

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	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Revenues	\$203,886	\$235,570	\$50,050	\$50,050	\$0	0%
Police Expenditures	\$82,596	\$144,817	\$50,050	\$50,050	\$0	0%

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

2019 Recap

The Police Department purchased a 2015 Tesla to test for sustainability of electric vehicles as a patrol vehicle. The Tesla pilot test was completed in early 2020 and a summary report was provided to the City Council.

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

2020 Initiatives

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

2021 Budget Adjustments and Initiatives

The 2021 budget for the Confiscated Assets Fund totals \$50,050 and reflects no increase from the 2020 Revised Budget.

The Police Department will begin to test the technical feasibility and financial impact of a drone program. This program would test the rapid deployment of aerial support with fleeing suspects, search for lost children or at-risk adults, overwatch of critical incident scenes, crime scene investigations, accident scene reconstruction, and more. The department will increase the number of operators assigned to North Metro SWAT to 10 total and purchase the necessary tactical and protective equipment needed for these personnel.

2020-2024 Fund Projection

	2020	2021	2022	2023	2024
Beginning Balance	\$427,622	\$427,622	\$427,622	\$427,622	\$427,622
Revenues	50,050	50,000	50,000	50,000	50,050
Expenditures	50,050	50,000	50,000	50,000	50,050
Ending Balance	\$427,622	\$427,622	\$427,622	\$427,622	\$427,622

Beginning Fund Balance from 2019 CAFR – Page 67

Contact Information: Major Shameta Harrell - Support Services Division (404) 637-0684
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Streetlight Special Revenue Fund: The Streetlight Special Revenue Fund was established to facilitate the installation, maintenance and operation of streetlights within the public right-of-way. The revenues of the fund are collected from the annual Streetlight Special Assessment Fee which is billed and collected through the property tax bill. The streetlight fee is assessed based on a unit rate per right-of-way frontage foot. The streets in the City with streetlights are divided into 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	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Revenues						
Assessment Fee Revenue	\$433,554	\$420,559	\$435,616	\$422,000	(\$13,616)	(3.1%)
Appropriate Reserve	0	0	14,384	38,000	23,616	164.2%
Transfer from General Fund	0	0	0	0	0	0.0%
Total Revenue	\$433,554	\$420,559	\$450,000	\$460,000	\$10,000	2.2%
Expenditures						
Non-Personnel Services	\$441,598	\$450,706	\$450,000	\$460,000	\$10,000	2.2%

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

2019 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.

2020 Initiatives

The Public Works Department reviewed Georgia Power Company audit report of the streetlight fixtures within the City. The audit was done as an initial step to take an inventory of the street light network that the City is being billed for street light districts. This is also to assist the City in making decision for the conversion to LED streetlights. Initial responses from Georgia Power Company indicates the cost for LED upgrades will increase the annual street light expenses. The

Capital Cost for LED upgrades will be added to the monthly electric bills and the monthly power bills will be higher than the current rate and will not be the same.

The Public Works Department has added LaVista Park streetlights districts into the Tax Assessment. The department has requested the street light GIS layer from DeKalb County.

2021 Budget Adjustments and Initiatives

The 2021 budget for the Streetlight Special Revenue Fund totals \$460,000 and reflects an increase of \$10,000, or 2.2 percent from the 2020 Revised Budget.

The Public Works Department will make a recommendation to the City Council in 2021 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 throughout the City.

During 2021, the Public Works Department will formally assess a transition to LED technology.

Additionally, an analysis of the Georgia Power streetlighting bills in comparison with the Georgia Power Audit Report will be conducted.

Newly annexed LaVista Park streetlights will be added to the Public Works GIS map.

