

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	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Revenues	\$185,471	\$76,252	\$64,900	\$178,900	\$114,000	175.7%
Police Expenditures	\$12,970	\$54,838	\$64,900	\$178,900	\$114,000	175.7%

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

2017 Recap

In 2017, the Police Department utilized \$45,000 to purchase a simulator. 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 used when educating the citizens on police operating procedures. In addition to the simulator the department spent approximately \$6,200 in prosecutorial and advertising fees.

2018 Initiatives

The department will purchase StarChase Pursuit Management Technology to tag and track fleeing suspect vehicles. This technology will aid in the apprehension of felony suspects while mitigating the risks associated with vehicle pursuits. The estimated cost is \$50,000.

2019 Budget Adjustments & Initiatives

During 2019, the department will begin replacing all department issued Glock handguns due to the cost of refurbishment from normal wear and tear. Upgrade holsters to integrate Axon body cameras with Bluetooth capabilities to automatically record incidents when the firearm is drawn.

The department will purchase a 3D type “photographing/mapping” scanner that allows the “to exact scale” documentation of Crime Scenes/Accidents or any scene that needs to be thoroughly documented. Once completed, the program gives a virtual exact reproduction of the incident scene for future examination in a Court of Law or other investigational purposes. The resulting 3-dimensional presentation of the incident scene can be viewed on any computer screen, projection system, or display. The system is user-friendly, easily portable, and requires minimal training. The system cost is approximately \$63,000.

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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	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Revenue						
Assessment Fee Revenue	\$401,749	\$438,389	\$435,616	\$435,616	\$0	0.0%
Appropriate Reserve	0	0	14,384	14,384	0	0.0%
Transfer from General Fund	368,189	0	0	0	0	0.0%
Total Revenue	\$769,938	\$438,389	\$450,000	\$450,000	\$0	0.0%
Expense						
Non-Personnel Services	\$431,944	\$440,802	\$450,000	\$450,000	\$0	0.0%
Staffing	0	0	0	0	0	N/A

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

2018 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. Georgia Power Company will begin the conversion to LED fixtures in 2018. 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.

2019 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. The department will explore making streetlight assessment uniform throughout the City, instead of having different rates for each Street Light Districts.

2018-2022 Fund Projection

Street Light Fund	2018	2019	2020	2021	2022
Beginning Balance	\$335,582*	\$335,582	\$335,582	\$335,582	\$335,582
Revenues	450,000	470,000	480,000	490,000	500,000
Expenditures	450,000	470,000	480,000	490,000	500,000
Ending Balance	\$335,582	\$335,582	\$335,582	\$335,582	\$335,582

* 2017 Comprehensive Financial Report – Page 57

Contact Information: Hari Karikaran, Public Works Director (404) 637-0520
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Enhanced 911 Special Revenue Fund: Via the City’s contract with the Chattahoochee River 911 Authority (ChattComm), City and County Public Safety agencies are provided with communications services using 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	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Revenues						
E911 Fees	\$1,144,613	\$939,532	\$1,075,000	\$1,075,000	\$0	0.0%
Transfer In from General Fund	0	255,000	0	0	0	0.0%
Total	\$1,144,613	\$1,194,532	\$1,075,000	\$1,075,000	\$0	0.0%
Expenses						
Operating Costs	\$1,031,639	\$1,075,000	\$1,075,000	\$1,075,000	\$0	0%

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

2017 Recap

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 calls can be responded to by text from mobile phones or other wireless 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 system with automated call-back to assist with contacting dropped calls.
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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.

2018 Initiatives

The City deployed the Rave Alert System to notify citizens of public safety issues to include road closures and other pending concerns. This will be an ongoing expense for the E911 Fund.

2019 Budget Adjustments & Initiatives

It is not projected that the General Fund will need to support the E911 Fund for FY 2019. The City will continue to monitor the revenues from the cellular service providers.

