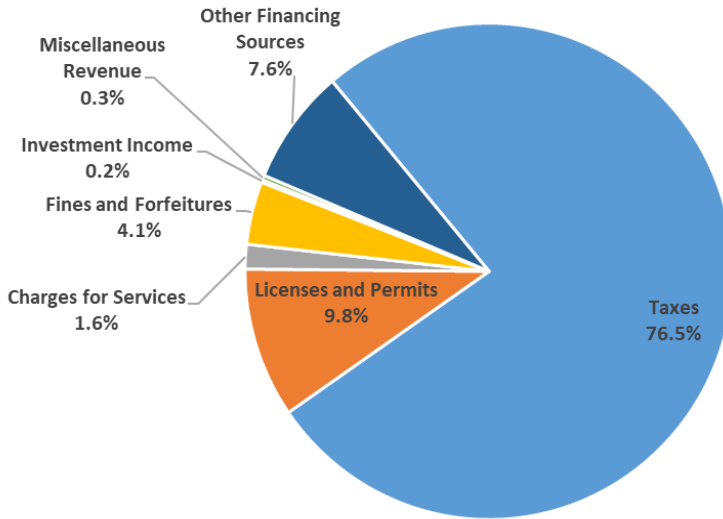


City of Brookhaven, GA
2021 Proposed Budget
All Funds - Schedule of Fund Revenues and Expenditures