2020-2024 Fund Projection

Street Light Fund	2020	2021	2022	2023	2024
Beginning Balance	\$297,391	\$283,007	\$245,007	\$205,007	\$165,007
Revenues	435,616	422,000	425,000	430,000	435,000
Expenditures	450,000	460,000	465,000	470,000	475,000
Ending Balance	\$283,007	\$245,007	\$205,007	\$165,007	\$125,007

Beginning Fund Balance from 2019 CAFR – Page 67

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	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Revenues						
E911 Fees	\$974,507	\$1,313,166	\$1,119,434	\$1,126,039	\$6,605	0.6%
Transfer In from General Fund	0	0	150,000	100,000	(50,000)	(33.3%)
Reserves	0	0	0	200,000	200,000	100.0%
Total	\$974,507	\$1,313,166	\$1,269,434	\$1,426,039	\$156,605	12.4%
Expenditures						
Operating Costs	\$1,086,513	\$1,216,296	\$1,269,434	\$1,426,039	\$156,605	12.4%

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

2019 Recap

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 2020–2024 fund projection table (below) has been updated with the new schedule of expenditures.

2020 Initiatives

The 2020 budget provides funding for the required payments to the ChattComm system in accordance with the agreement approved in 2019.

2021 Budget Adjustments and Initiatives

The 2021 budget for the Enhanced 911 Special Revenue Fund totals \$1,426,039 and reflects an increase of \$156,605, or 12.4 percent from the 2020 Revised Budget. The fund will receive revenue from the General Fund in the amount of \$100,000 and use of Enhanced 911 Special Revenue Fund reserves in the amount of \$200,000. Please see the 2020-2024 Fund Projection table below for detail on future forecasts.

2020-2024 Fund Projection

	2020	2021	2022	2023	2024
Beginning Balance	\$271,829	\$271,829	\$71,829	\$0	\$0
Revenues	1,119,434	1,126,039	1,130,000	1,150,000	1,150,000
Transfer from General Fund	150,000	100,000	295,511	422,208	500,818
Expenditures	1,269,434	1,426,039	1,497,340	1,572,208	1,650,818
Ending Balance	\$271,829	\$71,829	\$0	\$0	\$0

Beginning Fund Balance from 2019 CAFR – Page 67

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.

Monthly performance data may be found on the City of Brookhaven website at: <https://brookhavenga.gov/citymanager/page/monthly-departmental-reports>.

Contact Information: Major Shameta Harrell - Support Services Division (404) 637-0684
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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	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Revenues						
Federal Grants	\$391,939	\$100,575	\$1,081,949	\$1,175,000	\$93,051	8.6%
State Grants	0	435,186	467,098	413,037	(54,061)	(11.6%)
Other	200,623	2,585	0	0	0	0.0%
Total	\$592,562	\$538,346	\$1,549,047	\$1,588,037	\$38,990	2.5%
Expenditures						
Public Safety	\$233,326	\$68,644	\$11,949	\$0	(\$11,949)	(100.0%)
Public Works	0	0	15,000	0	(15,000)	(100.0%)
Transfer to CIP Fund	581,141	569,912	1,172,098	1,213,037	40,939	3.5%
Transfer to General Fund	0	0	0	375,000	375,000	100.0%
Transfer to Stormwater Fund	0	43,074	350,000	0	(350,000)	(100.0%)
Total	\$814,467	\$681,630	\$1,549,047	\$1,588,037	\$38,990	2.5%

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)

2020 Initiatives

The City continues to review and refine grants administration to ensure that all projects adhere to federal and state regulations. In 2020, staff developed a subrecipient monitoring practices document for all federal or state funded projects. The document was submitted to the U.S. Department of Justice for review and adopted by the City Council for incorporation into the

Grants Policy. Additionally, multiple members of staff attended and were certified in specific areas of Federal Highway project management.

In 2020, fiscal practices were monitored and adjusted in order to prepare for the “Single Audit” required for entities that expend over \$750,000 in federal funding in a fiscal year, per the Federal Office of Management and Budget (OMB) Rule A-133.

2020 Agency Awards

2020 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	\$452,097	\$135,629
Georgia Department of Transportation LMIG Safety – <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 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
Governor’s Office of Highway Safety <ul style="list-style-type: none"> Pedestrian Safety Officer providing enforcement and community education 	Federal	\$49,033	\$32,689
Governor’s Office of Highway Safety High Visibility Enforcement <ul style="list-style-type: none"> Purchase and operation of speed detection devices 	Federal	\$59,361	\$0
FHWA Funding Increase <ul style="list-style-type: none"> Planning & Engineering Ashford Dunwoody at Windsor Pkwy 	Federal	\$200,000	\$50,000
FHWA Funding Increase <ul style="list-style-type: none"> Planning & Engineering Peachtree Greenway Phase II 	Federal	\$280,000	\$70,000
FEMA Hazard Mitigation Grant Program <ul style="list-style-type: none"> Purchase and demolition of 11 Repetitive Flood Properties 	Federal	\$2,750,850	\$550,170
GEMA Share Hazard Mitigation Grant Program <ul style="list-style-type: none"> Purchase and demolition of 11 Repetitive Flood Properties 	State	\$366,780	\$0

