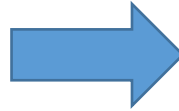
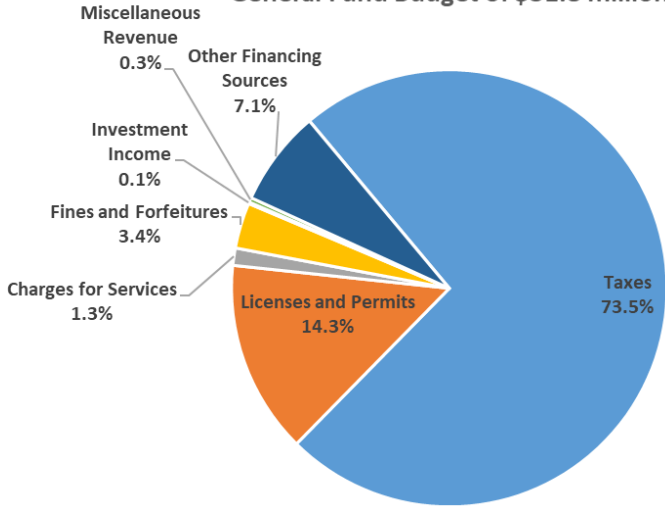


City of Brookhaven, GA
2022 Adopted Budget
All Funds - Schedule of Fund Revenues and Expenditures

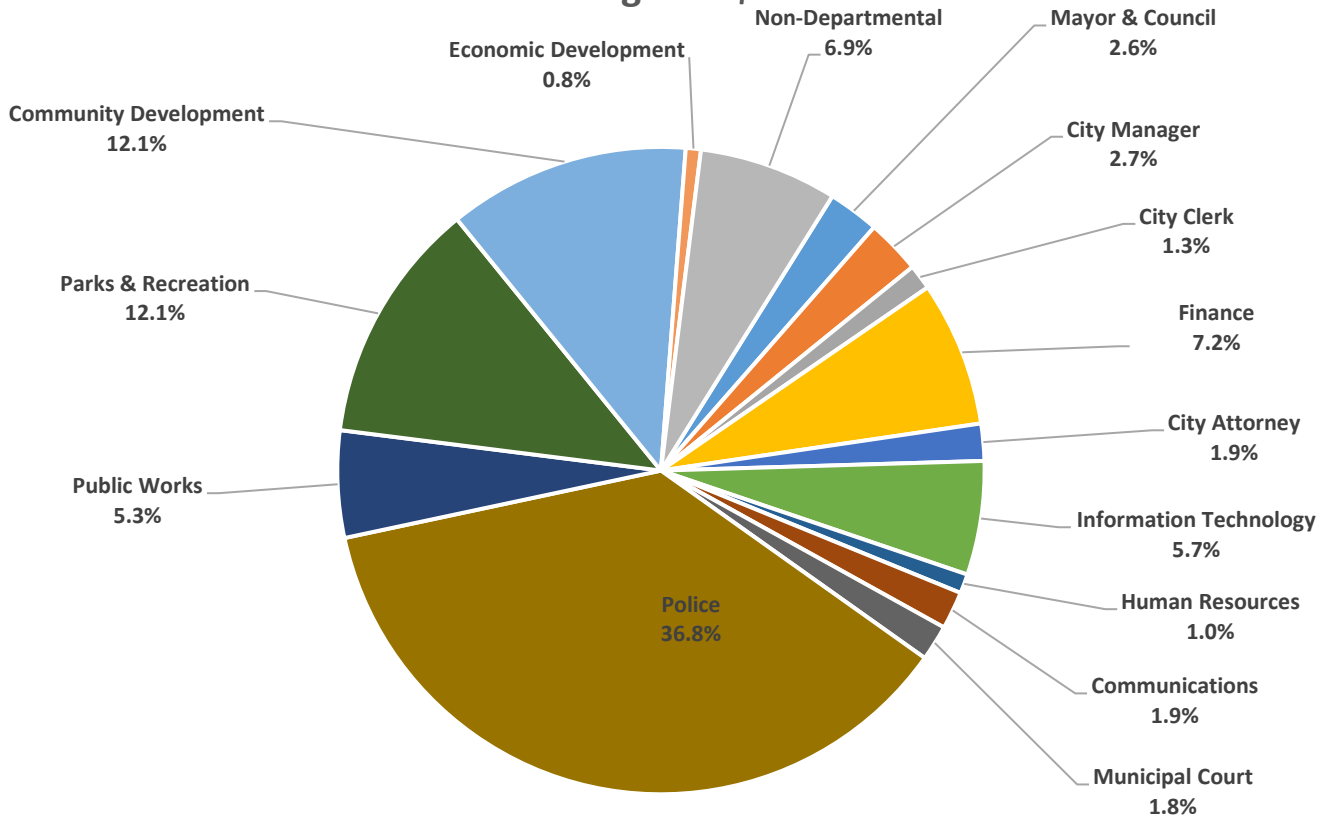
	General Fund	Confiscated Assets Fund	StreetLight Special Revenue Fund	Enhanced 911 Special Revenue Fund	Grants Fund	Special Tax District #1 Revenue Fund	LaVista Park Special Tax District Revenue Fund	Hotel Motel Tax Fund	SPIOST Special Revenue Fund	Debt Service Fund	Stormwater Fund	Vehicle Replacement Fund	Municipal Court Fund	Brookhaven Public Facilities Authority Fund	Capital Improvement Program Fund	Totals
Taxes	\$23,400,363	\$0	\$0	\$0	\$0	\$1,018,650	\$400,000	\$2,285,875	\$0	\$2,168,850	\$0	\$0	\$0	\$0	\$0	\$29,273,738
Licenses and Permits	4,548,544	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,548,544
Intergovernmental	-	-	-	-	823,805	-	-	-	8,075,000	-	-	-	-	-	-	8,898,805
Charges for Services	408,450	-	452,000	1,467,020	-	-	-	-	-	-	3,671,455	-	-	-	-	5,998,925
Fines and Forfeitures	1,076,403	60,000	-	-	-	-	-	-	-	-	-	-	333,000	-	-	1,469,403
Investment Income	35,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,000
Miscellaneous Revenue	111,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	111,000
Other Financing Sources	2,256,979	-	-	-	-	-	-	-	69,898	6,860,732	-	1,016,092	-	100,000	2,393,805	12,697,506
Total Sources of Funds	\$31,836,739	\$60,000	\$452,000	\$1,467,020	\$823,805	\$1,018,650	\$400,000	\$2,285,875	\$8,144,898	\$9,029,582	\$3,671,455	\$1,016,092	\$333,000	\$100,000	\$2,393,805	\$63,032,921
Mayor & Council	\$814,731	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$814,731
City Manager	865,461	-	-	-	-	-	-	-	-	-	-	-	-	-	-	865,461
City Clerk	399,284	-	-	-	-	-	-	-	-	-	-	-	-	-	-	399,284
Finance	2,307,952	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,307,952
City Attorney	590,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	590,000
Information Technology	1,809,475	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,809,475
Human Resources	307,216	-	-	-	-	-	-	-	-	-	-	-	-	-	-	307,216
Communications	599,217	-	-	-	-	-	-	-	-	-	-	-	-	-	-	599,217
Municipal Court	565,735	-	-	-	-	-	-	-	-	-	-	-	333,000	-	-	898,735
Police	11,724,462	60,000	-	1,467,020	-	1,018,650	-	-	-	2,165,000	-	1,016,092	-	-	-	17,451,224
Public Works	1,700,254	-	452,000	-	453,805	-	400,000	-	2,142,820	-	3,549,213	-	-	-	733,805	9,431,897
Parks & Recreation	3,867,969	-	-	-	-	-	-	-	100,000	2,452,772	-	-	-	-	1,660,000	8,080,741
Community Development	3,844,832	-	-	-	370,000	-	-	-	-	-	-	-	-	-	-	4,214,832
Economic Development	240,244	-	-	-	-	-	-	-	-	-	-	-	-	-	-	240,244
Tourism	-	-	-	-	-	-	-	1,000,000	-	674,732	-	-	-	-	-	1,674,732
Non-Department	2,199,907	-	-	-	-	-	-	1,285,875	5,902,078	3,737,078	122,242	-	-	100,000	-	13,347,180
Total Uses of Funds	\$31,836,739	\$60,000	\$452,000	\$1,467,020	\$823,805	\$1,018,650	\$400,000	\$2,285,875	\$8,144,898	\$9,029,582	\$3,671,455	\$1,016,092	\$333,000	\$100,000	\$2,393,805	\$63,032,921