2018-2022 Fund Projection

	2018	2019	2020	2021	2022
Beginning Balance	\$286,966*	\$286,966	\$286,966	\$286,966	\$286,966
Revenues	1,075,000	1,075,000	1,200,000	1,250,000	1,300,000
Expenditures	1,075,000	1,075,000	1,200,000	1,250,000	1,300,000
Ending Balance	\$286,966	\$286,966	\$286,966	\$286,966	\$286,966

* 2017 Comprehensive Financial Report – Page 57

Please note that the current Chattcomm 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 2019, triggering a required “Single Audit” per the Federal 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	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Revenue						
Transfers In	\$1,251	\$0	\$0	\$0	\$200,000	100.0%
Federal Grants	0	650,178	404,980	2,603,575	2,198,595	542.9%
State Grants	0	916,113	486,030	420,185	(65,845)	(13.5%)
Other	0	43	200,000	0	(200,000)	(100.0%)
Total	\$1,251	\$1,566,335	\$1,091,010	\$3,023,760	\$1,932,750	177.2%
Expenditures						
Public Safety	\$1,251	\$284,521	\$0	\$0	\$0	0.0%
Public Works	0	719,368	636,030	0	2,937,730	461.9%
Parks and Recreation	0	0	439,980	0	(439,980)	(100.0%)
Community Development	0	0	15,000	0	(15,000)	(100.0%)
Transfer to CIP Fund	0	0	0	2,473,760	2,473,760	n/a
Transfer to Stormwater Fund	0	0	0	550,000	550,000	n/a
Total	\$1,251	\$1,003,889	\$1,091,010	\$3,023,760	\$1,932,750	177.2%
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. The Grant Budget is amended as necessary upon receipt of final award from the granting agency.

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

2018 Initiatives

In 2017, the City formalized the Grants Program and began accounting for grants in a special revenue fund beginning in FY 2018. Under the direction of the Chief Financial Officer and advice of the Fund Development Director, the policies, procedures, and business practices were initiated. In 2018, the City solicited the consulting work for developing a federal indirect cost rate analysis per OMB 2 CFR Part 200.414.

2019 Budget Adjustments and Initiatives

The 2019 Adopted Budget reflects only confirmed grant funding to-date. As future grants are awarded, the fund will be amended. The City anticipates a continued focus on transportation, water quality and hazard mitigation and, with the creation of the Brookhaven Arts Committee, a new focus on seeking opportunities for arts funding.

2019 Awarded Funding			
Agency	Source	Amount	Brookhaven Commitment
Georgia Department of Transportation LMIG – Budgeted in CIP Fund	State	\$420,185	\$126,055
U.S. Environmental Protection Department 319 (h) Nancy Creek Watershed Improvement Phase I – Budgeted In Stormwater Fund	Federal	\$200,000	\$200,000
U.S. Environmental Protection Department 319 (h) Nancy Creek Watershed Improvement Phase II – Budgeted in Stormwater Fund	Federal	\$350,000	\$350,000
TIP Funding Commitments 2019 – Budgeted in CIP Fund	Federal	\$2,053,575	\$513,394
Total		\$3,023,760	\$1,189,449

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

While TIP awards are federally funded transportation projects adopted by the Atlanta Regional Commission (ARC) and managed by the Georgia Department of Transportation, they are multi-year estimates, subject to annual 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
2020			\$500,000
2021			\$500,000
2022		\$2,773,481	\$1,000,000

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, adopted 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	\$403,394

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.

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 following projects were adopted and enter the Planning and Engineering Phase in 2019.

TIP Project DK-452	Ashford Dunwoody at Windsor Pkwy	Surface Transportation Block Grant	Local Commitment
2019	Planning & Engineering	\$240,000	\$60,000
2021	ROW	\$320,000	\$80,000
2023	Construction	\$0	\$1,900,000

This project supports operational improvements at the intersection of Ashford Dunwoody Road and Windsor Parkway and includes 0.2 miles of sidewalk between Windsor Parkway and Oglethorpe Drive.

TIP Project DK-381	Peachtree Creek Greenway Phase II	Federal Transportation Alternatives	Local Commitment
2019	Planning and Engineering	\$200,000	\$50,000
2021	ROW	\$80,000	\$20,000
2019	Construction	\$2,400,000	\$600,000

This project will complete Brookhaven’s portion of the Peachtree Creek Greenway between North Druid Hills Road and the Atlanta city line. It will connect with Phase I of the Greenway from North Druid Hills Road and Briarwood Road, scheduled for completion in 2019. The Greenway is a continuation of the regionally planned 12.3-mile multi-use trail that will connect Brookhaven to Path 400, the Southeast Trails and the Atlanta Beltline.