2021 Budget Adjustments and Initiatives

The 2021 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. In 2020 Council adopted an Arts Brookhaven: A Vision for Culture and

Creativity in our Community. The plan contemplates appointment of an Arts Commission to support development of an arts grant program.

2021 Agency Award Notifications

2021 Awarded Funding	Source	Amount	Brookhaven Commitment
Agency			
Georgia Department of Transportation LMIG <ul style="list-style-type: none"> Local Road Paving Subsidy 	State	\$413,037	\$123,911
FHWA Peachtree Creek Greenway Phase III <ul style="list-style-type: none"> Planning & Engineering North Druid Hills Rd west to City Line 	Federal	\$480,000	\$120,000
TIP Project DK-452 (see detail below)	Federal	\$320,000	\$323,911
Community Development Block Grant <ul style="list-style-type: none"> In July 2020 Brookhaven will begin a 5-year entitlement program via the US Department of Housing and Urban Development 	Federal	\$375,000	\$0
Total		\$1,588,037	\$243,911

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.

TIP Projects completed in 2020

TIP Project DK-376	SR 141/ Peachtree pedestrian improvements	Surface Transportation Block Grant, Federal	Brookhaven Commitment
2020			\$500,000

Project DK-376 was initiated prior to the incorporation of the City of Brookhaven. It was completed in 2020 and delivered a plan for 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. Future funding was removed from the TIP and the CIP. The planning document will be a critical tool in guiding long-term development and improvements along the corridor.

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

Project DK-419 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.

Ongoing TIP Project budgets

TIP Project DK-452	Ashford Dunwoody at Windsor Pkwy	Surface Transportation Block Grant	Brookhaven Commitment
2019-2020	Planning & Engineering	\$440,000	\$110,000
2021	ROW	\$320,000	\$80,000
2023	Construction	\$0	\$1,900,000

Project DK-452 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. ARC awarded an additional \$200,000 in P&E in 2020, increasing Brookhaven’s share by \$50,000.

TIP Project DK-381	Peachtree Creek Greenway Phase II	Federal Transportation Alternatives	Brookhaven Commitment
2019-2020	Planning and Engineering	\$480,000	\$120,000
2021	ROW	\$80,000	\$20,000
2022	Construction	\$2,400,000	\$600,000

Project DK-381 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. 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. ARC awarded an additional \$280,000 in P&E in 2020, increasing the Brookhaven share by \$70,000.

TIP Funding Awarded in 2020

TIP Project DK-454	Peachtree Creek Greenway Phase III	Federal Commitment	Brookhaven Commitment
2021	Planning and Engineering	\$480,000	\$120,000

Project DK-454 is planning and engineering only on Phase III of the Peachtree Creek Greenway from Clairmont Road to Briarwood Road. Phase III is the final mile of Brookhaven’s portion of this multi-use trail. Once Planning and Engineering is substantially completed, the City will work with the ARC and GDOT to secure funding for Right-of-way acquisition and construction.

Contact Information: Patty Hansen, Strategic Partnerships Director (404) 637-0722
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Special Tax District: In an area or “special district” bound by interstate I-85 on the west, Briarcliff 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. A dedicated patrol beat serves to deter crime, protect property, preserve the peace, and enforce all applicable 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 and needed infrastructure improvements.