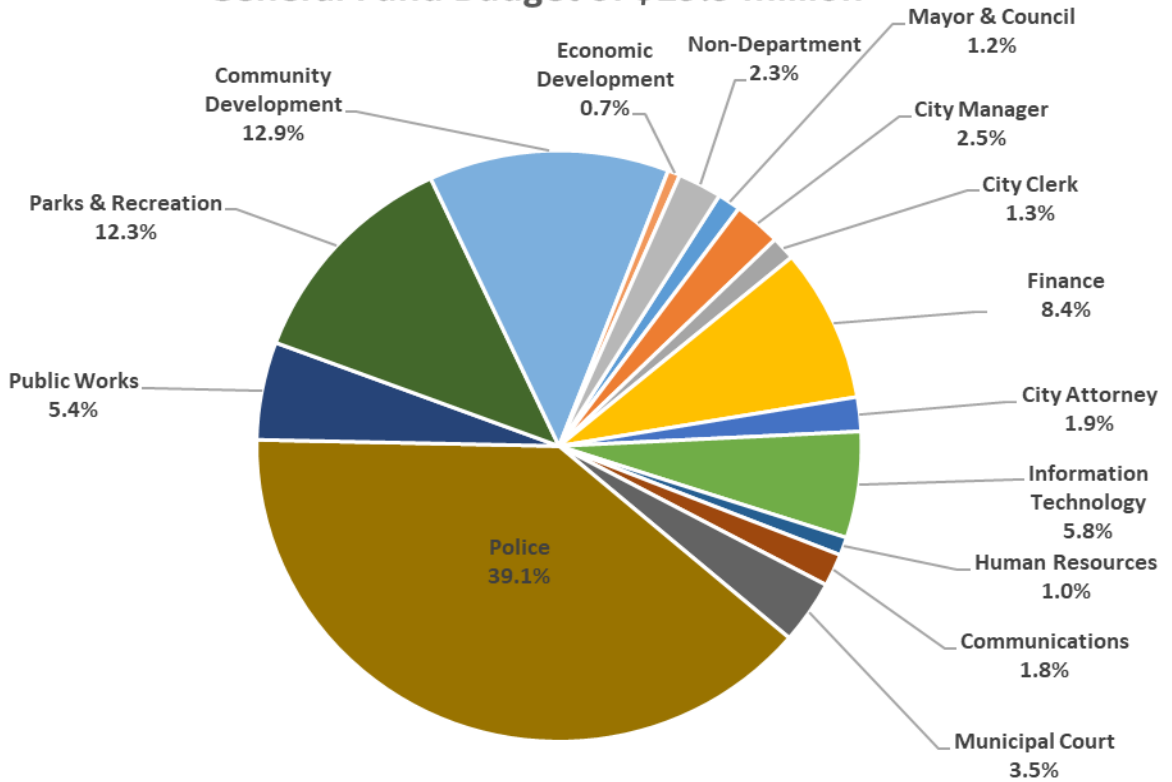
	General Fund	Confiscated Assets Fund	SreetLight Special Revenue Fund	Enhanced 911 Special Revenue Fund	Grants Fund	Special Tax District #1 Revenue Fund	LaVista Park Special Tax District Revenue Fund	Hotel Motel Tax Fund	SPIOST Special Revenue Fund	Debt Service Fund	Stormwater Fund	Vehicle Replacement Fund	Capital Improvement Program Fund	Totals
Taxes	\$22,866,780	\$0	\$0	\$0	\$0	\$982,759	\$400,000	\$3,200,000	\$0	\$2,204,177	\$0	\$0	\$0	\$29,653,716
Licenses and Permits	2,925,000	-	-	-	-	-	-	-	-	-	-	-	-	2,925,000
Intergovernmental	-	-	-	-	1,588,037	-	-	-	7,890,000	-	-	-	-	9,478,037
Charges for Services	478,873	-	422,000	1,126,039	-	-	-	-	-	-	2,258,215	-	-	4,285,127
Fines and Forfeitures	1,225,000	50,050	-	-	-	-	-	-	-	-	-	-	-	1,275,050
Investment Income	50,000	-	-	-	-	-	-	-	-	-	-	-	-	50,000
Miscellaneous Revenue	91,000	-	-	-	-	-	-	-	-	-	-	-	-	91,000
Other Financing Sources	2,262,237	-	38,000	300,000	-	-	-	-	3,437,669	6,877,406	-	967,554	1,433,037	15,315,903
Total Sources of Funds	\$29,898,890	\$50,050	\$460,000	\$1,426,039	\$1,588,037	\$982,759	\$400,000	\$3,200,000	\$11,327,669	\$9,081,583	\$2,258,215	\$967,554	\$1,433,037	\$63,073,833
Mayor & Council	\$371,752	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$371,752
City Manager	757,724	-	-	-	-	-	-	-	-	-	-	-	-	757,724
City Clerk	386,112	-	-	-	-	-	-	-	-	-	-	-	-	386,112
Finance	2,505,687	-	-	-	-	-	-	-	-	-	-	-	-	2,505,687
City Attorney	560,000	-	-	-	-	-	-	-	-	-	-	-	-	560,000
Information Technology	1,735,630	-	-	-	-	-	-	-	-	-	-	-	-	1,735,630
Human Resources	297,869	-	-	-	-	-	-	-	-	-	-	-	-	297,869
Communications	529,514	-	-	-	-	-	-	-	-	-	-	-	-	529,514
Municipal Court	1,034,261	-	-	-	-	-	-	-	-	-	-	-	-	1,034,261
Police	11,688,686	50,050	-	1,426,039	-	982,759	-	-	2,837,669	2,220,000	-	967,554	-	20,172,757
Public Works	1,600,554	-	460,000	-	1,213,037	-	400,000	-	2,232,922	-	2,258,215	-	1,433,037	9,597,765
Parks & Recreation	3,688,364	-	-	-	-	-	-	-	300,000	2,453,773	-	-	-	6,442,137
Community Development	3,843,047	-	-	-	375,000	-	-	-	-	-	-	-	-	4,218,047
Economic Development	197,203	-	-	-	-	-	-	-	-	-	-	-	-	197,203
Tourism	-	-	-	-	-	-	-	3,200,000	-	670,732	-	-	-	3,870,732
Non-Department	702,487	-	-	-	-	-	-	-	5,957,078	3,737,078	-	-	-	10,396,643
Total Uses of Funds	\$29,898,890	\$50,050	\$460,000	\$1,426,039	\$1,588,037	\$982,759	\$400,000	\$3,200,000	\$11,327,669	\$9,081,583	\$2,258,215	\$967,554	\$1,433,037	\$63,073,833

**Where Does it Come From?
General Fund Budget of \$29.9 million**



Taxes	Percent
Property Taxes	37.4%
Excise Taxes	5.1%
Financial Institutions Tax	0.2%
Franchise Fees	12.1%
Insurance Premiums Tax	12.6%
Other Taxes	3.0%
Business & Occupation Tax	6.0%
Total	76.5%

**Where Does it Go?
General Fund Budget of \$29.9 million**



General Fund Revenues

Real Property Taxes	\$10,582,739
Other Taxes	\$12,284,041
Licenses and Permits	\$2,925,000
Charges for Services	\$478,873
Fines and Forfeitures	\$1,225,000
Investment Income	\$50,000
Miscellaneous Revenue	\$91,000
Other Financing Sources	\$2,262,237
Total	\$29,898,890

General Fund Top Five Revenues

Real Property Taxes	\$10,582,739
Insurance Premium Taxes	3,776,817
Franchise Tax	3,625,000
Building Structures and Equipment (Building Permits)	2,500,000
Business and Occupation Taxes	1,800,000
Total	\$22,284,556

Real Property Taxes

Description: A tax levied against the assessed value of real property owned by the resident of the host municipality or county. This assessed value is determined by the DeKalb Assessor’s Office. Georgia Law does not dictate a maximum millage rate; however, the Brookhaven Charter limits the maximum millage rate at 3.35 mills.

