

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	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Revenues	\$76,252	\$203,886	\$235,572	\$50,050	(\$185,522)	(78.8%)
Police Expenditures	\$54,838	\$82,596	\$235,572	\$50,050	(\$185,522)	(78.8%)

Please see the Revenue and Expense Detail section of this budget document for revenue and expense detail

2018 Recap

The department purchased the StarChase Pursuit Management Technology to tag and track fleeing suspect vehicles. This technology aids in the apprehension of felony suspects while mitigating the risks associated with vehicle pursuits. The StarChase program was added to nine total marked patrol units deployed throughout the shifts.

In addition, the department also purchased the FARO Crime Scene imaging technology which results in a 3-dimensional presentation of the incident scene which can be viewed on any computer screen, projection system, or display. The system cost is approximately \$63,000. Both technologies were purchased using confiscated funds.

2019 Initiatives

The Police Department purchased a 2015 Tesla to test for sustainability as a possible future fleet vehicle. The Tesla is currently being tested as a marked patrol vehicle.

The department replaced K9 Thorr with a new Belgian Malinois, K9 “Spock” due to K9 Thorr being returned for retraining purposes.

2020 Budget Adjustments and Initiatives

The 2020 budget totals \$50,050 and will be used primarily for the addition of a 4th canine team.

2019-2023 Fund Projection

	2019	2020	2021	2022	2023
Beginning Balance	\$336,869	\$151,297	\$151,297	\$151,297	\$151,297
Revenues	50,000	50,050	50,000	50,000	50,000
Expenditures	235,572	50,050	50,000	50,000	50,000
Ending Balance	\$151,297	\$151,297	\$151,297	\$151,297	\$151,297

Beginning Fund Balance from 2018 CAFR – Page 57

Contact Information: Gary Yandura, Chief of Police (404) 637-0590
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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	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Revenue						
Assessment Fee Revenue	\$438,389	\$433,554	\$435,616	\$435,616	\$0	0.0%
Appropriate Reserve	0	0	14,384	14,384	0	0.0%
Transfer from General Fund	0	0	0	0	0	0.0%
Total Revenue	\$438,389	\$433,554	\$450,000	\$450,000	\$0	0.0%
Expense						
Non-Personnel Services	\$440,800	\$441,598	\$450,000	\$450,000	\$0	0.0%

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

2018 Recap

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 suggested that the City should consider a conversion to LED fixtures. 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 Initiatives

With the completion of the Georgia Power audit in 2018, the Public Works Department is analyzing and reviewing the costs for each Streetlight District in the City. The department will make a recommendation to the City Council in 2020 for any adjustments needed to the Streetlight Special Assessment Fee. This analysis will ensure that the annual recurring expense

will be in balance with the annual revenue. The department is also exploring the concept of creating a uniform streetlight assessment uniform throughout the City. This is an ongoing study in 2019.

2020 Budget Adjustments and Initiatives

The department will continue its review of the Georgia Power bills and compare with the Georgia Power Audit Report. In addition, the department will work with Georgia Power to develop a plan for the LED conversion.

2019-2023 Fund Projection

Street Light Fund	2019	2020	2021	2022	2023
Beginning Balance	\$327,538	\$313,514	\$298,770	\$298,770	\$298,770
Revenues	435,616	435,616	470,000	480,000	490,000
Expenditures	450,000	450,000	470,000	480,000	490,000
Ending Balance	\$313,514	\$298,770	\$298,770	\$298,770	\$298,770

Beginning Fund Balance from 2018 CAFR – 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 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	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Revenues						
E911 Fees	\$939,532	\$974,507	\$1,075,000	\$1,119,434	\$44,434	4.1%
Transfer In from General Fund	255,000	0	0	150,000	150,000	N/A
Total	\$1,194,532	\$974,507	\$1,075,000	\$1,269,434	\$194,434	18.1%
Expenses						
Operating Costs	\$1,075,000	\$1,086,513	\$1,075,000	\$1,269,434	\$194,434	18.1%

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

2018 Recap

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 from the E911 Fund.

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.