Where Does it Come From?
General Fund Budget of \$31.8 million



Taxes	Percent
Property Taxes	35.6%
Excise Taxes	4.6%
Financial Institutions Tax	0.2%
Franchise Fees	11.1%
Insurance Premiums Tax	12.6%
Other Taxes	4.7%
Business & Occupation Tax	4.7%
Total	73.5%

Where Does it Go?
General Fund Budget of \$31.8 million



General Fund Revenues

Real Property Taxes	\$10,668,931
Other Taxes	\$12,731,432
Licenses and Permits	\$4,548,544
Charges for Services	\$408,450
Fines and Forfeitures	\$1,076,403
Investment Income	\$35,000
Miscellaneous Revenue	\$111,000
Other Financing Sources	\$2,256,979
Total	\$31,836,739

General Fund Top Five Revenues

Real Property Taxes	\$10,668,931
Insurance Premium Taxes	4,000,000
Franchise Tax	3,540,000
Building Structures and Equipment (Building Permits)	4,123,544
Business and Occupation Taxes	1,500,000
Total	\$23,832,475

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.

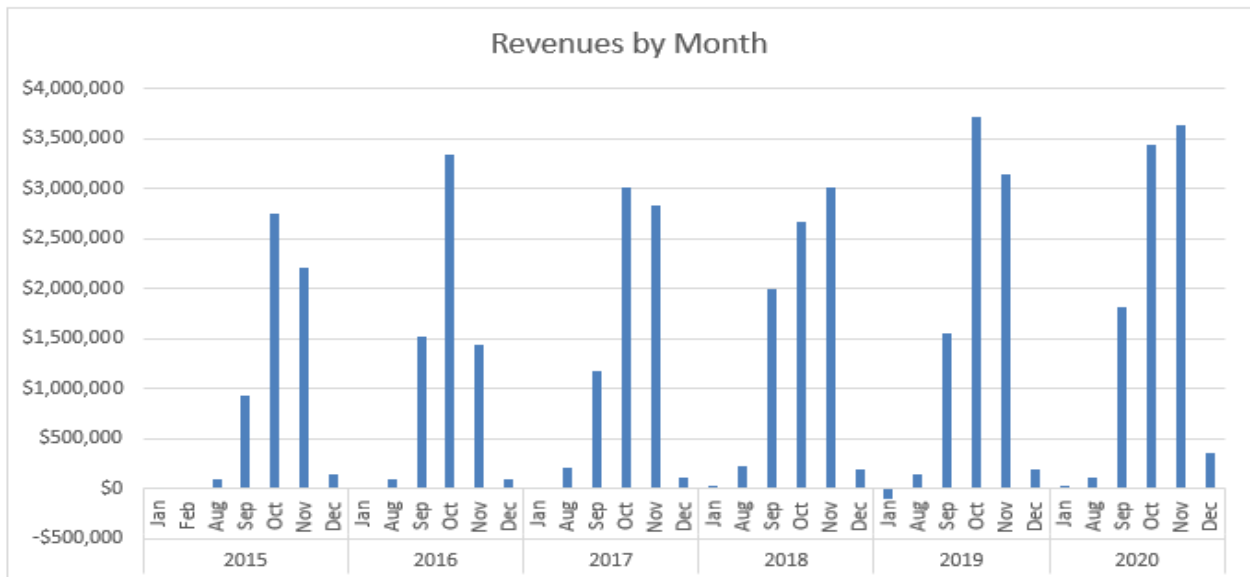
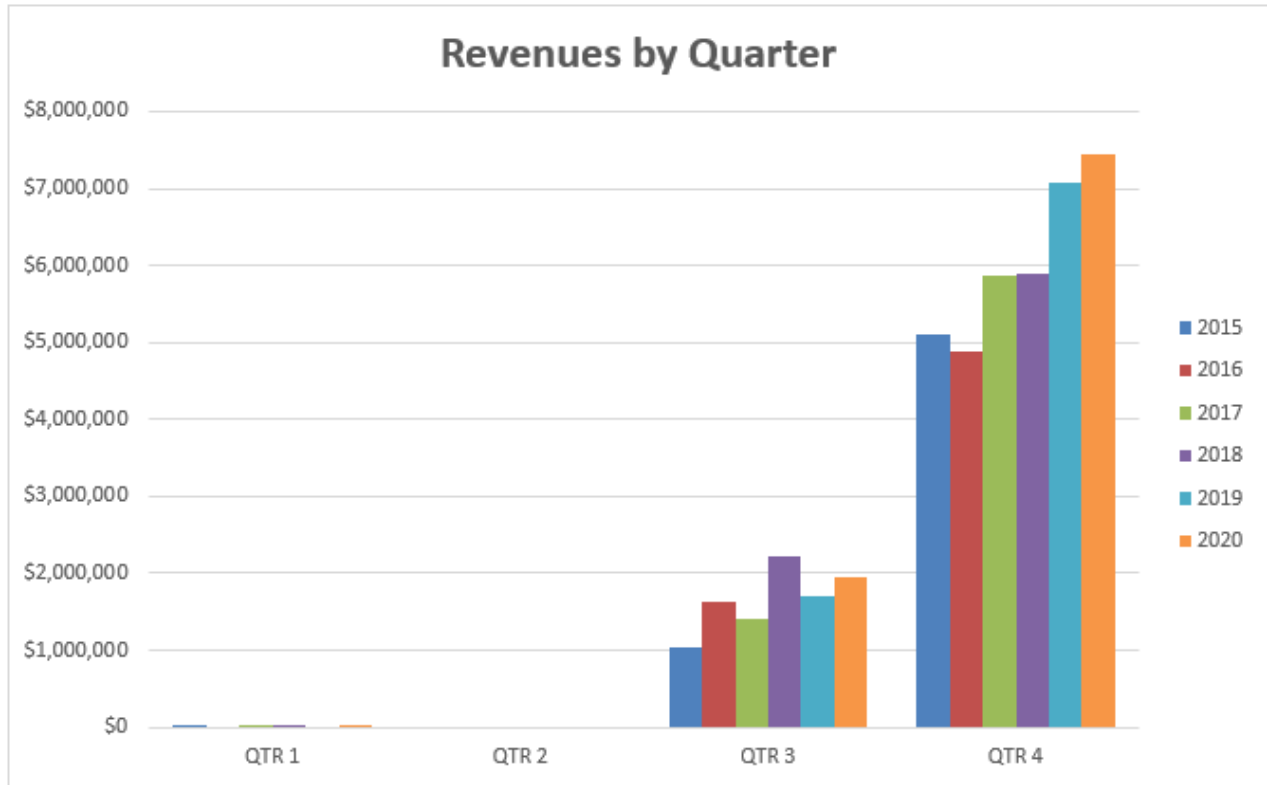
Exemptions: City Homestead Exemption (E.Host Credit) off the DeKalb County assessed value. Senior Exemption available to those who meet the income and age requirements.

Administering Authority: DeKalb County Tax Commissioner’s Office

- Additional information can be found at the DeKalb Tax Commissioner’s website at: <https://www.dekalbcountyga.gov/taxation/property-tax>
- Included in the appendix is a section entitled, “Understanding your DeKalb County Tax Bill” for additional information.