Legal Authority: Georgia Code, Title 48, Chapter 5, Article 1

Brookhaven City Charter, Article 3, Section 24-53

Fund Name: General Fund

Account Number: 100-311100

Fee Schedule/Formula: Assessed Value x 40%, less exemptions, x millage rate

Method of Collection: Billed by DeKalb County on an annual basis and revenues are remitted to the City as collected.

Collection Frequency: DeKalb County mails bills mid-year with the first payment being due on the 1st of October and the second installment due on November 15th.

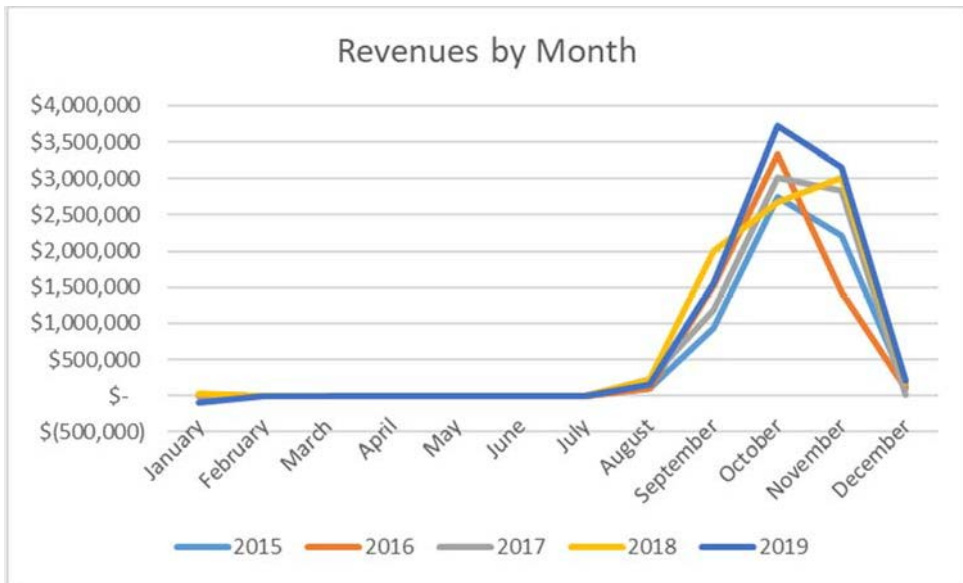
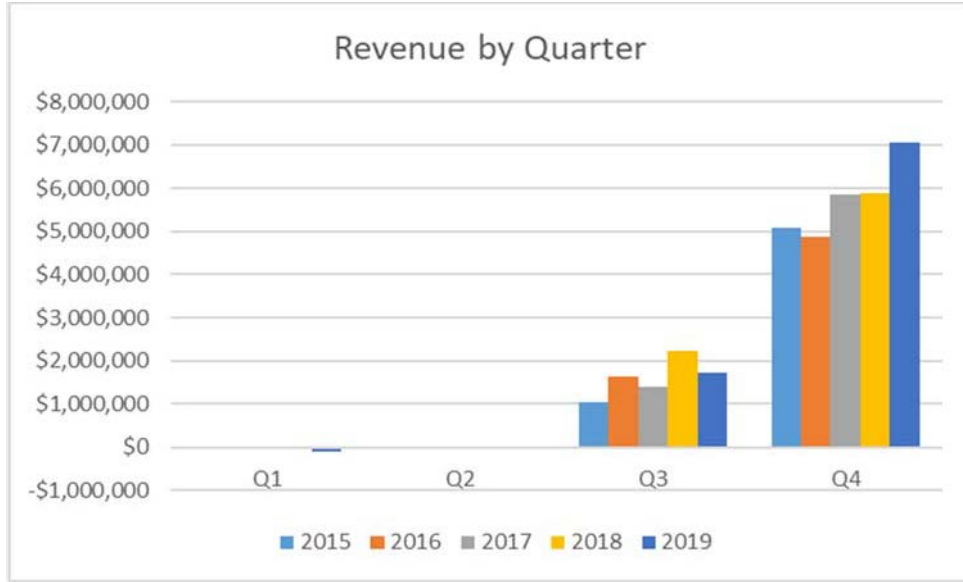
Exemptions: City Homestead Exemption (E.Host Credit) off the DeKalb County assessed value. Senior Exemption available to those who meet the income and age requirements.

