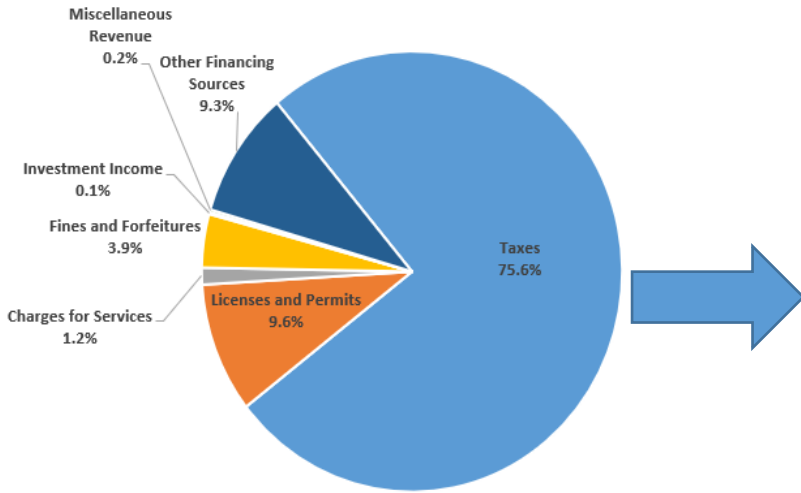


City of Brookhaven, GA
2023 Proposed Budget
All Funds - Schedule of Fund Revenues and Expenditures

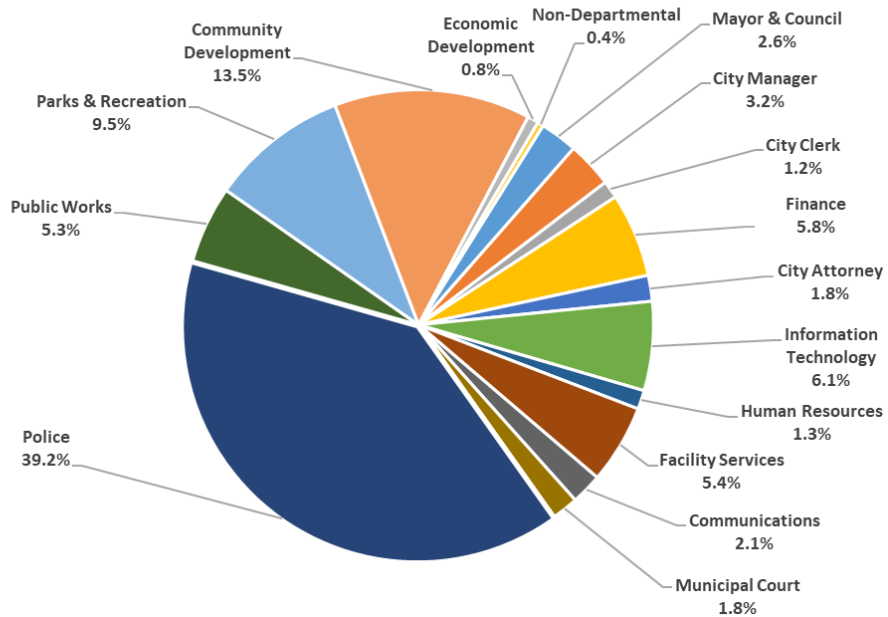
	General Fund	Confiscated Assets Fund	StreetLight Special Revenue Fund	Enhanced 911 Special Revenue Fund	Grants Fund	Special Tax District #1 Revenue Fund	LaVista Park Special Tax District Revenue Fund	Special Service District Fund	Hotel Motel Tax Fund	SPLOST 2017 Special Revenue Fund	Capital Improvement Program Fund	Brookhaven Public Facilities Authority Fund	Debt Service Fund	Stormwater Fund	Vehicle Replacement Fund	Municipal Court Fund	Totals
Taxes	\$25,029,014	\$0	\$0	\$0	\$0	\$1,350,000	\$225,123	\$6,600,000	\$3,589,237	\$0	\$0	\$0	\$2,166,100	\$0	\$0	\$0	\$38,959,474
Licenses and Permits	3,168,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,168,000
Intergovernmental	-	-	-	-	800,226	-	-	-	-	8,400,458	-	-	-	-	-	-	9,200,684
Charges for Services	408,450	-	452,000	1,260,000	-	-	-	-	-	-	-	-	3,815,385	-	-	-	5,935,835
Fines and Forfeitures	1,300,000	70,018	-	-	-	-	-	-	-	-	-	-	-	-	-	333,000	1,703,018
Investment Income	45,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	45,000
Miscellaneous Revenue	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,000
Other Financing Sources	3,092,240	-	-	249,230	453,805	280,000	-	-	-	2,077,767	1,081,098	150,000	6,803,983	-	1,240,553	-	15,428,676
Total Sources of Funds	\$33,108,704	\$70,018	\$452,000	\$1,509,230	\$1,254,031	\$1,630,000	\$225,123	\$6,600,000	\$3,589,237	\$10,478,225	\$1,081,098	\$150,000	\$8,970,083	\$3,815,385	\$1,240,553	\$333,000	\$74,506,687
Mayor & Council	\$856,551	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$856,551
City Manager	1,043,551	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,043,551
City Clerk	398,794	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	398,794
Finance	1,912,438	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,912,438
City Attorney	590,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	590,000
Information Technology	2,027,741	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,027,741
Human Resources	429,708	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	429,708
Facility Services	1,800,324	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,800,324
Communications	705,953	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	705,953
Municipal Court	593,862	-	-	-	-	-	-	-	-	-	-	-	-	-	-	333,000	926,862
Police	12,984,496	70,018	-	1,509,230	-	1,000,000	-	-	-	-	-	-	2,110,000	-	1,165,553	-	18,839,297
Public Works	1,759,672	-	452,000	-	1,126,732	630,000	-	5,961,900	-	4,025,147	1,017,098	-	-	3,409,220	-	-	18,381,769
Parks & Recreation	3,144,839	-	-	-	-	-	-	-	-	70,000	-	-	2,450,023	-	75,000	-	5,739,862
Community Development	4,475,564	-	-	-	127,299	-	-	-	-	-	-	-	-	-	-	-	4,602,863
Economic Development	253,068	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	253,068
Tourism	-	-	-	-	-	-	-	-	1,570,291	-	-	-	672,982	-	-	-	2,243,273
Non-Department	132,143	-	-	-	-	-	225,123	638,100	2,018,946	6,383,078	64,000	150,000	3,737,078	406,165	-	-	13,754,633
Total Uses of Funds	\$33,108,704	\$70,018	\$452,000	\$1,509,230	\$1,254,031	\$1,630,000	\$225,123	\$6,600,000	\$3,589,237	\$10,478,225	\$1,081,098	\$150,000	\$8,970,083	\$3,815,385	\$1,240,553	\$333,000	\$74,506,687