	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
2020	\$34,779	\$0	\$1,937,023	\$7,449,976	\$9,421,778

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

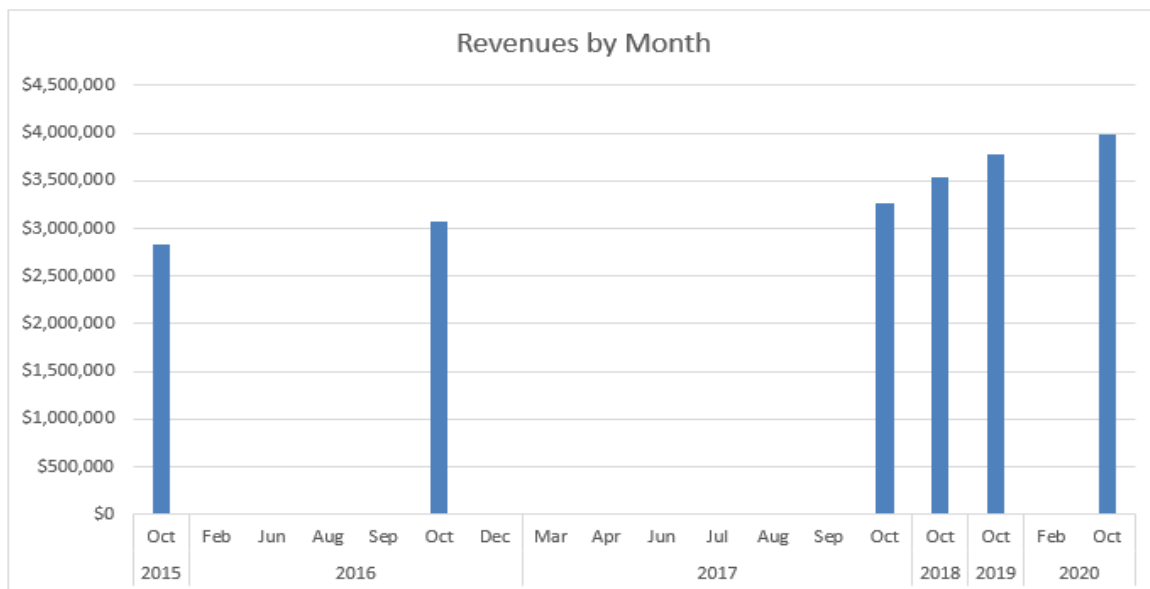
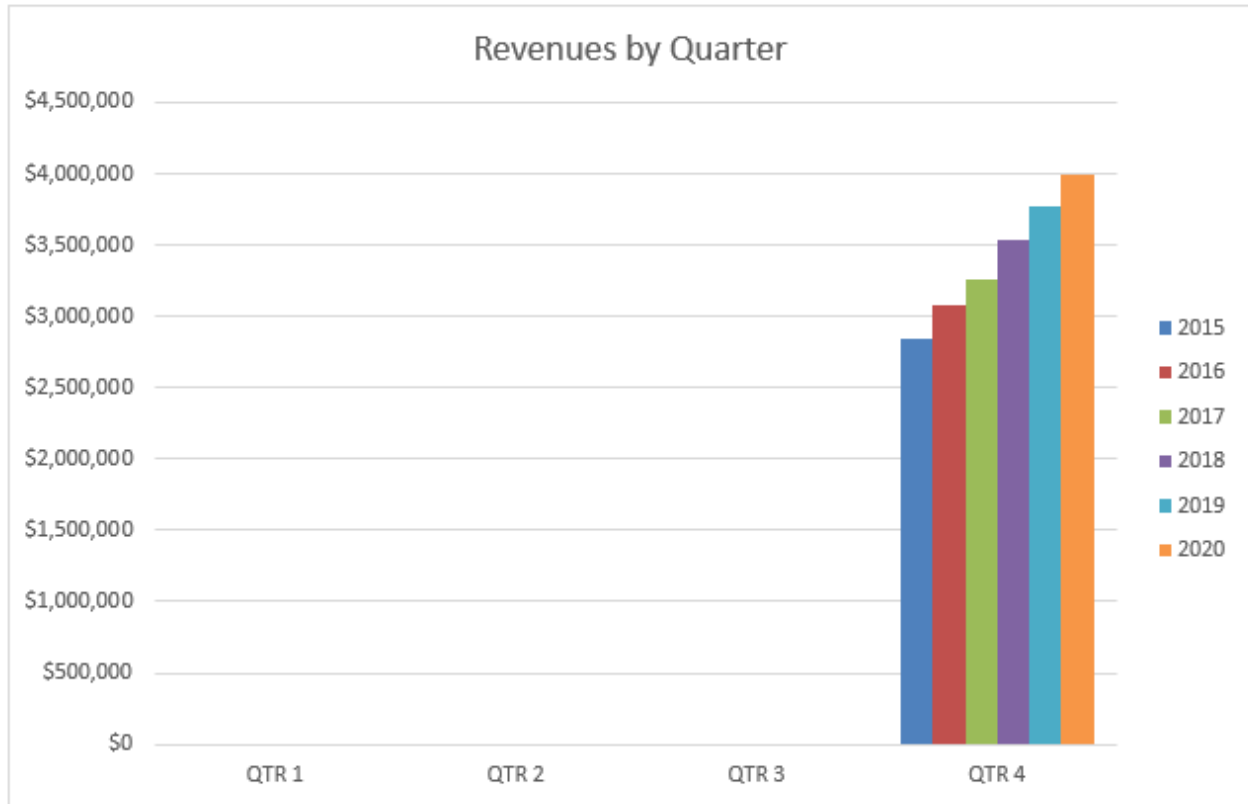
Exemptions: N/A

