



# City of Brookhaven

Financial Update November 30, 2020

**City of Brookhaven, Georgia**  
**Monthly Financial Report**  
**All Funds - Revenues**  
**For The Month Ended November 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	\$30,998,394	\$28,415,220	\$30,842,722	\$2,427,501	\$22,896,809	\$7,945,913
Confiscated Fund	50,050	50,050	45,879	29,073	(\$16,806)	27,155	\$1,918
Street Lighting Fund	450,000	450,000	412,500	381,026	(\$31,474)	383,387	(\$2,361)
E-911 Fund	1,269,434	1,269,434	1,163,648	1,109,293	(\$54,355)	1,007,237	\$102,056
Grant Fund	829,047	1,549,047	1,419,960	1,124,690	(\$295,270)	482,825	\$641,865
Special Tax District Fund	800,000	990,000	907,500	217,511	(\$689,989)	952,470	(\$734,959)
Lavista Park Special District Fur	-	400,000	366,667	390,527	\$23,860	-	\$390,527
Hotel/Motel Fund	4,133,332	2,133,332	1,955,554	1,285,377	(\$670,177)	3,258,567	(\$1,973,190)
SPLOST Fund	7,750,000	23,143,122	21,214,529	20,964,592	(\$249,937)	6,369,738	\$14,594,854
Capital Improvement Fund	6,914,998	41,726,159	38,248,979	1,701,371	(\$36,547,608)	63,696,169	(\$61,994,798)
Public Facilities Authority	-	12,577,700	11,529,558	-	(\$11,529,558)	-	\$0
Debt Service Fund	5,499,021	7,990,407	7,324,540	4,458,754	(\$2,865,786)	5,255,568	(\$796,814)
Stormwater Utility Fund	2,489,000	4,639,359	4,252,746	3,359,406	(\$893,340)	1,928,611	\$1,430,795
Vehicle Replacement Fund	825,000	847,081	776,491	435,206	(\$341,285)	77,244	\$357,962
<b>Total Revenues</b>	<b>\$58,697,163</b>	<b>\$128,764,085</b>	<b>\$118,033,770</b>	<b>\$66,299,548</b>	<b>(\$51,734,223)</b>	<b>\$106,335,780</b>	<b>(\$40,036,232)</b>

**City of Brookhaven, Georgia**  
**Monthly Financial Report**  
**All Funds - Expenditures**  
**For The Month Ended November 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	\$31,398,394	\$28,781,861	\$25,975,143	\$2,806,718	\$25,653,806	(\$321,337)
Confiscated Fund	50,050	50,050	45,879	6,859	\$39,020	144,418	\$137,559
Street Lighting Fund	450,000	450,000	412,500	388,149	\$24,351	412,721	\$24,572
E-911 Fund	1,269,434	1,269,434	1,163,648	1,365,857	(\$202,209)	1,085,823	(\$280,034)
Grant Fund	829,047	1,549,047	1,419,960	1,017,958	\$402,002	528,186	(\$489,772)
Special Tax District Fund	800,000	990,000	907,500	990,000	(\$82,500)	733,336	(\$256,664)
Lavista Park Special District Fur	-	400,000	366,667	85,964	\$280,703	-	(\$85,964)
Hotel/Motel Fund	4,133,332	2,133,332	1,955,554	1,241,021	\$714,533	4,689,861	\$3,448,840
SPLOST Fund	7,750,000	23,143,122	21,214,529	2,367,041	\$18,847,488	10,558,965	\$8,191,924
Capital Improvement Fund	6,914,998	41,726,159	38,248,979	16,934,754	\$21,314,225	22,548,402	\$5,613,648
Public Facilities Authority	-	12,577,700	11,529,558	-	\$11,529,558	12,557,699	\$12,557,699
Debt Service Fund	5,499,021	7,990,407	7,324,540	7,744,906	(\$420,366)	3,294,765	(\$4,450,141)
Stormwater Utility Fund	2,489,000	4,639,359	4,252,746	3,104,176	\$1,148,570	1,453,453	(\$1,650,723)
Vehicle Replacement Fund	825,000	847,081	776,491	875,205	(\$98,714)	526,972	(\$348,233)
<b>Total Expenditures</b>	<b>\$58,697,163</b>	<b>\$129,164,085</b>	<b>\$118,400,411</b>	<b>\$62,097,033</b>	<b>\$56,303,378</b>	<b>\$84,188,407</b>	<b>\$22,091,374</b>