Administering Authority: DeKalb County Tax Commissioner’s Office

- More Information can be found at the DeKalb Tax Commissioner’s website at <https://www.dekalbcountyga.gov/taxation/property-tax>

	Q1	Q2	Q3	Q4	Annual Total
2015	\$16,485	\$0	\$1,041,439	\$5,094,415	\$6,152,339
2016	\$0	\$0	\$1,624,210	\$4,882,085	\$6,506,295
2017	\$18,720	\$0	\$1,398,001	\$5,861,894	\$7,278,615
2018	\$28,930	\$0	\$2,227,771	\$5,887,541	\$8,144,242
2019	-\$101,498	\$0	\$1,709,532	\$7,064,709	\$8,672,743

Real Property Taxes: Revenue History



Insurance Premium Tax

Description: Income received from the State Tax Commissioner as an excise tax charged to insurance companies that operate within the state of Georgia

Legal Authority: Georgia Code, Title 33, Chapter 8,

Fund Name: General Fund

Account Number: 100-316200

Fee Schedule/Formula: 1% on life insurance and 2.5% of all other gross premiums received in previous calendar year.

Method of Collection: Remitted directly to the City

Collection Frequency: Annually in October

Exemptions: N/A

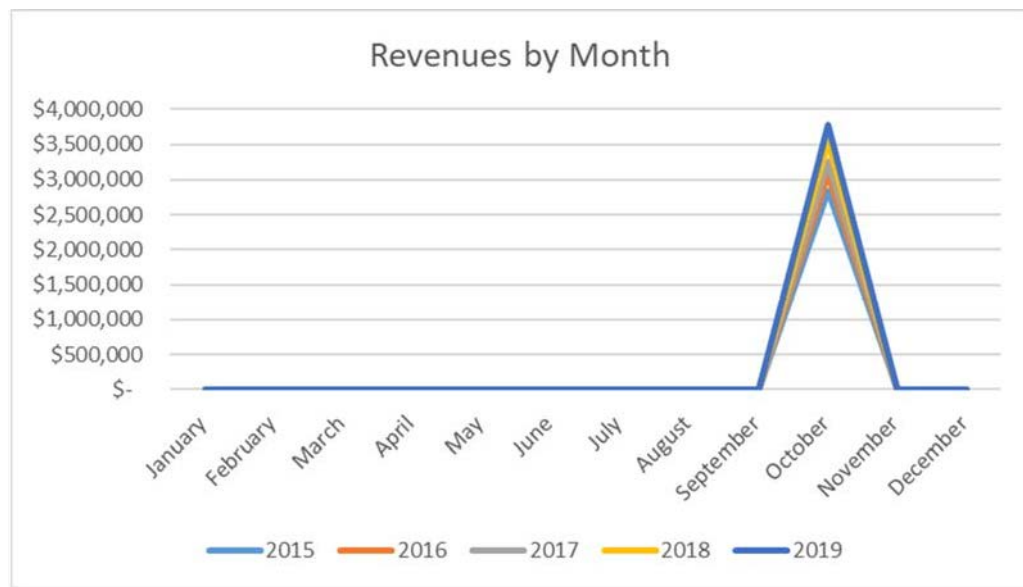
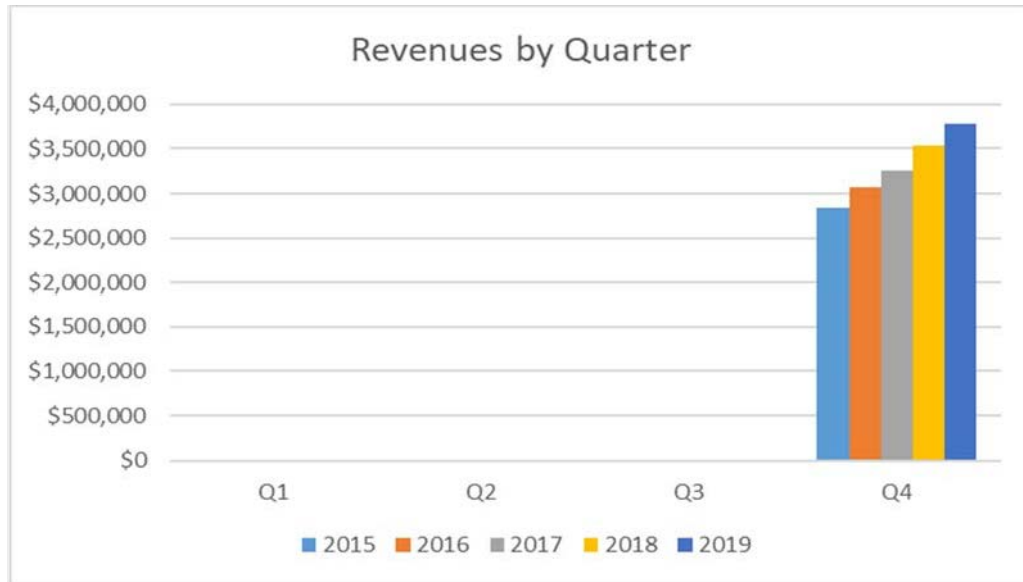
Administering Authority: Office of Insurance and Safety Fire Commissioner

