



Budget Comparison Report

Account Summary

Account Number	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Per	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%	
				2021 2021	2022 2022CM	Increase / (Decrease)		
Fund: 100 - GENERAL FUND								
Class: 31 - Taxes								
100-311100	Real Property Tax	8,672,743.48	9,421,777.95	9,758,160.12	10,582,739.00	10,668,931.00	86,192.00	0.81%
100-311101	Real Property Tax - Prior Year	242,619.20	-126,991.71	205,535.58	50,000.00	100,000.00	50,000.00	100.00%
100-311110	Public Utility Tax	61,026.19	-46,433.47	0.00	87,232.00	91,282.00	4,050.00	4.64%
100-311111	Public Utility Tax - PRYR	0.15	66,748.15	87,067.93	0.00	0.00	0.00	0.00%
100-311300	Personal Property Tax	388,660.72	363,435.12	330,673.36	405,126.00	405,126.00	0.00	0.00%
100-311301	Personal Property Tax - Prior	38,619.65	-32,224.01	16,266.21	1,000.00	10,000.00	9,000.00	900.00%
100-311310	Motor Vehicle	44,537.63	47,506.50	41,922.47	10,000.00	10,000.00	0.00	0.00%
100-311320	MV Title Ad Valorem Tax	491,535.97	1,237,592.39	1,716,681.59	679,850.00	1,300,000.00	620,150.00	91.22%
100-311340	Intangibles (Reg & Recording)	133,575.65	236,210.17	249,004.28	120,643.00	125,000.00	4,357.00	3.61%
100-311600	Real Estate Transfer Tax	56,310.91	58,574.12	78,441.38	53,338.00	50,000.00	-3,338.00	-6.26%
100-311700	Franchise Fees	841,813.62	914,131.21	544,388.39	800,000.00	800,000.00	0.00	0.00%
100-311710	Franchise Fee - GA Power	2,485,185.53	2,305,229.85	0.00	2,500,000.00	2,400,000.00	-100,000.00	-4.00%
100-311730	Franchise Fees - GAS	674,898.93	112,931.15	350,260.73	325,000.00	340,000.00	15,000.00	4.62%
100-314200	Alcoholic Beverage Excise Tax	446,208.31	345,571.68	403,203.68	300,000.00	350,000.00	50,000.00	16.67%
100-314202	WHOLESALE EXCISE TAX	877,261.90	950,916.24	817,157.84	896,398.00	916,690.00	20,292.00	2.26%
100-314303	Energy Excise Tax	172,144.82	175,727.26	137,392.05	172,811.00	175,000.00	2,189.00	1.27%
100-314400	MVR Excise Tax	179,387.78	44,849.23	50,020.35	150,000.00	15,000.00	-135,000.00	-90.00%
100-316100	Business & Occupation Tax	1,943,574.36	1,679,598.68	1,444,052.83	1,800,000.00	1,500,000.00	-300,000.00	-16.67%
100-316200	Insurance Premiums Tax	3,776,816.72	3,986,661.50	4,138,340.21	3,776,817.00	4,000,000.00	223,183.00	5.91%
100-316201	Insurance License Fee	23,800.00	27,500.00	31,050.00	22,100.00	25,600.00	3,500.00	15.84%
100-316300	Financial Institutions Tax	67,374.00	66,916.79	41,741.00	67,734.00	67,734.00	0.00	0.00%
100-319000	Penalties & Int on Delinq Taxes	35,248.98	32,811.56	46,241.87	25,970.00	20,000.00	-5,970.00	-22.99%
100-319400	Pen & Int on Del Taxes-Busines	30,673.46	16,561.47	32,977.03	40,022.00	30,000.00	-10,022.00	-25.04%
Total Class: 31 - Taxes:		21,684,017.96	21,885,601.83	20,520,578.90	22,866,780.00	23,400,363.00	533,583.00	2.33%
Class: 32 - Licenses and Permits								
100-321100	Alcohol License	497,738.56	429,787.26	412,003.98	425,000.00	425,000.00	0.00	0.00%
100-321290	Short-term Rentals Permit Fees	0.00	900.00	550.00	0.00	0.00	0.00	0.00%
100-322990	Permit for Small Cell	10,155.08	82,176.89	22,793.10	0.00	0.00	0.00	0.00%
100-323100	Bldg Structures & Equipment	3,336,286.36	9,569,798.02	6,046,621.37	2,708,000.00	4,123,544.00	1,415,544.00	52.27%
