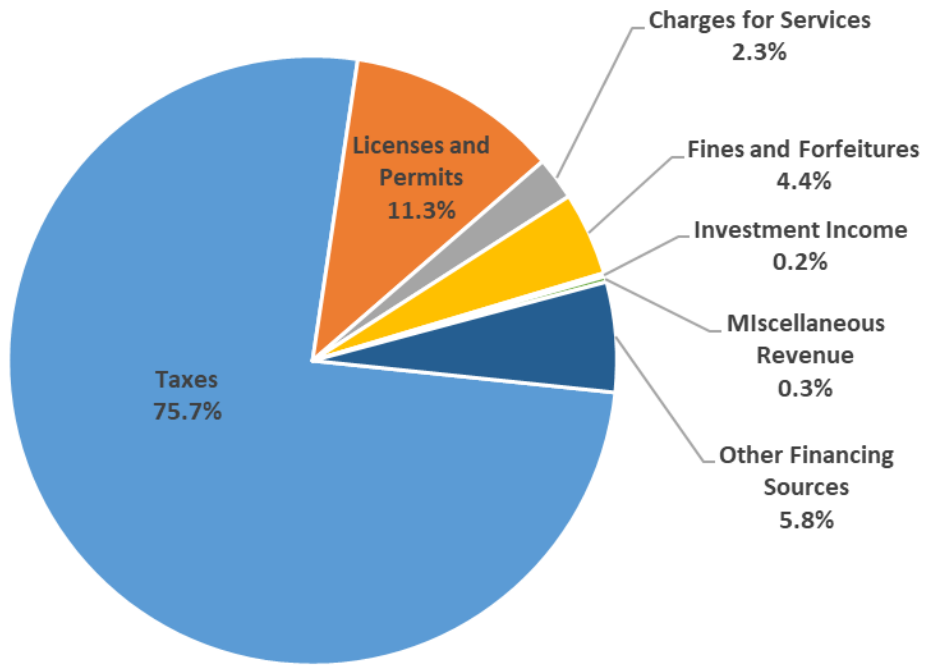


City of Brookhaven, GA  
2020 Budget

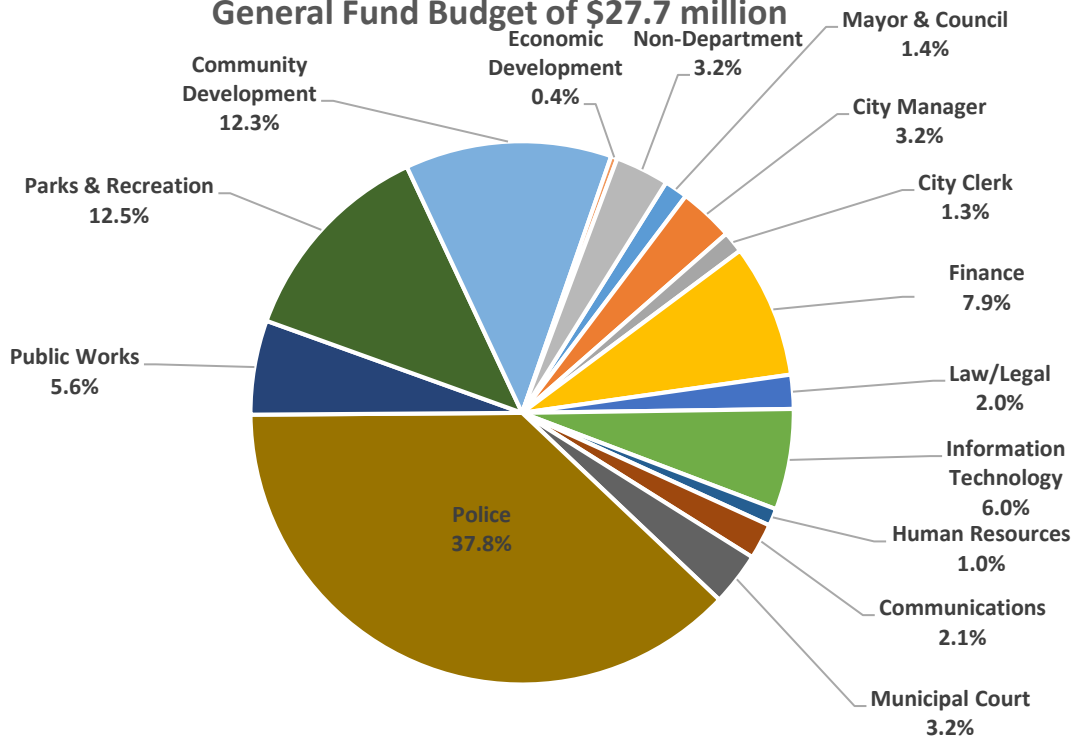
All Funds - Schedule of Fund Revenues and Expenditures