## Finance

### November 30, 2020 Financial Report in Brief

The November 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 1<sup>st</sup> quarter of year with other utilities remitting quarterly), (3) business and occupational taxes (renewals are due April 30<sup>th</sup>), (4) insurance premium tax and fees (collected and remitted by State; Oct 15<sup>th</sup>), 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 November 2020 were \$7,678,665 more than they were this time last fiscal year. This is primarily due to Licenses & Permits increasing by \$6,266,644 compared to this time in the prior year mainly due to permits issued for couple of large projects during the current year. Charges for services increased by \$2,142,752 due to the cost allocation of the 2020 CARES ACT funding Category 3 for Police payroll expenditures. Motor Vehicle and Title Ad Valorem Tax (TAVT) increased by \$724,295 compared to last year due to change in State law effective July 1st, 2019, increasing City TAVT allocation. Other financing sources were less by \$562,092 compared to this time in the prior year due to hotels being impacted by the pandemic and significant decreases in Hotel/Motel revenue taxes received by the City. Fines & forfeitures show noticeable decreases compared to the prior fiscal year due to the COVID-19 pandemic amounting to unfavorable variance of \$481,150. Investment earnings decreased by \$399,866 due to significant drops in market interest rates. Business & Occupational tax decreased by \$297,530 due to the COVID-19 pandemic.

General Fund expenditures decreased compared to last year at this time by \$321,338. The General Government expenditures increased by \$1,469,080 compared to the previous fiscal year at this time due to the purchase of the Brookhaven Heights property located at 1174 Pine Grove Ave. Expenditures for the police department were higher by \$666,678 compared to November 2019 mainly due the Council approved increase in Police salaries in FY 2019. Other financing uses decreased by \$563,572 mainly due to prior year transfer to the capital projects fund for additional costs related to the public safety building project. Recreation governmental function expenditures decreased in the amount of \$368,721 due to less expenditures compared to this time in 2019 for recreational supplies, parks maintenance costs, and professional services. Expenditures for Public Works decreased by \$438,667 compared to the previous year at this time mainly due to the QT building improvements and the I-285 Transit study costs in the prior fiscal year. Economic Development/Tourism expenditures decreased by \$219,507. This is mainly due to professional services cost for special events being accounted for in the Tourism fund in the prior fiscal year. In the current year special events professional costs are budgeted in the Culture and Recreation governmental function.