Where Does it Come From?
General Fund Budget of \$33.1 million



Taxes	Percent
Property Taxes	36.9%
Excise Taxes	4.4%
Financial Institutions Tax	0.2%
Franchise Fees	10.7%
Insurance Premiums Tax	12.7%
Other Taxes	5.8%
Business & Occupation Tax	4.8%
Total	75.6%

Where Does it Go?
General Fund Budget of \$33.1 million



General Fund Revenues

Real Property Taxes	11,622,948
Other Taxes	13,406,066
Licenses and Permits	\$3,168,000
Charges for Services	\$408,450
Fines and Forfeitures	\$1,300,000
Investment Income	\$45,000
Miscellaneous Revenue	\$66,000
Other Financing Sources	\$3,092,240
Total	\$33,108,704

General Fund Top Five Revenues

Real Property Taxes	\$11,622,948
Insurance Premium Taxes	4,200,000
Franchise Tax	3,540,000
Building Structures and Equipment	2,743,000
Business and Occupational Tax	1,600,000
Total	\$23,805,948

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.

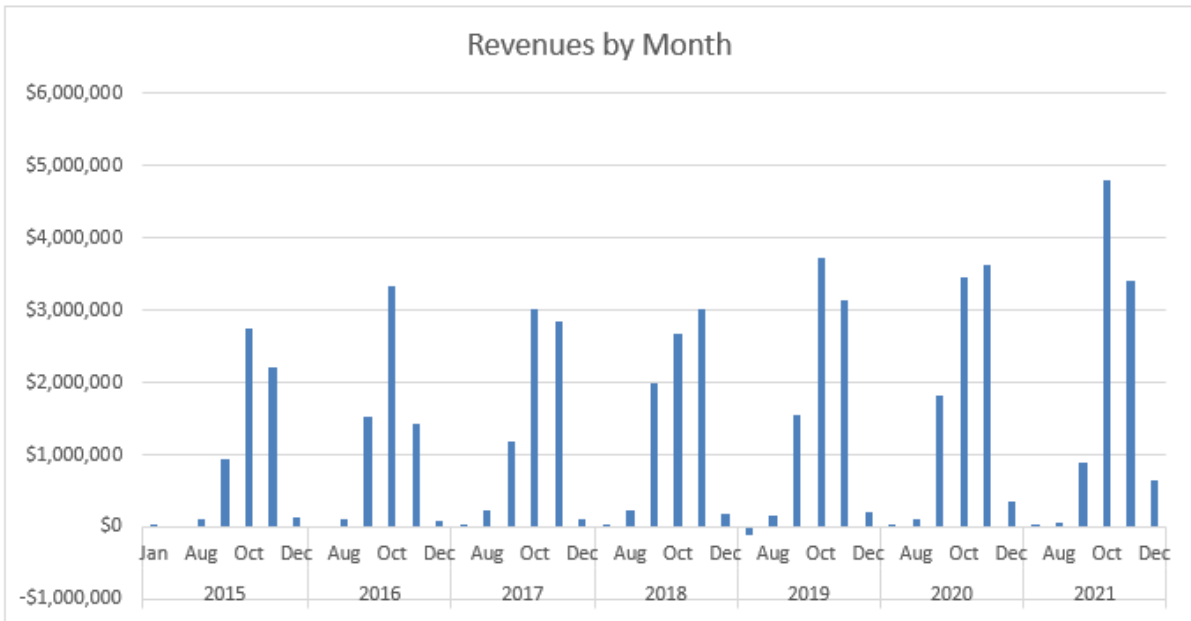
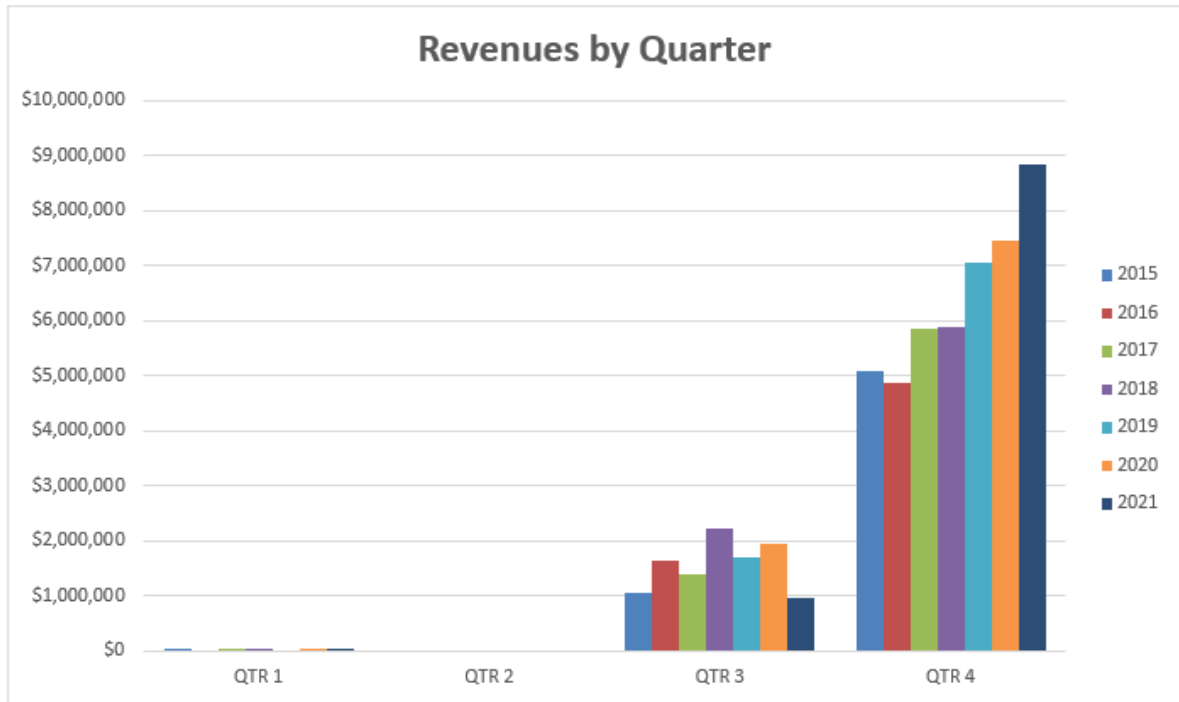
Exemptions: City Homestead Exemption (E.Host Credit) off the DeKalb County assessed value. Senior Exemption available to those who meet the income and age requirements.

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	-	\$1,041,439	\$5,094,415	\$6,152,339
2016	\$0	-	\$1,624,210	\$4,882,085	\$6,506,295
2017	\$18,720	-	\$1,398,001	\$5,861,894	\$7,278,615
2018	\$28,930	-	\$2,227,771	\$5,887,541	\$8,144,242
2019	-\$101,498	-	\$1,709,532	\$7,064,709	\$8,672,743
2020	\$34,779	-	\$1,937,023	\$7,449,976	\$9,421,778
2021	\$16,440	-	\$961,439	\$8,852,906	\$9,830,785