2019 Initiatives

In 2019, the City along with its other ChattComm partners, signed a renewal of the services contract. The new contract is for a five (5) year period and will end in 2024. The 2019–2023 fund projection table (below) has been updated with the new schedule of expenditures.

2020 Budget Adjustments and Initiatives

The 2020 budget funds the required payments to the ChattComm system in accordance with the agreement passed in 2019.

2019-2023 Fund Projection

	2019	2020	2021	2022	2023
Beginning Balance	\$174,961	\$174,961	\$142,177	\$119,410	\$105,460
Revenues	1,075,000	1,269,434	1,300,000	1,350,000	1,400,000
Expenditures	1,075,000	1,269,434	1,332,784	1,372,767	1,413,950
Ending Balance	\$174,961	\$174,961	\$142,177	\$119,410	\$105,460

Beginning Fund Balance from 2018 CAFR – Page 57

The City encourages residents to sign up for **BROOKHAVEN ALERT**, a free service to get notifications from state and local authorities like weather, traffic and other emergencies. The website is located at www.BrookhavenGA.gov/BrookhavenAlert or download the Smart911 app.

Contact Information: Gary Yandura, Chief of Police (404) 637-0590
gary.yandura@brookhavenga.org

Grants Fund: The Grants Fund was created in December 2016 as part of the City’s adoption of the Grants Policy. In 2017, the City formalized the Grants Program and began accounting for grants in a special revenue fund beginning in FY 2018. Establishment of the Grant Fund is a tool that assists with the mandated federal audit. Additionally, 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 completed, 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	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Revenue						
Federal Grants	\$1,566,292	\$391,939	\$2,603,575	\$361,949	(\$2,241,626)	(86.1%)
State Grants	0	0	420,185	467,098	46,913	11.2%
Other	43	200,623	0	0	0	0.0%
Total	\$1,566,335	\$592,562	\$3,023,760	\$829,047	(\$2,194,713)	(72.6%)
Expenditures						
Public Safety	\$284,521	\$233,326	\$0	\$11,949	\$11,949	N/A
Public Works	620	0	0	15,000	15,000	N/A
Transfer to CIP Fund	718,748	581,141	2,473,760	452,098	(2,021,662)	(81.7%)
Transfer to Stormwater Fund	0	0	550,000	350,000	(200,000)	(36.4%)
Total	\$1,003,889	\$814,467	\$3,023,760	\$829,047	(\$2,194,713)	(72.6%)
Staffing	1.0	1.0	1.0	0.0	(1.0)	0.0

Please see the Revenue and Expense Detail section of this budget document for revenue and expense detail. The Grants 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)

2019 Initiatives

The City engaged a consultant to work with staff to develop a federal indirect cost rate analysis per OMB 2 CFR Part 200.414. In 2019, the report was submitted to the U.S. Department of Justice as part of a Project Audit Response.

The City’s Grants Policy was updated in 2019 to further incorporate federal funding rules and best practices. 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.

The Atlanta Regional Commission (ARC) issued a 2019 solicitation for new projects to be considered for federal transportation funding and placement in the region’s Transportation Improvement Plan (TIP). City staff met with regional partners and reviewed Council initiatives and in October, Council voted to submit financial updates on three projects and request funding for one additional project. Details follow the Transportation Improvement Fund section below.

2019 Agency Awards

2019 Awarded Funding			
Agency	Source	Amount	Brookhaven Commitment
Georgia Department of Transportation LMIG – Budgeted in CIP Fund <ul style="list-style-type: none"> Local Road Paving Subsidy 	State	\$420,185	\$126,055
U.S. Environmental Protection Department 319 (h) Nancy Creek Watershed Improvement Phase I – Budgeted in Stormwater Fund <ul style="list-style-type: none"> Streambank restoration North Fork of Nancy Creek, south of Murphey Candler Lake to confluence with Nancy Creek 	Federal	\$200,000	\$200,000
U.S. Environmental Protection Department 319 (h) Nancy Creek Watershed Improvement Phase II – Budgeted in Stormwater Fund <ul style="list-style-type: none"> Streambank restoration North Fork of Nancy Creek, from I-285 south to Murphey Candler Lake 	Federal	\$350,000	\$350,000
TIP Funding Commitments 2019 – Budgeted in CIP Fund <ul style="list-style-type: none"> Ashford Dunwoody/Dresden ITS Installation Planning and Engineering Ashford Dunwoody/ Windsor Pkwy Planning and Engineering Peachtree Creek Greenway Phase II North Druid Hills Rd to Atlanta/ Brookhaven Line 	Federal	\$2,053,575	\$513,394
Total		\$3,023,760	\$1,189,449

