



City of Brookhaven

Financial Update April 30, 2020

City of Brookhaven, Georgia
Monthly Financial Report
All Funds - Revenues
For The Month Ended April 30, 2020

	2020				Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget	YTD Budget	YTD Actual			
General Fund	\$27,687,281	\$28,587,281	\$9,529,094	\$2,728,012	(\$6,801,083)	\$4,055,190	(\$1,327,178)
Confiscated Fund	50,050	50,050	8,342	11	(\$8,331)	5,488	(\$5,477)
Street Lighting Fund	450,000	450,000	75,000	(22,064)	(\$97,064)	(24,350)	\$2,286
E-911 Fund	1,269,434	1,269,434	211,572	213,997	\$2,425	260,796	(\$46,799)
Grant Fund	829,047	829,047	138,175	45,713	(\$92,462)	369,713	(\$324,000)
Special Tax District Fund	800,000	800,000	133,333	(2,997)	(\$136,330)	15,086	(\$18,083)
Hotel/Motel Fund	4,133,332	4,133,332	688,889	519,996	(\$168,893)	574,839	(\$54,843)
SPLOST Fund	7,750,000	7,750,000	1,291,667	1,674,072	\$382,405	1,851,153	(\$177,081)
Capital Improvement Fund	6,914,998	7,714,998	1,285,833	249,951	(\$1,035,882)	40,549,465	(\$40,299,514)
Debt Service Fund	5,499,021	5,499,021	916,504	370,453	(\$546,051)	315,512	\$54,941
Stormwater Utility Fund	2,489,000	2,851,000	475,167	(66,930)	(\$542,097)	(36,814)	(\$30,116)
Vehicle Replacement Fund	825,000	825,000	137,500	18,631	(\$118,869)	17,317	\$1,314
Total Revenues	\$58,697,163	\$60,759,163	\$14,891,074	\$5,728,845	(\$9,162,230)	\$47,953,395	(\$42,224,550)

City of Brookhaven, Georgia
Monthly Financial Report
All Funds - Expenditures
For The Month Ended April 30, 2020

	2020				Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget	YTD Budget	YTD Actual			
General Fund	\$27,687,281	\$28,589,281	\$9,529,760	\$8,492,560	\$1,037,200	\$7,906,477	(\$586,083)
Confiscated Fund	50,050	50,050	8,342	-	\$8,342	111,973	\$111,973
Street Lighting Fund	450,000	450,000	75,000	116,000	(\$41,000)	148,768	\$32,768
E-911 Fund	1,269,434	1,269,434	211,572	554,576	(\$343,004)	374,945	(\$179,631)
Grant Fund	829,047	829,047	138,175	163	\$138,012	32,754	\$32,591
Special Tax District Fund	800,000	800,000	133,333	-	\$133,333	266,680	\$266,680
Hotel/Motel Fund	4,133,332	4,133,332	688,889	609,968	\$78,921	553,833	(\$56,135)
SPLOST Fund	7,750,000	7,750,000	1,291,667	137,520	\$1,154,147	199,002	\$61,482
Capital Improvement Fund	6,914,998	7,714,998	1,285,833	3,258,191	(\$1,972,358)	10,043,436	\$6,785,245
Debt Service Fund	5,499,021	5,499,021	916,504	1,800,660	(\$884,157)	410,153	(\$1,390,507)
Stormwater Utility Fund	2,489,000	2,851,000	475,167	569,908	(\$94,741)	421,452	(\$148,456)
Vehicle Replacement Fund	825,000	825,000	137,500	793,732	(\$656,232)	29,000	(\$764,732)
Total Expenditures	\$58,697,163	\$60,761,163	\$14,891,741	\$16,333,278	(\$1,441,537)	\$20,498,473	\$4,165,195

Finance

April 30, 2020 Financial Report in Brief

The April financial statements are presented in comparative form to provide context regarding various revenues and expenditures that are “seasonal” in nature. The significant General Fund revenues that are not typically received each month include (1) property taxes (billed Sept 1 and collected thereafter), (2) franchise fees (larger utility provider remits in 1st quarter of year with other utilities remitting quarterly), (3) business and occupational taxes (renewals are due April 30th), (4) insurance premium tax and fees (collected and remitted by State; Oct 15th), and (5) alcohol licenses. Operationally, the expenditures are not subject to “seasonal” variances, but the acquisition of capital items can be arbitrary from one year to the next.