Beginning in 2016, district property owners remit 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

	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Revenues						
Property Taxes	\$836,899	\$937,818	\$800,000	\$982,759	\$182,759	22.8%
Cost Defrayment Agreement-CHOA	73,467	67,956	0	0	0	0.0%
Reserves	0	0	190,000	0	(190,000)	(100.0%)
Total	\$910,366	\$1,005,774	\$990,000	\$982,759	(\$7,241)	(0.7%)

	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Expenditures						
Public Safety Services	\$641,608	\$800,000	\$800,000	\$982,681	\$182,681	22.8%
Non-Personnel Services	0	0	190,000	0	0	0.0%
Contingency	0	0	0	78	78	N/A
Total	\$641,608	\$800,000	\$990,000	\$982,759	(\$7,241)	(0.7%)

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

2019 Recap

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 revenue and expense equilibrium, 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 Initiatives

The adopted millage was 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.

Additionally, the district funded three studies related to adopted future infrastructure improvements. These structures are:

- Interstate 85 Vehicular Bridge - This project is to provide a bridge over I-85 between Buford Highway (SR 13) and Executive Park South to serve as an alternative to crossing over I-85 on the local roadway network, most specifically as an alternate to North Druid Hills Road (SR 42).
- Interstate 85 Pedestrian Bridge - This project is to provide a bridge over I-85 between the Peachtree Creek Greenway and Executive Park South to serve as an alternative pedestrian crossing over I-85 on the local roadway network, most specifically as an alternate to North Druid Hills Road (SR 42).
- North Druid Hills Road Pedestrian Bridge - This project is to provide a pedestrian bridge over North Druid Hills Road and Executive Park South to serve as an alternative to crossing North Druid Hills Road (SR 42).

2021 Budget Adjustments & Initiatives

The adopted millage will be maintained at 6.45 for 2021. This millage rate will generate \$982,759 in revenue to be expended for the benefit of the district. The City will continue the evaluation of the needs of the district with respect to public safety and infrastructure. A new public safety unit (Beat 15) was created in 2020 to encompass the entire Special Tax District. Beat 15 (Special Tax District) would require seven (7) sworn police officers to allow for response to emergency calls for service and continuous preventative patrol efforts and one (1) supervisor to manage the growing span of control for the area. An additional two (2) civilian support staff members are

needed to carry the growing case load and records management generated by the increased activity and police service in this area.

2020-2024 Fund Projection

	2020	2021	2022	2023	2024
Beginning Balance	\$559,307	\$369,307	\$369,307	\$369,307	\$369,307
Revenues	800,000	982,759	990,000	1,000,000	1,000,000
Expenditures	990,000	982,759	990,000	1,000,000	1,000,000
Ending Balance	\$369,307	\$369,307	\$369,307	\$369,307	\$369,307

Beginning Fund Balance from 2019 CAFR – Page 67

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

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LaVista Park Special District: On December 10, 2019, the City of Brookhaven approved the annexation of the property known as LaVista Park, effective for ad valorem tax purposes December 31, 2019. Per the City of Brookhaven Annexation Policy (Resolution RES 2019-09-05), the cost of addressing improvements and infrastructure deficiencies within annexed areas should not burden existing Brookhaven taxpayers, and a mechanism to allocate costs and revenues to address improvements and infrastructure deficiencies in an annexed area via a Special Tax District, the City of Brookhaven desires to improve and address deficiencies in the annexed area in an orderly manner.

Budget and Staffing

	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Revenue						
Property Taxes	\$0	\$0	\$400,000	\$400,000	\$0	0.0 %

	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Expenditures						
Public Safety	\$0	\$0	\$100,000	\$0	(\$100,000)	(100.0%)
Public Works	0	0	225,000	400,000	175,000	77.8%
Parks and Recreation	0	0	75,000	0	(75,000)	(100.0%)
Total	\$0	\$0	\$400,000	\$400,000	\$0	0.0%

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

2019 Recap

This fund was not in existence in 2019.

2020 Initiatives

In 2020 the City of Brookhaven created a special tax district related to the 2019 annexation of the LaVista Park neighborhood. The District is governed by a City Council policy related to annexations. This district’s expenditures are limited to infrastructure needs of the area. The 2020 budget has been amended with the City Council’s adoption of a 3.50 millage rate.

The Public Works Department procured a contract to construct two City wayfinding monuments one at Sheridan Drive and the other at LaVista Road at the Atlanta/Brookhaven line. Funding for

these monuments is being provided by the City's General Fund. Construction is expected to be completed by end of the year.