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

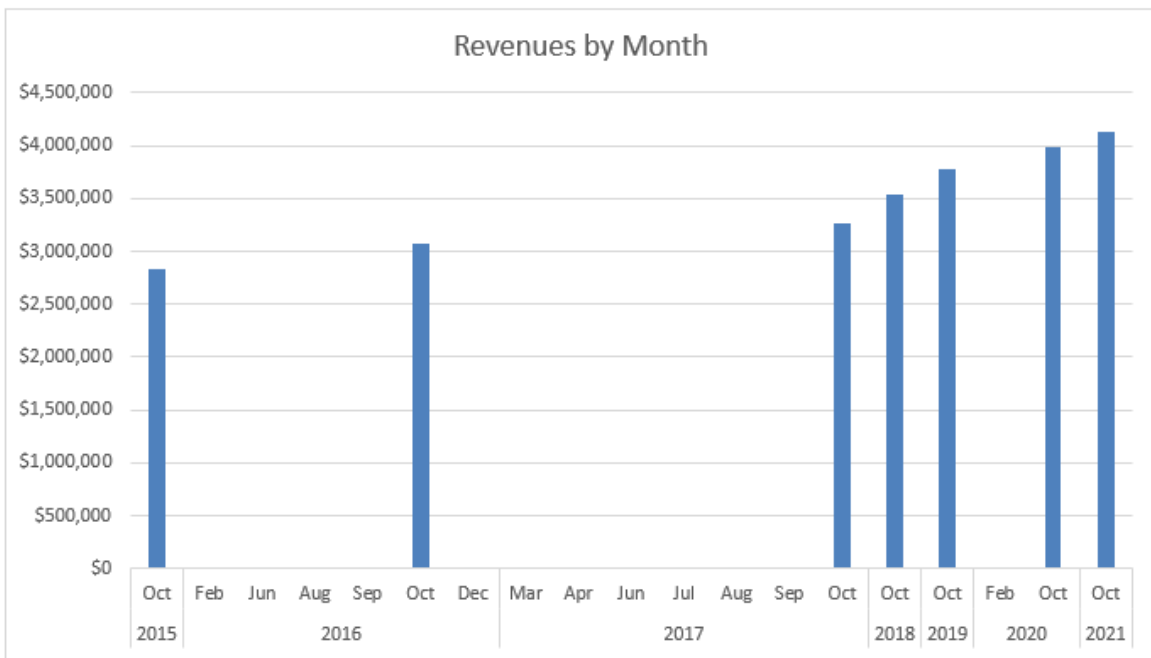
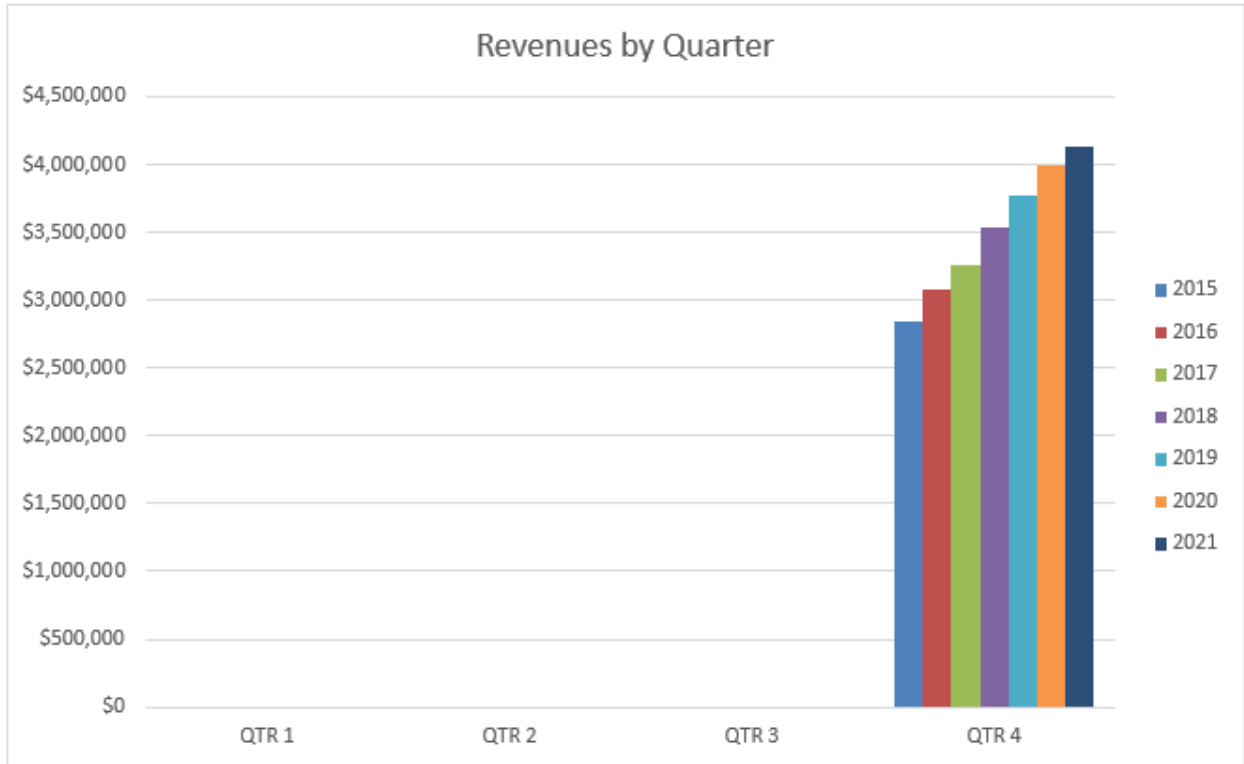
Exemptions: N/A