2020 Budget Adjustments and Initiatives

The 2020 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 hazard mitigation, and with the creation of the Brookhaven Arts Committee, a new focus on seeking opportunities for arts funding.

2020 Agency Award Notifications

2020 Awarded Funding			
Agency	Source	Amount	Brookhaven Commitment
Georgia Department of Transportation LMIG – Budgeted in Fund <ul style="list-style-type: none"> Local Road Paving Subsidy 	State	\$452,098	\$135,630
Georgia Department of Transportation LMIG Safety – Budgeted in Grant Fund <ul style="list-style-type: none"> Improvements near John Lewis Elementary School 	State	\$15,000	\$6,500
U.S. Environmental Protection Department 319 (h) North Fork Peachtree Creek <ul style="list-style-type: none"> Streambank stabilization and restoration North Fork Peachtree Creek from Briarwood Rd south to creek confluence at Old Briarwood Rd 	Federal	\$350,000	\$350,000
U.S. Department of Justice – Budgeted in Grant Fund <ul style="list-style-type: none"> Bullet Proof Vest Partnership 50/50 cost share 	Federal	\$11,949	\$11,949
Total		\$829,047	\$504,079

Note: It is anticipated that the Brookhaven Commitment portion would come from targeted projects that have 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.

Transportation Project Funding Prior to Establishment of the City of Brookhaven

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. The project also contemplates additional crosswalks and raised medians on Peachtree Road.

TIP Project DK-419	Ashford Dunwoody/ Dresden ITS	Congestion Mitigation & Air Quality, Federal	Brookhaven Commitment
2019		\$1,040,000	\$260,000

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. This project will be completed in 2020.

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 entered the Planning and Engineering Phase in 2019.

TIP Project DK-452	Ashford Dunwoody at Windsor Pkwy	Surface Transportation Block Grant	Brookhaven 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	Brookhaven 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 (PCG) 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 PCG is a component 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 Updated 2019	I-85 Interchange Improvements	Surface Transportation Block Grant	Other Local Commitment
2019	Planning & Engineering	\$1,800,000	\$0
2021	ROW	\$4,500,000	\$0
2023	Utilities	\$500,000	\$0
2023	Construction	\$0	\$8,025,000
2023	Construction	\$9,875,000	\$0

The Atlanta Regional Commission and the Georgia Department of Transportation (GDOT) have prioritized the improvement of the North Druid Hills/I-85 interchange. In 2020, sponsorship of

the project will transfer from Brookhaven to GDOT. **This project is not included in the totals because the funding will be entirely from outside agencies.**

Transportation Project Funding Revisions under review for 2020

TIP Project DK-376	SR 141/ Peachtree pedestrian improvements	State Requested Commitment	Federal Commitment	Brookhaven Commitment
2020	ROW	\$8,376,000	\$0	\$2,094,000
2021	Utilities		\$598,400	\$149,600
2021	Construction		\$6,570,600	\$1,642,666

Brookhaven is requesting that GDOT assume 80% the ROW expense, as Peachtree Road is a state route and the property will belong to that agency.

TIP Project DK-452	Ashford Dunwoody at Windsor Pkwy	Federal Commitment	Brookhaven Commitment
2019	Planning & Engineering	\$440,000	\$110,000
2021	ROW	\$640,000	\$160,000
2022	Utilities	\$200,000	\$50,000
2023	Construction	\$0	\$1,900,000

TIP Project DK-381	Peachtree Creek Greenway Phase II	Federal Commitment	Local Commitment
2019	Planning and Engineering	\$480,000	\$120,000
2021	ROW	\$2,520,000	\$630,000
2021	Utilities	\$40,000	\$10,000
2022	Construction	\$3,600,000	\$900,000

Transportation Project Funding New Project under review for 2020

Adopted 2019 TIP Solicitation	Peachtree Creek Greenway Phase III	Federal Commitment	Brookhaven Commitment
2021	Planning and Engineering	\$480,000	\$120,000
2022	ROW	\$2,120,000	\$530,000
2022	Utilities	\$96,000	\$24,000
2022	Construction	\$3,600,000	\$900,000

Phase III of the Peachtree Creek Greenway, when complete, will be the final mile of Brookhaven’s portion of this 12.3-mile multi-use trail.