	General Fund	Confiscated Assets Fund	Sreetlight Special Revenue Fund	Enhanced 911 Special Revenue Fund	Grants Fund	Special Tax District #1 Revenue Fund	Hotel Motel Tax Fund	HOST Special Revenue Fund	SPILOST Special Revenue Fund	Debt Service Fund	Stormwater Fund	Vehicle Replacement Fund	Capital Improvement Program Fund	Totals
Taxes	\$20,962,631	\$0	\$0	\$0	\$0	\$800,000	\$4,133,332	\$0	\$0	\$2,165,100	\$0	\$0	\$0	\$28,061,063
Licenses and Permits	3,120,000	-	-	-	-	-	-	-	-	-	-	-	-	3,120,000
Intergovernmental	-	-	-	-	829,047	-	-	-	7,750,000	-	-	-	-	8,579,047
Charges for Services	632,650	-	435,616	1,119,434	-	-	-	-	-	-	2,139,000	-	-	4,326,700
Fines and Forfeitures	1,225,000	50,050	-	-	-	-	-	-	-	-	-	-	-	1,275,050
Investment Income	50,000	-	-	-	-	-	-	-	-	-	-	-	120,394	170,394
Miscellaneous Revenue	82,000	-	-	-	-	-	-	-	-	-	-	-	-	82,000
Other Financing Sources	1,615,000	-	14,384	150,000	-	-	-	403,213	-	3,333,921	350,000	825,000	6,794,604	13,486,122
Total Sources of Funds	\$27,687,281	\$50,050	\$450,000	\$1,269,434	\$829,047	\$800,000	\$4,133,332	\$403,213	\$7,750,000	\$5,499,021	\$2,489,000	\$825,000	\$6,914,998	\$59,100,376
Mayor & Council	\$387,805	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$387,805
City Manager	899,235	-	-	-	-	-	-	-	-	-	-	-	-	899,235
City Clerk	353,355	-	-	-	-	-	-	-	-	-	-	-	-	353,355
Finance	2,196,390	-	-	-	-	-	-	-	-	-	-	-	-	2,196,390
Law/Legal	560,000	-	-	-	-	-	-	-	-	-	-	-	-	560,000
Information Technology	1,661,975	-	-	-	-	-	-	-	-	-	-	-	-	1,661,975
Human Resources	283,980	-	-	-	-	-	-	-	-	-	-	-	-	283,980
Communications	585,915	-	-	-	-	-	-	-	-	-	-	-	-	585,915
Municipal Court	874,735	-	-	-	-	-	-	-	-	-	-	-	-	874,735
Police	10,471,519	50,050	-	1,269,434	15,000	800,000	-	-	-	2,275,000	-	825,000	-	15,706,003
Public Works	1,552,704	-	450,000	-	464,047	-	-	-	-	-	-	-	5,814,998	8,281,749
Parks & Recreation	3,467,702	-	-	-	-	-	-	-	-	2,552,790	-	-	1,100,000	7,120,492
Community Development	3,403,549	-	-	-	-	-	-	-	-	-	-	-	-	3,403,549
Economic Development	104,360	-	-	-	-	-	-	-	-	-	-	-	-	104,360
Tourism	-	-	-	-	-	-	4,133,332	-	-	674,231	-	-	-	4,804,563
Non-Department	884,057	-	-	-	-	-	-	403,213	7,750,000	-	-	-	-	9,037,270
Stormwater	-	-	-	-	350,000	-	-	-	-	-	2,489,000	-	-	2,839,000
Total Uses of Funds	\$27,687,281	\$50,050	\$450,000	\$1,269,434	\$829,047	\$800,000	\$4,133,332	\$403,213	\$7,750,000	\$5,499,021	\$2,489,000	\$825,000	\$6,914,998	\$59,100,376