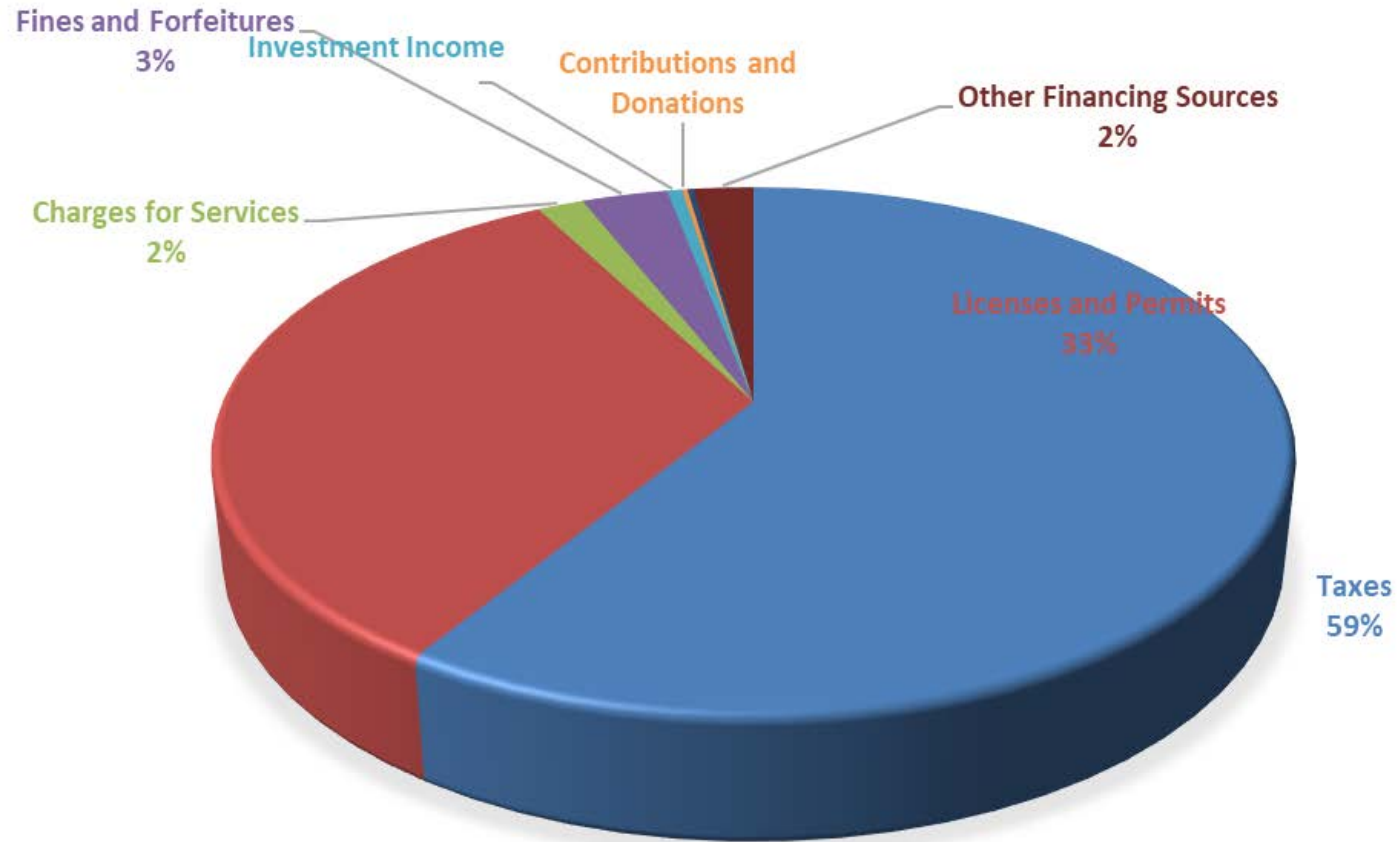
# City of Brookhaven General Fund Revenues for Month ended November 30, 2020

**City of Brookhaven, Georgia  
Monthly Financial Report  
General Fund  
For The Month Ended November 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	\$19,215,745	18,201,163	(\$1,014,582)	\$19,636,439	(\$1,435,275)
Licenses and Permits	3,120,000	3,120,000	2,860,025	10,224,328	\$7,364,303	2,409,013	\$7,815,316
Charges for Services	632,650	632,650	579,929	510,210	(\$69,720)	181,229	\$328,981
Fines and Forfeitures	1,225,000	1,225,000	1,122,917	950,136	(\$172,781)	368,709	\$581,426
Investment Income	50,000	50,000	45,833	168,122 *	\$122,289	188,934	(\$20,812)
Contributions and Donations	-	-	-	57,450	\$57,450	100	\$57,350
Miscellaneous Revenue	82,000	82,000	75,167	71,442	(\$3,725)	6,608	\$64,834
Other Financing Sources	1,615,000	4,926,113	4,515,604	659,870	(\$3,855,733)	103,460	\$556,410
<b>Total Revenues</b>	<b>\$27,687,281</b>	<b>\$30,998,394</b>	<b>\$28,415,220</b>	<b>\$30,842,722</b>	<b>\$2,427,501</b>	<b>\$22,896,809</b>	<b>\$7,945,913</b>