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Special Tax District: In an area or “special district” bound by interstate I-85 on the west, Briarcliff Road, on the east and bisected by North Druid Hills Road, 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. This District provides for development and other services such as code enforcement.

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

Budget and Staffing

Revenues	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Property Taxes	\$623,758	\$836,899	\$1,105,749	\$800,000	(\$305,749)	(27.7 %)
Cost Defrayment Agreement-CHOA	70,513	73,467	0	0	0	0.0%
Total	\$694,271	\$910,366	\$1,105,749	\$800,000	(\$305,749)	(27.7%)

Expenditures	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Public Safety Services	\$352,850	\$641,608	\$800,000	\$800,000	\$0	0.0%
Non-Personnel Services	180,124	0	0	0	0	0.0%
Contingency	0	0	305,749	0	(305,749)	(100.0%)
Total	\$532,974	\$641,608	\$1,105,749	\$800,000	(\$305,749)	(27.7%)

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

2018 Recap

The Special Tax District’s digest growth has continued to strengthen in 2018. By maintaining the adopted millage rate of 6.45, sufficient revenues are being generated to provide for continued public safety and other public services.

2019 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 and infrastructure services.

2020 Budget Adjustments & Initiatives

The adopted millage will be maintained at 6.45 for 2020. The City will continue the evaluation of the needs of the district with respect to public safety and infrastructure. In 2020 a review of the capital needs of the police department will take place to ensure that proper coverage of this area is maintained.

2019-2023 Fund Projection

	2019	2020	2021	2022	2023
Beginning Balance	\$353,532	\$659,281	\$659,281	\$359,281	\$59,281
Revenues	1,105,749	800,000	900,000	950,000	1,000,000
Expenditures	800,000	800,000	1,200,000	1,200,000	1,000,000
Ending Balance	\$659,281	\$659,281	\$359,281	\$59,281	\$59,281

Beginning Fund Balance from 2018 CAFR – 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 percent, or five-cents on every dollar expended on lodging at the hotels and motels in the City of Brookhaven. State law provides that 60 percent, or three cents of the five cents, may be transferred to the City’s General Fund for “unrestricted” purposes. The remaining 40 percent, 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 percent, 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 percent (1.5 cents of the 3-cent increase) must be used to promote tourism. The remaining 50 percent 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	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Revenues						
Hotel/Motel Tax	\$2,948,420	\$3,758,788	\$3,600,000	\$4,133,332	\$533,332	14.8%
Expenditures						
Purchased Services	\$225,000	\$662,517	\$1,000,000	\$0	(\$1,000,000)	(100.0%)
Transfer to Outside Organizations	1,160,325	575,000	575,000	0	(575,000)	(100.0%)
Transfer to BCVB	0	378,172	0	1,808,333	1,808,333	N/A
Transfer to Debt Service Fund	167,540	704,773	675,000	774,999	99,999	14.8%
Transfer to General Fund	1,571,011	1,409,545	1,350,000	1,550,000	200,000	14.8%
Total	\$3,123,876	\$3,730,007	\$3,600,000	\$4,133,332	\$533,332	14.8%

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

2018 Recap

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 was 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 of this restricted fund summary. 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 in 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. Discover DeKalb is still a valuable City promotion and tourism partner and has a board seat on the BCVB.

2019 Initiatives

The 2019 Adopted Budget totals \$3,600,000. 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 is budgeted to 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.

The BCVB became a fully functioning entity in 2019 with the hiring of its Executive Director in late 2018. The BCVB is working through the strategic and branding planning process in order to market the City as a welcoming tourist attraction for our guests.

