



City of Brookhaven

Financial Update January 31, 2020

City of Brookhaven, Georgia
Monthly Financial Report
All Funds - Expenditures
For The Month Ended January 31, 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	\$2,382,440	\$1,157,788	\$1,224,652	\$1,881,744	\$723,956
Confiscated Fund	50,050	50,050	4,171	-	\$4,171	48,044	\$48,044
Street Lighting Fund	450,000	450,000	37,500	1,967	\$35,533	34,564	\$32,597
E-911 Fund	1,269,434	12,696,434	1,058,036	108,888	\$949,148	100,583	(\$8,305)
Grant Fund	829,047	829,047	69,087	-	\$69,087	4,561	\$4,561
Special Tax District Fund	800,000	800,000	66,667	-	\$66,667	66,670	\$66,670
Hotel/Motel Fund	4,133,332	4,133,332	344,444	230,616	\$113,828	183,819	(\$46,797)
SPLOST Fund	7,750,000	7,750,000	645,833	137,505	\$508,328	198,922	\$61,417
Capital Improvement Fund	6,914,998	7,714,998	642,917	581,244	\$61,673	1,399,249	\$818,005
Debt Service Fund	5,499,021	5,499,021	458,252	1,729,430	(\$1,271,178)	339,172	(\$1,390,258)
Stormwater Utility Fund	2,489,000	2,851,000	237,583	67,687	\$169,896	44,702	(\$22,985)
Vehicle Replacement Fund	825,000	825,000	68,750	3,355	\$65,395	-	(\$3,355)
Total Expenditures	\$58,697,163	\$72,188,163	\$6,015,680	\$4,018,480	\$1,997,200	\$4,302,030	\$283,550

City of Brookhaven, Georgia
Monthly Financial Report
All Funds - Revenues
For The Month Ended January 31, 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	\$2,382,273	\$895,545	(\$1,486,729)	\$1,277,637	(\$382,092)
Confiscated Fund	50,050	50,050	4,171	3	(\$4,168)	3	(\$0)
Street Lighting Fund	450,000	450,000	37,500	3,517	(\$33,983)	(26,533)	\$30,050
E-911 Fund	1,269,434	1,269,434	105,786	101,026	(\$4,760)	436	\$100,590
Grant Fund	829,047	829,047	69,087	25	(\$69,062)	326,193	(\$326,168)
Special Tax District Fund	800,000	800,000	66,667	54	(\$66,613)	(2,662)	\$2,716
Hotel/Motel Fund	4,133,332	4,133,332	344,444	-	(\$344,444)	-	\$0
SPLOST Fund	7,750,000	7,750,000	645,833	732,792	\$86,959	12,467	\$720,325
Capital Improvement Fund	6,914,998	7,714,998	642,917	(14,564)	(\$657,481)	40,474,123	(\$40,488,687)
Debt Service Fund	5,499,021	5,499,021	458,252	391,650	(\$66,602)	315,512	\$76,138
Stormwater Utility Fund	2,489,000	2,851,000	237,583	13,027	(\$224,556)	(48,549)	\$61,576
Vehicle Replacement Fund	825,000	825,000	68,750	4,656	(\$64,094)	-	\$4,656
Total Revenues	\$58,697,163	\$60,759,163	\$5,063,264	\$2,127,731	(\$2,935,534)	\$42,328,627	(\$40,200,896)

Finance

January 31, 2020 Financial Report in Brief

The January 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 January 2020 were \$90,094 less than they were this time last fiscal year. The decrease is mainly due to significantly more building permits being issued in January 2019. The decrease in the revenue collection of the building permits amounting to \$388,614 was offset by increases in property tax revenue of \$173,524, motor vehicle tax & TAVT revenue of \$97,314, and business & occupational tax revenue of \$61,590. The increase in property tax was due to less appeals compared to this time of last year in January. The increase in motor vehicle tax & TAVT is largely due to the new State law effective July 1, 2019 changing the TAVT contribution between the City and DeKalb County in favor of the City. Business and Occupational taxes increases are due to timing of renewal applications and payments submitted.

General Fund expenditures decreased compared to last year at this time by \$59,722. Expenditures for the police department were higher by \$87,053 compared to January 2019 mainly due the Council approved increase in Police salaries in FY 2019. The increase in Police was offset mainly by decreases in the General Government, Culture and Recreation, and Judicial governmental functions in the amounts of \$42,325, \$23,596, and \$22,820. General Government expenditures decreased mainly due to decrease in technical services costs in the IT Department compared to this time in 2019. Parks and recreation decreases are due to less expenditures compared to January 2019 for recreational supplies, parks maintenance costs, and professional services related to the Skyland park project. Judicial expenditures decreased because the January 2020 fiduciary activity has not been posted yet.