General Fund Summary

Total General Fund revenues through April 2020 were \$312,980 less than they were this time last fiscal year. Business & Occupational tax decreased by \$396,762 due to Council approved extension of the due date for renewals to July 1st, 2020 in response to the COVID-19 pandemic. Charges for services, fines & forfeitures, and investment earnings also show noticeable decreases due to the pandemic. Licenses & Permits increased by \$602,579 compared to this time in the prior year. The increase was due to CHOA permit issued for \$499,232 and a new Emory facility permit issued for \$456,387.

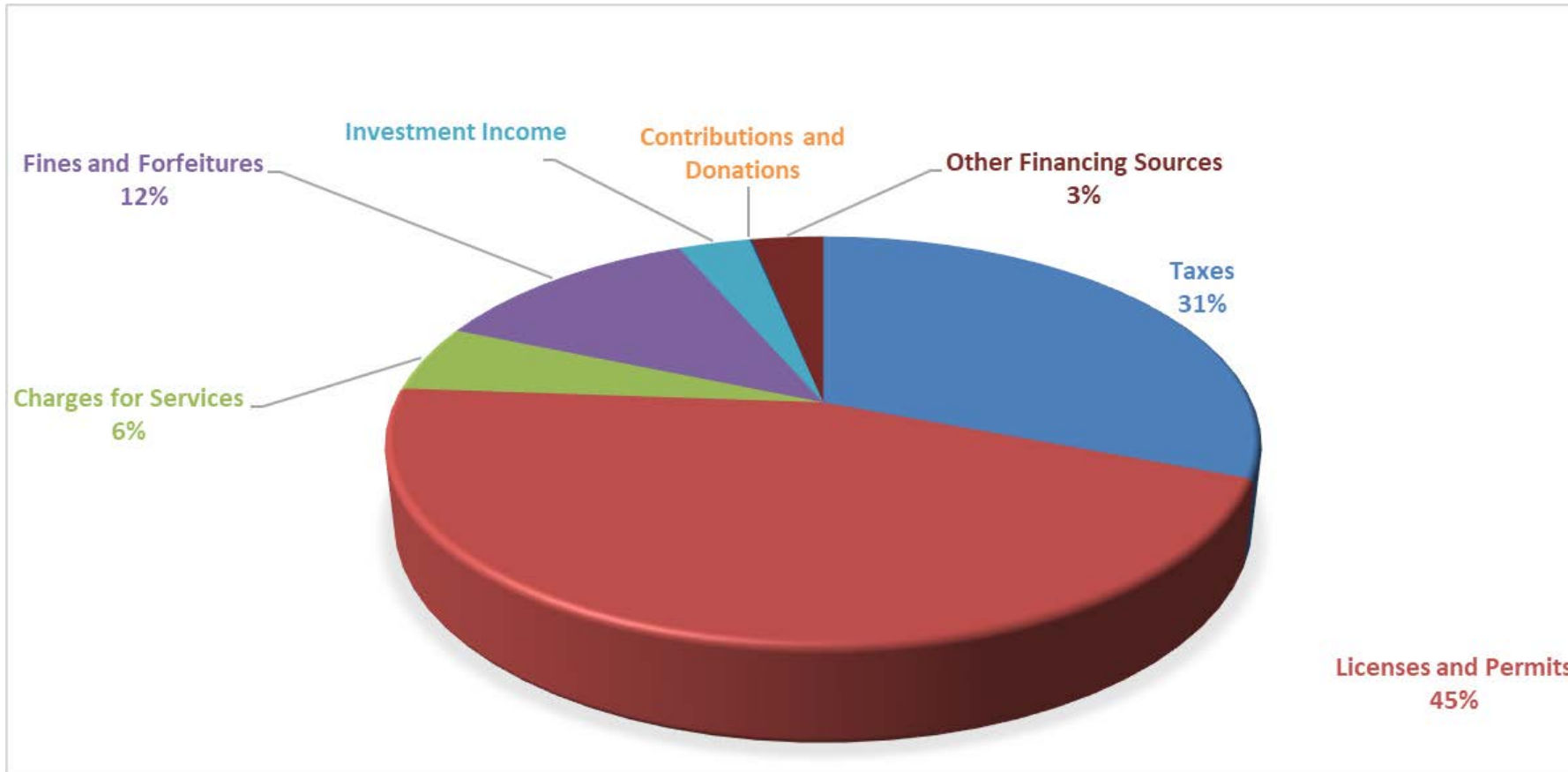
General Fund expenditures increased compared to last year at this time by \$586,084. Expenditures for the police department were higher by \$687,622 compared to April 2019 mainly due the Council approved increase in Police salaries in FY 2019. Other financing uses increased by \$654,750 mainly due to a \$650,000 loan to BDA for purchase of property. Housing and Development and Culture and Recreation governmental functions expenditures decreased in the amounts of \$248,696 and \$209,733. Housing and Development expenditures are lower due to contractor invoice not received yet for April 2020. Parks and recreation decreases are due to less expenditures compared to this time in 2019 for recreational supplies, parks maintenance costs, and professional services. Economic Development/Tourism expenditures decreased by \$299,971. This is mainly due to professional services cost for special events being accounted for in the Tourism fund. In the current year special events professional costs are budgeted in the Culture and Recreation governmental function.