TIP Project DK-382	I-85 Interchange Improvements	Surface Transportation Block Grant	Local Commitment
2019	Scoping	\$400,000	\$0

This study will examine alternatives to improve the North Druid Hills/I-85 interchange. The City has partnered with Children’s Healthcare of Atlanta (CHOA) in a Community Investment Agreement to provide the implementation of the CHOA Master Plan. CHOA has agreed to fund any match requirements for this project. **This project is not included in the totals because the funding will be entirely from outside agencies.**

Transportation Initiatives

As a newer partner with ARC, Brookhaven is committed to outstanding management of current TIP projects and meeting both quality standards and planning and reporting deadlines.

In the first quarter of 2019, the ARC anticipates issuing a solicitation for new projects to be considered for federal transportation funding and placement in the region’s Transportation Improvement Plan (TIP). City staff will review ARC short and long-term transportation planning and submit recommendations to the City Council for application to ARC.

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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	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Property Taxes	\$465,271	\$623,756	\$606,608	\$1,105,749	\$499,141	82.3 %
Cost Defrayment Agreement-CHOA	53,627	70,513	35,000	0	(35,000)	(100.0%)
Total	\$518,898	\$694,269	\$641,608	\$1,105,749	\$464,141	72.3%

Expenditures	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Public Safety Services	\$333,781	\$352,850	\$641,608	\$800,000	\$158,392	24.7%
Non-Personnel Services	(26,481)	180,124	0	0	0	0.0%
Contingency	0	0	0	305,749	305,749	100.0%
Total	\$307,300	\$532,974	\$641,608	\$1,105,749	\$464,141	72.3%
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

2017 Recap

The Special Tax District’s digest growth has continued to strengthen in 2017. By maintaining the adopted millage rate of 6.45, sufficient revenues are being generated to provide for continued public safety.

2018 Initiatives

The Special Tax District tax digest has reached a threshold where its current revenues are in balance with its current expenditures. The millage has been maintained at 6.45. As a result of the great performance and growth, an accounting change was made to incorporate a blended cost accounting for services rendered to the fund as opposed to detailed cost reimbursement. The City will continue to monitor the needs of the district and provide the highest quality public safety service.

2019 Budget Adjustments & Initiatives

The adopted millage will be maintained at 6.45 for 2019. Continue the evaluation of 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.

2018-2022 Fund Projection

	2018	2019	2020	2021	2022
Beginning Balance	\$84,774*	\$84,774	\$390,496	\$590,496	\$690,496
Revenues	641,608	1,105,749	1,200,000	1,200,000	1,200,000
Expenditures	641,608	800,000	1,000,000	1,100,000	1,200,000
Ending Balance	\$84,774	\$390,496	\$590,496	\$690,496	\$690,496

*2017 Comprehensive Annual Financial Report - Page 57

Contact Information: Gary Yandura, Chief of Police (404) 637-0590
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Hotel Motel Tax Fund: By state law, revenue from the Hotel Motel tax is used to 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.

Upon incorporation of the City in December 2012, the City initially assumed the DeKalb County Hotel Motel tax rate for 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 remaining 40%, or two-cents of the five-cents, must be expended on the promotion of events or marketing of activities.

During 2017, the City was granted through, State Legislation, the ability to increase the tax rate to 8%, raising the rate to eight cents on every dollar expended on lodging . The rate increase took place in October of 2017. By state law, 50% (1.5 cents of the 3-cent 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	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Revenues						
Hotel/Motel Tax	\$1,950,677	\$2,948,420	\$3,600,000	\$3,600,000	\$0	0.0%
Expenditures						
Marketing / Promotions	\$0	\$225,000	\$1,000,000	\$1,000,000	\$0	0.0%
Transfer to Outside Organizations	878,227	1,160,325	575,000	575,000	0	0.0%
Transfer to Capital Improvement Fund	0	167,540	675,000	0	(675,000)	(100.0%)
Transfer to Debt Service Fund	0	0	0	675,000	675,000	N/A
Transfer to General Fund	1,170,406	1,571,011	1,350,000	1,350,000	0	0.0%
Total	\$2,048,633	\$3,123,876	\$3,600,000	\$3,600,000	\$0	0.0%

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

2017 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. Since then, Discover DeKalb has managed the City's promotion and tourism activities. These included festival advertising and cross promotions, especially for the City's signature event, the Cherry Blossom Festival, and a City promotional presence at the Midtown Music Festival, one of the region's largest festivals.

2018 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 2018 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 full-year impact of the 2017 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 2018, there were 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 advertising Delta's Sky Magazine.