Additional information can be found at their website at:

<https://www.oci.ga.gov/PremiumTax/Home.aspx>

	Q1	Q2	Q3	Q4	Annual Total
2015	\$0	\$0	\$0	\$2,836,021	\$2,836,021
2016	\$0	\$0	\$0	\$3,076,381	\$3,076,381
2017	\$0	\$0	\$0	\$3,258,573	\$3,258,573
2018	\$0	\$0	\$0	\$3,534,651	\$3,534,651
2019	\$0	\$0	\$0	\$3,776,817	\$3,776,817

Insurance Premium Tax: Revenue History



Franchise Tax

Description: This tax is levied against private entities who have been permitted to utilize public land for private use. Existing entities currently subject to the Brookhaven franchise tax are Georgia Power, Atlanta Gas Light, Comcast, BellSouth/ATT, and Google.

Legal Authority: Georgia Code, Title 36, Chapter 76

Fund Name: General Fund

Account Number: 100-311700, 100-311710, 100-311730

Fee Schedule/Formula: Varies based on the nature of the franchise agreement

Method of Collection: Remitted directly to the City

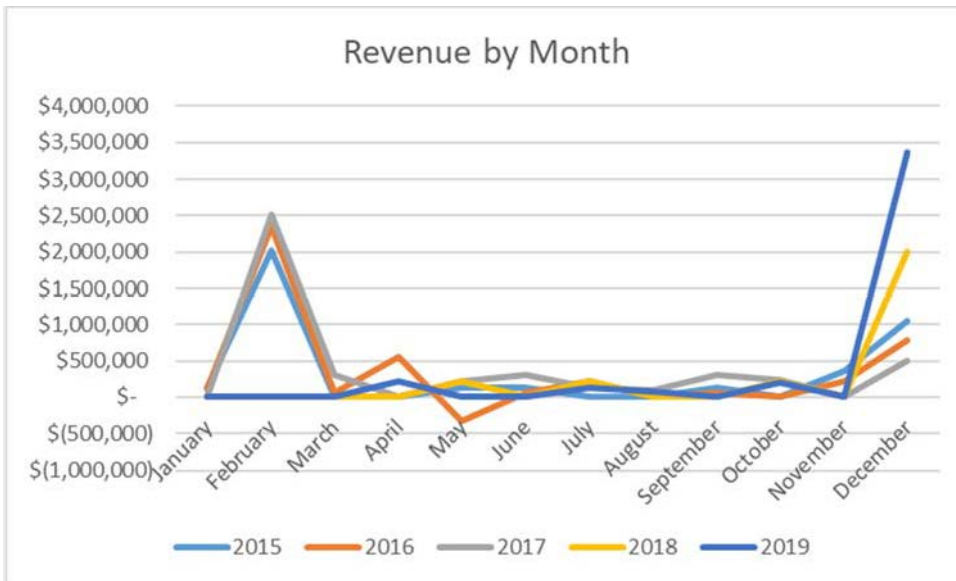
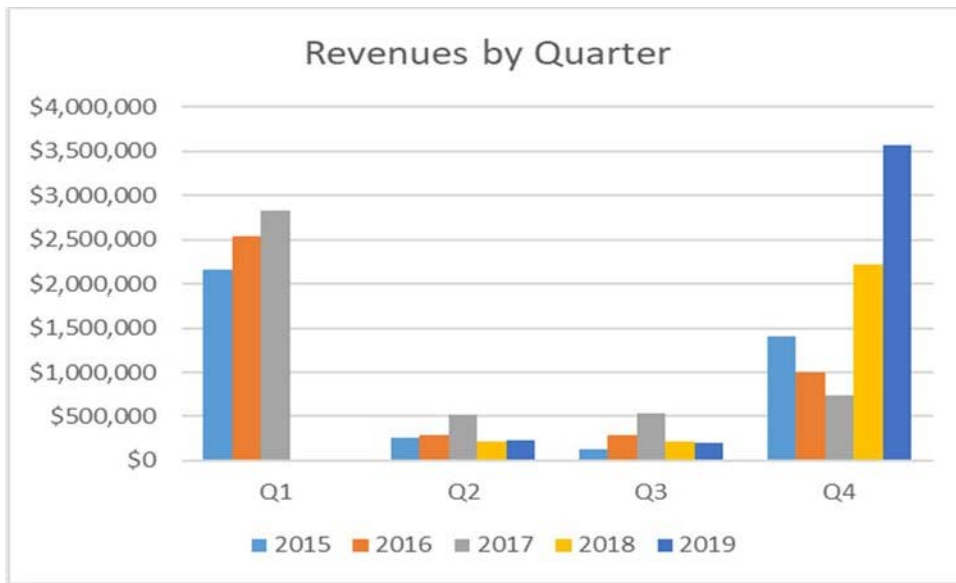
Collection Frequency: Dependent on the stipulations of the related franchise agreement