The Public Works Department completed mapping, inspection and assessment of sidewalks and street signs in LaVista Park. The inspection identified several ramps and sidewalk sections that do not meet ADA standards. As a result of the assessment, the Public Works Department completed all necessary sidewalk repair and constructed ramps to meet ADA standards in August 2020.

Additionally, in 2020, initial startup equipment was purchased for the additional Police staffing and monument signs were installed by the Parks Department.

2021 Budget Adjustments & Initiatives

The 2021 budget for the LaVista Park Special District Fund totals \$400,000 and reflects no increase from the 2020 Revised Budget.

2021 Street Paving

The following streets, totaling 5.04 lane miles, are adopted to be paved in the LaVista Park Special District.

- Brook Valley Lane
- Brook Forest Drive
- Citadel Drive
- Longwood Trace
- Mayfair Drive
- Merriman Lane
- Sheridan Court
- Vista Valley Drive
- Wild Creek Trail

The estimated cost of this work is \$1.9 million and will be funded with an advance from the General Fund, with repayment from the LaVista Park Special District in 2021 – 2025. This plan will be executed upon finalization of the cost in 2021.

2021 Stormwater Infrastructure Projects

The Public Works Department has identified several stormwater infrastructure improvement projects in LaVista Park. The Department is currently developing the detailed scope of work and will soliciting bids for the needed work. The following drainage projects will be started in 2020 and will be completed in 2021.

- 1440 & 1443 Brook Valley Lane Drainage infrastructure rehabilitation
- 1169 & 1166 Wild Creek Trail Drainage infrastructure rehabilitation

- Merriman Lane Drainage infrastructure rehabilitation
- Bernadette Lane Drainage infrastructure rehabilitation
- Mayfair Lane Drainage infrastructure rehabilitation
- LaVista Park Discharge weir rehabilitation

2020-2024 Fund Projection

As projections for infrastructure improvements are tabulated in 2020 and 2021, a table forecasting the future revenue and expenditures in the fund will be created and added to this section of the budget.

Detailed information on the LaVista Park Annexation legislation and policy can be found on the City of Brookhaven official website at:

<https://www.brookhavenga.gov/citymanager/page/lavista-park-annexation-special-tax-district>

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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	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Revenue						
Hotel/Motel Tax	\$3,758,788	\$3,753,577	\$2,133,332	\$3,200,000	\$1,066,668	50.0%
Expenditures						
Purchased Services	\$662,517	\$90,423	\$0	\$0	\$0	0%
Transfer to Outside Organizations	575,000	0	0	0	0	0%
Transfer to BCVB	378,172	3,065,568	933,332	1,400,000	466,668	50.0%
Transfer to Debt Service Fund	704,773	703,795	400,000	600,000	200,000	50.0%
Transfer to General Fund	1,409,545	1,407,591	800,000	1,200,000	400,000	50.0%
Total	\$3,730,007	\$5,267,377	\$2,133,332	\$3,200,000	\$1,066,668	50.0%

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

2019 Recap

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

As part of the 2019 budget year, all remaining fund balance from prior years was transferred to the BCVB as the City's designated Destination Marketing Organization (DMO). The Hotel/Motel Tax Fund budget no longer includes City promotion and marketing, this is a BCVB mission.

2020 Initiatives

The 2020 budget for the Hotel/Motel Fund 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 Peachtree Creek Greenway. This amount will be reduced to \$400,000 in recognition of the reduced revenue due to the COVID 19 pandemic. The budgeted contingency and reserve will be used to make up any funding shortfall.

2021 Budget Adjustments & Initiatives

The 2021 budget totals \$3,200,000 which is an increase of \$1,068,668 or 50.0 percent from the 2020 Revised Budget. The 2021 increase in revenue reflects the change from the revised budget decrease in revenue in 2020 due to the COVID-19 pandemic affecting the travel industry in Brookhaven and worldwide. The City continues to monitor the revenue impact on a monthly basis and will make further adjustments as necessary.

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, \$600,000 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.