City of Brookhaven General Fund Revenues for Month ended April 30, 2020

**City of Brookhaven, Georgia
Monthly Financial Report
General Fund
For The Month Ended April 30, 2020**

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Taxes	\$20,962,631	\$20,962,631	\$6,987,544	842,656	(\$6,144,888)	\$794,820	\$47,837
Licenses and Permits	3,120,000	3,120,000	1,040,000	1,234,640	\$194,640	2,409,013	(\$1,174,373)
Charges for Services	632,650	632,650	210,883	143,485	(\$67,398)	181,229	(\$37,744)
Fines and Forfeitures	1,225,000	1,225,000	408,333	330,743	(\$77,590)	368,709	(\$37,966)
Investment Income	50,000	50,000	16,667	87,308 *	\$70,641	188,934	(\$101,626)
Contributions and Donations	-	-	-	-	\$0	100	(\$100)
Miscellaneous Revenue	82,000	82,000	27,333	2,559	(\$24,774)	6,608	(\$4,049)
Other Financing Sources	1,615,000	2,515,000	838,333	86,621	(\$751,712)	103,460	(\$16,839)
Total Revenues	\$27,687,281	\$28,587,281	\$9,529,094	\$2,728,012	(\$6,801,083)	\$4,055,190	(\$1,327,178)

