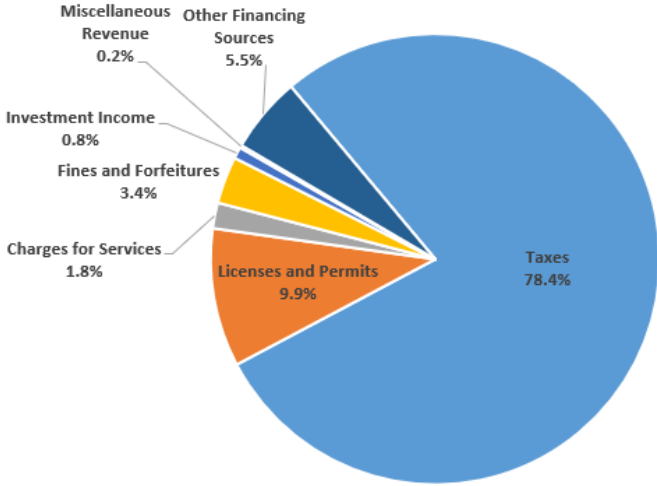


City of Brookhaven, GA  
2024 Proposed Budget  
All Funds - Schedule of Fund Revenues and Expenditures

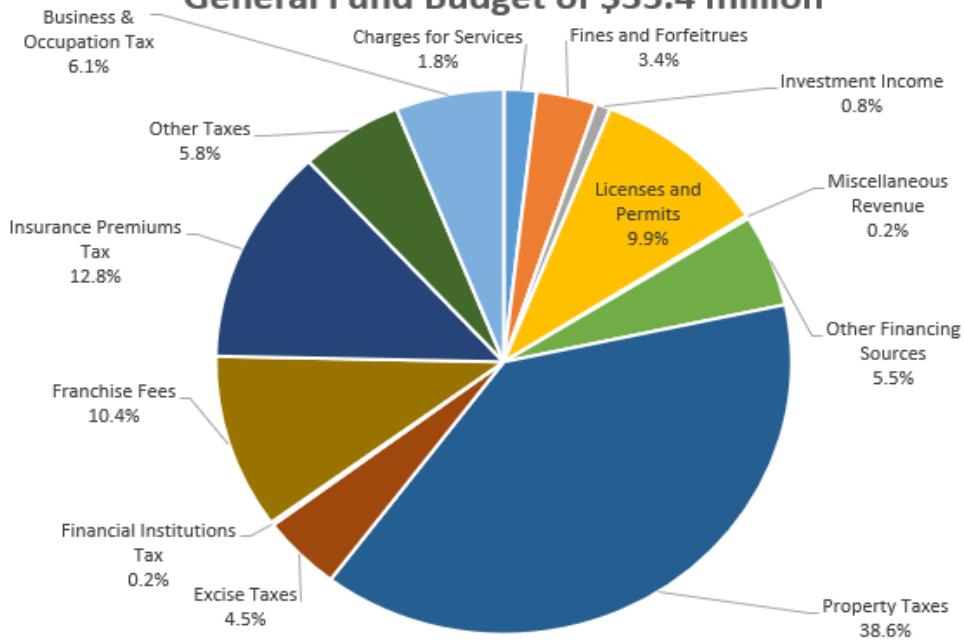
	General Fund	Capital Assets Fund	StreetLight Special Revenue Fund	Enhanced 911 Special Revenue Fund	Grants Fund	Special Tax District #1 Revenue Fund	Special Service District Fund	Hotel Motel Tax Fund	SPLOST 2017 Special Revenue Fund	SPLOST 2023 Special Revenue Fund	Capital Improvement Program Fund	Brookhaven Public Facilities Authority Fund	Debt Service Fund	Stormwater Fund	Vehicle Replacement Fund	Municipal Court Fund	Urban Redevelopment Authority Fund	Totals
Taxes	\$27,800,061	\$0	\$0	\$0	\$0	\$1,443,066	\$7,668,528	\$3,631,714	\$0	\$0	\$0	\$0	\$2,166,600	\$0	\$0	\$0	\$0	\$42,709,969
Licenses and Permits	3,525,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,525,000
Intergovernmental	-	-	-	-	816,030	-	-	-	2,575,000	8,216,503	-	-	-	-	-	-	-	11,607,533
Charges for Services	652,450	-	452,000	1,530,647	-	-	-	-	-	-	-	-	-	4,028,000	-	-	-	6,663,097
Fines and Forfeitures	1,200,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	333,000	-	1,533,000
Investment Income	293,339	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	293,339
Miscellaneous Revenue	66,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	66,000
Other Financing Sources	1,936,693	200,000	-	-	-	-	-	-	1,037,117	-	50,000	150,000	9,668,343	-	2,421,795	-	4,230,350	19,694,298
<b>Total Sources of Funds</b>	<b>\$35,473,543</b>	<b>\$200,000</b>	<b>\$452,000</b>	<b>\$1,530,647</b>	<b>\$816,030</b>	<b>\$1,443,066</b>	<b>\$7,668,528</b>	<b>\$3,631,714</b>	<b>\$3,612,117</b>	<b>\$8,216,503</b>	<b>\$50,000</b>	<b>\$150,000</b>	<b>\$11,834,943</b>	<b>\$4,028,000</b>	<b>\$2,421,795</b>	<b>\$333,000</b>	<b>\$4,230,350</b>	<b>\$86,092,236</b>