Finally, in early 2018, the City Council re-established the Brookhaven Convention and Visitors Bureau (BCVB) to provide local management of City promotion and tourism. The BCVB board was empaneled and an executive director will be hired by year end. Discover DeKalb is still a valuable City promotion and tourism partner and has a board seat on the BCVB.

2019 Budget Adjustments & Initiatives

The FY 2019 Adopted Budget totals \$3,600,000, with no increase from the 2018 Revised Budget. The budget includes City promotion and marketing and will draw down on the accumulated fund balance and reflects the anticipated efforts of the newly re-established BCVB.

Per state law, and an Intergovernmental Agreement with the Brookhaven Facilities Authority, \$675,000 will be transferred to the Debt Service Fund for debt service payments for the revenue bonds supporting the construction of the first phase of the Peachtree Creek Greenway. In 2019, the City will maintain its partner relationship with Discover DeKalb with funding of \$575,000.

Five Year Forecast

Hotel Motel Tax Fund	2018	2019	2020	2021	2022
Sources of Funds					
Prior Year Ending Balance	\$1,485,020*	\$1,485,020	\$1,485,020	\$1,185,020	\$885,020
Hotel Motel Revenues	3,600,000	3,600,000	3,720,000	3,780,000	3,840,000
Total Available	\$5,085,020	\$5,085,020	\$5,205,020	\$4,965,020	\$4,725,020
Uses of Funds					
Transfer to Outside Organizations	\$575,000	\$575,000	\$400,000	\$400,000	\$400,000
Transfer to Capital Improvement Plan	675,000	0	0	0	0
Transfer to Debt Service	0	675,000	675,000	675,000	675,000
Marketing/Promotion	1,000,000	1,000,000	1,535,000	1,565,000	1,595,000
Transfer to General Fund	1,350,000	1,350,000	1,410,000	1,440,000	1,470,000
Total	\$3,600,000	\$3,600,000	\$4,020,000	\$4,080,000	\$4,140,000
Ending Fund Balance	\$1,485,020	\$1,485,020	\$1,185,020	\$885,020	\$585,020

*2017 Comprehensive Annual Financial Report - Page 60

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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. 2018 will be the last year of revenue for the HOST Fund.

Budget and Staffing

HOST Special Revenue Fund	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Revenue						
HOST Revenue	\$6,911,336	\$6,636,024	\$1,400,000	\$0	(\$1,400,000)	(100.0%)
Interest Revenue	3,633	19,494	0	0	N/A	N/A
State Grants	290,391	0	0	0	N/A	N/A
Appropriate Reserve	0	0	195,860	0	(195,860)	(100.0%)
Total	\$7,205,361	\$6,655,518	\$1,595,860	\$0	(\$1,595,860)	(100.0%)
Expenditures						
Capital Projects	\$4,388,374	\$667,961	\$0	\$0	\$0	N/A
Transfers to Capital Improvement Fund	2,030,000	13,812,639	1,595,860	0	(1,595,860)	(100.0%)
Transfers to Vehicle Replacement Fund	0	0	0	0	0	0.0%
Total	\$6,418,374	\$14,480,600	\$1,595,860	\$0	(\$1,595,860)	(100.0%)
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.

2017 Recap

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

The Public Works funding level provided \$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 provided \$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 provided 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 Initiatives

The last of the HOST funds were used to supplement the projects in Public Safety, Public Works, and Parks & Recreation, as well as an upgrade to the phone system city-wide. FY 2018 will be the final year for the HOST reconciliation, as the tax has been replaced with the Special Purposed Local Option Sales Tax (SPLOST) approved by the voters in November 2017.

A life-cycle reconciliation of the HOST Fund has been commissioned and will be completed by year end. Any remaining balances or required expense transfers to other funds will be addressed as part of that process.

2019 Budget Adjustments and Initiatives

N/A

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SPLOST Special Revenue Fund: The Special Purpose Local Option Sales Tax (SPLOST) was approved by DeKalb County voters in November 2017. This 1 percent increase in the County’s sales tax rate is restricted in use to transportation infrastructure, public safety facilities, and maintenance of existing capital assets.

The allocation of the SPLOST revenues between the county and the cities is governed by an intergovernmental agreement with DeKalb County that was approved by every city within the county.