2020 Budget Adjustments & Initiatives

The 2020 budget totals \$4,133,332 which is an increase of \$533,332 or 14.8 percent from the 2019 Revised Budget. The Hotel/Motel Tax Fund budget no longer includes City promotion and marketing, this is a BCVB mission.

This budget now accounts for the inflow of Hotel/Motel excise tax revenue and the three (3) outflows, to the General Fund, BCVB, and the Debt Service Fund.

Per state law, and an Intergovernmental Agreement with the Brookhaven Facilities Authority, \$774,999 is budgeted to 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.

2019-2023 Revenue and Expense Forecast

Hotel Motel Tax Fund	2019	2020	2021	2022	2023
Sources of Funds					
Hotel Motel Revenues	\$3,600,000	\$4,133,332	\$4,200,000	\$4,300,000	\$4,400,000
Uses of Funds					
Transfer to BCVB	\$1,575,000	\$1,808,333	\$1,837,500	\$1,881,250	\$1,925,000
Transfer to Debt Service	675,000	774,999	787,500	806,250	825,000
Transfer to General Fund	1,350,000	1,550,000	1,575,000	1,612,500	1,650,000
Total	\$4,133,332	\$4,133,332	\$4,200,000	\$4,300,000	\$4,400,000

NOTE: This fund will maintain a zero (\$0) fund balance. All proceeds from the collection of Hotel/Motel Excise tax will be distributed according to Georgia State Statutes.

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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. Until the passage of SPLOST in November 2017, HOST revenue was the City of Brookhaven’s primary funding source for capital projects, infrastructure maintenance, and capital equipment.

Beginning with the 2017 budget, the City has accounted for capital projects within a Capital Improvement Program (CIP) Fund as these projects typically span more than one fiscal year. This is captured in the transfer out to CIP Fund in the table. 2018 is the last year of revenue collection for the HOST Fund.

Budget

HOST Special Revenue Fund	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Revenue						
HOST Revenue	\$6,636,024	\$1,631,933	\$0	\$0	\$0	N/A
Interest Revenue	19,494	21,676	0	0	0	N/A
Transfer In	0	0	805,157	0	(805,157)	(100.0%)
Appropriate Reserve	0	0	113,127	403,213	290,086	256.4%
Total	\$6,655,518	\$1,653,609	\$918,214	\$403,213	(\$515,071)	(56.1%)
Expenditures						
Capital Projects	\$667,961	\$25	\$0	\$0	\$0	N/A
Transfers to CIP Fund	13,812,639	1,701,860	373,214	0	(373,214)	(100.0%)
Transfers to Vehicle Replacement Fund	0	1,500,000	0	403,213	403,213	N/A
Reserve to Fund Balance	0	0	545,070	0	(545,070)	(100.0%)
Total	\$14,480,600	\$3,201,885	\$918,214	\$403,213	(\$515,071)	(56.1%)

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

2019 Initiatives

The last of the HOST revenues were used for capital projects in Public Safety, Public Works, and Parks and Recreation, as well as an upgrade to the phone system city-wide.

2020 Budget Adjustments and Initiatives

As the remaining HOST funded projects end, any residual funds will be transferred to the Vehicle Replacement Fund for the purchase of public safety vehicles. It is anticipated that 2020 will be the last year with any transactions in this fund.

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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 (2018-2024), it is estimated that the City of Brookhaven will 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 percent dedicated for annual street paving and bike lane striping/improvements over the six-year SPLOST period. Existing Capital Asset Maintenance is 100 percent 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 and Equipment is fully programmed in the Brookhaven Public Safety Building.

2019 Initiatives

SPLOST funds were used in accordance with the nature of the restrictions placed upon them through resolution. The projects were appropriated in the Capital Improvement Fund and are being programmed on an annual basis.

2020 Budget Adjustments and Initiatives

The 2020 budgeted funding level of \$7,750,000 will be transferred to the Capital Projects Fund (\$5,475,000) for Public Works transportation projects, Parks and Recreation capital maintenance projects, and to the Debt Service Fund (\$2,275,000) for the debt service on the Public Safety Building bonds.

