

Confiscated Assets Fund: The purpose of asset forfeiture is to disrupt criminal activity by confiscating assets that potentially could have been beneficial to the individual or organization who is involved in criminal activity. The Brookhaven Police Department currently has an officer assigned to the Homeland Security Investigations Task Force. This officer facilitates the communications between the Department of Justice, Department of Treasury and the Brookhaven Police Department on all asset forfeitures.

Budget

Confiscated Assets Fund	2015 Actual	2016 Actual	2017 Adopted	2018 Adopted	\$ Variance	% Variance
Revenues	\$13,257	\$185,471	\$64,900	\$64,900	\$0	0%
Police Expenditures	\$5,341	\$12,970	\$64,900	\$64,900	\$0	0%

Please see the appendices of this budget document for revenue and expense details.

2016 Recap

During 2016, the Police Department utilized approximately \$8,000 for law enforcement training. In addition to the training, confiscated funds were also utilized to purchase police explorer uniforms in the amount of \$2,078.

Anti-theft tracking devices were purchased (\$1,233) to assist in property crime investigations, especially thefts from vehicles. These are the same devices utilized in the private sector for tracking lost / stolen merchandise.

2017 Initiatives

In 2017 the department utilized funds to purchase a simulator in the amount of \$45,000. The purpose of the simulator is to better train the officers in Use of Force De-escalation, Active Shooter Training, Crisis Intervention Training, etc. The simulator is also utilized when educating the citizens on police operating procedures.

In addition to the simulator the department spent approximately \$7,386 in prosecutorial and advertising fees, \$2,424 on Cardiac science AED's (defibrillators), and \$3,600 on Narcan Nasal Spray. Narcan Nasal Spray is the only FDA-approved nasal form of naloxone for the emergency treatment of a known or suspected opioid overdose.

2018 Budget Adjustments & Initiatives

In 2018, the Police Department is not requesting any Budget Adjustments. The Police Department will contribute funds to the construction of the maintenance facility at Blackburn Park that will house equipment for the Parks & Recreation, Public Works, and the Police departments.

Contact Information: Major Donald Chase - Support Services Division (404) 637-0684
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Streetlight Special Revenue Fund: The Streetlight Special Revenue Fund was established to facilitate the installation, maintenance and operation of streetlights within the public right-of-way. The revenues of the fund are collected from the annual Streetlight Special Assessment Fee which is billed and collected through the property tax bill. The streetlight fee is assessed based on a unit rate per right-of-way frontage foot. The streets in the City with streetlights are divided into 145 streetlight districts with each district having its own rate based on the cost of the streetlights and the length of the streets within the district. The rates range from \$0.40 per frontage foot to \$2.12 per frontage foot. The assessment and the fund is managed by the Public Works Department.

The installation and maintenance of the streetlights is performed by the Georgia Power Company, which owns the lights, and is billed to the City, along with the cost of power, on a monthly basis as part of an established lease fee for each light.

Budget and Staffing

Streetlight Special Revenue Fund	2015 Actual*	2016 Actual	2017 Revised	2018 Adopted	\$ Variance	% Variance
Revenue						
Assessment Fee Revenue	\$0	\$401,749	\$427,511	\$435,616	\$8,105	(1.9%)
Reserves	0	0	22,489	14,384	(8,105)	(36.0%)
Transfer from General Fund	0	368,189	0	0	0	0.0%
Total Revenue	\$0	\$769,938	\$450,000	\$450,000	\$0	0.0%
Expense						
Non-Personnel Services	\$0	\$431,944	\$450,000	\$450,000	\$0	(0.0%)
Staffing (incl. vendor positions)	0.0	0.0	0.0	0.0	0.0	N/A

Please see the Revenue & Expense Detail tab of this budget document for revenue and expense detail.

*FY 2015 Streetlight funding was accounted for in the General Fund

2017 Initiatives

Georgia Power Company completed an audit of all the streetlight fixtures within the City. The audit was done to confirm the monthly lease billing for the lights and in anticipation of the conversion to LED streetlights.

It is expected that the Georgia Power Company will begin the conversion of all streetlights to LED fixtures in 2017. There will be no cost to the City for this conversion and the lease rates for each streetlight billed by Georgia Power will remain the same.

2018 Budget Adjustments & Initiatives

With the completion of the Georgia Power audit, in 2018, the Public Works Department will analyze and review the costs for each Streetlight District in the City and recommend any adjustments to the Streetlight Special Assessment Fee to cover the cost of the lights within each district. This analysis should ensure that the annual recurring expense will be in balance with the annual revenue.

