

TOWN OF BROOKS

Proposed FY2023 Budget

First Hearing - May 16, 2022

Second Hearing/Adoption – June 27, 2022

All Funds



Proposed FY2023 Budget All Funds



GENERAL	\$ 379,562
CAPITAL	\$ 117,000
SPLOST	\$ 150,000
GOVERNMENTAL	\$ 646,562
WATER & SEWER	\$ 4,000
SOLID WASTE	\$ 27,000
STORMWATER	\$ 12,000
ENTERPRISE	\$ 43,000

← The change in revenue for General Fund is \$5,810 / 1.50 Mills to 1.64 Mills

Municipal Incorporation



Becoming an incorporated entity has numerous advantages but also carries various responsibilities. In Georgia, municipal corporations (regardless of geographic size or population), are responsible for complying with a host of administrative, reporting, and record-keeping laws including those related to comprehensive planning, solid waste, management planning, financial management, ethics, open meetings/open records, and election laws. These laws need to be understood by residents of the area interested in incorporation because once the charter is granted, one (or more) qualified administrative staff person(s) must be able to take over the record-keeping requirements.

Town of Brooks



- Qualified Local Government Requirements:
 - Financial Management and Reporting
 - Planning – Land Use Plan – updated every five (5) years
 - Zoning – reviewed annually and updated as needed
 - Compliance with:
 - Atlanta Regional Commission (ARC)
 - Department of Community Affairs (DCA) – Annual Finance Report
 - Environmental Protection Division (EPD) – Audited every seven (7) years
 - Water
 - Wastewater
 - Stormwater
 - Georgia Department of Transportation (GDOT)
 - Title VI – Nondiscrimination – every three (3) years
 - Americans with Disability Act (ADA)
 - Georgia Municipal Association (GMA)
 - GIRMA – Risk Management inspections

Governmental Funds



- General Fund:
 - Administration: IT, Legal, Insurance, Dues, Training, Supplies, and Salaries and Benefits
 - Library: Salary and Benefits, Maintenance, and Supplies
 - Cemetery: Salary, and Benefits, Maintenance, Contract Labor and Supplies
 - Governmental Buildings: Supplies, Utilities, and Maintenance
 - Parks and Recreation: Contribution to Brooks Area Recreation for sports program
 - Public Works: Contract Labor, Grounds, Roads, Building Maintenance, Salary, and Supplies
- Capital Project Fund:
 - Capital Improvements FY23
- 2017 SPLOST:
 - Transportation



Projections for FY 2023 Budgets

- Consider a Tax Increase of 0.64 mills for a total of 1.64 mills (estimated revenue increase of \$26,560)
- Consumer Price Index (CPI) has continued to increase:
 - Southeast 8.8% and Metro Atlanta 10.8%
 - Proposed increase of 8.5% for salaries from 5.2%
- Capital Improvements
 - Hardy Hall – replace carpet with Vinyl Plank Floor (VPF) \$18,000
 - Church Ally – extension \$40,000
 - Brooks Chapel – window repair \$6,000
 - Sewer - upgrades \$53,000
- SPLOST Projects
 - SPLOST improvements paid with monies generated by 2017 SPLOST referendum

South CPI



Table A. South region CPI-U 1-month and 12-month percent changes, all items index, not seasonally adjusted

Month	2018		2019		2020		2021		2022	
	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month	1-month	12-month
January	0.5	1.8	0.2	1.2	0.3	2.3	0.5	1.6	0.9	7.8
February	0.6	2.1	0.5	1.1	0.2	1.9	0.5	2.0	1.1	8.4
March	0.2	2.3	0.7	1.6	-0.1	1.1	0.8	2.9	1.4	9.1
April	0.4	2.4	0.5	1.8	-0.8	-0.2	0.7	4.4	0.5	8.8
May	0.3	2.7	-0.1	1.4	-0.2	-0.4	0.8	5.6		
June	0.2	2.7	-0.1	1.1	0.6	0.3	0.9	5.8		
July	0.0	2.9	0.3	1.4	0.6	0.6	0.5	5.8		
August	-0.1	2.4	-0.1	1.4	0.4	1.1	0.3	5.6		
September	0.0	1.7	0.0	1.3	0.2	1.3	0.3	5.8		
October	0.2	2.1	0.2	1.3	0.1	1.3	1.0	6.6		
November	-0.3	1.9	0.0	1.6	-0.1	1.2	0.4	7.2		
December	-0.5	1.5	0.0	2.1	0.2	1.4	0.3	7.4		