2020-2024 Revenue and Expenditure Forecast

Hotel Motel Tax Fund	2020	2021	2022	2023	2024
Sources of Funds					
Hotel Motel Revenues	\$2,133,332	\$3,200,000	\$4,200,000	\$4,300,000	\$4,400,000
Uses of Funds					
Transfer to BCVB	\$933,332	\$1,400,000	\$1,837,500	\$1,881,250	\$1,925,000
Transfer to Debt Service	400,000	600,000	787,500	806,250	825,000
Transfer to General Fund	800,000	1,200,000	1,575,000	1,612,500	1,650,000
Total	\$2,133,332	\$3,200,000	\$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) provided 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 was 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 accounts 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 was the last year of revenue collection for the HOST Fund.

Budget

HOST Special Revenue Fund	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Revenues						
HOST Revenue	\$1,631,933	\$0	\$0	\$0	\$0	N/A
Interest Revenue	21,676	0	0	0	0	N/A
Transfer In	0	431,942	0	0	0	N/A
Appropriate Reserve	0	0	513,213	0	(513,213)	(100.0%)
Total	\$1,653,609	\$431,942	\$513,213	\$0	(\$513,213)	(100.0%)
Expenditures						
Capital Projects	\$25	\$0	\$0	\$0	\$0	N/A
Transfers to CIP Fund	1,701,860	0	110,000	0	(110,000)	(100.0%)
Transfers to Vehicle Replacement Fund	1,500,000	0	403,213	0	(403,213)	(100.0%)
Total	\$3,201,885	\$0	\$513,213	\$0	(\$513,213)	(100.0%)

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

2020 Initiatives

As the remaining HOST funded projects end, any residual funding will be transferred to the Vehicle Replacement Fund.

2021 Budget Adjustments and Initiatives

Continuation of the policy that as the remaining HOST funded projects end, any residual funding will be transferred to the Vehicle Replacement Fund. It is anticipated that 2021 will be the last year with any transactions in this fund. The HOST fund currently has a reserve of approximately \$141,000. This reserve has been assigned for infrastructure at Fernwood Park located in Council District 3. Upon City Council approval of the project, the funds will be transferred to the CIP fund.

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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 12/31/19	Balance 12/31/20
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	\$4,579,212	\$4,457,403
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	\$10,000,000	\$8,000,000
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	\$12,325,000	\$12,115,000
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	\$38,855,000	\$38,755,000
Financing various SPLOST projects – General Obligation Bonds (SPLOST Revenue)	\$15,000,000	Issued: March 25, 2020 Due: 05/01/2024 Rate: 0.82% Payment: Monthly	\$0	\$12,586,904

Budget

Debt Service Fund	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Revenues						
Real and Personal Property Taxes	\$0	\$2,280,503	\$2,165,100	\$2,204,177	\$39,077	0.2%
Transfer In from General Fund	259,422	0	0	0	0	0.0%
Transfer In from Hotel/Motel Fund	704,773	703,795	774,999	600,000	(174,999)	(22.6%)
Transfer In from SPLOST Fund	0	2,363,917	2,275,000	5,957,078	3,682,078	161.9%
Appropriation from Reserve	0	0	283,922	320,328	36,406	12.8%
Total	\$964,195	\$5,348,215	\$5,499,021	\$9,081,583	\$3,582,562	65.2%

	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Expenditures						
Principal	\$494,368	\$2,556,999	\$2,551,999	\$6,833,898	\$4,281,899	167.8%
Interest	48,977	760,926	2,843,254	2,247,685	(595,569)	(20.9%)
Fiscal Agent Fee	0	500	0	0	0	N/A
Contingency	0	0	103,768	0	(103,768)	(100.0%)
Total	\$543,345	\$3,318,425	\$5,499,021	\$9,081,583	\$3,582,562	65.2%

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

2019 Recap

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 Initiatives

In March 2020, the City issued \$15,000,000 in general obligation bonds to fund pavement management, existing capital asset maintenance, and transportation improvements SPLOST Projects that were included on the City Council approved SPLOST resolution.

The 2020 budget includes a transfer from the Hotel/Motel fund in the amount of \$774,999 for payment of the Peachtree Creek Greenway bond. This amount will be reduced to \$400,000 in recognition of the reduced revenue due to the COVID 19 pandemic. The budgeted contingency and reserves will be used to make up any funding shortfall.