Administering Authority: Office of Insurance and Safety Fire Commissioner

- Additional information can be found at: <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
2020	\$0	\$0	\$0	\$3,986,661	\$3,986,661

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

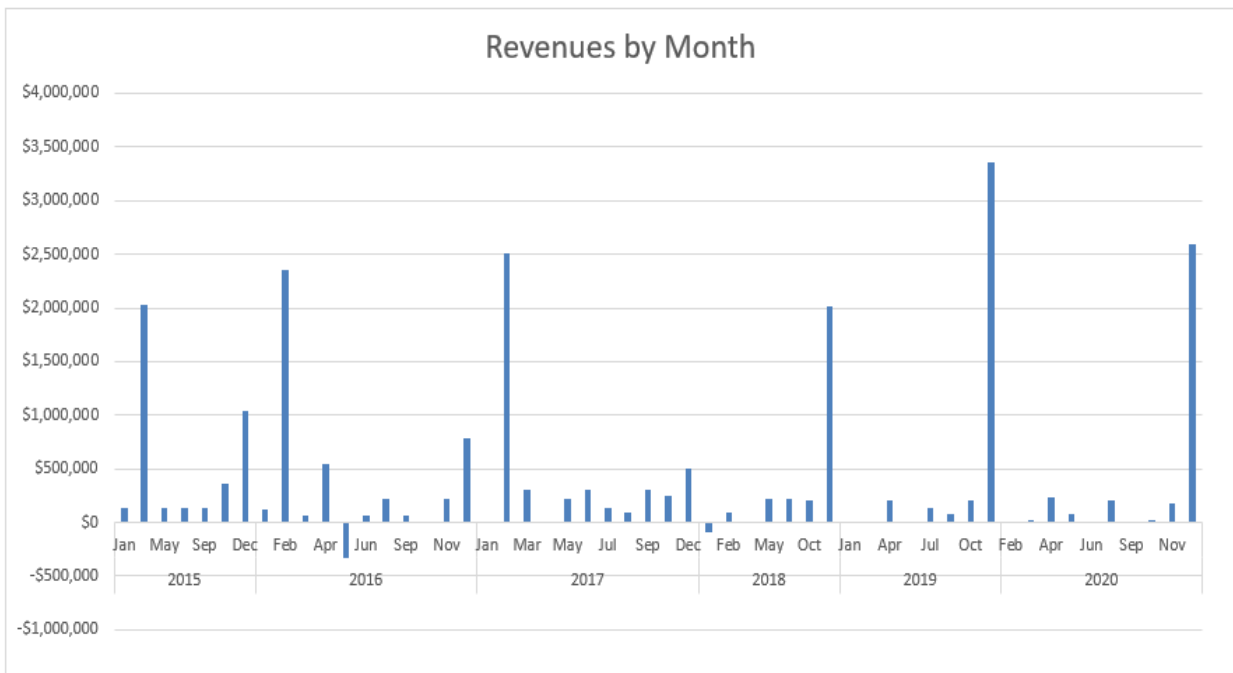
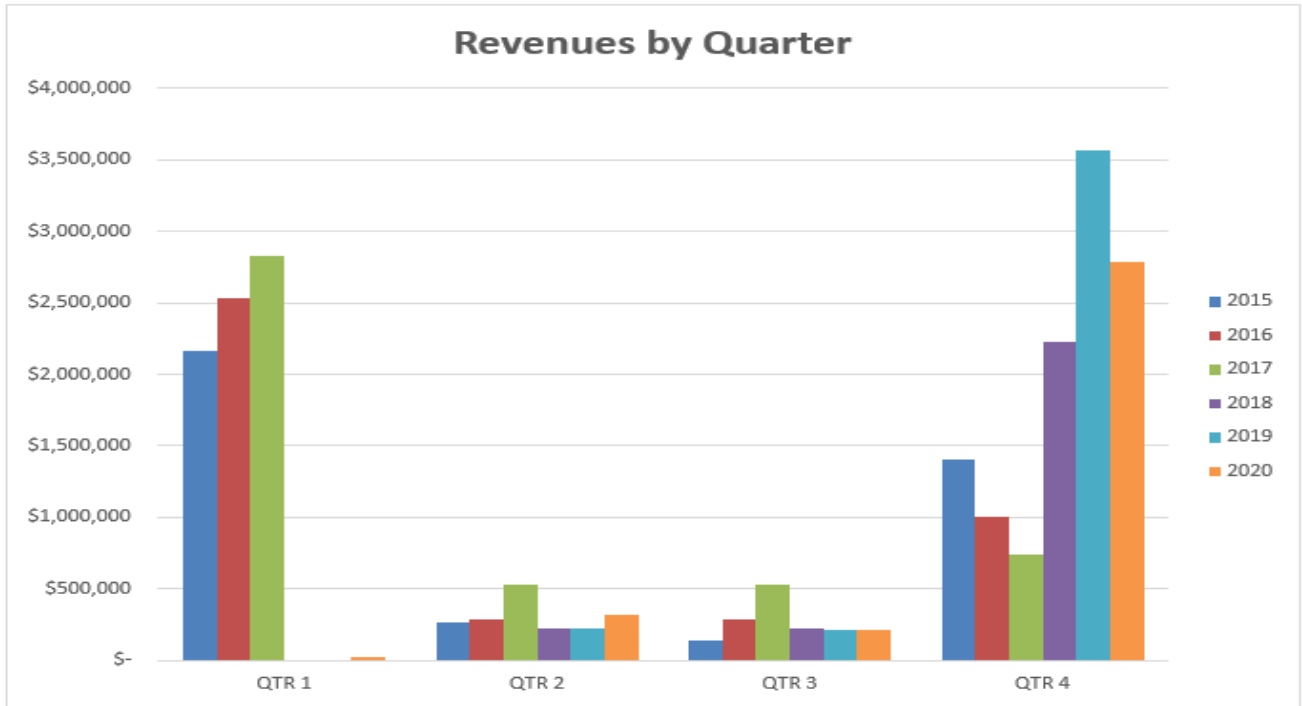
Collection Frequency: Dependent on the stipulations of the related franchise agreement