Administering Authority: Office of Insurance and Safety Fire Commissioner

- Additional information can be found at: <https://www.oci.ga.gov/PremiumTax/Home.aspx>

Year	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
2021	\$0	\$0	\$0	\$4,138,340	\$4,138,340

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

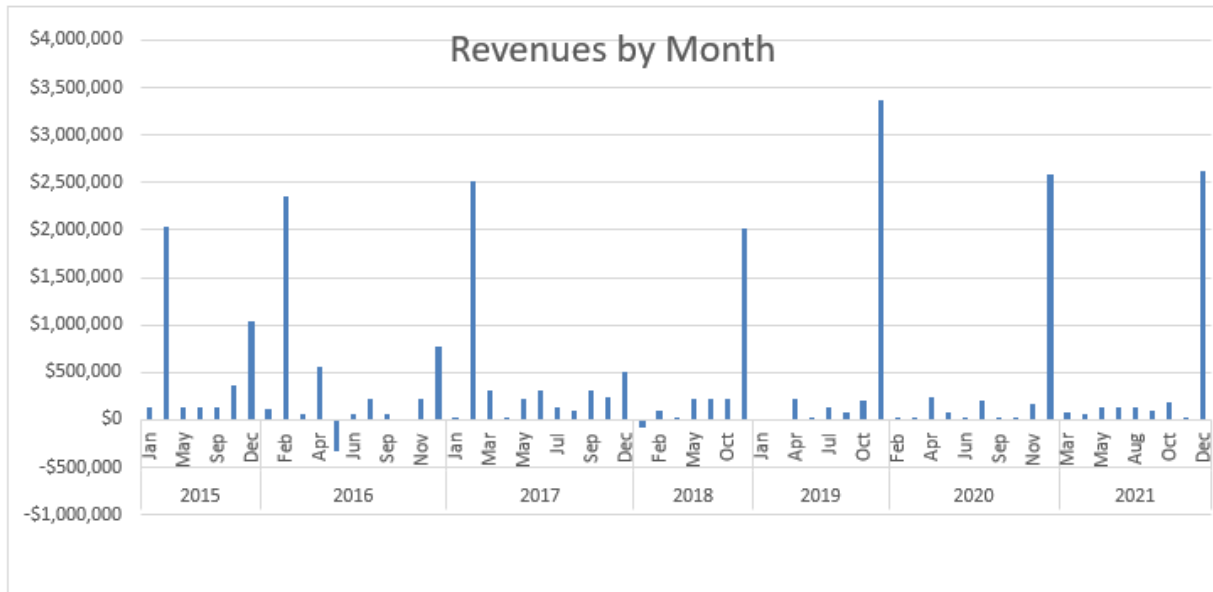
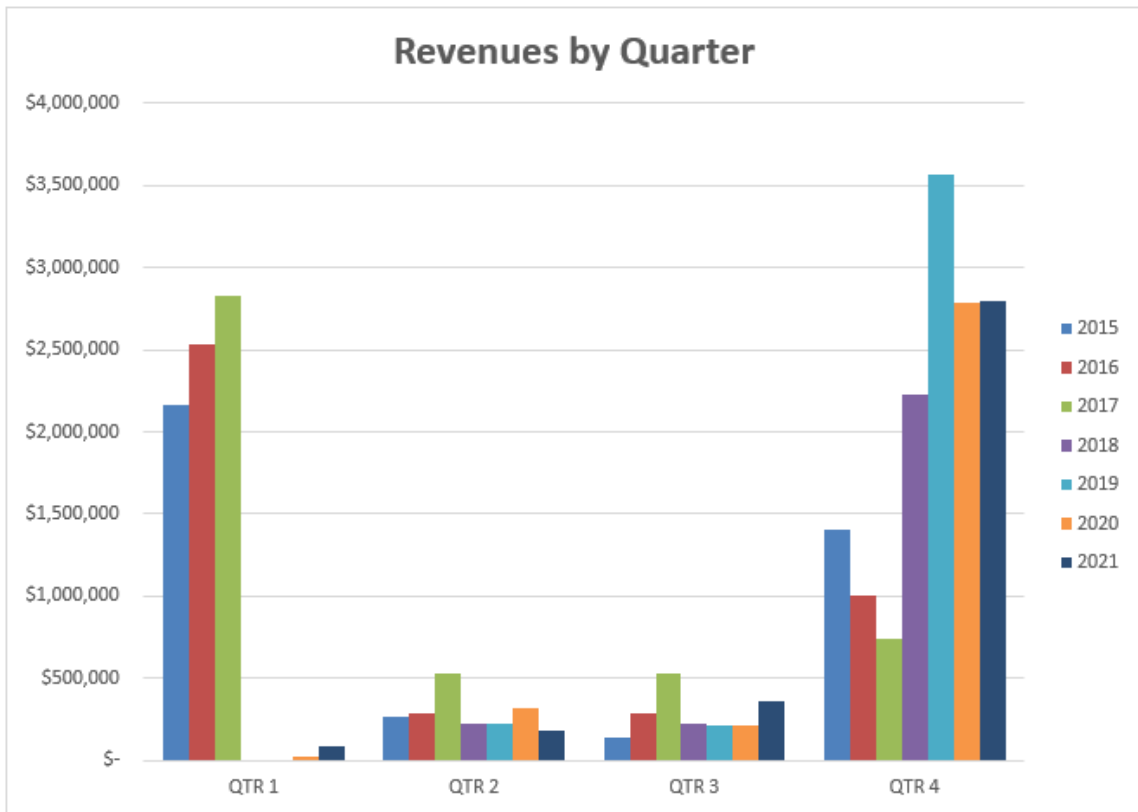
Collection Frequency: Dependent on the stipulations of the related franchise agreement

Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

Year	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
2021	\$86,843	\$184,084	\$356,936	\$2,792,571	\$3,420,434

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

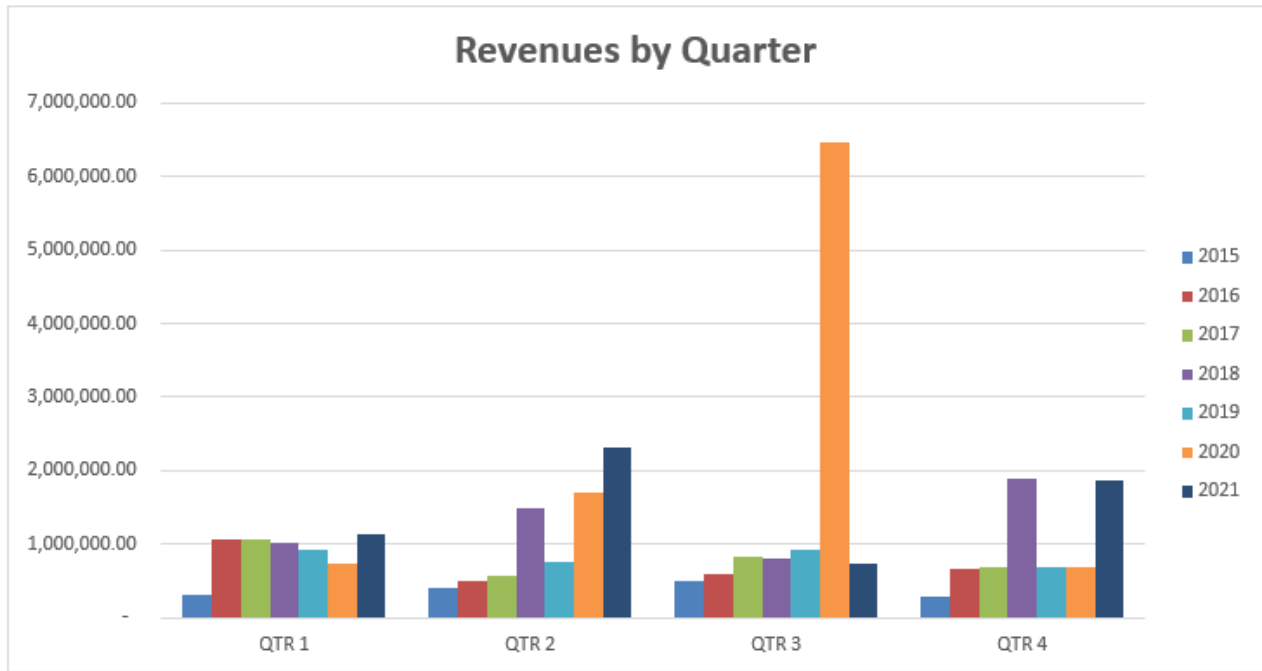
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Community Development