2018-2022 Fund Projection

Street Light Fund	2018	2019	2020	2021	2022
Beginning Balance	\$337,995	\$323,611	\$323,611	\$323,611	\$323,611
Revenues	435,616	460,000	470,000	480,000	490,000
Expenditures	450,000	460,000	470,000	480,000	490,000
Ending Balance	\$323,611	\$323,611	\$323,611	\$323,611	\$323,611

Contact Information: Hari Karikaran, Public Works Director (404) 637-0520
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Enhanced 911 Special Revenue Fund: As the first link in the chain of Public Safety, it is the mission to provide courteous, reliable and professional service to the citizens and visitors of the City of Brookhaven. Via the City’s contract with the Chattahoochee River 911 Authority (ChattComm), City and County Public Safety agencies are provided with superior communications services through the use of state-of-the-art equipment, effective ongoing training, caring and dedicated employees and by actively seeking ways to improve. This includes: (1) providing timely, lifesaving assistance in all emergencies, (2) handling non-emergency calls efficiently, and (3) providing accurate information to internal and external callers.

Funding for these services are provided via a monthly charge of \$1.50 on all telephone and communications services provided within the City.

Budget

Enhanced 911 Revenue Fund	2015 Actual	2016 Actual	2017 Revised	2018 Adopted	\$ Variance	% Variance
Revenues						
E911 Fees	\$640,184	\$1,144,613	\$820,000	\$1,075,000	\$255,000	31.1%
Transfer In from General Fund	328,150	0	255,000	\$0	(255,000)	(100.0%)
Total	\$968,150	\$1,144,613	\$1,075,000	\$1,075,000	\$0	0.0%
Expenses						
Operating Costs	\$968,333	\$1,031,639	\$1,075,000	\$1,075,000	\$0	0%

Please see the Revenue & Expense Detail tab of this budget document for revenue and expense detail.

2016 Recap

The City continued its efforts in determining cellular phone service providers in the City of Brookhaven. Due to recent communications technology advances resulting in major service users developing their own communications networks, the City engaged a third-party to obtain additional revenues the users of these networks.

2017 Initiatives

The 2017 decrease in the transfer from the General Fund to the E911 of \$50,000 was implemented. Also, with an anticipated increase in service providers the City expects to receive an additional \$100,000 in E911 revenues.

In 2017 ChattComm completed the following:

- Moved the backup generator for the facility due to a road way project.
- Added the Text 911 ability so that emergency can be responded to by text from mobile phones or devices.
- Creating awareness of the Smart 911 to City residents to increase subscribers.

- Interfaced the system with DeKalb Fire and EMS to insure faster dispatch.
- Upgraded the telephone with automated call back to assist with contacting dropped calls.

2018 Budget Adjustments & Initiatives

Based on the continued increase in revenue, the General Fund will not need to support the E911 Fund for FY 2018. The City will continue to monitor the revenues from the cellular service providers.

Five Year Projection

Sources of Funds	2018	2019	2020	2021	2022
E911 Charges	\$1,075,000	\$1,075,000	\$1,200,000	\$1,250,000	\$1,300,000
Uses of Funds	2017	2018	2019	2020	2021
Cost of Services	\$1,075,000	\$1,075,000	\$1,200,000	\$1,250,000	\$1,300,000

Please note that the current agreement expires mid-year 2019.

Contact Information: Major Donald Chase - Support Services Division (404) 637-0684
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Grants Fund: The Grant Fund was created in December 2016 as part of the City’s adoption of the Grants Policy. The purpose of establishing the fund is twofold. First, Brookhaven anticipates crossing the \$750,000 federal expenditure threshold in 2018 or 2019, triggering a required “Single Audit” per the Office of Management and Budget (OMB) Rule A-133. Establishment of the Grant Fund is a tool that assists with the mandated federal audit. Secondly, the fund provides a transparent record of supplemental funding from all sources.

The vast number of grants awarded are “reimbursement” funding arrangements. Once a project is complete, and reporting requirements are satisfied, the designated agency will reimburse the City for funding expended. For purposes of clarity, grants are always budgeted in the year in which they are awarded, regardless of multi-year parameters and the year in which funding is spent.

Budget and Staffing

Grants Fund	2015 Actual	2016 Actual	2017 Revised	2018 Adopted	\$ Variance	% Variance
Revenue						
Transfers In	\$0	\$1,251	\$0	\$0	\$0	0.0%
Federal Grants	0	0	566,603	354,980	(211,623)	(37%)
State Grants	0	0	509,883	486,030	(23,853)	(4.7%)
Other	0	0	0	0	0	0
Total	\$0	\$1,251	\$1,076,486	\$841,010	(235,476)	(21.9%)
Expenditures						
Public Safety	\$0	\$1,251	\$566,603	\$0	(566,603)	(100.0%)
Public Works	0	0	509,883	636,030	126,147	24.7%
Parks and Recreation	0	0	0	189,980	189,980	100%
Community Development	0	0	0	15,000	15,000	100%
Total	\$0	\$1,251	\$1,076,486	\$841,010	(235,476)	(21.9%)
Staffing*	0.0	0.0	1.0	1.0	0.0	0.0

Please see the Revenue & Expense Detail tab of this budget document for revenue and expense detail.