**Where Does it Come From?  
General Fund Budget of \$27.7 million**



**Where Does it Go?  
General Fund Budget of \$27.7 million**



## General Fund Revenues

Real Property Taxes	\$9,120,414
Other Taxes	\$11,842,217
Licenses and Permits	\$3,120,000
Charges for Services	\$632,650
Fines and Forfeitures	\$1,225,000
Investment Income	\$50,000
Miscellaneous Revenue	\$82,000
Other Financing Sources	\$1,615,000
<b>Total</b>	<b>\$27,687,281</b>

## General Fund Expenditures by Department

Mayor & Council	\$387,805
City Manager	899,235
City Clerk	353,355
Finance	2,196,390
City Attorney	560,000
Information Technology	1,661,975
Human Resources	283,980
Communications	585,915
Municipal Court	874,735
Police	10,471,519
Public Works	1,552,704
Parks and Recreation	3,467,702
Community Development	3,403,549
Economic Development	104,360
Non-Departmental	884,057
<b>Total</b>	<b>\$27,687,281</b>

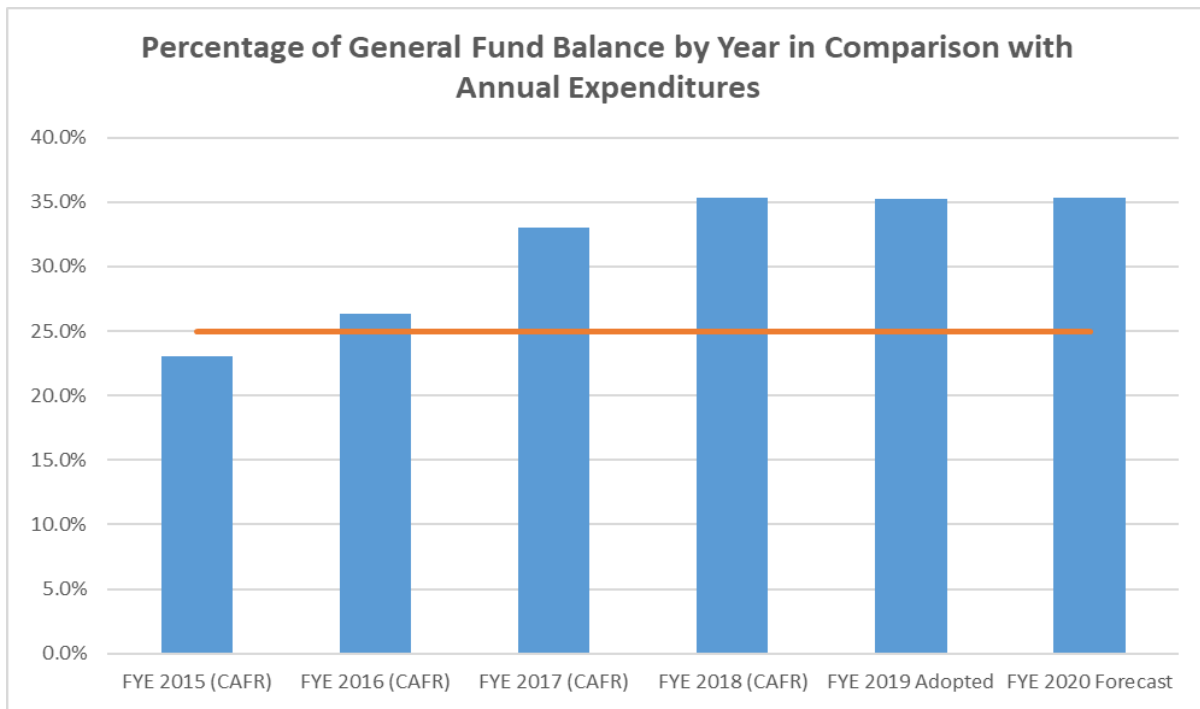
### ***Execution of the Budget Establishes Fund Balance...***