The Consumer Price Index for May 2022 is scheduled to be released on Friday, June 10, 2022, at 8:30 a.m. (ET).

Metro Atlanta - CPI



Month	2018		2019		2020		2021		2022	
	2-month	12-month	2-month	12-month	2-month	12-month	2-month	12-month	2-month	12-month
February	1.2	3.3	1.2	1.3	0.8	2.9	1.6	2.4	2.3	10.6
April	0.2	2.8	1.4	2.5	-1.8	-0.3	1.6	6.0	1.9	10.8
June	1.2	2.8	-0.1	1.1	1.1	0.9	1.8	6.7		
August	0.3	2.2	1.3	2.2	1.2	0.7	1.1	6.6		
October	-1.0	1.6	-0.2	3.0	0.3	1.2	1.5	7.9		
December	-0.6	1.4	-0.3	3.3	0.1	1.6	1.9	9.8		

The Consumer Price Index for May 2022 is scheduled to be released on Friday, June 10, 2022, at 8:30 a.m. (ET).

Governmental Funds



REVENUES

GENERAL	\$ 379,562
CAPITAL	\$ 117,000
SPLOST	\$ 150,000
GOVERNMENTAL	\$ 646,562

EXPENDITURES

GENERAL	\$ 379,562
CAPITAL	\$ 117,000
SPLOST	\$ 150,000
GOVERNMENTAL	\$ 646,562

General Fund and Capital Fund Revenues FY2023



TAXES	\$	329,841
ARPA/LMIG	\$	117,000
CEMETERY	\$	6,000
LICENSES/PERMITS	\$	4,950
RENTAL INCOME	\$	29,236
VPO	\$	1,945
OTHER/MISC	\$	7,590
TOTAL	\$	496,562

← Additional revenues will be used for salary increases

← Total of General Fund and Capital Projects

General Fund and Capital Fund Expenditures FY2023



ADMIN	\$ 253,670
CEMETERY	\$ 24,601
LIBRARY	\$ 41,336
PARKS/REC	\$ 13,000
PUBLIC WORKS	\$ 34,955
CAPITAL PROJECTS	\$ 117,000
STORM WATER TRANSFER OUT	\$ 12,000
TOTAL	\$ 496,562

Budget FY2023 - Admin



Admin	\$ 199,652
Legal	\$ 8,900
Technology	\$ 15,660
Govt Bldg.	\$ 29,458
Total	\$ 253,670



FY2023 Proposed Budget Funds Allocated Out of General Fund

- \$117,000 – Capital Improvements
 - Hardy Hall – replace carpet with VPF \$18,000
 - Church Ally – extension \$40,000
 - Church – repair windows \$6,000
 - Sewer - upgrades \$53,000
- \$12,000 - Stormwater Program
 - Funds for Stormwater System Inspections and Maintenance

FY2023 Budget Capital Project Funds



REVENUES

GENERAL FUND	\$ 13,000
ARPA FUNDS	\$ 104,000
TOTAL	\$ 117,000

EXPENDITURES

HARDY HALL - REPLACE CARPET W/VPF	\$ 18,000
CHURCH ALLY - EXTENSION	\$ 40,000
BROOKS CHAPEL - WINDOW REPAIR	\$ 6,000
SEWER UPGRADES	\$ 53,000
TOTAL	\$ 117,000