* Note: Police Department grant funded position (also reflected in the Department Summaries tab of this budget document)

2017 Initiatives

In 2017, the City formalized the Grants Program. Under the direction of the Chief Financial Officer and advice of the Fund Development Director, the policies, procedures, and business practices were initiated.

2018 Budget Adjustments and Initiatives

The 2018 Budget reflects only confirmed grant funding to-date for fiscal year 2018. As future grants are awarded the fund will be amended. In 2018, the City will consider developing a proposal for a federal indirect cost rate analysis per OMB 2 CFR Part 200.414.

2018 Accepted Funding			
Agency	Source	Amount	Brookhaven Commitment
Georgia Department of Transportation Combined 2018/ LMIG/Safety Only	State	\$486,030	\$22,500
Community Development Block Grant	Federal	\$105,000	\$0
U.S. Environmental Protection Department 319 (h)	Federal	\$150,000	\$150,000
U.S. Federal Highway Administration	Federal	\$99,980	\$59,700
Total		\$841,010	\$232,200

Note: It is anticipated that the Brookhaven Commitment portion would come from targeted projects that has been appropriated in the capital improvement fund.

Transportation Improvement Plan (TIP) Funding

TIP funding is not included in the Grant Budget. While these are federally funded transportation projects, they are multi-year estimates, subject to annual the federal budget reconciliation process and regional and local milestones. Regional funding is reviewed quarterly.

TIP Project DK-376	SR 141/ Peachtree pedestrian improvements	Surface Transportation Block Grant, Federal	Brookhaven Commitment
2019		\$0	\$1,000,000
2021		\$2,400,000	\$0

This project consists of pedestrian and safety improvements on approximately 1.38 miles of State Highway SR-141 (Peachtree Road) from North Druid Hills Road to Ashford Dunwoody Road. If approved by the City Council in the fall of 2017, proposed improvements include a ten-foot multiuse trail on the east side of Peachtree Road. The project also contemplates additional crosswalks and raised median on Peachtree Road.

TIP Project DK-419	Ashford Dunwoody/ Dresden ITS	Congestion Mitigation & Air Quality, Federal	Local Commitment
2019		\$1,613,575	\$440,894

This project involves Intelligent Transportation Systems (ITS) improvements at Ashford Dunwoody Road and Dresden Drive. Improvements include installing additional fiber optic cables, modernizing signals and traffic light programming.

Pending Requests for Federal Funding

In 2017, the Atlanta Regional Commission (ARC) issued a solicitation for new projects to be considered for federal transportation funding and placement in the region’s Transportation Improvement Plan (TIP). The City Council approved an application for nine projects. Staff has participated in follow-up meetings with ARC staff. Pending staff recommendations to the ARC Board, Brookhaven will be setting aside the required 20% match for the following projects that represent the top three priorities of the City’s application.

TIP Project	Project Years	Requested Federal Funding	Brookhaven Commitment
I-85/ North Druid Hills Rd Scoping Study & Interchange Modification Report	2018	\$960,000	\$240,000
Peachtree Creek Greenway Phase II	2018-21	\$2,520,000	\$680,000
Ashford Dunwoody Rd improvements: Windsor Pkwy to Peachtree Rd	2018-22	\$8,672,000	\$2,168,000
Total		\$12,152,000	\$3,088,000

Contact Information: Patty Hansen, Fund Development Director (404) 637-0722
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Special Tax District: In an area or “special district” bound by interstate I-85 on the west, Briarcliff Rd. on the east and bisected by North Druid Hills Rd., the Brookhaven Police Department provides for the safety and security of residents, businesses and the general public while on or in any property or facility therein. Five police officers act to deter crime, protect property, preserve the peace, and enforce all federal, state, and local laws within its jurisdiction. The cost of these 24 hour/7 days a week patrol services are funded by the imposition of additional property taxes, negating any additional cost of services to the balance of City property owners.

Beginning in 2016, district property owners have been remitting a tax of 6.45 mills (\$6.45 for every \$1,000 of real property value), which is in addition to the 2.74 mills (\$2.74 for every \$1,000 of real property value) every City property owner remits.

Budget and Staffing

Revenues	2015 Actual	2016 Actual	2017 Adopted	2018 Adopted	\$ Variance	% Variance
Property Taxes	\$85,808	\$465,271	\$488,713	\$606,608	\$117,895	24.1 %
Cost Defrayment Agreement-CHOA	78,855	53,627	46,099	35,000	-11,099	-24.1%
Total	\$164,663	\$518,898	\$534,812	\$641,608	\$106,796	20.0%

Expenditures	2015 Actual	2016 Actual	2017 Adopted	2018 Adopted	\$ Variance	% Variance
Public Safety Services	\$273,796	\$324,759	\$364,422	\$641,608	\$277,186	76.1%
Non-Personnel Services	178,986	(17,459)	170,390	0	-170,390	-100%
Total	\$452,782	\$307,300	\$534,812	\$641,608	\$106,796	20.0%
Staffing	5 Sworn	5 Sworn	5 Sworn	5 Sworn	No Change	N/A

Please see the Revenue & Expense Detail tab of this budget document for revenue and expense detail.