Mayor & Council	\$806,926	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$806,926
City Manager	1,210,398	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,210,398
City Clerk	300,330	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	300,330
Finance	1,913,162	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,913,162
City Attorney	626,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	626,000
Information Technology	2,238,556	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,238,556
Human Resources	470,983	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	470,983
Facility Services	3,058,578	-	-	-	-	-	950,000	-	-	-	-	-	-	-	-	-	-	4,008,578
Communications	1,101,493	-	-	-	-	-	720,000	-	-	-	-	-	-	-	-	-	-	1,821,493
Municipal Court	665,080	-	-	-	-	-	-	-	-	-	-	-	-	-	-	333,000	-	998,080
Police	14,501,331	200,000	-	1,530,647	-	1,443,066	599,557	-	-	950,000	-	-	2,055,000	-	1,426,795	-	-	22,706,396
Public Works	2,290,190	-	452,000	-	491,503	-	617,356	-	3,612,117	5,726,503	50,000	-	-	3,621,834	-	-	-	16,861,503
Parks & Recreation	1,972,047	-	-	-	-	-	-	-	-	944,500	-	-	2,450,524	-	-	-	-	5,364,071
Community Development	3,672,648	-	-	-	324,527	-	-	-	-	-	-	-	-	-	-	-	-	3,997,175
Economic Development	328,507	-	-	-	-	-	262,574	-	-	-	-	-	-	-	-	-	-	591,081
Tourism	-	-	-	-	-	-	1,589,018	-	-	-	-	-	680,732	-	-	-	-	2,269,750
Non-Department	317,314	-	-	-	-	-	4,519,041	2,042,696	-	598,500	-	150,000	6,648,687	406,166	995,000	-	4,230,350	19,507,754
<b>Total Uses of Funds</b>	<b>\$35,473,543</b>	<b>\$200,000</b>	<b>\$452,000</b>	<b>\$1,530,647</b>	<b>\$816,030</b>	<b>\$1,443,066</b>	<b>\$7,668,528</b>	<b>\$3,631,714</b>	<b>\$3,612,117</b>	<b>\$8,216,503</b>	<b>\$50,000</b>	<b>\$150,000</b>	<b>\$11,834,943</b>	<b>\$4,028,000</b>	<b>\$2,421,795</b>	<b>\$333,000</b>	<b>\$4,230,350</b>	<b>\$86,092,236</b>