City of Brookhaven General Fund

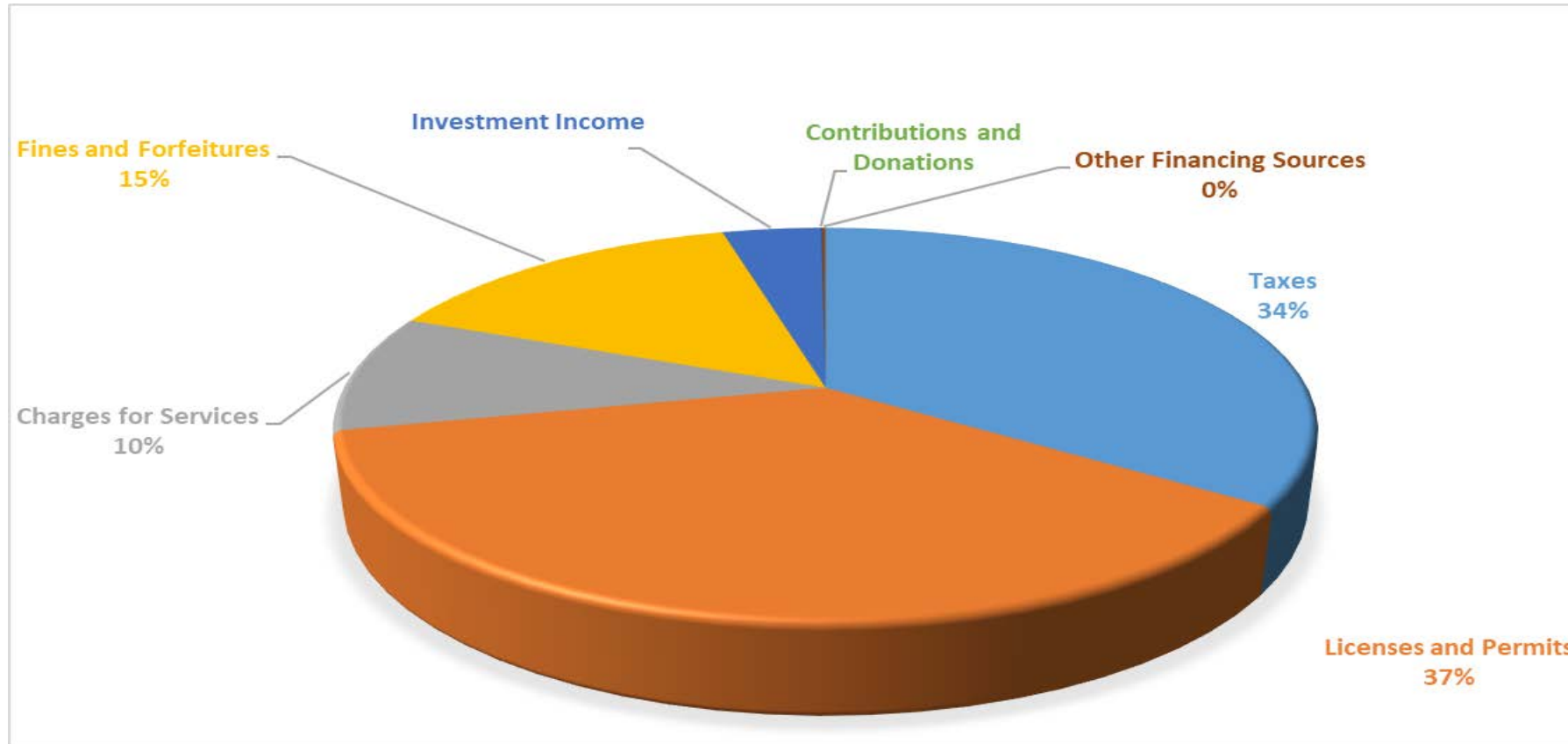
Revenues for Month ended January 31, 2020

City of Brookhaven, Georgia
Monthly Financial Report
General Fund
For The Month Ended January 31, 2020