Conservative execution of the annual budget, positive expenditure balances and revenues above projections will add to what is called the governmental fund balance. The purpose of the City's governmental fund balance presentation is to provide near-term information on balances of spendable resources. This information is useful and necessary in assessing the City's financial viability. As an example, the unassigned fund balance may serve as a measurement of the City's net resources available for spending in cases of emergency or economic uncertainty.

Included in the Financial Policies sections of this budget document is a financial policy that establishes an appropriate level of fund balance. The fund balance policy also defines different categories of fund balance as required by Government Accounting Standards Board (GASB) statement 54. These categories include:

- Non-spendable
- Restricted
- Committed
- Assigned
- Unassigned

The definitions for each of these categories are detailed within the fund balance policy. The fund balance policy also includes rules for replenishment of the fund balance if it drops below the policy's stated target at fiscal year-end (FYE) of 25 percent of the subsequent year's approved expenditure budget.



<b>General Fund</b>					
<b>Five Year Schedule of Sources of Funds, Uses of Funds and Changes in Fund Balance</b>					
	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Beginning Balance (Unassigned)	\$9,761,810	\$9,761,810	\$9,821,346	\$9,938,012	\$10,118,576
<b>Sources of Funds</b>					
Taxes	\$20,962,631	\$21,801,136	\$22,673,182	\$23,580,109	\$24,523,313
License and Permits	3,120,000	3,276,000	3,439,800	3,611,790	3,792,380
Charges for Services	632,650	638,977	645,366	651,820	658,338
Fines and Forfeitures	1,225,000	1,237,250	1,249,623	1,262,119	1,274,740
Investment Income	50,000	50,500	51,005	51,515	52,030
Miscellaneous Revenue	82,000	82,820	83,648	84,485	85,330
Other Financing Sources	1,615,000	1,631,150	1,647,462	1,663,936	1,680,575
<b>Total Sources of Funds</b>	<b>\$27,687,281</b>	<b>\$28,717,833</b>	<b>\$29,790,085</b>	<b>\$30,905,773</b>	<b>\$32,066,706</b>
Available Sources	\$37,449,091	\$38,479,643	\$39,611,431	\$40,843,786	\$42,185,282
<b>Uses of Funds</b>					
Personnel Services	\$14,939,738	\$15,537,328	\$16,158,821	\$16,805,173	\$17,477,380
Purchased/Contracted Services	11,098,506	11,431,461	11,774,405	12,127,637	12,491,466
Supplies	1,445,980	1,489,359	1,534,040	1,580,061	1,627,463
Capital Outlay	227,000	233,810	240,824	248,049	255,490
Indirect Cost Allocation	(1,040,000)	(1,071,200)	(1,103,336)	(1,136,436)	(1,170,529)
Other Costs	716,057	737,539	759,665	782,455	805,928
Other Financing Uses	300,000	300,000	309,000	318,270	327,818
<b>Total Uses of Funds</b>	<b>\$27,687,281</b>	<b>\$28,658,297</b>	<b>\$29,673,419</b>	<b>\$30,725,210</b>	<b>\$31,815,018</b>
Ending Balance	\$9,761,810	\$9,821,346	\$9,938,012	\$10,118,576	\$10,370,264

Beginning Fund Balance from 2018 CAFR – Page 28

Forecasting future activity requires various assumptions. The assumptions used in this model are based on past experience and anticipated future activity.

The growth rate assumptions are:

Taxable Assessed Value	4.0 percent
License & Permits	5.0 percent
Other Revenues	1.0 percent

Personnel Services	4.0 percent
Operating Expenses	3.0 percent

Budgets are monitored monthly through internal management reporting. Please see the Operating Budget Policy for the mechanism to amend the approved budget.