Over the six-year SPLOST (2018-2023), it is estimated that the City of Brookhaven would receive \$47,190,458. Per state law, the City Council passed a resolution prior to the vote in November 2017 indicating how the City would use the SPLOST revenue within the restrictions in the legislation. The table below details the City’s approved uses of the SPLOST revenue.

Capital Project Title	SPLOST Funding
Pavement Management	\$ 14,000,000
Existing Capital Asset Maintenance	7,078,569
Transportation Improvements	11,111,889
Public Safety Facilities & Equipment	15,000,000
Total	\$ 47,190,458

Pavement Management is 100% dedicated for annual street paving over the six-year SPLOST period. Existing Capital Asset Maintenance is 100% dedicated for maintenance of existing Brookhaven Parks & Recreation facilities. NOTE: This funding cannot be used for Park Master Plan capital improvements. Transportation Improvements are for transportation projects including sidewalks. Public Safety Facilities & Equipment is for a Brookhaven Public Safety building and for police vehicle replacements.

2018 Initiatives

The funds were used to supplement the Public Safety Building design, as well as the issuance costs associated with the bond proceeds for the Public Safety Building.

2019 Budget Adjustments and Initiatives

The 2019 adopted funding level of \$7.26 million will be transferred to the Capital Projects Fund (\$4,896,000) for Public Works transportation projects and Parks & Recreation capital maintenance projects and to the Debt Service Fund (\$2,364,000) for the debt service on the Public Safety Building bonds.

Budget and Staffing

SPLOST Special Revenue Fund	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Revenue						
SPLOST Revenue	\$0	\$0	\$5,898,807	\$7,260,000	\$1,361,193	23.1%
Interest Revenue	0	0	0	0	0	N/A
G.O. Bond Proceeds	0	0	12,000,000	0	(12,000,000)	(100%)
Total	\$0	\$0	\$17,898,807	\$7,260,000	(\$10,638,807)	(59.4%)
Expenditures						
Capital Projects	\$0	\$0	\$17,498,807	\$0	(\$17,498,807)	(100%)
Transfer to Capital Improvement Fund	0	0	0	4,896,000	4,896,000	N/A
Transfer to Vehicle Replacement Fund	0	0	400,000	0	-400,000	(100.0%)
Transfer to Debt Service Fund	0	0	0	2,364,000	2,364,000	N/A
Total	\$0	\$0	\$17,898,807	\$7,260,000	(\$10,638,807)	(59.4%)
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.

2018-2022 Fund Projection

	2018	2019	2020	2021	2022
Beginning Balance	\$0	\$0	\$0	\$0	\$0
Revenues	17,898,807	7,260,000	7,260,000	7,260,000	7,260,000
Expenditures	17,898,807	7,260,000	7,260,000	7,260,000	7,260,000
Ending Balance	\$0	\$0	\$0	\$0	\$0

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Debt Service Fund: The Debt Service Fund accounts for the payment of principal and interest as well as the related annual costs of the City’s long-term debt. Currently, the City’s long-term debt (City obligations greater than one year in length) consists of General Obligations and Revenue Bonds. Debt obligations currently accounted for include the following:

Debt Purpose	Initial Obligation	Terms	Balance 12/31/17	Balance 12/31/18
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	\$5,061,067	\$4,821,211
Financing for construction of the new Public Safety Building – General Obligation Bonds	\$12,000,000	Issued: May 2018 Due: 07/2024 Rate: 2.75% Payment: January and July of each year	\$0	\$12,000,000
Financing for construction of Phase I of the Peachtree Creek Greenway – Revenue Bonds	\$12,640,000	Issued: October 2018 Due: 07/2042 Rate: Variable 3.125 to 5% Payment: December of each year	\$0	\$12,640,000

Budget

Debt Service Fund	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Revenues						
Transfer In from General Fund	\$806,700	\$496,998	\$297,421	\$0	(\$297,421)	(100.0%)
Transfer In from Hotel	0	0	0	675,000	675,000	N/A
Transfer In from SPLOST	0	0	0	2,364,000	2,364,000	N/A
Transfer In from CIP	0	1,419,612	0	0	0	N/A
Miscellaneous Revenue	0	39,889	0	0	0	N/A
Appropriation from Reserve	0	0	283,923	283,950	27	0.0%
Total	\$806,700	\$1,956,499	\$581,344	\$3,322,950	\$2,741,606	471.6%

	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Expenditures						
Principal	\$773,391	\$664,081	\$529,504	\$2,561,900	\$2,032,396	383.8%
Interest	33,309	40,655	51,840	761,050	709,210	N/A
Issuance Cost		57,000	0	0	0	N/A
Appropriate to Reserve	0	0	0	0	0	N/A
Total	\$806,700	\$761,736	\$581,344	\$3,322,950	\$2,741,606	471.6%

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

2017 Recap

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 Initiatives

In 2018, the City issued general obligation bonds with repayment from SPLOST revenues, for the design and buildout of the Public Safety Building. The Police Department as well as the Municipal Court will be housed in this building and it will be at the Briarwood Road trailhead of the Peachtree Creek Greenway.