**Where Does it Come From?  
General Fund Budget of \$35.4 million**



Taxes	Percent
Property Taxes	38.6%
Excise Taxes	4.5%
Financial Institutions Tax	0.2%
Franchise Fees	10.4%
Insurance Premiums Tax	12.8%
Other Taxes	5.8%
Business & Occupation Tax	6.1%
<b>Total</b>	<b>78.4%</b>

**Where Does it Come From?  
General Fund Budget of \$35.4 million**



## General Fund Revenues

Real Property Taxes	\$13,229,405
Other Taxes	14,570,656
Licenses and Permits	3,525,000
Charges for Services	652,450
Fines and Forfeitures	1,200,000
Investment Income	293,339
Miscellaneous Revenue	66,000
Other Financing Sources	1,936,693
<b>Total</b>	<b>\$35,473,543</b>

## General Fund Top Five Revenues

Real Property Taxes	\$13,229,405
Insurance Premium Taxes	4,550,000
Franchise Tax	3,675,000
Building Structures and Equipment	3,100,000
Business and Occupational Tax	2,155,127
<b>Total</b>	<b>\$26,709,532</b>

## 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 1<sup>st</sup> of October and the second installment due on November 15<sup>th</sup>.

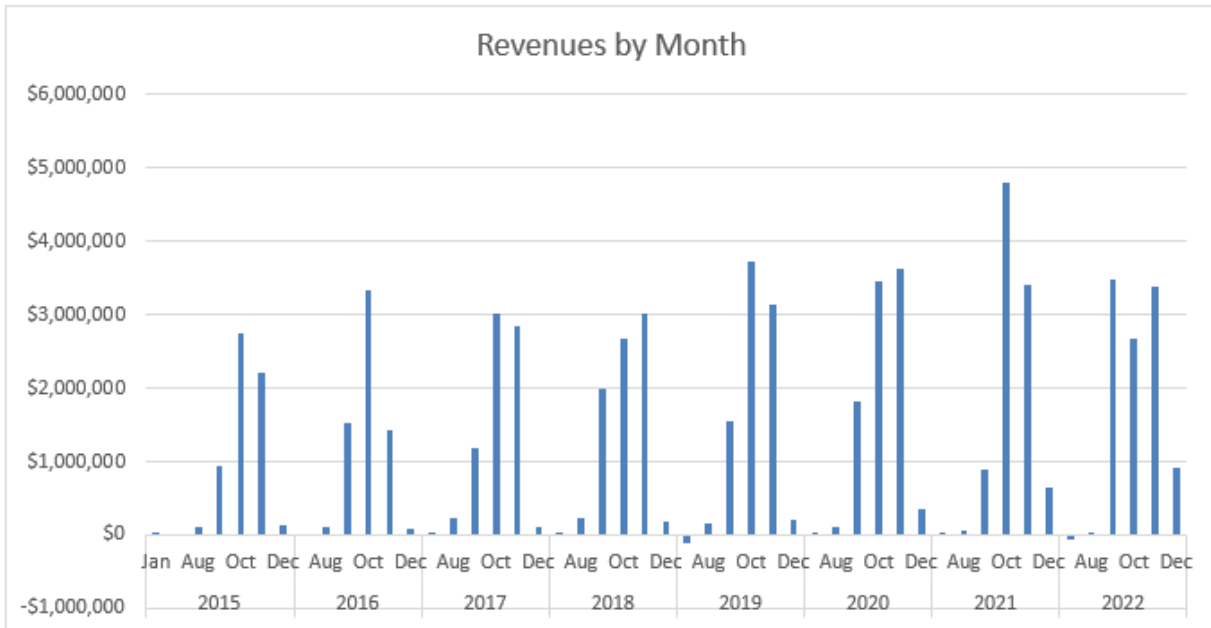
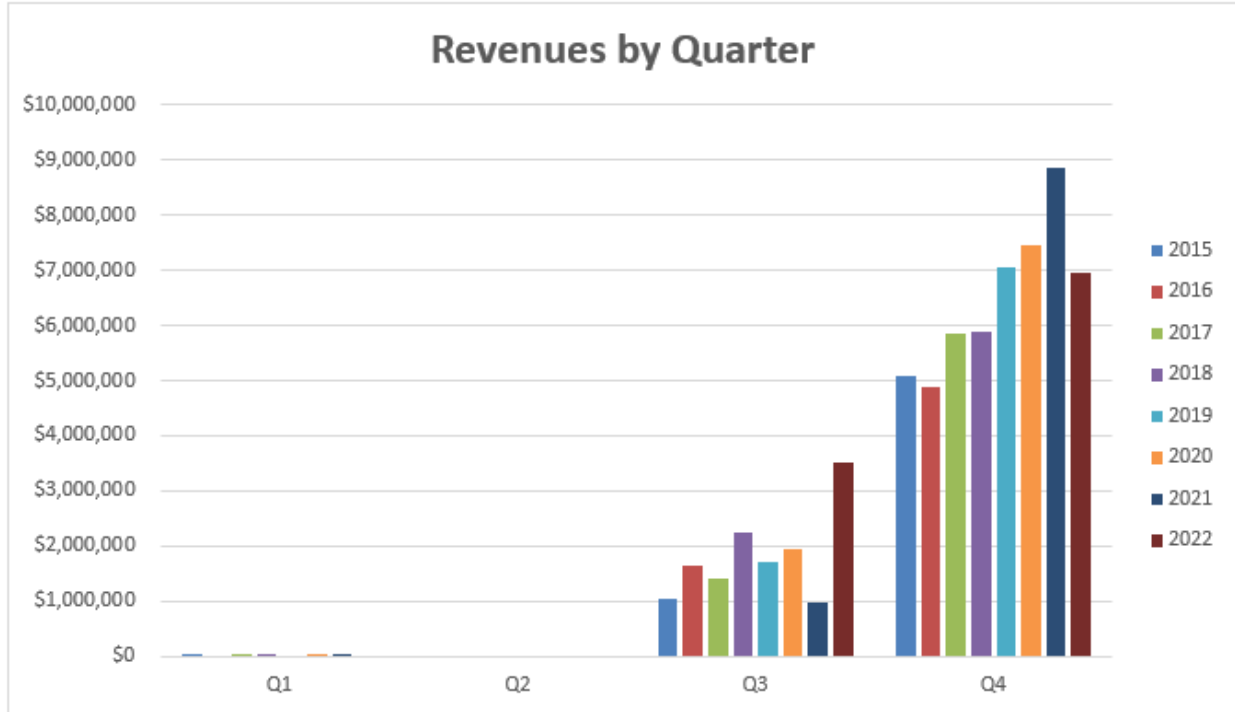
**Exemptions:** City Homestead Exemption (E.Host Credit) off the DeKalb County assessed value. Senior Exemption available to those who meet the income and age requirements.

**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.

Year	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
2022	-	-	\$3,515,895	\$6,959,191	\$10,475,086