# 2020 General Fund REVENUES for Month ended November 30, 2020

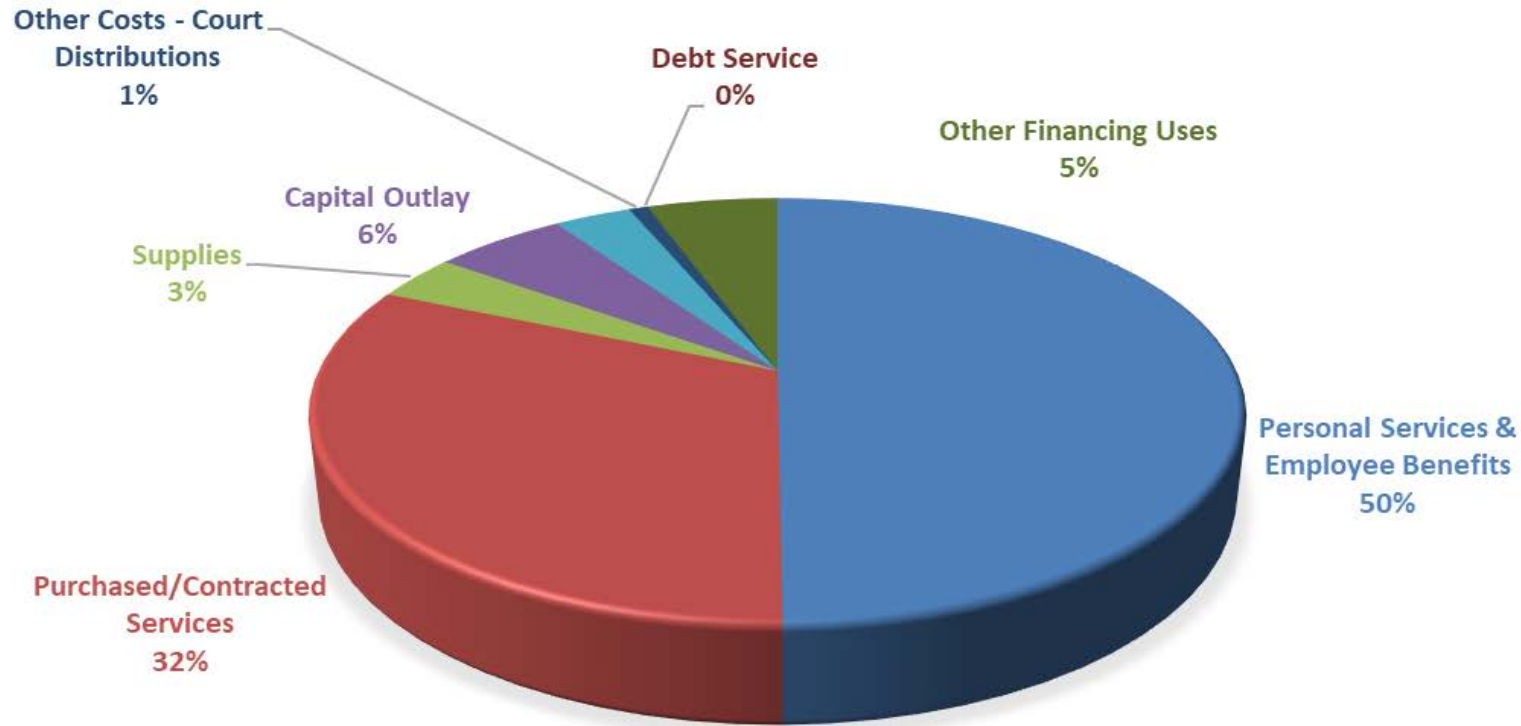
Unaudited



# City of Brookhaven General Fund Expenditures for Month ended November 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	\$14,941,818	\$13,696,667	\$13,838,208	(\$141,542)	\$12,512,363	(\$1,325,845)
Purchased/Contracted Services	11,087,506	11,755,782	\$10,776,134	8,807,829	1,968,305	9,590,751	\$782,922
Supplies	1,454,980	1,441,900	\$1,321,742	969,154	352,588	1,075,458	\$106,304
Capital Outlay	227,000	1,727,000	\$1,583,083	1,528,483	54,600	962,400	(\$566,083)
Interfund/Interdept'l Charges	(1,040,000)	(895,000)	(\$820,417)	(891,765)	71,348	(904,573)	(\$12,808)
Other Costs - Court Distributions	818,057	768,057	\$704,052	216,974	487,078	549,501	\$332,527
Debt Service	-	-	\$0	-	-	-	\$0
Other Financing Uses	200,000	1,658,837	\$1,520,601	1,506,260	14,341	1,867,906	\$361,646
<b>Total Expenditures</b>	<b>\$27,687,281</b>	<b>\$31,398,394</b>	<b>\$28,781,861</b>	<b>\$25,975,143</b>	<b>\$2,806,718</b>	<b>\$25,653,806</b>	<b>(\$321,337)</b>

# 2020 General Fund EXPENDITURES for Month ended November 30, 2020 Unaudited





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

	2020		YTD Budget	YTD Actual	Variance (\$)	2019	2019 to 2020
	Original Budget	Adjusted Budget				PYTD Actual	PYTD to CYTD
Total Revenues	\$50,050	\$50,050	\$45,879	\$29,073	(\$16,806)	\$27,155	\$1,918
Total Expenditures	\$50,050	\$50,050	\$45,879	\$6,859	\$39,020	\$144,418	\$137,559

**Street Lighting Fund**  
**For The Month Ended November 30, 2020**

	2020		YTD Budget	YTD Actual	Variance (\$)	2019	2019 to 2020