2021 Budget Adjustments and Initiatives

The 2021 Budget includes the transfers for the debt as described above. As can be seen in the table above, the 2021 budget appropriates reserves in the amount of \$320,328. Of this amount is the prefunded payment for the Georgia Environmental Financing Agency (GEFA) in the amount of \$283,922 and reserve use of \$36,406 for possible shortfall in the Peachtree Creek Greenway debt payment due the continuing COVID-19 pandemic.

Fund Balance

At the end of 2019 the audited fund balance for the debt service fund was \$3,645,403. This number consists of Park Bond reserves of \$2,280,503, GEFA loan payment reserve of \$626,918, and the Hotel/Motel Tax funded debt for the Peachtree Creek Greenway (PCG) of \$737,982. It is anticipated that approximately \$250,000 of the reserve for the PCG debt will be used in 2020.

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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 \$5.50 per month (\$66 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	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Revenues						
Assessment Fee Revenue	\$1,999,106	\$2,018,424	\$2,139,000	\$2,258,215	\$119,215	5.6%
Transfers In/Other Revenue	0	67,563	350,000	0	(350,000)	(100.0%)
Other Financing Sources	0	0	543,045	0	(543,045)	(100.0%)
Total	\$1,999,106	\$2,085,987	\$3,032,045	\$2,258,215	(\$773,830)	(25.5%)
Expenditures						
Personnel Services	\$28,721	\$1,999	\$0	\$0	\$0	N/A
Purchased Contracted Services	1,155,509	1,341,998	1,527,370	1,547,785	(20,415)	1.3%
Supplies	16,524	5,621	50,000	30,000	(20,000)	(40.0%)
Infrastructure	23,615	0	1,440,675	624,919	(815,756)	(56.6%)
Depreciation	205,165	199,620	0	0	0	N/A
Allocation of Costs	0	0	0	41,511	41,511	100%
Other Financing Uses	200,000	0	14,000	14,000	0	N/A
Total	\$1,629,534	\$1,549,238	\$3,032,045	\$2,258,215	(\$773,830)	(25.5%)
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.

2019 Recap

The Department obtained most of the necessary drainage easements for Phase III of the South Bamby project and completed 100 percent of the construction drawings in 2019. Construction of Phase III of the South Bamby Drainage project will begin upon securing all 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 completed the streambank restoration design for North Fork Nancy Creek between the Murphy Candler Dam outfall and Nancy Creek.

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

2020 Initiatives

The Department completed dredging of Murphy Candler lake at the end of March 2020.

The Department completed the shoreline restoration of a portion of east shoreline of Murphy Candler Lake in March 2020.

The Department also completed the installation of a Trash Rack at North Fork Nancy Creek just north of Murphy Candler Lake.

The Department obtained the remaining necessary drainage easements for Phase III of the South Bamby project. This major drainage project is currently underway and will be completed by end of October 2020.

The department completed several emergency drainage improvement projects including: Long Branch Court pipe replacement, Byrnwyck Drive pipe replacement & sinkhole repair, Citadel Drive road cave-in, Berkford Circle Drainage repair, Rustic Ridge CIPP rehabilitation, Sunderland Circle pipe replacement, Club Place 42" pipe replacement and Apple Valley/Dresden 36" pipe replacement.

The Department completed 2020 Capital Improvement Project at Inman Drive/Saybrook Drive.

The Department is working with DeKalb County to transfer three floodplain properties along Clairmont Way to complete one of the 2020 Stormwater Capital Improvement Projects.

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

2020 MS4 Program

The department started the second five-year cycle of Stormwater Infrastructure Assessment and Inspection in 2019. First 20% of the second cycle was completed in 2019. The department is working on the second 20% of the inspection and assessment of the stormwater infrastructure and expecting to complete by end of October 2020.

2021 Budget Adjustments and Initiatives

The department is not planning any major drainage improvement project in 2021. The department intends to add another three-men crew to the maintenance operation. The department will focus on MS4 inspection findings and create work orders for the maintenance crews to address the repair/maintenance locations identified in the 5-year inspection cycle.

The department will focus on high priority stormwater structures and conveyances throughout the City.

The Public Works Department will continue to implement two grant-funded projects from the U.S. Environmental Protection Department within the Nancy Creek Watershed Improvement Plan.