FY2023 - 2017 SPLOST FUND



REVENUES

TAXES	\$ 150,000
TOTAL:	\$ 150,000

EXPENDITURES

APPROVED SPLOST PROJECTS	\$ 150,000
TOTAL	\$ 150,000

FY2023 Budget Enterprise Funds



- Water and Sewer Fund
 - Sewer Collection Fees Only
- Solid Waste Fund – Contracted Service
- Stormwater Fund – Funded by General Fund

FY2023 Budget – Enterprise Funds



REVENUES

WATER & SEWER FUND	\$ 4,000
SOLID WASTE FUND	\$ 27,000
STORMWATER FUND	\$ 12,000
TOTAL	\$ 43,000

EXPENSES

WATER & SEWER FUND	\$ 4,000
SOLID WASTE FUND	\$ 27,000
STORMWATER FUND	\$ 12,000
TOTAL	\$ 43,000



Future Needs / Projects

- Cemetery – Columbarium, Tree Care, New Section Development
- Water System – \$4,500,000 to replace system
- Sewer System – System Inspection and Improvements
- Storm Water System – County – Intergovernmental Agreement
 - System Inspections
 - Woods Road Culvert Replacement \$375,000
- Continue with 2017 SPLOST Program
 - Sidewalks, Intersection Improvement, and Road Paving
- Governmental Software with GASB (*Governmental Accounting Standards Board*) compliance
- Recreation - Multi-purpose Field or Track
- Replacement/Improvement of Town Park Concession/Restroom Facility
- Rails to Trails Project – Plans for funding

FY2023 Budget Property Tax - Millage



- Currently 1 Mill = \$41,500
- Comparing the Change In Tax Digest
 - 4 years average 9% increase
- Proposal – Increase Property Tax Millage to 1.64 Mills - new millage rate would be worth a total of \$68,060

Actual 2022 Property Assessment



Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
			04 Brooks		YES - L3,L7
Property Description	R1 - Residential Improvement NBHD - 04A04500				
Property Address					
	Taxpayer Returned Value	Previous Year Fair Market Value	Current Year Fair Market Value	Current Year Other Value	
100% Appraised Value		429,740	479,970		
40% Assessed Value		171,896	191,988		
Reasons for Assessment Notice					
Revaluation of Property					

Town of Brooks Millage Rates			
Property Value	\$ 479,970.00	\$ 479,970.00	\$ 479,970.00
Assessed Value	\$ 191,988.00	\$ 191,988.00	\$ 191,988.00
Divide by 1,000	\$ 191.99	\$ 191.99	\$ 191.99
Multiply by millage rate of:	1.64	1.5	1.0
Yearly	\$ 314.86	\$ 287.98	\$ 191.99
Monthly	\$ 26.24	\$ 24.00	\$ 16.00

The estimate of your ad valorem tax bill for the current year is based on the previous or most applicable year's net millage rate and the fair market value contained in this notice. The actual tax bill you receive may be more or less than this estimate. This estimate may not include all eligible exemptions.

Taxing Authority	Other Exempt	Homestead Exempt	Net Taxable	Millage	Estimated Tax
Fayette Oper		5,000	186,988	.004034	754.31
BOE Oper		150,907	41,081	.019334	794.26
BOE Bond		95,994	95,994	.001100	105.59
Fire Oper		5,000	186,988	.003070	574.05
EMS Oper		5,000	186,988	.000456	85.27
E911 Services		5,000	186,988	.000210	39.27
Total County Tax					2,352.75
Brooks			191,988	.001000	191.99
Total City Tax					191.99
Georgia Oper		191,988	0	.000000	.00
Total Estimated Tax					2,544.74

Local Millage Rates

- Peachtree City 6.0 Mills
- Fayetteville 5.5 Mills
- Senoia 5.0 Mills
- Tyrone 2.8 Mills
- Sharpsburg 2.2 Mills
- Brooks 1.64 Mills
- Woolsey & Haralson 0.00 Mill



QUESTIONS?