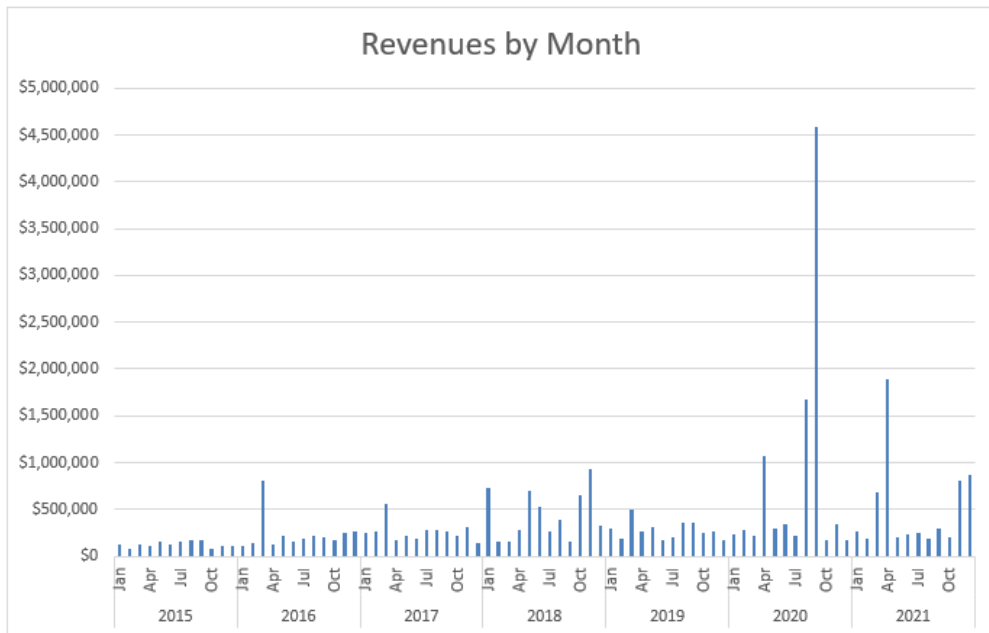
Year	Q1	Q2	Q3	Q4	Annual Total
2015	\$318,431	\$404,221	\$507,531	\$293,002	\$1,523,186
2016	\$1,064,842	\$486,390	\$595,787	\$673,059	\$2,820,079
2017	\$1,063,958	\$567,400	\$837,959	\$680,921	\$3,150,238
2018	\$1,024,502	\$1,496,366	\$804,580	\$1,893,581	\$5,219,029