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
2020	\$17,664	\$319,262	\$208,956	\$2,786,408	\$3,332,292

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

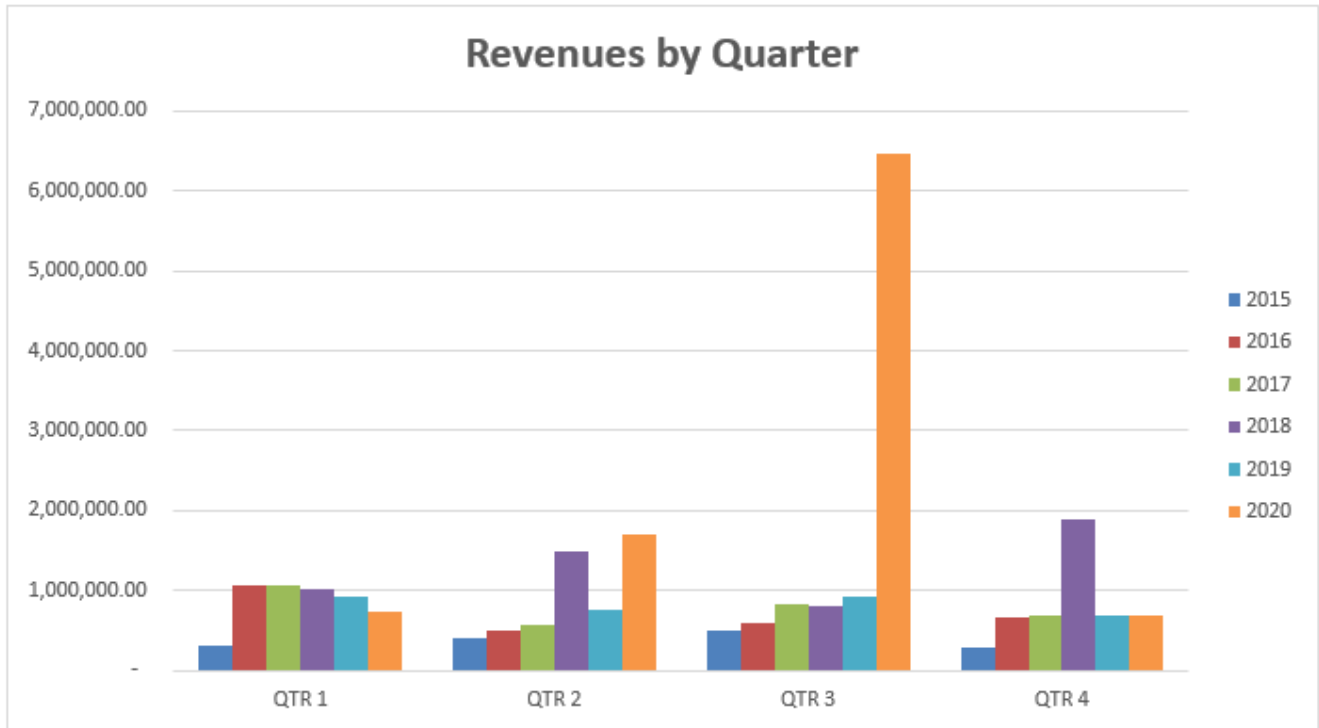
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Community Development