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

	Q1	Q2	Q3	Q4	Annual Total
2015	\$2,159,240	\$265,690	\$132,845	\$1,404,159	\$3,961,934
2016	\$2,535,797	\$289,378	\$286,846	\$999,291	\$4,111,311
2017	\$2,828,659	\$524,415	\$533,260	\$743,693	\$4,630,028
2018	\$0	\$220,676	\$217,745	\$2,223,495	\$2,661,916
2019	\$0	\$226,374	\$207,707	\$3,567,818	\$4,630,029

Franchise Tax: Revenue History



Building Structures and Equipment

Description: This account serves as the depository for the fees and charges assessed by the City’s Department of Community Development. The fees include but are not limited to the charges associated with land use petitions, revisions to existing petitions, sign permits, and construction permits.

Legal Authority: Brookhaven Code of Ordinances Sec. 7-61

Brookhaven Code of Ordinances Sec. 2-177

Fund Name: General Fund

Account Number: 100-323100

Fee Schedule/Formula: Please refer to the attached fee schedule

Method of Collection: Varies based on service provided. Please contact Community Development for further details.

Collection Frequency: N/A

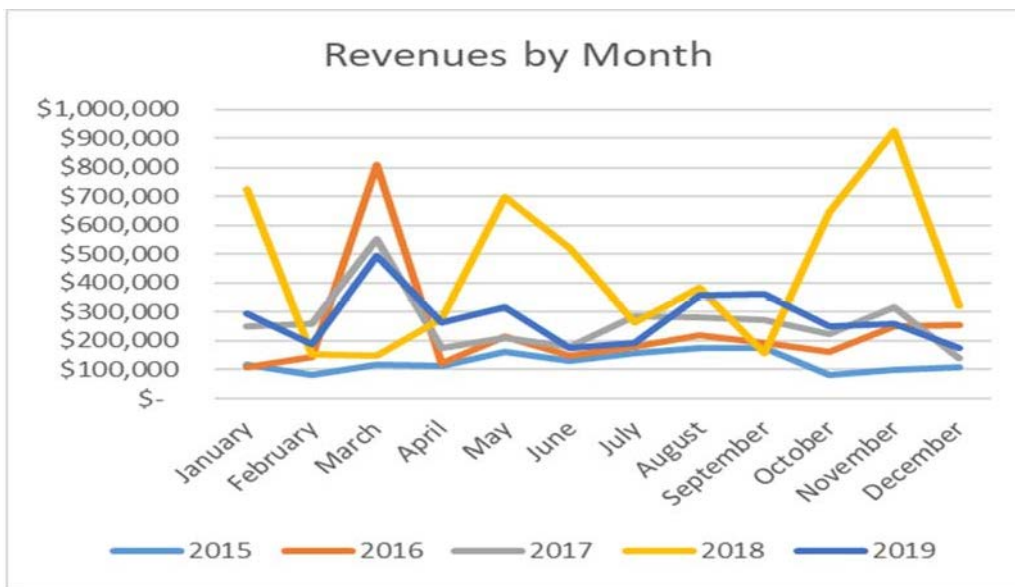
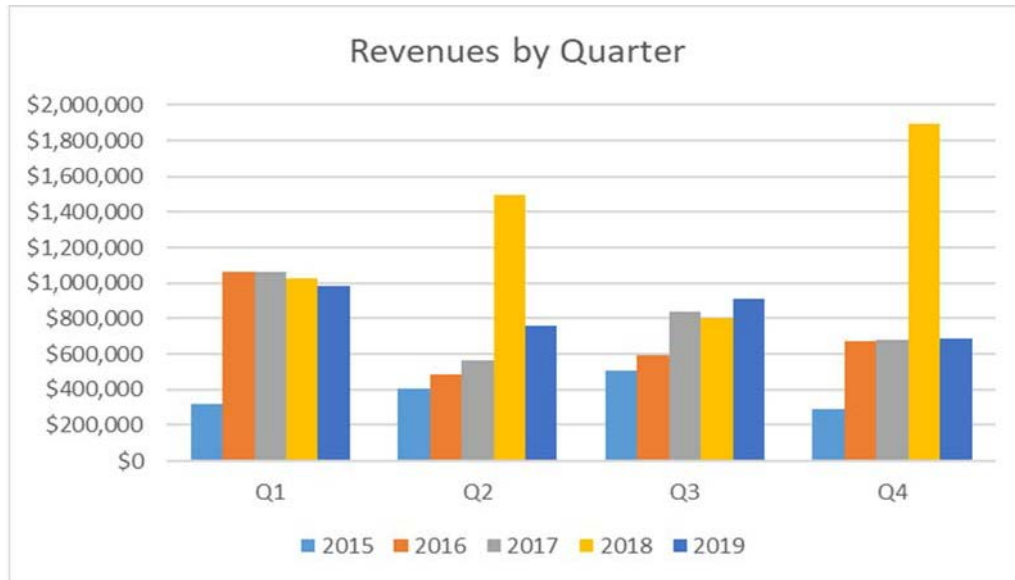
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Community Development