# 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

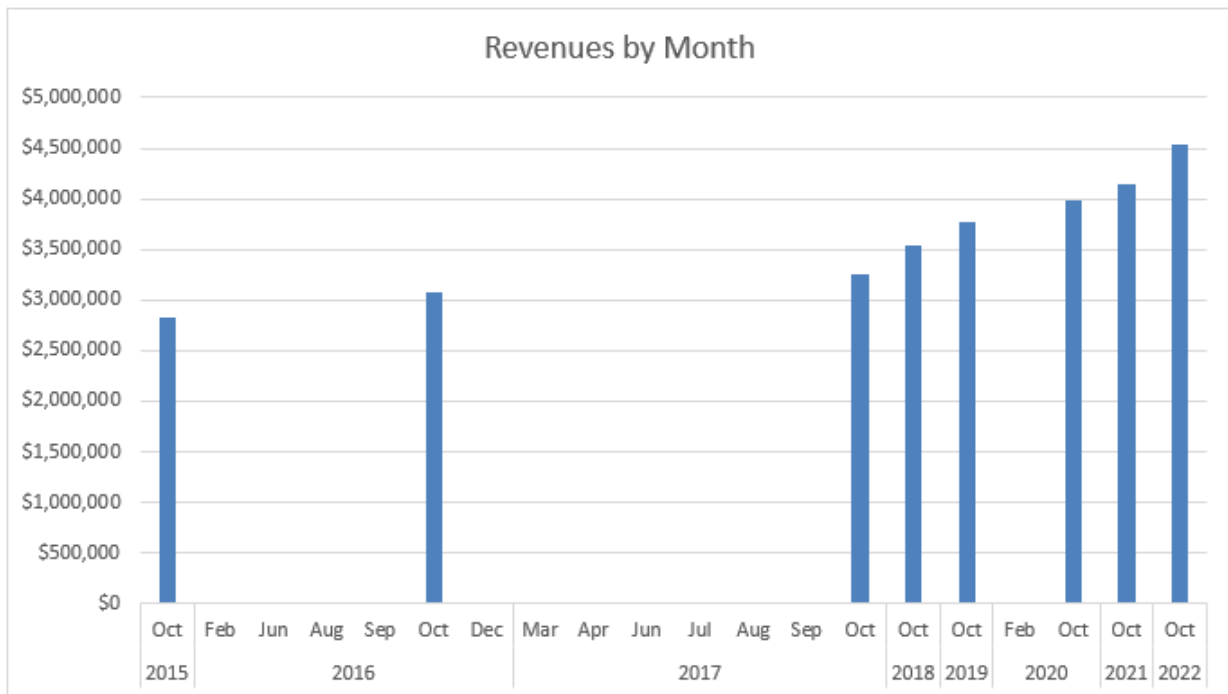
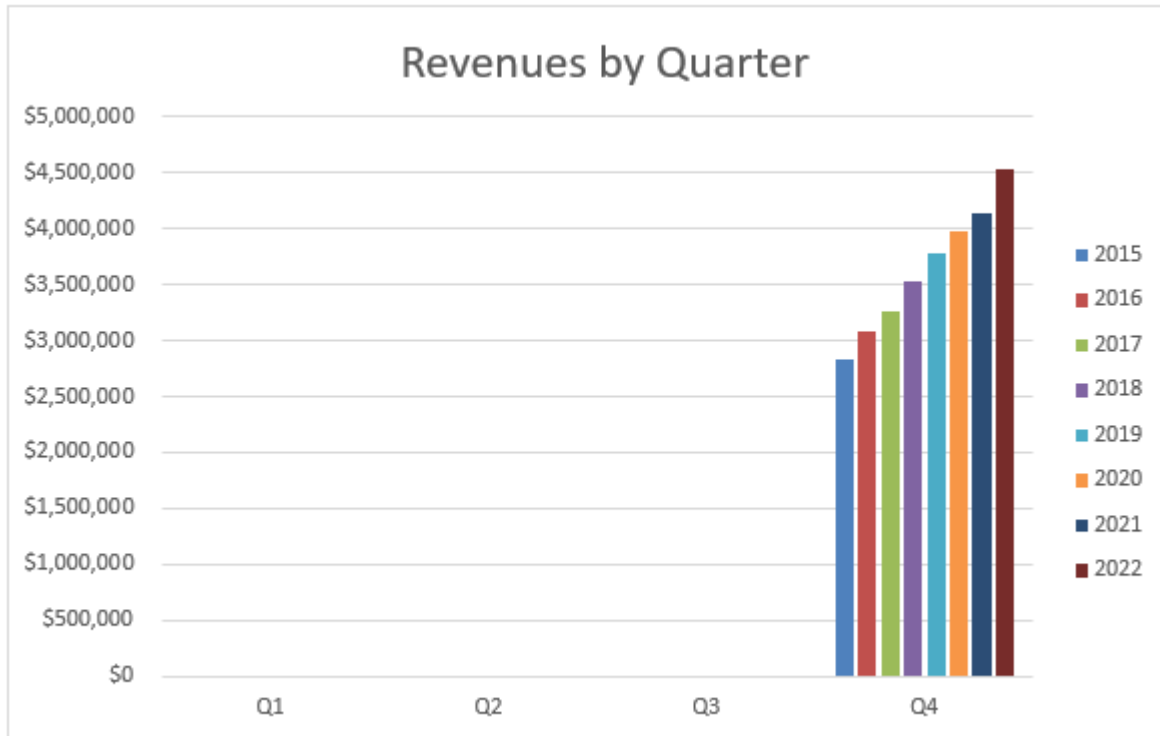
**Exemptions:** N/A

