\$ 2,203,949</u>	<u>\$ 4,096,051</u>	<u>34.98%</u>



DEBT SERVICE FUND
For The Ten Months Ending October 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>725,786</u>	<u>184,299</u>	<u>134.04%</u>
TOTAL REVENUES	<u>\$ 541,487</u>	<u>\$ 725,786</u>	<u>\$ 184,299</u>	<u>134.04%</u>
Principal - Capital Lease	514,413	657,283	(142,870)	127.77%
Interest - Capital Lease	<u>27,074</u>	<u>68,503</u>	<u>(41,429)</u>	<u>253.02%</u>
TOTAL EXPENDITURES	<u>\$ 541,487</u>	<u>\$ 725,786</u>	<u>\$ (184,299)</u>	<u>134.04%</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 Ten Months Ending October 31, 2015

	2015 Amended Budget	YTD Transactions	Variance from Budget	% of Annual Budget
Stormwater Utility Fees	<u>2,307,447</u>	<u>1,088,623</u>	<u>(1,218,824)</u>	<u>47.18%</u>
TOTAL REVENUES	<u>\$ 2,307,447</u>	<u>\$ 1,088,623</u>	<u>\$ (1,218,824)</u>	<u>47.18%</u>
Personal Services/Benefits	-	-	-	n/a
Purchased/Contracted Services	500,000	673,701	(173,701)	134.74%
Supplies	-	11,219	(11,219)	100.00%
Capital Outlay/Infrastructure	1,807,447	183,526	1,623,921	10.15%
Other Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>n/a</u>
TOTAL EXPENSES	<u>\$ 2,307,447</u>	<u>\$ 868,446</u>	<u>\$ 1,439,001</u>	<u>37.64%</u>