The City also issued conduit debt via the Brookhaven Facilities Authority using the Hotel/Motel tax revenue as the repayment source in FY 2018. This debt will fund Phase I of the Peachtree Creek Greenway.

In FY 2018, the City will pay off its remaining outstanding debt related to the capital equipment and information systems.

2019 Budget Adjustments & Initiatives

The 2019 Budget includes the transfers for the debt as described above.

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	675,000	675,000	675,000	675,000
Transfer In from SPLOST Fund	0	2,364,000	2,275,000	2,220,000	2,165,000
Appropriate Fund Reserve	283,923	283,950	283,950	283,950	283,950
Total	\$581,344	\$3,322,950	\$3,233,950	\$3,178,950	\$3,123,950

Uses of Funds	2018	2019	2020	2021	2022
Debt Service	\$581,344	\$3,322,950	\$3,233,950	\$3,178,950	\$3,123,950
Total	\$581,344	\$3,322,950	\$3,233,950	\$3,178,950	\$3,123,950

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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	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Revenue						
Assessment Fee Revenue	\$1,581,760	\$1,894,505	\$2,100,000	\$2,100,000	\$0	0%
Capital Contributions	\$251,800	0	0	0	0	0%
Miscellaneous Revenue	0	94,000	0	0	0	0%
Transfer in From Grant Fund	0	0	0	550,000	550,000	100.0%
Appropriate Reserve	0	0	1,232,426	400,000	(832,426)	(67.5%)
Total	\$1,833,560	\$1,988,505	\$3,332,426	\$3,050,000	(\$282,426)	(8.5%)
Expenses						
Personnel Services	\$0	\$18,836	\$0	\$0	\$0	0%
Professional Services	200,059	289,860	358,462	360,000	1,539	0.4%
Non-Personnel Services	762,496	867,885	943,557	976,000	32,443	3.4%
Infrastructure	526,230	677,369	1,830,407	1,674,000	(156,407)	(8.5%)
Allocation of Costs	0	0	0	40,000	40,000	100.0%
Transfer to Grants	0	0	200,000	0	(200,000)	(100.0%)
Transfer to CIP	0	40,000	0	0	0	N/A
Total	\$1,488,785	\$1,893,950	\$3,332,426	\$3,050,000	(\$282,426)	(8.5%)
Staffing (vendor positions)	1 Full-time 1 Part-time	2 Full-time	3 Full-time	3 Full-time	N/A	N/A

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

2018 Initiatives

The department completed two phases of the South Bamby Lane drainage improvement project in the Ashford Park neighborhood in 2018. South Bamby Drainage Project is divided in to multiple phases and Phase I of the project involves improvements on South Bamby Lane and Phase II of the project involves Skyland Drive/Dresden Drive.

The Public Works Department completed several emergency drainage improvement projects such as Navajo Trail sinkhole, Skyland Trail slope failure, Blackburn Park walkway pipe failure, and Lanier Drive pipe failure.

The North Fork Peachtree Creek Watershed Improvement Plan (WIP) was completed and adopted by the City Council in August 2018.

2018 MS4 Program

Since the department completed the remaining 40% of the drainage structure inspections in 2017, 2018 is an off year for stormwater infrastructure inspections. The department started repair and maintenance work on the high priority structures and conveyances identified.

The department's 2018 repair and maintenance goal for drainage structure is addressing 50% of "high priority" stormwater structures and conveyances identified in the initial City assessment. As of September 30, 2018, 100 (57%) of the 176 high priority stormwater structures were addressed and 50 (51%) of the 98 high priority conveyances were addressed. It is expected these results will increase before year end.