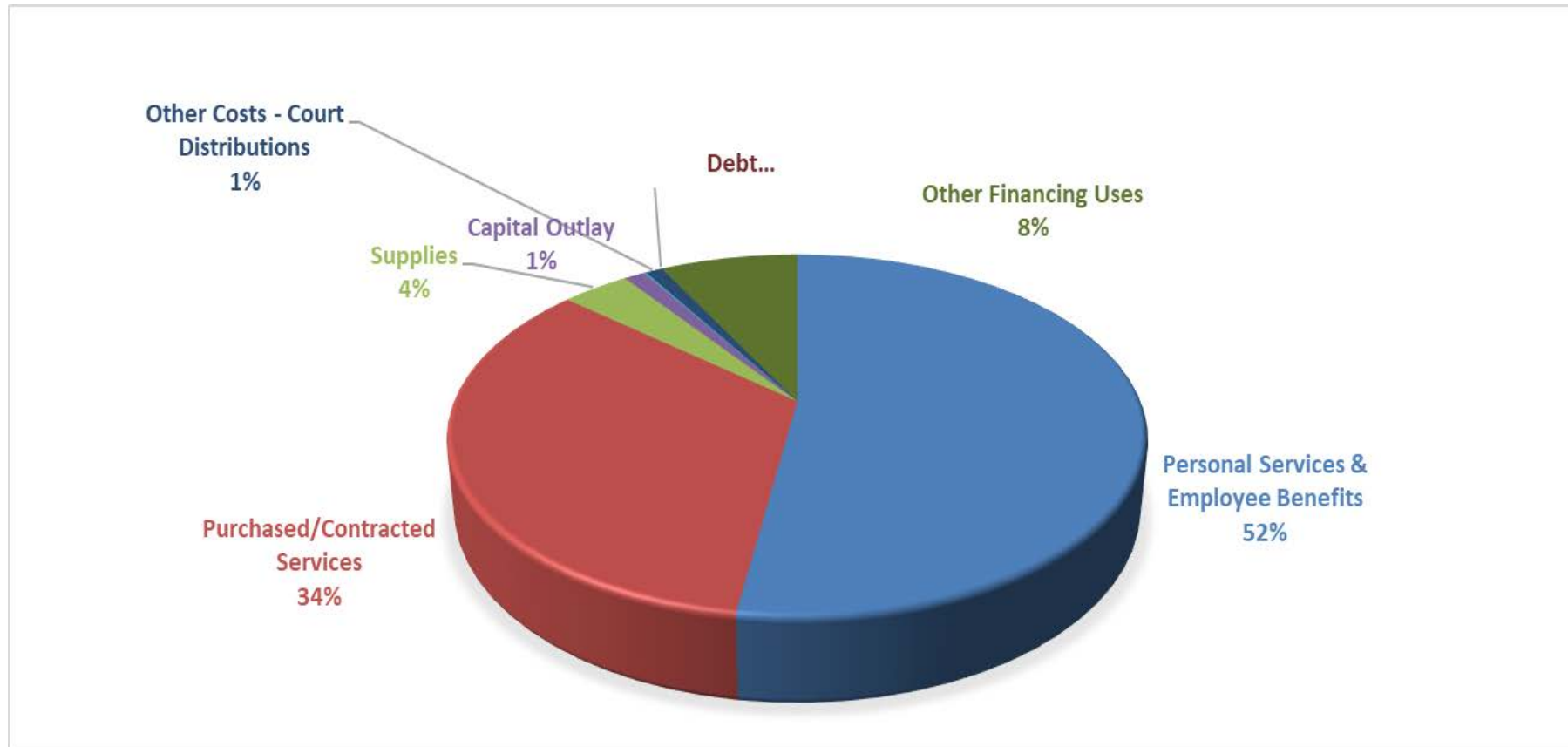
2020 General Fund REVENUES for Month ended April 30, 2020 Unaudited



City of Brookhaven General Fund Expenditures for Month ended April 30, 2020

General Fund Expenditures	2020				Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget	YTD Budget	YTD Actual			
Personal Services & Employee Benefits	\$14,939,738	\$14,939,738	\$4,979,913	\$4,454,835	\$525,078	\$3,752,822	(\$702,013)
Purchased/Contracted Services	11,087,506	11,044,506	\$3,681,502	2,899,452	782,050	3,345,836	\$446,384
Supplies	1,454,980	1,454,980	\$484,993	320,256	164,737	327,346	\$7,090
Capital Outlay	227,000	227,000	\$75,667	98,813	(23,146)	637,814	\$539,001
Interfund/Interdept'l Charges	(1,040,000)	(895,000)	(\$298,333)	(10,604)	(287,729)	(266,680)	(\$256,076)
Other Costs - Court Distributions	818,057	818,057	\$272,686	79,808	192,878	109,339	\$29,531
Debt Service	-	-	\$0	-	-	-	\$0
Other Financing Uses	200,000	1,000,000	\$333,333	650,000	(316,667)	-	(\$650,000)
Total Expenditures	\$27,687,281	\$28,589,281	\$9,529,760	\$8,492,560	\$1,037,200	\$7,906,477	(\$586,083)

2020 General Fund EXPENDITURES for Month ended April 30, 2020 Unaudited



City of Brookhaven, Georgia
Monthly Financial Report
Confiscated Fund
For The Month Ended April 30, 2020