Additional information can be found at their website at <http://brookhavenga.gov/city-departments/community-development>

	Q1	Q2	Q3	Q4	Annual Total
2015	\$318,431	\$404,221	\$507,531	\$293,002	\$1,523,186
2016	\$1,064,842	\$486,390	\$595,787	\$673,059	\$2,820,079
2017	\$1,063,958	\$567,400	\$837,959	\$680,921	\$3,150,238
2018	\$1,024,502	\$1,496,366	\$804,580	\$1,893,581	\$5,219,029
2019	\$928,006	\$757,115	\$912,164	\$685,001	\$3,336,286

Building Structures and Equipment: Revenue History



Business and Occupation Tax

Description: A tax that is applied towards individuals or entities wishing to engage in any business, profession, or occupation within City limits.

Legal Authority: Georgia Code, Title 48, Chapter 13, Article 1, Section 7

Brookhaven City Charter, Article 2, Section 15-27

Fund Name: General Fund

Account Number: 100-316100

Fee Schedule/Formula: Actual tax varies on a case by case basis and is dependent on the size and type of business. Total fee includes a base charge, per employee assessment, and a gross receipts tax

Method of Collection: This fee is collected at City Hall in the business license office once a successful application is approved or a renewal has been permitted.

Collection Frequency: This fee is collected annually and license must be renewed each year by April 30.

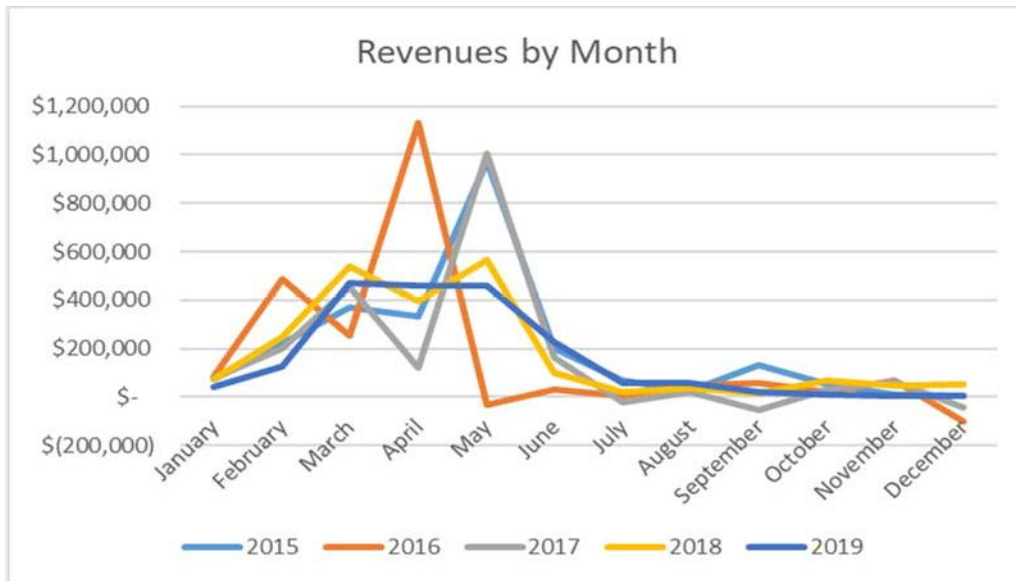
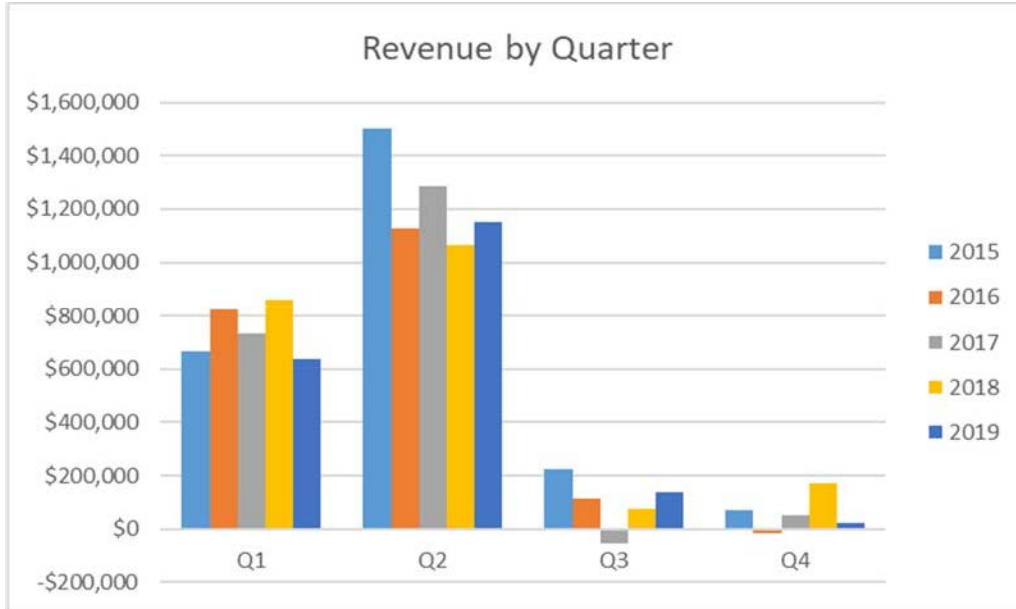
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