Phase I of the Stratfield Drive Drainage Improvement Project is underway and expected to be completed in 2018. Drainage improvement design downstream of Dresden Drive culvert is in the permitting process and the department is planning to bid and complete construction in this year. This project will provide additional flood storage downstream of the culvert, remove invasive species, and stabilize eroded stream banks.

The department is working on obtaining easements and preparing bid documents for Phase II of the Stratfield Drive Drainage Improvement Project. In addition, the Department also working to obtain easements for the Phase III of South Bamby Lane Drainage Improvement Project.

2019 Adjustments & Initiatives

The department is planning two major drainage improvement projects for 2019. Construction of Phase II of the Stratfield Drive Drainage Improvement Project and Phase III of the South Bamby Lane Drainage Improvement Project. Additionally, the remaining high priority stormwater structures requiring maintenance will be addressed.

The Public Works Department implement two grant-funded projects from the U.S. Environmental Protection Department within are part of the Nancy Creek Watershed Improvement Plan. In

2019, a stream flood gauge will be installed on the North Fork Peachtree Creek in collaboration with the U.S. Geological Survey.

INFRASTRUCTURE PROJECT	FUNDING FOR	FUNDING SOURCE	AMOUNT
Stratfield Drainage Improvement – Phase II	CONSTRUCTION	Infrastructure	\$300,000
South Bamby Drainage Improvement - Phase III	CONSTRUCTION	Infrastructure	\$274,000
Nancy Creek Streambank restoration – Phase I	Design/construction	Infrastructure	\$400,000
Nancy Creek Streambank restoration – Phase II	Design/construction	Infrastructure	\$700,000
		Total	\$1,674,000

MAINTENANCE PROJECT	FUNDING FOR	FUNDING SOURCE	AMOUNT
Pipe Lining - City wide	CONSTRUCTION	Non-Personnel	\$120,000
Citywide Emergency Repair (sinkholes, failures etc.)	CONSTRUCTION	Non-Personnel	\$350,000
		Total	\$470,000

2018-2022 Fund Projection

	2018	2019	2020	2021	2022
Beginning Balance	\$1,693,080*	\$460,654	\$60,654	\$60,654	\$60,654
Revenues	2,100,000	3,050,000	2,500,000	2,500,000	2,500,000
Expenditures	3,332,426	3,050,000	2,500,000	2,500,000	2,500,000
Ending Balance	\$460,654	\$60,654	\$60,654	\$60,654	\$60,654

*2017 Comprehensive Annual Financial Report - Page 25

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 **two** 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	2016 Actual	2017 Actual	2018 Revised	2019 Adopted	\$ Variance	% Variance
Revenue						
Transfer In from General Fund	\$1,100,000	\$340,000	\$250,000	\$0	(\$250,000)	(100.0%)
Transfer In from SPLOST Fund	0	0	400,000	0	(400,000)	(100.0%)
Reimbursement for damaged property	0	141,092	0	0	0	
Appropriate Reserve	0	0	74,623	713,000	638,377	855.5%
Total	\$1,100,000	\$481,092	\$724,623	\$713,000	(\$11,623)	(1.6%)
Expenditures						
Vehicles	\$101,017	\$677,269	\$724,623	\$713,000	(\$11,623)	(1.6%)
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.

2017 Recap

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

2018 Initiatives

In FY 2018, transfers to the Vehicle Replacement Fund totaled \$650,000; \$400,000 from the SPLOST Fund and \$250,000 from the General Fund.

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, \$606,991 has spent on the replacement of 11 vehicles that have reached their service life. The City also purchased a 2018 F150 Truck for the Parks Department at \$35,674 and equipped the Fire Marshal vehicle with safety lights and graphics.

2019 Budget Adjustments and Initiatives

During 2019, there are no transfers into the Vehicle Replacement Fund. The SPLOST Fund is programmed for transfer to the Vehicle Replacement Fund in 2020 and 2021.

A total of 16 police vehicles are scheduled for replacement using the accumulated fund balance.

2017-2021 Fund Projection

	2017	2018	2019	2020	2021
Beginning Balance	\$998,983	\$802,806	\$728,183	\$15,183	\$15,183
Transfers In	340,000	650,000	0	700,000	700,000
Vehicle Damage Reimbursements	141,092	0	0	0	0
Expenditures	677,269	724,623	713,000	700,000	700,000
Ending Balance	\$802,806*	\$728,183	\$15,183	\$15,183	\$15,183

*2017 Comprehensive Financial Report (Page 57)

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