NOTE: The 5 Sworn positions are accounted for in the General Fund Police Department Authorized Staffing

2016 Recap

With the continued investment in the Special Tax District, the tax digest has grown by almost 16% in the last two years. Coupled with adoption of the initially projected millage rate of 6.45 in 2016, sufficient revenues are being generated to provide for continued public safety.

2017 Initiatives

The Special Tax District tax digest has reached a threshold where its current revenues are close to being in balance with its current expenditures. The City will continue to monitor the needs of the district and provide the highest quality of public safety services.

2018 Budget Adjustments & Initiatives

Evaluate and/or assess the needs of the district with respect to public safety. Additional effort will be made to assess the capital needs of the police department to ensure that proper coverage of this area is maintained.

Five Year Projection

Sources of Funds	2018	2019	2020	2021	2022
Property Taxes	\$641,608	\$650,500	\$670,000	\$703,500	\$740,000

Uses of Funds	2018	2019	2020	2021	2022
Public Safety Services	\$641,608	\$650,500	\$670,000	\$703,500	\$740,000

Contact Information: Gary Yandura, Chief of Police (404) 637-0590

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Hotel Motel Tax Fund: Strengthen the positive awareness of the City as a convention and visitor destination, increase revenues and stimulate economic development and growth for the community. This includes driving demand for Brookhaven area product(s) in the cultural, recreation, entertainment and travel marketplaces to create jobs; stimulate revenue streams for locally owned businesses, and help fuel increases in tax revenues which are invested back into improving neighborhoods, parks, City infrastructure, and recreational programs.

The City initially adopted a tax rate of 5%, or five-cents, on every dollar expended on lodging at the hotels and motels in the City of Brookhaven. State law provides that 60% or three-cents of the five cents may be transferred to the City’s General Fund for “unrestricted” purposes. The remainder (40%, or two-cents of the five-cents) must be expended on the promotion of events or marketing of activities to bring visitors (i.e., uses of lodging) into the City.

During 2017, the City has been granted through State Legislation the ability to increase the tax rate to 8%. This increase took place in October of 2017. By state statute, 50% (1.5% of the 3.0% increase) must be used to promote tourism. The remaining 50% can be used to develop facilities or attractions that further City promotion and tourism. By resolution, the City Council has dedicated this portion of the rate increase to the construction of the Peachtree Creek Greenway.

Budget

Hotel Motel Tax Fund	2015 Actual	2016 Actual	2017 Revised	2018 Adopted	\$ Variance	% Variance
Revenues						
Hotel/Motel Tax	\$1,918,124	\$1,950,677	\$2,600,000	\$3,600,000	\$1,000,000	38.5%
Expenditures						
Marketing / Promotions	\$100,560	\$0	\$400,000	\$1,000,000	\$600,000	150.0%
Transfer to Outside Organizations	0	878,227	880,000	575,000	(305,000)	(34.7%)
Transfer to Capital Improvement Fund	0	0	0	675,000	675,000	100.0%
Transfer to General Fund	\$1,148,277	\$1,170,406	\$1,320,000	\$1,350,000	\$30,000	2.3%
Total	\$1,248,837	\$2,048,633	\$2,600,000	\$3,600,000	\$1,000,000	38.5%

Please see the Revenue & Expense Detail tab of this budget document for revenue and expense detail.

2016 Recap

At the close of 2015, the City contracted with Discover DeKalb, a qualified Direct Marketing Organization (DMO) serving DeKalb County and other incorporated cities in DeKalb County, to provide City promotion and tourism services.

2017 Initiatives

The City continued its relationship with Discover DeKalb and evaluated the City’s promotion and marketing alternatives. On behalf of the City, and in connection with the timing of the 2017 Cherry Blossom Festival, Discover DeKalb provided an enhanced promotional blitz targeted at regional tourism. It distributed promotional postcards, placed ads in local and regional publications, promoted special hotel rates, and engaged a digital campaign including blogs, web-page presence, and e-newsletters.

A second major initiative is the increase in the Hotel/Motel tax rate for the City. Please see the discussion in the introductory section above. The new rate became effective on October 1, 2017.

During 2017, the City executed several large promotions to increase the City’s regional, national, and international presence. These included advertising in the annual program guide for the Atlanta Hawks (based in Brookhaven) and the Atlanta Braves, advertising Delta’s Sky Magazine, a Market Report with the Atlanta Business Chronicle, and a booth at the Midtown Music Festival.