Additional information can be found at the Brookhaven City website at <http://brookhavenga.gov/city-departments/finance/business-licensing>

	Q1	Q2	Q3	Q4	Annual Total
2015	\$665,146	\$1,503,735	\$222,048	\$67,908	\$2,458,837
2016	\$827,048	\$1,129,683	\$112,029	-\$14,805	\$2,053,954
2017	\$735,147	\$1,288,083	-\$56,553	\$48,704	\$2,015,381
2018	\$860,028	\$1,063,857	\$75,820	\$169,357	\$2,169,061
2019	\$638,350	\$1,149,338	\$135,756	\$20,129	\$1,943,572

Business and Occupation Tax: Revenue History



General Fund Expenditures by Department

Mayor & Council	\$371,752
City Manager	757,724
City Clerk	386,112
Finance	2,505,687
City Attorney	560,000
Information Technology	1,735,630
Human Resources	297,869
Communications	529,514
Municipal Court	1,034,261
Police	11,688,686
Public Works	1,600,554
Parks and Recreation	3,688,364
Community Development	3,843,047
Economic Development	197,203
Non-Departmental	702,487
Total	\$29,898,890

General Fund					
Five Year Schedule of Sources of Funds, Uses of Funds and Changes in Fund Balance					
	2021	2022	2023	2024	2025
Beginning Balance (Unassigned)	\$9,485,378	\$9,485,378	\$9,529,143	\$9,608,669	\$9,729,510
Sources of Funds					
Taxes	\$22,866,780	\$23,781,451	\$24,732,709	\$25,722,018	\$26,750,898
License and Permits	2,925,000	3,071,250	3,224,813	3,386,053	3,555,356
Charges for Services	478,873	483,662	488,498	493,383	498,317
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	91,000	91,910	92,829	93,757	94,695
Other Financing Sources	2,262,237	2,284,859	2,307,708	2,330,785	2,354,093
Total Sources of Funds	\$29,898,890	\$31,000,882	\$32,147,185	\$33,339,630	\$34,580,129
Available Sources	\$39,384,268	\$40,486,260	\$41,676,328	\$42,948,300	\$44,309,639
Uses of Funds					
Personnel Services	\$17,483,484	\$18,182,823	\$18,910,136	\$19,666,542	\$20,453,203
Purchased/Contracted Services	10,587,241	10,904,858	11,232,004	11,568,964	11,916,033
Supplies	1,452,120	1,495,684	1,540,554	1,586,771	1,634,374
Capital Outlay	419,750	432,343	445,313	458,672	472,432
Indirect Cost Allocation	(1,079,192)	(1,111,568)	(1,144,915)	(1,179,262)	(1,214,640)
Other Costs	583,000	600,490	618,505	637,060	656,172
Other Financing Uses	452,487	452,487	466,062	480,043	494,445
Total Uses of Funds	\$29,898,890	\$30,957,117	\$32,067,659	\$33,218,790	\$34,412,019
Ending Balance	\$9,485,378	\$9,529,143	\$9,608,669	\$9,729,510	\$9,897,620

Beginning Fund Balance from 2019 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.

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.