	Original Budget	Adjusted Budget				PYTD Actual	PYTD to CYTD
Total Revenues	\$450,000	\$450,000	\$412,500	\$381,026	\$260,796	\$383,387	(\$2,361)
Total Expenditures	\$450,000	\$450,000	\$412,500	\$388,149	\$24,351	\$412,721	\$24,572

**City of Brookhaven, Georgia**  
**Monthly Financial Report**  
**E-911 Fund**  
**For The Month Ended November 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	\$1,163,648	\$1,109,293	(\$54,355)	\$1,007,237	\$102,056
Total Expenditures	\$1,269,434	\$1,269,434	\$1,163,648	\$1,365,857	(\$202,209)	\$1,085,823	(\$280,034)

**2020 CARES ACT Fund**  
**For The Month Ended November 30, 2020**

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$0	\$6,300,934	\$5,775,856	\$6,300,934	\$525,078	\$0	\$6,300,934
Total Expenditures	\$0	\$6,300,934	\$5,775,856	\$5,674,137	\$101,719	\$0	(\$5,674,137)

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

	2020		YTD Budget	YTD Actual	Variance (\$)	2019	2019 to 2020
	Original Budget	Adjusted Budget				PYTD Actual	PYTD to CYTD
Total Revenues	\$829,047	\$1,549,047	\$1,419,960	\$1,124,690	(\$295,270)	\$482,825	\$641,865
Total Expenditures	\$829,047	\$1,549,047	\$1,419,960	\$1,017,958	\$402,002	\$528,186	(\$489,772)

**Special Tax District Fund**  
**For The Month Ended November 30, 2020**

	2020		YTD Budget	YTD Actual	Variance (\$)	2019	2019 to 2020
	Original Budget	Adjusted Budget				PYTD Actual	PYTD to CYTD
Total Revenues	\$800,000	\$990,000	\$907,500	\$217,511	(\$689,989)	\$952,470	(\$734,959)
Total Expenditures	\$800,000	\$990,000	\$907,500	\$990,000	(\$82,500)	\$733,336	(\$256,664)