2018 Budget Adjustments & Initiatives

The budget for FY 2018 is will increase by \$1,000,000 (38.5%) to \$3,600,000. This is primarily due to the increase in the tax rate from 5% to 8%. Per State statute, 50% of the additional revenue will be used for a transfer of \$675,000 to the CIP Fund for the construction of the Peachtree Creek Greenway. In 2018, the City will re-establish the Brookhaven Convention and Visitors Bureau in the amount of \$1,000,000 added for City promotion, marketing, and City gateway and wayfinding signage. The City will maintain its relationship with Discover DeKalb as it is anticipated that Discover DeKalb will still play a vital role in regional promotion.

Five Year Forecast

Hotel Motel Tax Fund	2018	2019	2020	2021	2022
Sources of Funds					
Hotel Motel Revenues	\$3,600,000	\$3,660,000	\$3,720,000	\$3,780,000	\$3,840,000
Uses of Funds					
Transfer to Outside Organizations	\$575,000	\$400,000	\$400,000	\$400,000	\$400,000
Transfer to Capital Improvement Plan	675,000	675,000	675,000	675,000	675,000
Marketing/Promotion	1,000,000	1,205,000	1,235,000	1,265,000	1,295,000
Transfer to General Fund	1,350,000	1,380,000	1,410,000	1,440,000	1,470,000
Total	\$3,600,000	\$3,660,000	\$3,720,000	\$3,780,000	\$3,840,000

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HOST Special Revenue Fund: The Homestead Option Sales Tax (HOST) provides a combination of property tax relief for homeowners (using at least 80 percent of receipts) and funding for capital projects (up to 20 percent). The HOST was approved by County voters on March 18, 1997, pursuant to OCGA 48-8-102. Starting on July 1, 1997, an additional one cent sales tax was collected by retailers and remitted to the Georgia Department of Revenue on certain transactions in DeKalb County. The tax relief portion of HOST is managed by DeKalb County, while the capital project funding is remitted to the City for programming.

The HOST Special Revenue Fund was created to segregate these revenues from the General Fund. HOST revenue is the City of Brookhaven’s primary funding source for capital projects, infrastructure maintenance, and capital equipment. Beginning with the 2017 budget, the City will be accounting for capital projects within a Capital Project Fund as these projects typically span more than one fiscal year. This is captured in the transfer out to Capital Improvement Fund in the table.

Budget and Staffing

HOST Special Revenue Fund	2015 Actual	2016 Actual	2017 Revised	2018 Adopted	\$ Variance	% Variance
Revenue						
HOST Revenue	\$6,027,562	\$7,205,361	\$6,200,000	\$6,400,000	\$200,000	3.2%
Appropriate Reserve	0	0	8,401,874	195,860	(8,206,014)	(97.7%)
Total	\$6,027,562	\$7,205,361	\$14,601,874	\$6,595,860	(\$8,006,014)	(54.8%)
Expenditures						
Capital Projects	\$4,443,721	\$4,388,374	\$0	\$0	\$0	N/A
Transfers to Capital Improvement Fund	0	2,030,000	14,601,874	6,195,860	(8,406,014)	(57.6%)
Transfers to Vehicle Replacement Fund	0	0	0	400,000	400,000	100.0%
Total	\$4,443,721	\$6,418,374	\$14,601,874	\$6,595,860	(\$8,006,014)	(54.8%)
Staffing	0.0	0.0	0.0	0.0	0.0	N/A

Please see the Revenue & Expense Detail tab of this budget document for revenue and expense detail.

2016 Recap

In 2016, HOST expenditures were approved for several departments including Public Works (\$2.0 million), Parks & Recreation (\$2.5 million), and the Police Department (\$250,000). Public Works primarily used HOST revenue for street paving and sidewalk installation while Parks & Recreation used HOST revenue for implementation of the Parks Master Plan – Site Specific Plans and recreation facility improvements. During 2016, the Police Department purchased various equipment with HOST revenues.

2017 Initiatives

The 2017 Adopted Budget includes \$2.77 million for Public Works, \$2.87 million for Parks & Recreation, and \$559,770 for the Police Department.

The Public Works funding level provides \$2.1 million for street paving, \$300,000 for sidewalks, \$100,000 for transportation improvements associated with the Comprehensive Transportation Plan (engineering and design of intersection improvements at Windsor Parkway and Osborne Road), \$100,000 for the next phase of the Ashford Dunwoody Corridor Study, and \$165,360 for capital program management.

The 2017 HOST funding level of \$2,874,870 for the Parks & Recreation Department provides \$2.5 million for Parks Master Plan implementation, \$244,870 for recreation facility improvements, \$105,000 for recreation equipment, and \$25,000 for a 15-passger van.

The 2017 HOST funding level of \$559,770 for the Police Department provides for the acquisition of various equipment including fixed cameras and license plate readers (LPRs), the start-up costs for a dedicated traffic unit, a replacement K-9 officer, and a mobile speed trailer.