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2018 to 2019 PYTD to CYTD
	Original Budget	Adjusted Budget					
Taxes	\$20,962,631	\$20,962,631	\$1,746,886	309,199	(\$1,437,687)	(\$20,831)	\$330,031
Licenses and Permits	3,120,000	3,120,000	260,000	331,340	\$71,340	1,013,504	(\$682,164)
Charges for Services	632,650	632,650	52,721	86,630	\$33,909	127,833	(\$41,203)
Fines and Forfeitures	1,225,000	1,225,000	102,083	131,864	\$29,781	110,206	\$21,658
Investment Income	50,000	50,000	4,167	34,848 *	\$30,681	45,465	(\$10,617)
Contributions and Donations	-	-	-	-	\$0	100	(\$100)
Miscellaneous Revenue	82,000	82,000	6,833	532	(\$6,301)	255	\$277
Other Financing Sources	1,615,000	2,515,000	209,583	1,132	(\$208,451)	-	\$1,132
Total Revenues	\$27,687,281	\$28,587,281	\$2,382,273	\$895,545	(\$1,486,729)	\$1,277,637	(\$382,092)

** Interest to be distributed to appropriate funds at end of year

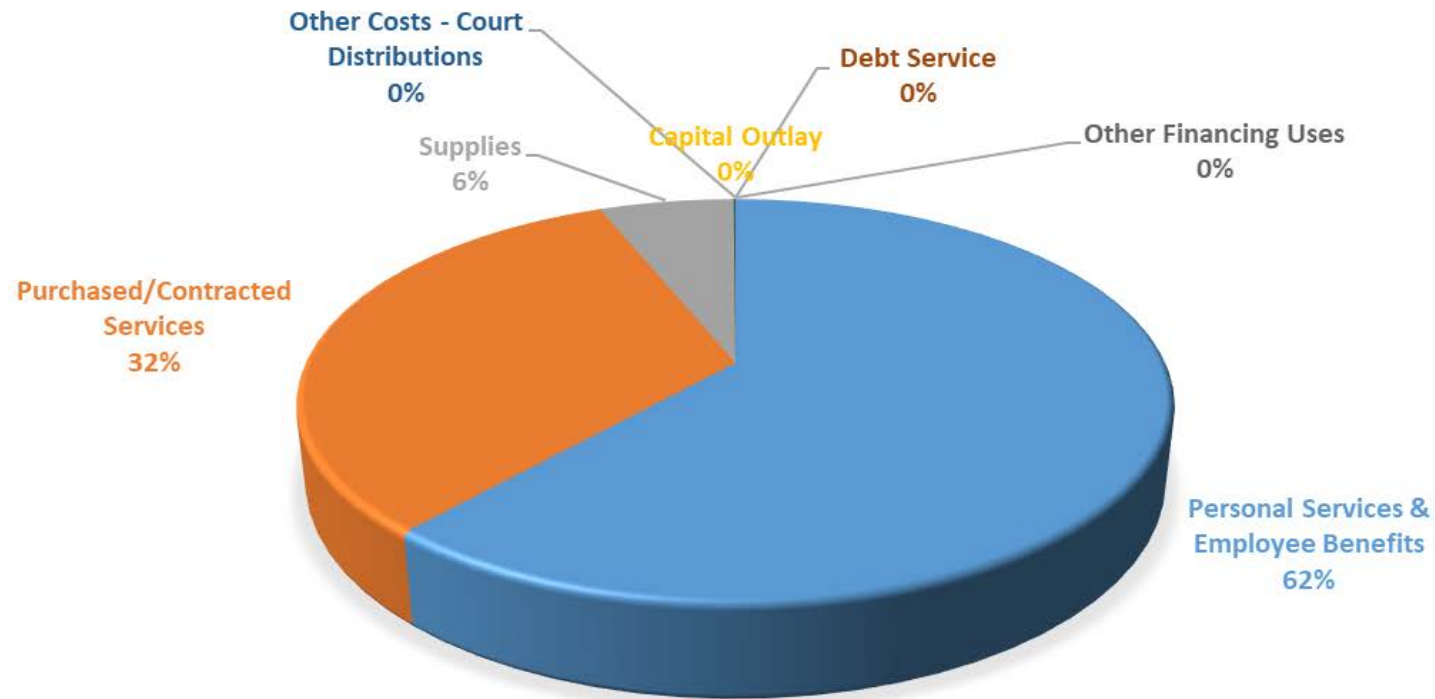
2020 General Fund REVENUES for Month ended January 31, 2020 Unaudited