Budget

SPLOST Special Revenue Fund	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Revenue						
SPLOST Revenue	\$0	\$5,481,864	\$10,260,000	\$7,750,000	(\$2,510,000)	(24.5%)
Interest Revenue	0	80,467	336,000	0	(336,000)	(100.0%)
G.O. Bond Proceeds	0	12,000,000	0	0	0	0.0%
Total	\$0	\$17,562,331	\$10,596,000	\$7,750,000	(\$2,846,000)	(26.9%)
Expenditures						
Transfer to Capital Improvement Fund	0	\$4,363,371	\$8,232,000	\$5,475,000	(\$2,757,000)	(33.5%)
Transfer to Debt Service Fund	0	0	2,364,000	2,275,000	(89,000)	(3.8%)
Total	\$0	\$4,363,371	\$10,596,000	\$7,750,000	(\$2,846,000)	(26.9%)

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

NOTE: This fund will maintain a zero (\$0) fund balance since all funding uses have been programmed in the CIP.

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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 12/31/18	Balance 12/31/19
Purchase of Greenspace from DeKalb Peachtree Airport. This is a twenty (20) year loan financed through the Georgia Environmental Financing Agency (GEFA).	\$5,700,000	Issued:04/10/2017 Due: 04/01/2037 Rate 0.87% \$23,660 monthly \$500,000 principal forgiven	\$4,821,211	\$4,579,212
Financing for construction of the new Public Safety Building – General Obligation Bonds (SPLOST Revenue)	\$12,000,000	Issued: May 2018 Due: 07/2024 Rate: 2.75% Payment: January and July of each year	\$12,000,000	\$10,000,000
Financing for construction of Phase I of the Peachtree Creek Greenway – Revenue Bonds (Hotel/Motel Excise Tax revenue)	\$12,640,000	Issued: October 2018 Due: 07/2042 Rate: Variable 3.125 to 5% Payment: December of each year	\$12,640,000	\$12,325,000
Financing for the Park Bond Projects that were voted on and included on the November 2018 ballot (Property Tax Revenue)	\$38,855,000	Issued: January 2019 Due: 07/2049 Rate: Variable 3.0 to 5.0% Payment: January and July of each year	\$0	\$38,855,000

Budget

Debt Service Fund	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Revenues						
Real and Personal Property Taxes	\$0	\$0	\$0	\$2,165,100	\$2,165,100	N/A
Transfer In from General Fund	496,998	259,422	0	\$0	0	0.0%
Transfer In from Hotel/Motel Fund	0	704,773	675,000	774,999	99,999	14.8%
Transfer In from SPLOST Fund	0	0	2,364,000	2,275,000	(89,000)	(3.8%)
Transfer In from CIP Fund	1,419,612	0	0	0	0	N/A
Miscellaneous Revenue	39,889	0	0	0	0	N/A
Appropriation from Reserve	0	0	283,950	283,922	(28)	0.0%
Total	\$1,956,499	\$964,195	\$3,322,950	\$5,499,021	\$2,176,071	65.5%

	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Expenditures						
Principal	\$664,080	\$494,368	\$2,557,000	\$2,551,999	(\$5,001)	(0.2%)
Interest	40,656	48,977	765,950	2,843,254	2,077,304	271.2%
Issuance Cost	57,000	0	0	0	0	N/A
Appropriate to Reserve	0	0	0	103,768	103,768	100.0%
Total	\$761,736	\$543,345	\$3,322,950	\$5,499,021	\$2,176,071	65.5%

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

2018 Recap

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 debt via the Brookhaven Facilities Authority using the Hotel/Motel tax revenue as the repayment source. The total amount of debt issued was \$12,640,000 and will fund Phase I of the Peachtree Creek Greenway.

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

2019 Initiatives

In January 2019, the City issued \$38,855,000 in general obligation bonds to fund Park Projects that were included on the voter ballot in November 2018.

Additional information on projects included in the Parks Bond Capital Program can be found at:

<https://www.brookhavenga.gov/parks-bond-ref>.

2020 Budget Adjustments and Initiatives

The 2020 Budget includes the transfers for the debt as described above.