2018 Budget Adjustments and Initiatives

The 2018 proposed funding level of \$6.2 million is transferred to the Capital Projects Fund for the following departments Parks & Recreation (\$2.5 million), Public Works (\$3.7 million). FY 2018 adopted funding level of \$400,000 is transferred to the vehicle replacement fund for Police Department vehicles. Please see the Capital Projects Fund and the Vehicle Replacement Fund for specific project details within these departments.

2017-2021 Fund Projection

	2017	2018	2019	2020	2021
Beginning Balance	\$9,486,486	\$1,084,612	\$888,752	\$888,752	\$788,752
Revenues	6,200,000	6,400,000	6,400,000	6,400,000	6,400,000
Expenditures	14,601,874	6,595,860	6,400,000	6,500,000	6,700,000
Ending Balance	\$1,084,612	\$888,752	\$888,752	\$788,752	\$488,752

NOTE: The DeKalb County Commission has approved for the ballot in November 2017 a Special Purpose Local Option Sales Tax (SPLOST) that would replace HOST as the primary funding source for the City’s capital program. If the ballot initiative is approved in November, the Administration will revisit the 2018 capital program and provide options to the Mayor and City Council.

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Debt Service Fund: This fund unit accounts for the payment of principal and interest as well as the related annual costs of the City’s general long-term debt. Currently, the City’s long-term debt (City obligations greater than one year in length) consists of only capital leases. Debt obligations currently accounted for include the following:

Debt Purpose	Initial Obligation	Terms	Balance 12/31/17	Balance 12/31/18
Various Technology Equipment	\$1,000,000	Issued: 1/28/13 Due: 1/28/18 Rate: 1.89% \$211,482 annually	\$211,482	\$0
5 Patrol Vehicles	\$116,256	Issued: 6/29/15 Due: 7/29/19 Rate: 1.71% \$24,081 annually	\$46,954	\$0
Purchase of Greenspace from DeKalb Peachtree Airport	\$5,700,000	Issued: 04/10/2017 Due: 04/01/2037 Rate 0.87% \$23,660 monthly \$500,000 principal forgiven	\$5,064,820	\$4,824,787
Potential financing for construction of Phase One – Base Trail of the Peachtree Creek Greenway	\$8,000,000	Issued: TBD Due: TBD Rate: TBD Payment: TBD	TBD	TBD

Budget

Debt Service Fund	2015 Actual	2016 Actual	2017 Revised	2018 Adopted	\$ Variance	% Variance
Revenues						
Transfer In from General Fund	\$816,034	\$806,700	\$523,239	\$297,421	(\$255,818)	(43.2%)
Transfer In from CIP	0	0	1,419,612	0	(1,419,612)	(100.0%)
Appropriation from Reserve	0	0	0	283,923	289,923	100.0%
Total	\$816,034	\$806,700	\$1,942,851	\$581,344	(\$1,361,507)	(70.1%)

	2015 Actual	2016 Actual	2017 Revised	2018 Adopted	\$ Variance	% Variance
Expenditures						
Principal	\$764,022	\$773,391	\$647,149	\$529,504	(\$117,645)	(18.2%)
Interest	52,012	33,309	41,712	51,840	10,128	24.3%
Issuance Cost			47,320	0	(47,320)	(100.0%)
Appropriate to Reserve	0	0	1,206,670	0	(1,206,670)	(100.0%)
Total	\$816,034	\$806,700	\$1,942,851	\$581,344	(\$1,361,507)	(70.1%)

Please see the Revenue & Expense Detail tab of this budget document for revenue and expense detail.

2016 Recap

The City did not enter into any additional debt in 2016 and the debt service on all outstanding debt is current.

2017 Initiatives

In FY 2017, the City retired its debt with Georgia Commerce Bank which financed the initial purchase of 57 patrol vehicles and mobile radios within the Police Department. The initial principal balance of this debt was \$1,700,000.

The City entered into a debt relationship with the Clean Water State Revolving Loan Fund, administered by the Georgia Environmental Finance Authority (GEFA - lender) in the amount of \$5,700,000 payable over 20 years at an interest rate of 0.89% for the purchase of a 33-acre greenspace property owned by Peachtree DeKalb Airport Authority (PDK). As part of this loan agreement, GEFA provided the City with \$500,000 of loan forgiveness thereby leaving an outstanding principal balance at inception of \$5,200,000.

Additionally, in FY 2017, proceeds for the Skyland Park property sale were transferred to the debt service fund in an amount equal to 60 monthly GEFA loan payments.

2018 Budget Adjustments & Initiatives

The City will evaluate the potential for a debt issuance using the Hotel/Motel tax revenue as the repayment source in FY 2018. If issued, this debt will fund Phase One – Base Trail of the Peachtree Creek Greenway.

Also, in early FY 2018, the City will pay off its remaining outstanding debt related to the capital equipment and information systems that were required at the start of the City. The only remaining debt will be for the PDK greenspace acquisition.