In addition, Department will work on the 2020 grant funded water quality project on North Fork Peachtree Creek and the 2020 FEMA Hazard Mitigation grant which calls for the purchase and demolition of 11 repetitive flood properties.

Projects in 2021 Capital Budget (continuation from 2020 Budget)

INFRASTRUCTURE PROJECT	FUNDING FOR	Project Number	AMOUNT
Woodrow Way at Inman Drive Drainage Improvement	Design/construction	SP2020.TBD	\$250,000
Clairmont Way Detention/Flood Control*	Design/construction	SP2020.TBD	\$400,000
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	\$1,400,604

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

Projects for 2021 Budget to be closed. Amounts as of 09/30/2020.

INFRASTRUCTURE PROJECT	FUNDING FOR	Project Number	AMOUNT
Saybrook Drive at Inman Drive Drainage Improvement	Design/Construction	SP2020.318	\$79,834
South Bamby Drainage Improvement – Phase III	Construction	SP2018.301	\$0
N. Fork Nancy Creek Trash Rack	Construction	SP2020.316	\$290
		Total	\$80,124

Projects Funded in 2021 Operating Budget

MAINTENANCE PROJECT	FUNDING FOR	FUNDING SOURCE	AMOUNT
Pipe Lining/Pipe Jetting - Citywide	Maintenance	Operating Budget	\$75,000
Citywide Emergency Repair (sinkholes, failures etc.)	Maintenance	Operating Budget	\$145,000
MS4 Pipe Replacement/Repair – Citywide	Maintenance	Operating Budget	\$592,800
		Total	\$812,800

2020-2024 Fund Projection

	2020	2021	2022	2023	2024
Beginning Balance	\$1,513,447	\$970,402	\$970,402	\$670,402	\$370,402
Revenues	2,489,000	2,258,215	2,500,000	2,500,000	2,500,000
Expenditures	3,032,045	2,258,215	2,800,000	2,800,000	2,800,000
Ending Balance	\$970,402	\$970,402	\$670,402	\$370,402	\$70,402

Beginning Fund Balance from 2019 CAFR – Page 33

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 2021:

- 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**

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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	2018 Actual	2019 Actual	2020 Revised	2021 Adopted	\$ Variance	% Variance
Revenues						
Transfer In	\$1,750,000	\$1,750,000	\$403,213	\$0	(\$403,213)	(100.0%)
Appropriate Reserve	0	0	443,868	967,554	523,686	118.0%
Reimbursement for damaged property	39,297	39,297	0	0	0	N/A
Total	\$1,789,297	\$1,789,297	\$847,081	\$967,554	\$120,473	14.2%
Expenditures						
Vehicles	\$650,828	\$650,828	\$847,081	\$967,554	\$120,473	14.2%

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

2019 Recap

A total of 11 police vehicles were replaced using the accumulated fund balance. The fleet acquisitions included 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 Initiatives

A total of 15 police vehicles were replaced using the accumulated fund balance. The fleet now includes twelve (12) hybrid vehicles that utilize gas and electric fuel sources. Of the vehicles replaced, (4) vehicles were provided to GPSTC for training and (12) vehicles were auctioned as surplus ([4] seized vehicles and [8] police vehicles).

2021 Budget Adjustments and Initiatives

Based on the 5-year replacement plan, a total of 15 police vehicles are scheduled for replacement with the Ford Hybrid Utility Interceptor (SUV), using the accumulated fund balance. The Ford Hybrid SUVs will replace existing Taurus sedans and high-mileage gas SUVs.

Based on the General Fund unassigned fund balance at 2020 year-end, a transfer to the Vehicle Replacement Fund will be recommended to ensure there is adequate funding for vehicles replacement in future years.

2020-2024 Fund Projection

	2020	2021	2022	2023	2024
Beginning Balance	\$1,441,569	\$997,701	\$30,147	\$0	\$0
Revenue - Transfers In	403,213	0	919,853	975,000	1,000,000
Expenditures	847,081	967,554	950,000	975,000	1,000,000
Ending Balance	\$997,701	\$30,147	\$0	\$0	\$0

Beginning Fund Balance from 2019 CAFR – Page 67

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