**City of Brookhaven, Georgia  
 Monthly Financial Report  
 Lavista Park Special District Fund  
 City of Brookhaven, Georgia**

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$0	\$400,000	\$366,667	\$390,527	\$23,860	\$0	\$390,527
Total Expenditures	\$0	\$400,000	\$366,667	\$85,964	\$280,703	\$0	(\$85,964)

**Hotel/Motel Fund  
 For The Month Ended November 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	\$2,133,332	\$1,955,554	\$1,285,377	(\$670,177)	\$3,258,567	(\$1,973,190)
Total Expenditures	\$4,133,332	\$2,133,332	\$1,955,554	\$1,241,021	\$714,533	\$4,689,861	\$3,448,840

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

	2020			YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget	YTD Budget				
Total Revenues	\$7,750,000	\$23,143,122	\$21,214,529	\$20,964,592	(\$249,937)	\$6,369,738	\$14,594,854
Total Expenditures	\$7,750,000	\$23,143,122	\$21,214,529	\$2,367,041	\$18,847,488	\$10,558,965	\$8,191,924

**Capital Improvement Fund**  
**For The Month Ended November 30, 2020**

	2020			YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget	YTD Budget				
Total Revenues	\$6,914,998	\$41,726,159	\$38,248,979	\$1,701,371	(\$36,547,608)	\$63,696,169	(\$61,994,798)
Total Expenditures	\$6,914,998	\$41,726,159	\$38,248,979	\$16,934,754	\$21,314,225	\$22,548,402	\$5,613,648

**City of Brookhaven, Georgia  
 Monthly Financial Report  
 Public Facilities Authority  
 For The Month Ended November 30, 2020**

	2020		YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
	Original Budget	Adjusted Budget					
Total Revenues	\$0	\$12,577,700	\$11,529,558	\$0	(\$11,529,558)	\$0	\$0
Total Expenditures	\$0	\$12,577,700	\$11,529,558	\$0	\$11,529,558	\$12,557,699	\$12,557,699

**Debt Service Fund  
 For The Month Ended November 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	\$7,990,407	\$7,324,540	\$4,458,754	(\$2,865,786)	\$5,255,568	(\$796,814)
Total Expenditures	\$5,499,021	\$7,990,407	\$7,324,540	\$7,744,906	(\$420,366)	\$3,294,765	(\$4,450,141)

**City of Brookhaven, Georgia**  
**Monthly Financial Report**  
**Stormwater Fund**  
**For The Month Ended November 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	\$4,639,359	\$4,252,746	\$3,359,406	(\$893,340)	\$1,928,611	\$1,430,795
Total Expenditures	\$2,489,000	\$4,639,359	\$4,252,746	\$3,104,176	\$1,148,570	\$1,453,453	(\$1,650,723)

**Vehicle Replacement Fund**  
**For The Month Ended November 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	\$847,081	\$776,491	\$435,206	(\$341,285)	\$77,244	\$357,962
Total Expenditures	\$825,000	\$847,081	\$776,491	\$875,205	(\$98,714)	\$526,972	(\$348,233)

**City of Brookhaven, Georgia**  
**Monthly Financial Report**  
**Brookhaven Development Authority**  
**For The Month Ended November 30, 2020**

	Original Budget	2020 Adjusted Budget	YTD Budget	YTD Actual	Variance (\$)	2019 PYTD Actual	2019 to 2020 PYTD to CYTD
Total Revenues	\$302,900	\$2,502,900	\$2,294,325	\$953,143	(\$1,341,182)	\$1,814,547	(\$861,404)
Total Expenditures	\$302,900	\$2,502,900	\$2,294,325	\$2,324,521	(\$30,196)	\$203,501	(\$2,121,020)