Five Year Projection

Sources of Funds	2018	2019	2020	2021	2022
Transfer In from General Fund	\$297,421	\$0	\$0	\$0	\$0
Transfer In from Hotel / Motel Fund	0	650,000	650,000	650,000	650,000
Appropriate Fund Reserve	283,923	283,923	283,923	283,923	283,923
Total	\$581,344	\$933,923	\$933,923	\$933,923	\$933,923

Uses of Funds	2018	2019	2020	2021	2022
Debt Service	\$581,344	\$933,923	\$933,923	\$933,923	\$933,923
Total	\$581,344	\$933,923	\$933,923	\$933,923	\$933,923

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Stormwater Fund: The Stormwater Fund was established to segregate revenues and expenses for the operation of the City’s Stormwater Utility including staffing, management, maintenance, operations, assessment, inspection and capital improvements to publicly-owned stormwater facilities in the City. The revenues of the fund are collected from the Stormwater Utility Assessment Fee which is billed and collected through the annual property tax bill. The Stormwater Utility Fee is assessed at a rate of \$5 per month (\$60 per year) per Equivalent Residential Unit (ERU). Single family residential properties and townhomes are assessed at one (1) ERU per parcel. Multi-family properties and condominiums are assessed at one-half (0.5) ERU per unit. Non-residential properties are assessed at one (1) ERU for each 2,500 square feet of impervious area. The Stormwater Fund is managed within the Public Works Department.

Budget and Staffing

Stormwater Fund	2015 Actual	2016 Actual	2017 Revised	2018 Adopted	\$ Variance	% Variance
Revenue						
Assessment Fee Revenue	\$1,613,629	\$1,581,760	\$1,775,000	\$2,100,000	\$325,000	18.3%
Capital Contributions	0	251,800	0	0	0	0%
Appropriate Reserve	0	0	421,532	400,000	(21,532)	(5.1%)
Total	\$1,613,629	\$1,833,560	\$2,196,532	\$2,500,000	\$303,468	13.8%
Expenses						
Professional Services	\$216,712	\$200,059	\$261,232	\$352,000	\$90,768	34.8%
Non-Personnel Services	770,916	762,496	665,300	814,300	149,000	22.4%
Infrastructure	134,856	526,230	1,230,000	1,333,700	103,700	8.4%
Transfer to CIP	0	0	40,000	0	(40,000)	(100.0%)
Total	\$1,122,484	\$1,488,785	\$2,196,532	\$2,500,000	\$303,468	13.8 %
Staffing (incl. vendor positions)	1 Full-time 1 Part-time	1 Full-time 1 Part-time	2 Full-time	3 Full-time	1 full-time position	N/A

Please see the Revenue & Expense Detail tab of this budget document for revenue and expense detail.

2017 Recap

The Department completed Osborne Road drainage improvement project in Kendrick/Osborne neighborhood in 2017. This is the first major drainage improvement project for the City. The Department also completed several emergency drainage improvement projects such as sinkhole repair at Fernwood/Dresden, pipe replacement at Colonial Drive/Oglethorpe Avenue, sinkhole repair at Nottingham Lane, pipe replacement at CHOA/Tullie Circle, Blackburn Park pipe replacement, sinkhole repair at Ashford Dunwoody/Perimeter Summit Parkway. The Department also completed a pipe lining project at Harts Mill Lane/Road intersection.

The Department presented the a 10-year Stormwater revenue and expenditure projection to the City Council in May 2017 and identified major stormwater capital improvement projects for the next 10-years. As part of this presentation, the Department proposed several administrative adjustments to the Storm water rate structure and Council adopted those adjustments.

The Department initiated the North Fork Peachtree Creek Watershed Improvement Plan (WIP) in April 2017 and expected to be completed within twelve months.

2017 MS4 Program Recap

The Department completed 40% of the drainage structure inspection in 2017. This brings the 5-year inspection program for the entire City. The Department started enforcement of retention pond maintenance in 2017.

The Department conducted the annual stream cleanup event at North Fork Peachtree Creek at Corporate Blvd. in May 2017.

2017 remaining Initiatives

The Department is currently working on beginning construction of the South Bamby Phase II drainage improvement Project. This multi-phase drainage improvement project will help mitigate long standing drainage issues in the Ashford park neighborhood. The Department is also planning several additional drainage projects including Kendrick/Osborne pipe replacement and Georgian Terrace/Skyland pipe replacement.

2018 Initiatives

The Department began planning of Stratfield drainage improvement in 2017 and changed direction toward a more comprehensive solution. The Department is planning Stratfield drainage improvement, South Bamby Phase I and III drainage improvements, Dresden Drive culvert replacement and will work towards improvements at the MARTA and Fernwood retention ponds to alleviate flooding issues downstream.