**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
2022	\$0	\$0	\$0	\$4,536,841	\$4,536,841

## 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

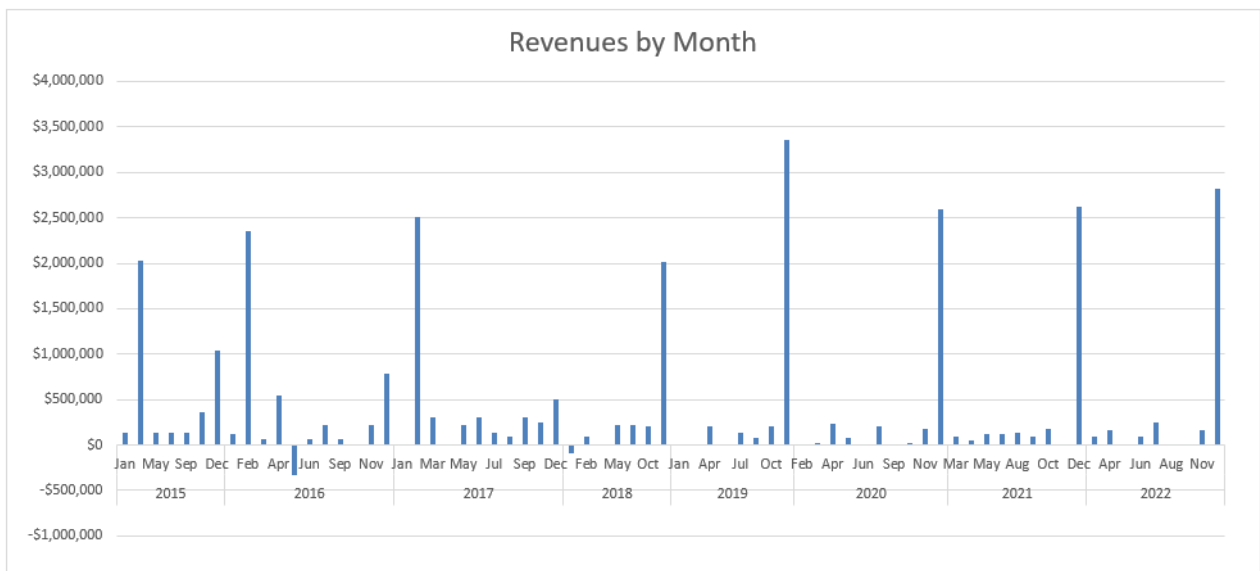
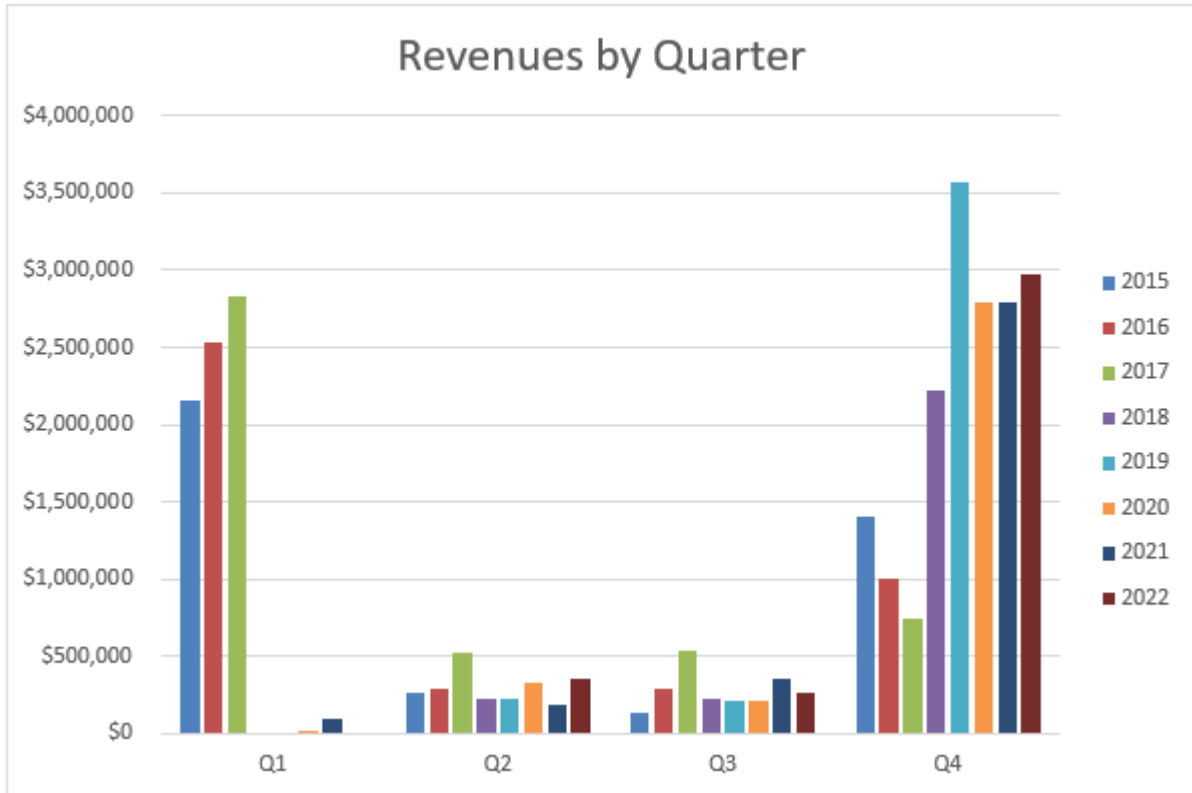
**Collection Frequency:** Dependent on the stipulations of the related franchise agreement