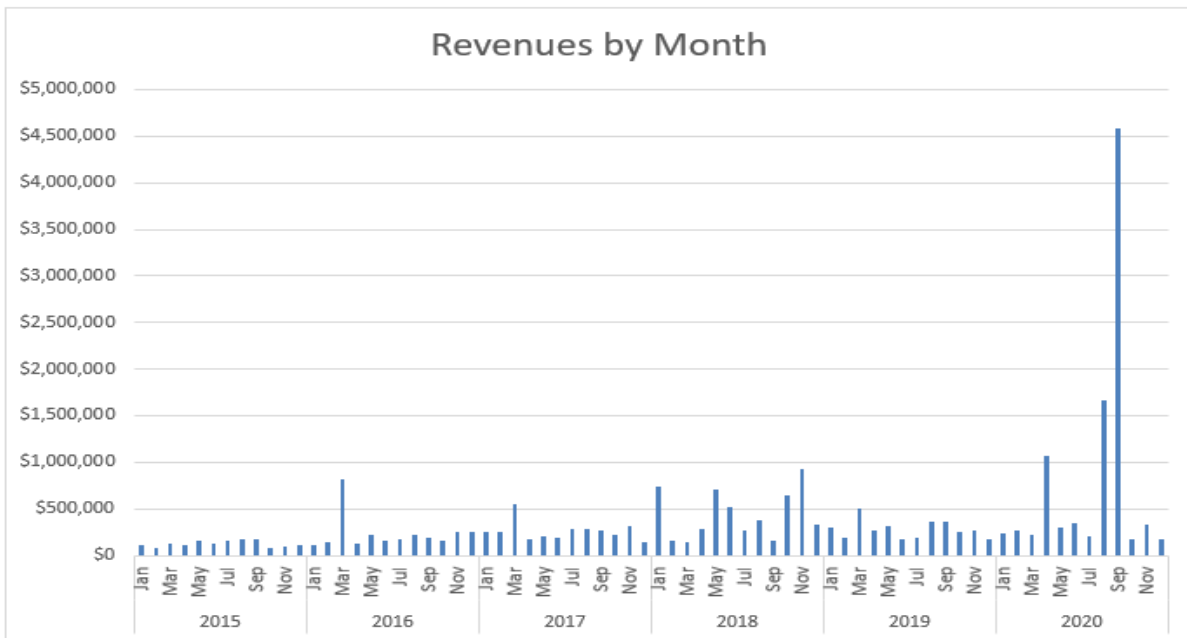
	Q1	Q2	Q3	Q4	Annual Total
2015	\$318,431	\$404,221	\$507,531	\$293,002	\$1,523,186
2016	\$1,064,842	\$486,390	\$595,787	\$673,059	\$2,820,079
2017	\$1,063,958	\$567,400	\$837,959	\$680,921	\$3,150,238
2018	\$1,024,502	\$1,496,366	\$804,580	\$1,893,581	\$5,219,029
2019	\$928,006	\$757,115	\$912,164	\$685,001	\$3,336,286
2020	\$726,253	\$1,705,618	\$6,459,860	\$678,065	\$9,569,798