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$50,050	\$50,050	\$8,342	\$11	(\$8,331)	\$5,488	(\$5,477)
Total Expenditures	\$50,050	\$50,050	\$8,342	\$0	\$8,342	\$111,973	\$111,973

Street Lighting Fund
For The Month Ended April 30, 2020

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$450,000	\$450,000	\$75,000	(\$22,064)	\$260,796	(\$24,350)	\$2,286
Total Expenditures	\$450,000	\$450,000	\$75,000	\$116,000	(\$41,000)	\$148,768	\$32,768

City of Brookhaven, Georgia
Monthly Financial Report
E-911 Fund
For The Month Ended April 30, 2020

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$1,269,434	\$1,269,434	\$211,572	\$213,997	\$2,425	\$260,796	(\$46,799)
Total Expenditures	\$1,269,434	\$1,269,434	\$211,572	\$554,576	(\$343,004)	\$374,945	(\$179,631)

Grant Fund
For The Month Ended April 30, 2020

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$829,047	\$829,047	\$138,175	\$45,713	(\$92,462)	\$369,713	(\$324,000)
Total Expenditures	\$829,047	\$829,047	\$138,175	\$163	\$138,012	\$32,754	\$32,591

**City of Brookhaven, Georgia
 Monthly Financial Report
 Special Tax District Fund
 For The Month Ended April 30, 2020**

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$800,000	\$800,000	\$133,333	(\$2,997)	(\$136,330)	\$15,086	(\$18,083)
Total Expenditures	\$800,000	\$800,000	\$133,333	\$0	\$133,333	\$266,680	\$266,680

**Hotel/Motel Fund
 For The Month Ended April 30, 2020**

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$4,133,332	\$4,133,332	\$688,889	\$519,996	(\$168,893)	\$574,839	(\$54,843)
Total Expenditures	\$4,133,332	\$4,133,332	\$688,889	\$609,968	\$78,921	\$553,833	(\$56,135)

City of Brookhaven, Georgia
Monthly Financial Report
SPLOST Fund
For The Month Ended April 30, 2020

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$7,750,000	\$7,750,000	\$1,291,667	\$1,674,072	\$382,405	\$1,851,153	(\$177,081)
Total Expenditures	\$7,750,000	\$7,750,000	\$1,291,667	\$137,520	\$1,154,147	\$199,002	\$61,482

Capital Improvement Fund
For The Month Ended April 30, 2020

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$6,914,998	\$7,714,998	\$1,285,833	\$249,951	(\$1,035,882)	\$40,549,465	(\$40,299,514)
Total Expenditures	\$6,914,998	\$7,714,998	\$1,285,833	\$3,258,191	(\$1,972,358)	\$10,043,436	\$6,785,245

City of Brookhaven, Georgia
Monthly Financial Report
Debt Service Fund
For The Month Ended April 30, 2020

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$5,499,021	\$5,499,021	\$916,504	\$370,453	(\$546,051)	\$315,512	\$54,941
Total Expenditures	\$5,499,021	\$5,499,021	\$916,504	\$1,800,660	(\$884,157)	\$410,153	(\$1,390,507)

Stormwater Fund
For The Month Ended April 30, 2020

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$2,489,000	\$2,851,000	\$475,167	(\$66,930)	(\$542,097)	(\$36,814)	(\$30,116)
Total Expenditures	\$2,489,000	\$2,851,000	\$475,167	\$569,908	(\$94,741)	\$421,452	(\$148,456)

**City of Brookhaven, Georgia
Monthly Financial Report
Vehicle Replacement Fund
For The Month Ended April 30, 2020**

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$825,000	\$825,000	\$137,500	\$18,631	(\$118,869)	\$17,317	\$1,314
Total Expenditures	\$825,000	\$825,000	\$137,500	\$793,732	(\$656,232)	\$29,000	(\$764,732)

**Brookhaven Development Authority
For The Month Ended April 30, 2020**

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$302,900	\$302,900	\$50,483	\$650,168	\$599,685	\$6	\$650,162
Total Expenditures	\$302,900	\$302,900	\$50,483	\$2,030,292	(\$1,979,809)	\$7,128	(\$2,023,164)