**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
2022	\$0	\$346,192	\$260,398	\$2,977,263	\$3,583,853

# 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

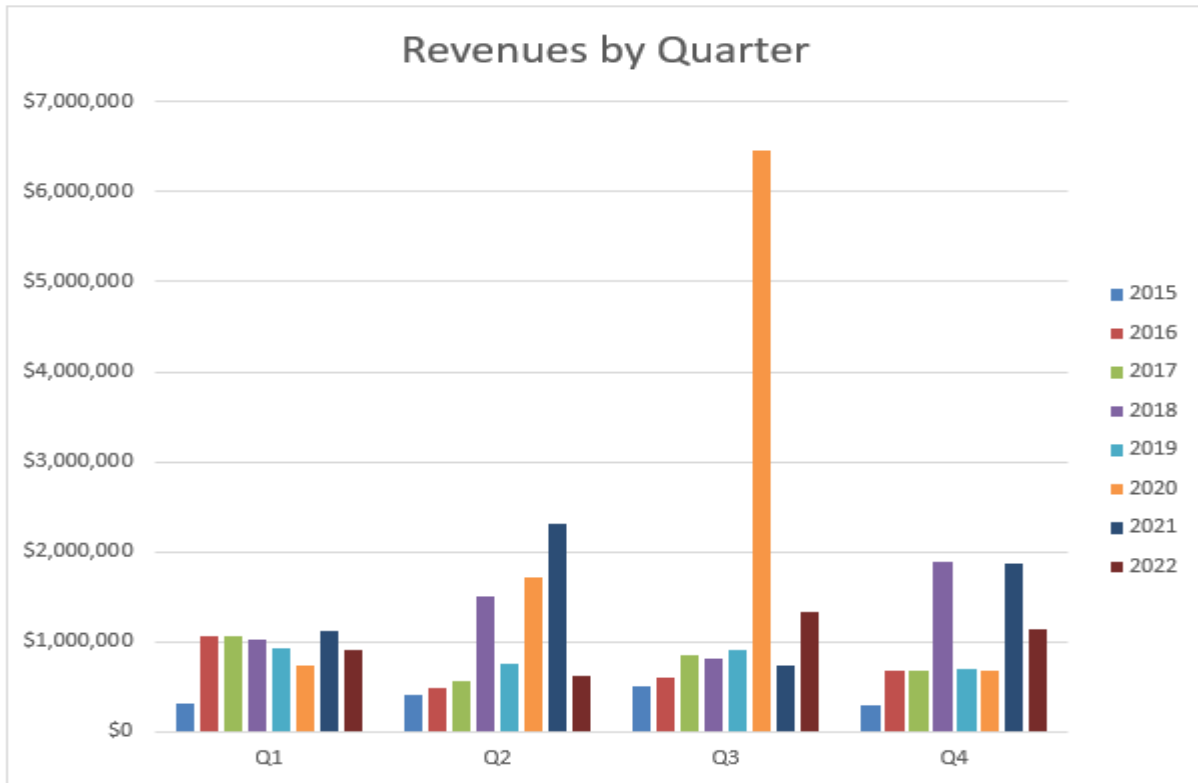
**Exemptions:** N/A

**Administering Authority:** City of Brookhaven Department of Community Development

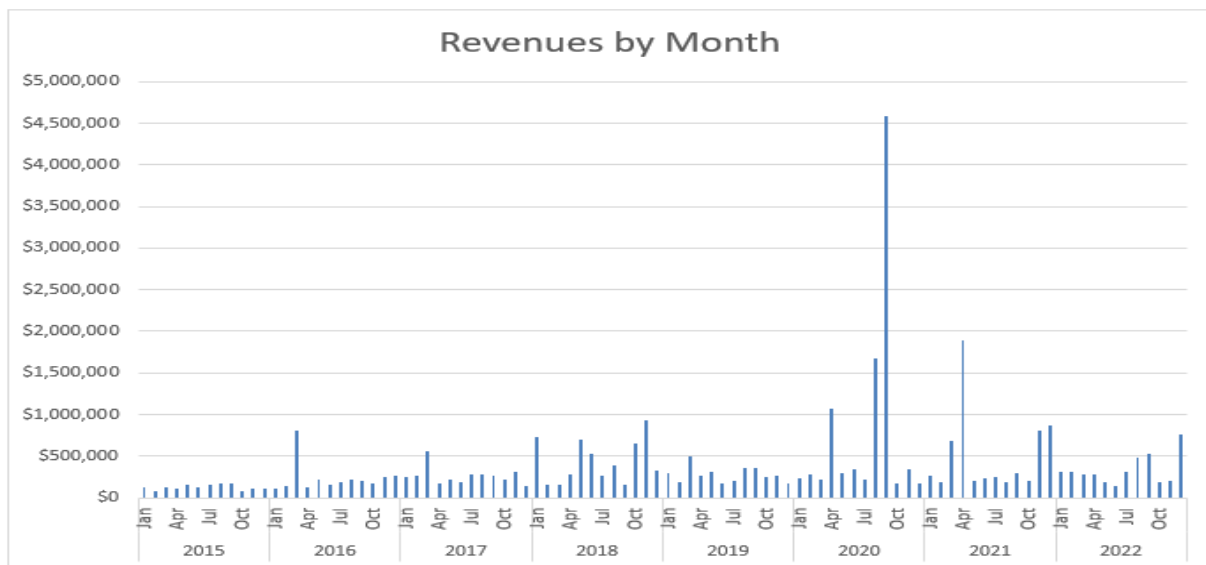
Year	Q1	Q2	Q3	Q4	Annual Total
2015	\$318,431	\$404,221	\$507,531	\$293,002	\$1,523,186
2016	\$1,064,842	\$486,390	\$595,787	\$673,059	\$2,820,079
2017	\$1,063,958	\$567,400	\$837,959	\$680,921	\$3,150,238
2018	\$1,024,502	\$1,496,366	\$804,580	\$1,893,581	\$5,219,029
2019	\$928,006	\$757,115	\$912,164	\$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
2022	\$897,852	\$609,050	\$1,322,176	\$1,144,468	\$3,973,545