100-323901	Tree Bank	0.00	24,316.00	132,993.00	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Per	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2021 2021	2022 2022CM	Increase / (Decrease)	
100-323905	Sidewalk Bank	331,044.50	329,725.00	356,530.50	0.00	0.00	0.00	0.00%
Total Class: 32 - Licenses and Permits:		4,175,224.50	10,436,703.17	6,971,491.95	3,133,000.00	4,548,544.00	1,415,544.00	45.18%
Class: 33 - Intergovernment Revenues								
100-331100	Federal Grants	86,631.58	0.00	0.00	0.00	0.00	0.00	0.00%
100-331210	Coronavirus Fiscal Recovery	0.00	0.00	4,235,577.50	0.00	0.00	0.00	0.00%
100-337000	Intergovernmental Revenue	298,449.60	543,672.00	196,739.00	196,739.00	0.00	-196,739.00	-100.00%
Total Class: 33 - Intergovernment Revenues:		385,081.18	543,672.00	4,432,316.50	196,739.00	0.00	-196,739.00	-100.00%
Class: 34 - Charges for Services								
100-341400	Police Report Print Fee	11,856.50	10,931.30	12,196.10	5,000.00	5,000.00	0.00	0.00%
100-341910	Election Qualifying Fees	2,040.00	0.00	1,440.00	0.00	0.00	0.00	0.00%
100-342120	Special Police Svcs	292,799.39	220,462.97	127,778.76	40,000.00	100,000.00	60,000.00	150.00%
100-342130	False Alarm	725.00	0.00	0.00	0.00	0.00	0.00	0.00%
100-342310	Fingerprinting Fee	9,475.00	10,965.00	5,645.00	7,100.00	7,100.00	0.00	0.00%
100-342900	Public Safety-Other	5,550.00	3,370.00	6,790.00	15,200.00	5,000.00	-10,200.00	-67.11%
100-343200	Special Assessments	79,531.50	87,565.18	88,853.80	35,000.00	1,000.00	-34,000.00	-97.14%
100-347200	Concessions	10,690.00	0.00	16,246.20	5,000.00	15,000.00	10,000.00	200.00%
100-347500	Rec Program Fees	133,236.11	97,932.95	229,430.30	100,000.00	100,000.00	0.00	0.00%
100-347900	Pavilion Rentals	352,759.43	123,347.77	209,409.70	271,223.00	175,000.00	-96,223.00	-35.48%
100-349300	NSF Fees	140.00	0.00	0.00	150.00	150.00	0.00	0.00%
100-349900	Other Fees Rebates	0.00	0.00	0.00	200.00	200.00	0.00	0.00%
Total Class: 34 - Charges for Services:		898,802.93	554,575.17	697,789.86	478,873.00	408,450.00	-70,423.00	-14.71%
Class: 35 - Fines and Forfeitures								
100-351170	Municipal Court Fines & Forfei	1,538,856.56	830,270.54	1,118,977.82	1,225,000.00	1,076,403.00	-148,597.00	-12.13%
Total Class: 35 - Fines and Forfeitures:		1,538,856.56	830,270.54	1,118,977.82	1,225,000.00	1,076,403.00	-148,597.00	-12.13%
Class: 36 - Investment Income								
100-361000	Interest Revenue	217,351.99	137,950.01	61,505.84	50,000.00	35,000.00	-15,000.00	-30.00%
100-363000	Unrealized Gain/Loss on	6,139.76	500.23	-3,739.72	0.00	0.00	0.00	0.00%
Total Class: 36 - Investment Income:		223,491.75	138,450.24	57,766.12	50,000.00	35,000.00	-15,000.00	-30.00%
Class: 37 - Contributions and Donations From Private Sources								
100-371000	Contr & Don From Priv Sources	2,513.49	813.00	0.00	0.00	0.00	0.00	0.00%
100-371001	Police - Explorer Donations	100.00	0.00	1,570.53	0.00	0.00	0.00	0.00%
100-371002	Police - Shop w/Badge	38,554.40	27,810.36	24,444.34	0.00	0.00	0.00	0.00%
100-371003	Police - General Donations	0.00	200.00	0.00	0.00	0.00	0.00	0.00%
100-371004	Police - K9 Donations	0.00	28,000.00	1,655.00	0.00	0.00	0.00	0.00%
100-371005	Police - Bike Fund	0.00	626.66	0.00	0.00	0.00	0.00	0.00%
100-371006	Police - Support Services	0.00	0.00	10,000.00	0.00	0.00	0.00	0.00%
Total Class: 37 - Contributions and Donations From Private		41,167.89	57,450.02	37,669.87	0.00	0.00	0.00	0.00%