Contact Information: Steve Chapman, ACM/CFO (404) 637-0620
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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	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Revenue						
Assessment Fee Revenue	\$1,894,505	\$1,999,106	\$2,100,000	\$2,139,000	\$39,000	1.9%
Transfers In/Other Revenue	94,000	0	550,000	350,000	(200,000)	(36.4%)
Other Financing Sources	0	0	1,851,179	0	(1,851,179)	(100.0%)
Total	\$1,988,505	\$1,999,106	\$4,501,179	\$2,489,000	(\$2,012,179)	(44.7%)
Expenses						
Personnel Services	\$18,836	\$28,721	\$0	\$0	\$0	N/A
Purchased Contracted Services	973,494	1,155,509	1,642,855	1,365,000	(277,855)	(16.9%)
Supplies	1,521	16,524	50,000	50,000	0	0.0%
Infrastructure	677,369	23,615	2,768,324	910,000	(1,858,324)	(67.1%)
Interfund Transfers	0	0	40,000	0	(40,000)	(100.0%)
Depreciation	182,730	205,165	0	0	0	N/A
Other Financing Uses	40,000	200,000	0	164,000	164,000	N/A
Total	\$1,893,950	\$1,629,534	\$4,501,179	\$2,489,000	(\$2,012,179)	(44.7%)
Staffing (vendor positions)	2 Full-time	2 Full-time	3 Full-time	3 Full-time	N/A	N/A

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

2018 Recap

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

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

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

The department also completed Phase I of the Stratfield Drive Drainage Improvement Project in 2018. The Department obtained all required drainage easements for Phase II of the Stratfield Drive Drainage Improvement Project in 2018.

2019 Initiatives

The Department is currently obtaining all necessary drainage easements for Phase III of the South Bamby project and planning to complete 100 percent of the construction drawings in 2019. Construction of Phase III of the South Bamby Drainage project will begin upon securing the necessary drainage easements.

The department completed several emergency drainage improvement projects including: Brookhaven Park, West Brookhaven Drive pipe failure, Cove Circle pipe failure, and the North Cliff Valley Road inlet failure. Several of these projects were identified through the City's first cycle of the MS4 Stormwater Infrastructure Assessment and Inspection Report.

The department is nearing the completion of the streambank restoration design for North Fork Nancy Creek between the Murphy Candler Dam outfall and Nancy Creek.

The department is soliciting design firms for the streambank restoration project on North Fork Nancy Creek between I-285 to the northern end of Murphy Candler Lake.

2019 MS4 Program

The department has started the second five-year cycle of Stormwater Infrastructure Assessment and Inspection in 2019. The first cycle was completed in 2017. Significant progress has been made in the assessment, with 100 percent of the structure assessments and 100 percent of the conveyance assessments completed by the end of September 2019.

2020 Budget Adjustments and Initiatives

The department is planning one major drainage improvement project for 2020, 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 will implement two grant-funded projects from the U.S. Environmental Protection Department within the Nancy Creek Watershed Improvement Plan.

Projects for 2020 capital budget approval

INFRASTRUCTURE PROJECT	FUNDING FOR	Project Number	AMOUNT
Saybrook Drive at Inman Drive Drainage Improvement	Design/construction	SP2020.TDB	\$250,000
Woodrow Way at Inman Drive Drainage Improvement	Design/construction	SP2020.TBD	\$250,000
Clairmont Way Detention/Flood Control*	Design/construction	SP2020.TBD	\$400,000
South Bamby Drainage Improvement – Phase III	Construction	SP2018.301	\$542,000
Nancy Creek Streambank restoration – Phase I	Design/construction	SP2018.315	\$150,000
Nancy Creek Streambank restoration – Phase II	Design/construction	SP2019.315	\$550,000
Dresden Drive Culvert	Construction	SP2018.302	\$50,604
		Total	\$2,192,604

* Requires transfer of three floodplain properties from DeKalb County to City of Brookhaven

Projects for 2020 budget to be closed. Amounts as of 09/30/2019.