Note: 3<sup>rd</sup> 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: 3<sup>rd</sup> 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.

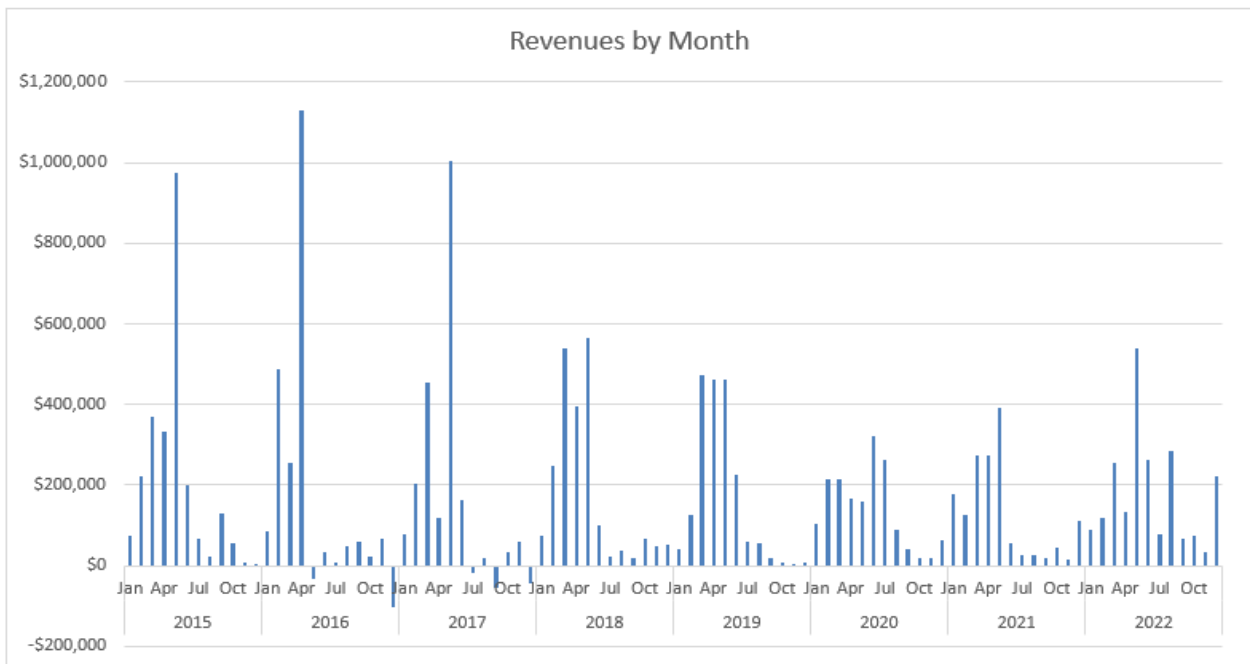
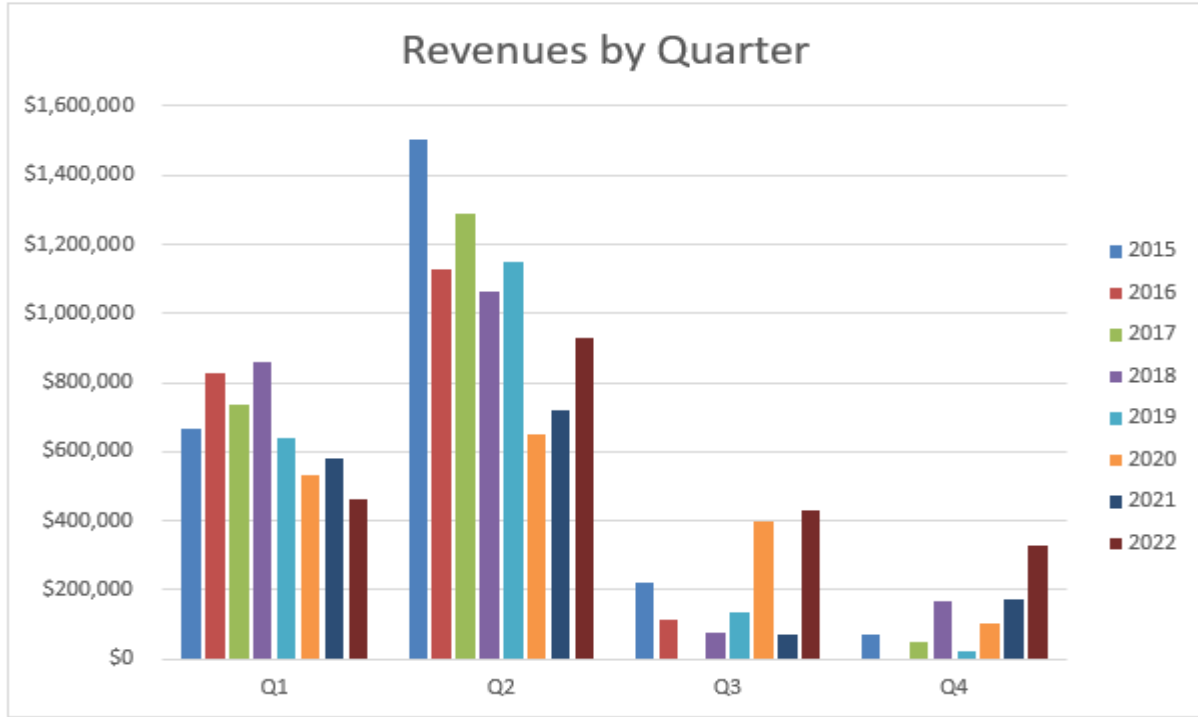
**Exemptions:** N/A