2019	\$928,006	\$757,115	\$912,164	\$685,001	\$3,336,286
2020	\$726,253	\$1,705,618	\$6,459,860	\$678,065	\$9,569,798
2021	\$1,123,389	\$2,317,766	\$741,089	\$1,864,377	\$6,046,621

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.

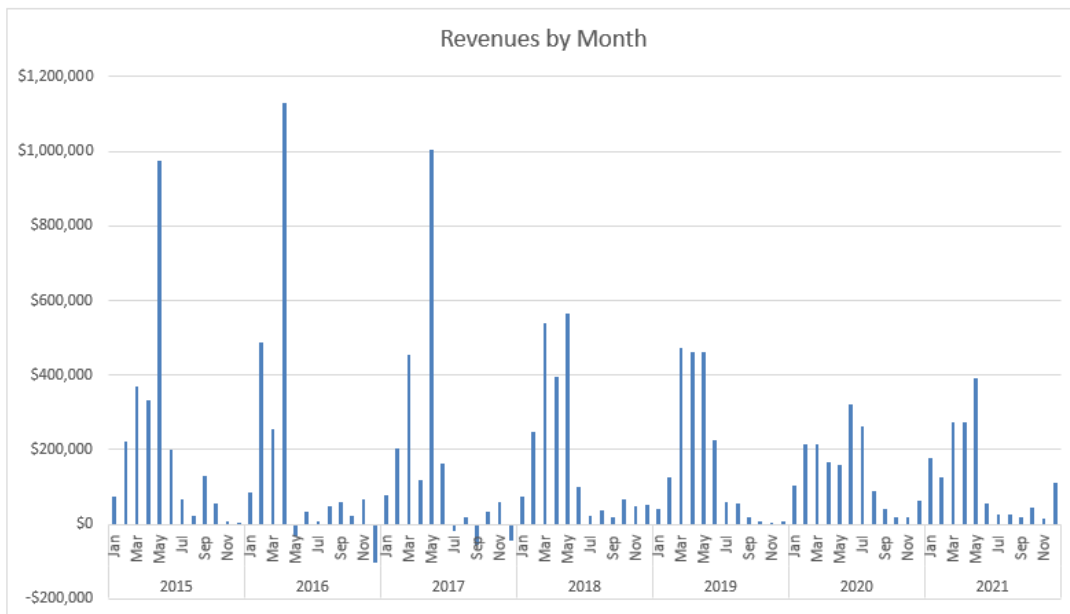
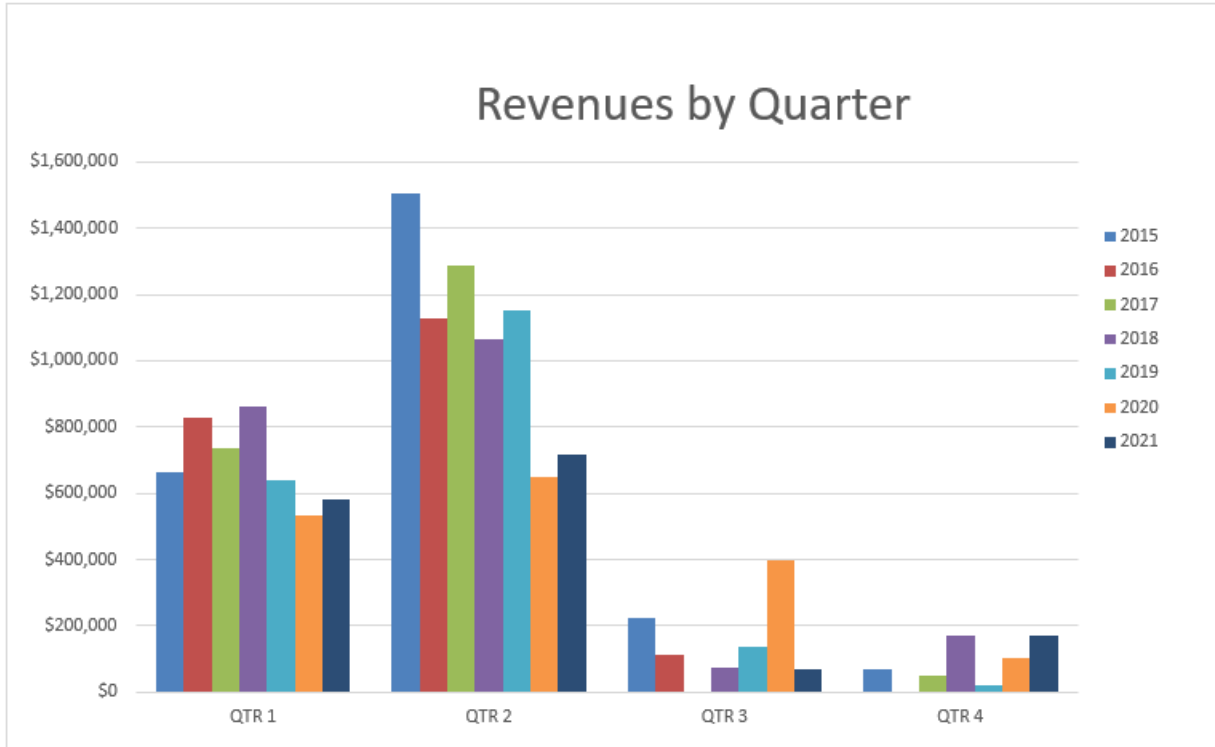
Exemptions: N/A