INFRASTRUCTURE PROJECT	FUNDING FOR	Project Number	AMOUNT
Stratfield Drainage Improvements I	Construction	SP2018.300	\$523,381
Stratfield Drainage Improvements II	Construction	SP2019.300	\$223,080
Emergency Repairs	Various	SP2018.306	\$252,000
Cartecay Drainage	Design/construction	SP2018.303	\$171,700
Murphey Candler Dam Repair	Construction	SP2018.304	\$0
Pipe Lining	Maintenance	SP2018.305	\$59,250
		Total	\$1,229,411

Projects funded in 2020 operating budget

MAINTENANCE PROJECT	FUNDING FOR	FUNDING SOURCE	AMOUNT
Pipe Lining/Pipe Jetting - Citywide	Maintenance	Operating Budget	\$200,000
Citywide Emergency Repair (sinkholes, failures etc.)	Maintenance	Operating Budget	\$440,000
Pipe Replacement – Citywide	Maintenance	Operating Budget	\$150,000
		Total	\$550,000

2019-2023 Fund Projection

	2019	2020	2021	2022	2023
Beginning Balance	\$1,247,610	\$1,247,610	\$1,247,610	\$847,610	\$447,610
Revenues	4,501,169	2,489,000	2,500,000	2,500,000	2,500,000
Expenditures	4,501,169	2,489,000	2,900,000	2,900,000	2,900,000
Ending Balance	\$1,247,610	\$1,247,610	\$847,610	\$447,610	\$47,610

Beginning Fund Balance from 2018 CAFR – Page 31

Stormwater 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 2020:

- Comply with State MS4 program and meet **100 percent** of the deadlines
- Return **95 percent** of the customer phone calls and e-mails within 24-hour of receipt.
- Complete **95 percent** of the Priority 1 Work Orders from City Source within **24 Hours**
- Complete **95 percent** of the Priority 2 Work Orders from City Source within **7 days**
- Complete **95 percent** 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

Vehicle Replacement Fund	2017 Actual	2018 Actual	2019 Revised	2020 Adopted	\$ Variance	% Variance
Revenue						
Transfer In	\$340,000	\$1,750,000	\$0	\$403,213	\$403,213	N/A
Appropriate Reserve	0	0	713,000	421,787	(291,213)	(40.8%)
Reimbursement for damaged property	141,092	39,297	0	0	0	N/A
Total	\$481,092	\$1,789,297	\$713,000	\$825,000	\$112,000	15.7%
Expenditures						
Vehicles	\$677,269	\$650,828	\$713,000	\$825,000	\$112,000	15.7%

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

2018 Recap

In 2018, the total transferred into the fund was \$1,750,000, \$1,500,000 from the HOST Fund, and \$250,000 from the General Fund.

With these transfers, the fund was able to begin the process of building the fund balance to smooth out the annual funding needs for vehicle replacements. During 2018, \$606,991 was spent on the replacement of 11 vehicles that reached their service life. The City also purchased a 2018 F150 Truck for the Parks Department at \$36,117 and equipped the Fire Marshal vehicle with safety lights and graphics.

2019 Initiatives

A total of 11 police vehicles are scheduled for replacement using the accumulated fund balance. The fleet will now include two (2) hybrid vehicles that utilize gas and electric fuel sources. The City also installed EV Charging stations at City Hall and several parks via the Vehicle Replacement Fund.

2020 Budget Adjustments and Initiatives

A total of 15 police vehicles are scheduled for replacement using the accumulated fund balance. In 2020, the City is currently planning on purchasing Ford Hybrid SUV's, based on the delivery and performance of the two Ford Hybrids vehicles ordered in 2019.

During 2020, there will be a transfer into the Vehicle Replacement Fund from residual appropriations from completed HOST related projects.

2019-2023 Fund Projection

	2019	2020	2021	2022	2023
Beginning Balance	\$1,941,275	\$1,228,275	\$833,488	\$0	\$0
Revenue - Transfers In	0	403,213	16,512	875,000	900,000
Expenditures	713,000	825,000	850,000	875,000	900,000
Ending Balance	\$1,228,275	\$833,488	\$0	\$0	\$0

Beginning Fund Balance from 2018 CAFR – Page 57

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