2018 Budget Adjustments & Initiatives

INFRASTRUCTURE PROJECT	FUNDING FOR	FUNDING SOURCE	AMOUNT
Stratfield Drainage Improvement	CONSTRUCTION	Infrastructure	\$560,000
South Bamby Drainage Improvement - Phase III	CONSTRUCTION	Infrastructure	\$310,000
Dresden Drive Culvert Replacement	CONSTRUCTION	Infrastructure	\$92,000
Cartecay Drainage Improvement (MARTA Pond/Fernwood)	CONSTRUCTION	Infrastructure	\$171,700
		Total	\$1,133,700

MAINTENANCE PROJECT	FUNDING FOR	FUNDING SOURCE	AMOUNT
Murphy Candler Dam Repair	CONSTRUCTION	Non-Personnel	\$90,000
Pipe Lining - City wide	CONSTRUCTION	Non-Personnel	\$120,000
Citywide Emergency Repair (sinkholes, failures etc.)	CONSTRUCTION	Non-Personnel	\$350,000
		Total	\$560,000

2017-2021 Fund Projection

	2017	2018	2019	2020	2021
Beginning Balance	\$1,864,710	\$1,443,178	\$1,043,178	\$643,178	\$443,178
Revenues	1,775,000	2,100,000	2,100,000	2,500,000	2,500,000
Expenditures	2,196,532	2,500,000	2,500,000	2,700,000	2,700,000
Ending Balance	\$1,443,178	\$1,043,178	\$643,178	\$443,178	\$243,178

Storm water Utility Performance Measures

The Department continue to improve and modify performance measures based on customer demand and needs. The following will be the Department Performance measures in 2018:

- Comply with State MS4 program and meet **100%** of the deadlines
- Return **95 %** of the customer phone calls and e-mails within 24-hour of receipt.
- Complete **95%** of the Priority 1 Work Orders from City Source within **24 Hours**
- Complete **95%** of the Priority 2 Work Orders from City Source within **7 days**
- Complete **95%** of the Priority 3 Work Orders from City Source within **21 days**
- Complete construction of **three** major named Drainage Capital improvement Projects
- Complete **one** named Water Quality Improvement Project from Nancy Creek Watershed Improvement Plan

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Vehicle Replacement Fund: The Vehicle Replacement Fund was created to budget for capital acquisition of vehicles funded through multiple revenue sources. This fund also is intended to carry a fund balance to help level annual funding needs. The Police Department is the primary user of vehicles in the City and monitors the safety and quality of the vehicles on a regular basis.

Budget and Staffing

Vehicle Replacement Fund	2015 Actual	2016 Actual	2017 Revised	2018 Adopted	\$ Variance	% Variance
Revenue						
Transfer In from General Fund	\$0	\$1,100,000	\$250,000	\$250,000	\$0	0.0%
Transfer In from HOST Fund	0	0	0	400,000	400,000	100.0%
Appropriate Reserve	0	0	401,832	41,715	(610,117)	(93.6%)
Total	\$0	\$1,100,000	\$651,832	\$691,715	\$39,883	6.1%
Expenditures						
Vehicles	\$0	\$101,017	\$651,832	\$691,715	\$39,883	6.1%
Staffing	0.0	0.0	0.0	0.0	0.0	0.0

Please see the Revenue & Expense Detail tab of this budget document for revenue and expense detail.

2016 Recap

In FY 2016, the fund was established with a \$1.1 million transfer in from the General Fund.

2017 Initiatives

The FY 2017 General Fund funding level of \$250,000 for the Police vehicle replacements is a reduction from the initial start-up amount of \$1.1 million. It is anticipated that HOST funding will be transferred to the fund in subsequent years to help build the fund balance in this fund.

2018 Budget Adjustments and Initiatives

The FY 2018 adopted funding level from the General fund of \$250,000 remains consistent from the prior year. The HOST fund will be contributing \$400,000 in FY 2018 towards the purchase of Police replacement vehicles. With these transfers, the fund will be able to begin the process of building the fund balance to smooth out the annual funding needs for vehicle replacements. During 2018, \$691,715 is budgeted for the replacement of 16 vehicles that have reached their service life.

2017-2021 Fund Projection

	2017	2018	2019	2020	2021
Beginning Balance	\$998,983	\$597,151	\$555,436	\$555,436	\$555,436
Transfers In	250,000	650,000	700,000	700,000	700,000
Appropriate Reserves	401,832	41,715	0	0	0
Expenditures	651,832	691,715	700,000	700,000	700,000
Ending Balance	\$597,151	\$555,436	\$555,436	\$555,436	\$555,436

NOTE: The DeKalb County Commission has approved for the ballot in November 2017 a Special Purpose Local Option Sales Tax (SPLOST) that would replace HOST as the primary funding source for the City's capital program. If the ballot initiative is approved in November, the Administration will revisit the 2018 vehicle replacement program and provide options to the Mayor and City Council.

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