City of Brookhaven General Fund Expenditures for Month ended January 31, 2020

General Fund Expenditures	2020				Variance (\$)	2019 PYTD Actual	2018 to 2019 PYTD to CYTD
	Original Budget	Adjusted Budget	YTD Budget	YTD Actual			
Personal Services & Employee Benefits	\$14,939,738	\$14,939,738	\$1,244,978	\$712,331	\$532,647	\$716,761	\$4,430
Purchased/Contracted Services	11,087,506	11,044,506	\$920,376	375,510	544,866	476,904	\$101,394
Supplies	1,454,980	1,454,980	\$121,248	68,521	52,727	68,932	\$411
Capital Outlay	227,000	227,000	\$18,917	377	18,540	32,565	\$32,188
Interfund/Interdept'l Charges	(1,040,000)	(895,000)	(\$74,583)	-	(74,583)	(66,670)	(\$66,670)
Other Costs - Court Distributions	818,057	818,057	\$68,171	1,049	67,122	-	(\$1,049)
Debt Service	-	-	\$0	-	-	339,172	\$339,172
Other Financing Uses	200,000	1,000,000	\$83,333	-	83,333	314,080	\$314,080
Total Expenditures	\$27,687,281	\$28,589,281	\$2,382,440	\$1,157,788	\$1,224,652	\$1,881,744	\$723,956

2020 General Fund EXPENDITURES for Month ended January 31, 2020 Unaudited



City of Brookhaven, Georgia
Monthly Financial Report
Confiscated Fund
For The Month Ended January 31, 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	\$4,171	\$3	(\$4,168)	\$3	(\$0)
Total Expenditures	\$50,050	\$50,050	\$4,171	\$0	\$4,171	\$48,044	\$48,044

Street Lighting Fund
For The Month Ended January 31, 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	\$37,500	\$3,517	(\$33,983)	(\$26,533)	\$30,050
Total Expenditures	\$450,000	\$450,000	\$37,500	\$1,967	\$35,533	\$34,564	\$32,597

City of Brookhaven, Georgia
Monthly Financial Report
E-911 Fund
For The Month Ended January 31, 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	\$105,786	\$101,026	(\$4,760)	\$436	\$100,590
Total Expenditures	\$1,269,434	\$12,696,434	\$1,058,036	\$108,888	\$949,148	\$100,583	(\$8,305)

Grant Fund
For The Month Ended January 31, 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	\$69,087	\$25	(\$69,062)	\$326,193	(\$326,168)
Total Expenditures	\$829,047	\$829,047	\$69,087	\$0	\$69,087	\$4,561	\$4,561

**City of Brookhaven, Georgia
Monthly Financial Report
Special Tax District Fund
For The Month Ended January 31, 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	\$66,667	\$54	(\$66,613)	(\$2,662)	\$2,716
Total Expenditures	\$800,000	\$800,000	\$66,667	\$0	\$66,667	\$66,670	\$66,670

**Hotel/Motel Fund
For The Month Ended January 31, 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	\$344,444	\$0	(\$344,444)	\$0	\$0
Total Expenditures	\$4,133,332	\$4,133,332	\$344,444	\$230,616	\$113,828	\$183,819	(\$46,797)

City of Brookhaven, Georgia
Monthly Financial Report
SPLOST Fund
For The Month Ended January 31, 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	\$645,833	\$732,792	\$86,959	\$12,467	\$720,325
Total Expenditures	\$7,750,000	\$7,750,000	\$645,833	\$137,505	\$508,328	\$198,922	\$61,417

Capital Improvement Fund
For The Month Ended January 31, 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	\$642,917	(\$14,564)	(\$657,481)	\$40,474,123	(\$40,488,687)
Total Expenditures	\$6,914,998	\$7,714,998	\$642,917	\$581,244	\$61,673	\$1,399,249	\$818,005

City of Brookhaven, Georgia
Monthly Financial Report
Debt Service Fund
For The Month Ended January 31, 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	\$458,252	\$391,650	(\$66,602)	\$315,512	\$76,138
Total Expenditures	\$5,499,021	\$5,499,021	\$458,252	\$1,729,430	(\$1,271,178)	\$339,172	(\$1,390,258)

Stormwater Fund
For The Month Ended January 31, 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	\$237,583	\$13,027	(\$224,556)	(\$48,549)	\$61,576
Total Expenditures	\$2,489,000	\$2,851,000	\$237,583	\$67,687	\$169,896	\$44,702	(\$22,985)

**City of Brookhaven, Georgia
Monthly Financial Report
Vehicle Replacement Fund
For The Month Ended January 31, 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	\$68,750	\$4,656	(\$64,094)	\$0	\$4,656
Total Expenditures	\$825,000	\$825,000	\$68,750	\$3,355	\$65,395	\$0	(\$3,355)

**Brookhaven Development Authority
For The Month Ended January 31, 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	\$25,242	\$54	(\$25,188)	\$0	\$54
Total Expenditures	\$302,900	\$302,900	\$25,242	\$0	\$25,242	\$310	\$310