Note: 3rd Quarter 2020 increase in revenue was due to a lump sum payment for fees related to the Children’s Hospital of Atlanta project.

Building Structures and Equipment: Revenue History



Note: 3rd Quarter 2020 increase in revenue was due to a lump sum payment for fees related to the Children’s Hospital of Atlanta project.



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.

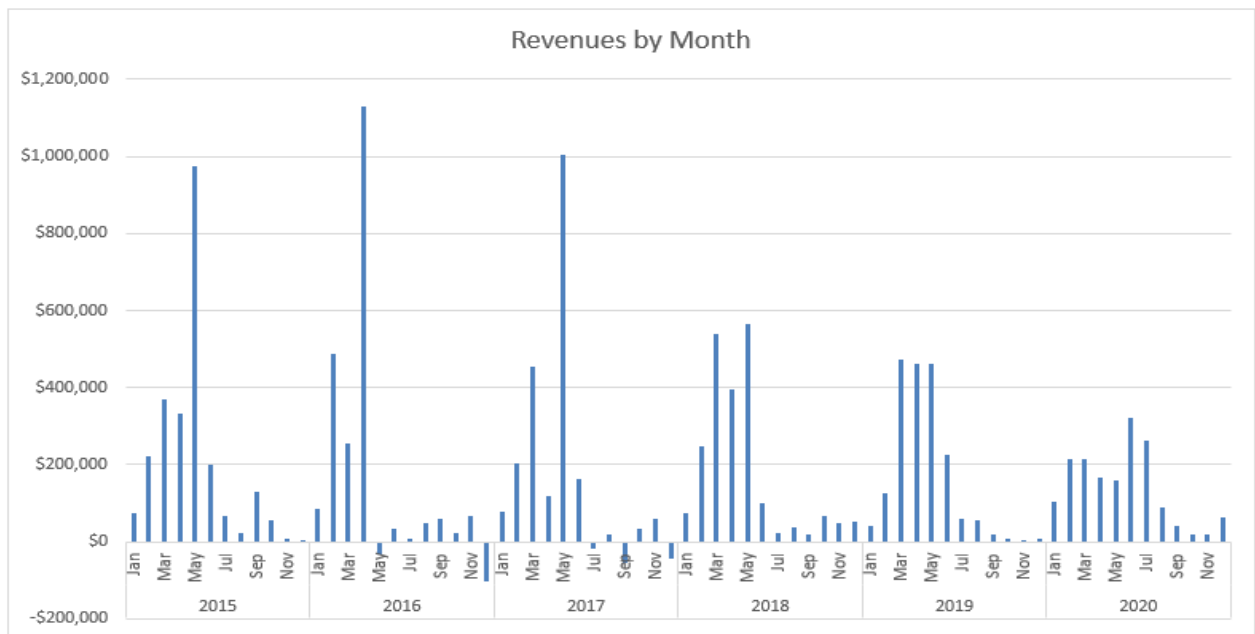
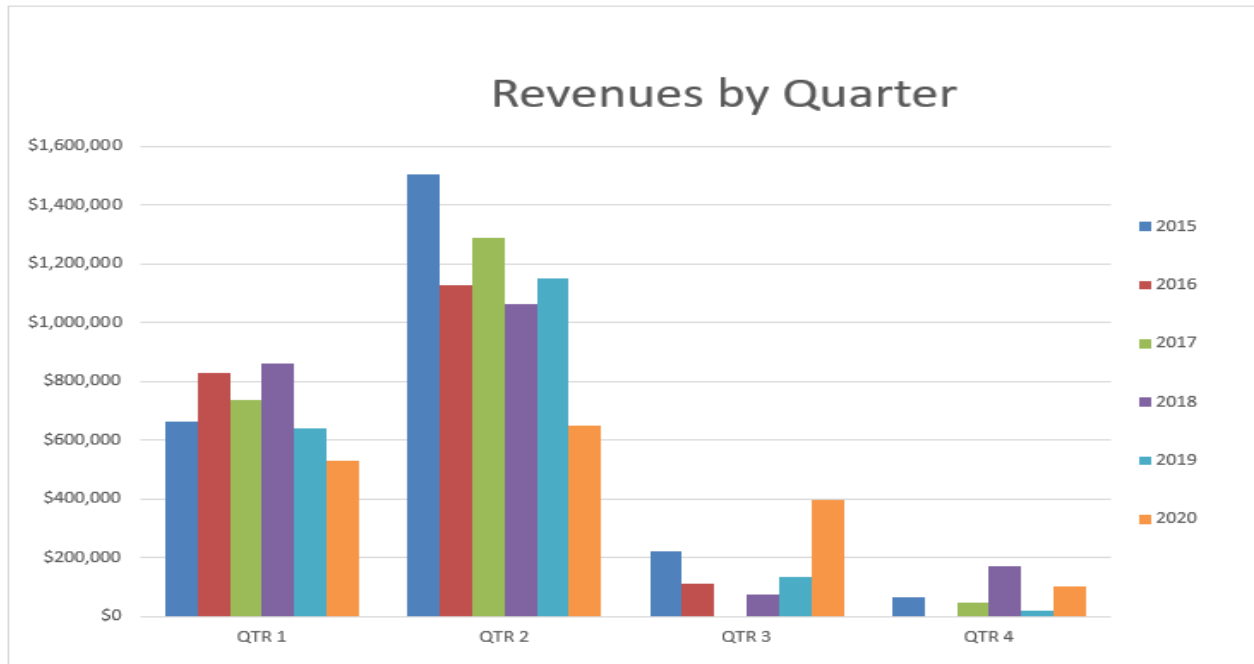
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