Budget Comparison Report

Account Number		2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Per	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
					2021 2021	2022 2022CM	Increase / (Decrease)	
Class: 38 - Miscellaneous Revenue								
100-381000	Rents and Royalties	9,000.00	36,000.00	30,000.00	36,000.00	36,000.00	0.00	0.00%
100-383000	Reimb for damaged property	1,553.75	23,730.03	33,078.13	0.00	0.00	0.00	0.00%
100-385000	Miscellaneous Revenue	50,772.75	11,715.21	231,093.62	320,000.00	70,000.00	-250,000.00	-78.13%
100-389000	Other Charges For Svcs	30,291.93	16,896.75	16,905.00	5,000.00	5,000.00	0.00	0.00%
Total Class: 38 - Miscellaneous Revenue:		91,618.43	88,341.99	311,076.75	361,000.00	111,000.00	-250,000.00	-69.25%
Class: 39 - Other Financing Sources								
100-391250	Transfers In from Grant Fund	0.00	76,512.10	69,570.05	375,000.00	0.00	-375,000.00	-100.00%
100-391271	Transfer In From LaVista Park	0.00	0.00	0.00	400,000.00	400,000.00	0.00	0.00%
100-391275	Transfer from Hotel (275)	1,407,591.28	577,423.01	731,740.06	1,200,000.00	857,250.00	-342,750.00	-28.56%
100-391506	Transfer In from Stormwater	0.00	64,742.30	57,500.00	0.00	122,242.00	122,242.00	0.00%
100-391801	Transfer In From BDA (801)	171,237.00	252,487.00	0.00	252,487.00	252,487.00	0.00	0.00%
100-392100	Procceds from sale of property	3,570.00	6,931.00	31,824.05	0.00	0.00	0.00	0.00%
100-399999	Reserves	0.00	0.00	0.00	6,336,963.08	625,000.00	-5,711,963.08	-90.14%
Total Class: 39 - Other Financing Sources:		1,582,398.28	978,095.41	890,634.16	8,564,450.08	2,256,979.00	-6,307,471.08	-73.65%
Class: 55 - Interfund/Interdepartmental Charges								
100-341700	Indirect Cost Allocations	0.00	2,794,030.07	0.00	0.00	0.00	0.00	0.00%
Total Class: 55 - Interfund/Interdepartmental Charges:		0.00	2,794,030.07	0.00	0.00	0.00	0.00	0.00%
Total Fund: 100 - GENERAL FUND:		30,620,659.48	38,307,190.44	35,038,301.93	36,875,842.08	31,836,739.00	-5,039,103.08	-13.67%

Budget Comparison Report

Group Summary

Class	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Per	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2021 2021	2022 2022CM	Increase / (Decrease)	
Fund: 100 - GENERAL FUND							
31 - Taxes	21,684,017.96	21,885,601.83	20,520,578.90	22,866,780.00	23,400,363.00	533,583.00	2.33%
32 - Licenses and Permits	4,175,224.50	10,436,703.17	6,971,491.95	3,133,000.00	4,548,544.00	1,415,544.00	45.18%
33 - Intergovernment Revenues	385,081.18	543,672.00	4,432,316.50	196,739.00	0.00	-196,739.00	-100.00%
34 - Charges for Services	898,802.93	554,575.17	697,789.86	478,873.00	408,450.00	-70,423.00	-14.71%
35 - Fines and Forfeitures	1,538,856.56	830,270.54	1,118,977.82	1,225,000.00	1,076,403.00	-148,597.00	-12.13%
36 - Investment Income	223,491.75	138,450.24	57,766.12	50,000.00	35,000.00	-15,000.00	-30.00%
37 - Contributions and Donations From Private Sources	41,167.89	57,450.02	37,669.87	0.00	0.00	0.00	0.00%
38 - Miscellaneous Revenue	91,618.43	88,341.99	311,076.75	361,000.00	111,000.00	-250,000.00	-69.25%
39 - Other Financing Sources	1,582,398.28	978,095.41	890,634.16	8,564,450.08	2,256,979.00	-6,307,471.08	-73.65%
55 - Interfund/Interdepartmental Charges	0.00	2,794,030.07	0.00	0.00	0.00	0.00	0.00%
Total Fund: 100 - GENERAL FUND:	30,620,659.48	38,307,190.44	35,038,301.93	36,875,842.08	31,836,739.00	-5,039,103.08	-13.67%