Administering Authority: City of Brookhaven Department of Finance

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

Year	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
2021	\$1,123,389	\$2,317,766	\$741,089	\$1,864,377	\$6,046,621

Business and Occupation Tax: Revenue History



General Fund Expenditures by Department

Mayor & Council	\$856,551
City Manager	1,043,551
City Clerk	398,794
Finance	1,912,438
City Attorney	590,000
Information Technology	2,027,741
Human Resources	429,708
Facility Services	1,800,324
Communications	705,953
Municipal Court	593,862
Police	12,984,496
Public Works	1,759,672
Parks & Recreation	3,144,839
Community Development	4,475,564
Economic Development	253,068
Non-Departmental	132,143
Total	\$33,108,704

General Fund					
Five Year Schedule of Sources and Uses of Funds and Changes in Fund Balance					
	2023	2024	2025	2026	2027
Beginning Balance (Unassigned)	\$9,662,542	\$8,516,118	\$7,158,559	\$5,800,173	\$4,445,501
Sources of Funds					
Taxes	\$25,029,014	\$26,030,175	\$27,071,382	\$28,154,237	\$29,280,406
License and Permits	3,168,000	3,326,400	3,492,720	3,667,356	3,850,724
Charges for Services	408,450	412,535	416,660	420,826	425,035
Fines and Forfeitures	1,300,000	1,313,000	1,326,130	1,339,391	1,352,785
Investment Income	45,000	45,450	45,905	46,364	46,827
Miscellaneous Revenue	66,000	66,660	67,327	68,000	68,680
Other Financing Sources	3,092,240	2,000,000	2,020,000	2,040,200	2,060,602
Total Sources of Funds	\$33,108,704	\$33,194,219	\$34,440,122	\$35,736,374	\$37,085,059
Available Sources	\$42,771,246	\$41,710,337	\$41,598,681	\$41,536,547	\$41,530,560
Uses of Funds					
Personnel Services	\$20,209,248	\$21,017,618	\$21,858,323	\$22,732,656	\$23,641,962
Purchased/Contracted Services	12,386,036	13,005,338	13,395,498	13,797,363	14,211,284
Supplies	1,924,377	1,982,108	2,041,572	2,102,819	2,165,903
Capital Outlay	95,000	97,850	100,786	103,809	106,923
Indirect Cost Allocation	(2,438,100)	(2,511,243)	(2,586,580)	(2,664,178)	(2,744,103)
Other Costs	400,000	412,000	424,360	437,091	450,204
Other Financing Uses	532,143	548,107	564,551	581,487	598,932
Total Uses of Funds	\$33,108,704	\$34,551,778	\$35,798,508	\$37,091,046	\$38,431,104
Ending Balance	\$8,516,118	\$7,158,559	\$5,800,173	\$4,445,501	\$3,099,456

Note: The beginning fund balance in the shaded area in the table above reflects a projection of less than 25% of the stated policy amount.

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.