- Additional information can be found at:
<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
2020	\$531,033	\$648,259	\$397,825	\$102,482	\$1,679,599

Business and Occupation Tax: Revenue History



General Fund Expenditures by Department

Mayor & Council	\$764,731
City Manager	865,461
City Clerk	399,284
Finance	2,307,952
City Attorney	590,000
Information Technology	1,809,475
Human Resources	307,216
Communications	599,217
Municipal Court	565,735
Police	11,749,462
Public Works	1,700,254
Parks and Recreation	3,867,969
Community Development	3,844,832
Economic Development	240,244
Non-Departmental	2,224,907
Total	\$31,836,739

General Fund					
Five Year Schedule of Sources of Funds, Uses of Funds and Changes in Fund Balance					
	2022	2023	2024	2025	2026
Beginning Balance (Unassigned)	\$7,890,000	\$7,890,000	\$10,518,832	\$13,300,545	\$16,245,999
Sources of Funds					
Taxes	\$23,400,363	\$24,336,378	\$25,309,833	\$26,322,226	\$27,375,115
License and Permits	4,548,544	4,775,971	5,014,770	5,265,508	5,528,784
Charges for Services	408,450	412,535	416,660	420,826	425,035
Fines and Forfeitures	1,076,403	1,087,167	1,098,039	1,109,019	1,120,109
Investment Income	35,000	35,350	35,704	36,061	36,421
Miscellaneous Revenue	111,000	112,110	113,231	114,363	115,507
Other Financing Sources	2,256,979	2,279,549	2,302,344	2,325,368	2,348,621
Total Sources of Funds	\$31,836,739	\$33,039,059	\$34,290,580	\$35,593,371	\$36,949,592
Available Sources	\$39,726,739	\$40,929,059	\$44,809,412	\$48,893,917	\$53,195,591
Uses of Funds					
Personnel Services	\$17,916,572	\$18,633,235	\$19,378,564	\$20,153,707	\$20,959,855
Purchased/Contracted Services	11,224,058	9,000,000	9,270,000	9,548,100	9,834,543
Supplies	1,810,400	1,864,712	1,920,653	1,978,273	2,037,621
Capital Outlay	198,483	204,437	210,571	216,888	223,394
Indirect Cost Allocation	(982,681)	(1,012,161)	(1,042,526)	(1,073,802)	(1,106,016)
Other Costs	1,100,000	1,133,000	1,166,990	1,202,000	1,238,060
Other Financing Uses	569,907	587,004	604,614	622,753	641,435
Total Uses of Funds	\$31,836,739	\$30,410,227	\$31,508,866	\$32,647,918	\$33,828,893
Ending Balance	\$7,890,000	\$10,518,832	\$13,300,545	\$16,245,999	\$19,366,698

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 sustainability. 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.