Group Summary

Object	2019 Total Activity	2020 Total Activity	2021 YTD Activity Through Per	Parent Budget	Comparison 1 Budget	Comparison 1 to Parent Budget	%
				2021 2021	2022 2022CM	Increase / (Decrease)	
511100 - Regular Salaries	8,974,911.79	10,767,225.47	10,786,764.97	11,052,756.00	11,356,903.00	304,147.00	2.75%
511101 - Part-time/Seasonal Salaries	622,772.59	688,383.74	631,059.75	710,799.00	611,709.00	-99,090.00	-13.94%
511102 - Salary Allowances	254,292.58	280,488.60	296,075.40	285,750.00	274,200.00	-11,550.00	-4.04%
511103 - Special Events/Security	100.00	0.00	0.00	0.00	0.00	0.00	0.00%
511104 - Special Events/Traffic	150.00	0.00	0.00	0.00	0.00	0.00	0.00%
511105 - Brookhaven Special Events	24,535.78	5,452.04	33,090.61	25,890.00	25,890.00	0.00	0.00%
511300 - Overtime Salaries	465,336.63	312,941.17	487,546.94	389,600.00	342,600.00	-47,000.00	-12.06%
512100 - Group Insurance	1,722,332.08	2,117,480.87	2,300,749.25	2,518,519.00	2,757,317.00	238,798.00	9.48%
512200 - Social Security	41,501.13	45,428.39	42,028.60	47,833.00	50,278.00	2,445.00	5.11%
512300 - Medicare	144,969.41	168,757.72	172,831.03	168,533.00	181,986.00	13,453.00	7.98%
512400 - Retirement	600,888.35	701,181.11	723,110.78	703,954.00	726,699.00	22,745.00	3.23%
512401 - Retirement 457	826,791.83	916,546.92	998,188.92	991,501.00	1,047,334.00	55,833.00	5.63%
512500 - Tuition Reimbursement	12,985.00	12,015.00	4,275.00	34,400.00	34,400.00	0.00	0.00%
512600 - Employee Unemployment Tax	660.00	0.00	5,992.77	0.00	0.00	0.00	0.00%
512700 - Workers' Compensation	205,194.00	247,961.00	271,179.00	374,927.00	398,456.00	23,529.00	6.28%
512900 - Other Employment Benefits	43,950.00	63,530.00	74,165.00	108,100.00	83,800.00	-24,300.00	-22.48%
521101 - Official/Admin Svcs	32,591.06	39,207.30	43,900.41	36,000.00	36,000.00	0.00	0.00%
521200 - Prof Svcs	2,083,762.82	1,878,652.21	3,063,833.17	3,657,021.70	2,501,464.00	-1,155,557.70	-31.60%
521201 - Prof Svcs-Legal	494,705.44	358,284.35	493,694.50	452,000.00	482,000.00	30,000.00	6.64%
521202 - Prof Svcs-Marketing	145,940.26	554,514.87	490,026.17	775,000.00	200,000.00	-575,000.00	-74.19%
521203 - Prof Svcs:Election Expense	13,804.17	0.00	50,683.00	60,000.00	25,000.00	-35,000.00	-58.33%
521300 - Technical Svcs	897,172.40	588,565.74	608,902.39	721,291.58	745,473.00	24,181.42	3.35%
522110 - Sanitation/Garbage	44,052.07	39,641.51	54,714.32	55,000.00	55,000.00	0.00	0.00%
522130 - Custodial Services	80,954.60	96,948.13	89,511.00	115,950.00	115,950.00	0.00	0.00%
522200 - Repairs & Maintenance							