**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	\$665,146	\$1,503,735	\$222,048	\$67,908	\$2,458,837
2016	\$827,048	\$1,129,683	\$112,029	\$0	\$2,068,759
2017	\$735,147	\$1,288,082	\$0	\$48,704	\$2,071,933
2018	\$860,028	\$1,063,857	\$75,820	\$169,357	\$2,169,061
2019	\$638,350	\$1,149,338	\$135,756	\$20,131	\$1,943,574
2020	\$531,033	\$648,259	\$397,825	\$102,482	\$1,679,599
2021	\$580,876	\$718,068	\$71,500	\$170,328	\$1,540,773
2022	461,325.83	931,021.87	427,427.27	326,969.15	\$2,146,744

## Business and Occupation Tax: Revenue History



## General Fund Expenditures by Department

Mayor & Council	\$806,926
City Manager	1,210,398
City Clerk	300,330
Finance	1,913,162
City Attorney	626,000
Information Technology	2,238,556
Human Resources	470,983
Facility Services	3,058,578
Communications	1,101,493
Municipal Court	665,080
Police	14,501,331
Public Works	2,290,190
Parks & Recreation	1,972,047
Community Development	3,672,648
Economic Development	328,507
Non-Departmental	317,314
<b>Total</b>	<b>\$35,473,543</b>

<b>General Fund</b>					
<b>Five Year Schedule of Sources and Uses of Funds and Changes in Fund Balance</b>					
	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Beginning Balance (Unassigned)	\$11,073,836	\$11,073,836	\$10,881,551	\$10,766,689	\$10,736,801
<u>Sources of Funds</u>					
Taxes	\$27,800,061	\$28,912,063	\$30,068,546	\$31,271,288	\$32,522,139
License and Permits	3,525,000	3,701,250	3,886,313	4,080,628	4,284,660
Charges for Services	652,450	658,975	665,564	672,220	678,942
Fines and Forfeitures	1,200,000	1,212,000	1,224,120	1,236,361	1,248,725
Investment Income	293,339	296,272	299,235	302,227	305,250
Miscellaneous Revenue	66,000	66,660	67,327	68,000	68,680
Other Financing Sources	1,936,693	2,000,000	2,020,000	2,040,200	2,060,602
<b>Total Sources of Funds</b>	<b>\$35,473,543</b>	<b>\$36,847,220</b>	<b>\$38,231,104</b>	<b>\$39,670,924</b>	<b>\$41,168,997</b>
Available Sources	\$46,547,379	\$47,921,056	\$49,112,655	\$50,437,613	\$51,905,798
<u>Uses of Funds</u>					
Personnel Services	22,093,842.00	\$22,977,596	\$23,896,700	\$24,852,567	\$25,846,670
Purchased/Contracted Services	15,765,883	16,554,177	17,050,802	17,562,327	18,089,196
Supplies	531,061	546,993	563,403	580,305	597,714
Capital Outlay	125,000	128,750	132,613	136,591	140,689
Indirect Cost Allocation	(4,192,243)	(4,318,010)	(4,447,551)	(4,580,977)	(4,718,406)
Other Costs	1,100,000	1,100,000	1,100,000	1,100,000	1,100,000
Other Financing Uses	50,000	50,000	50,000	50,000	50,000
<b>Total Uses of Funds</b>	<b>\$35,473,543</b>	<b>\$37,039,505</b>	<b>\$38,345,966</b>	<b>\$39,700,812</b>	<b>\$41,105,863</b>
Ending Balance	\$11,073,836	\$10,881,551	\$10,766,689	\$10,736,801	\$10,799,935

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.

