

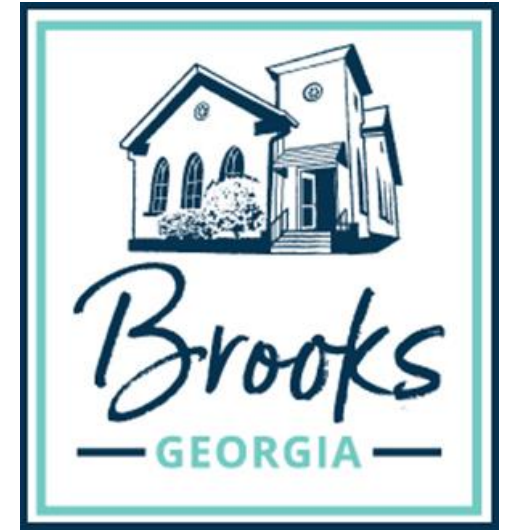
TOWN OF BROOKS

Proposed FY2023 Budget

First Hearing - May 16, 2022

Second Hearing/Adoption – June 27, 2022

All Funds



Proposed FY2023 Budget All Funds



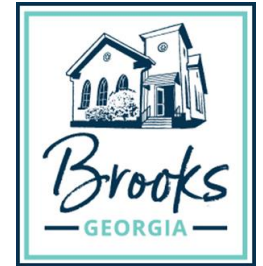
GENERAL	\$ 373,752
CAPITAL	\$ 117,000
SPLOST	\$ 150,000
GOVERNMENTAL	\$ 640,752
WATER & SEWER	\$ 4,000
SOLID WASTE	\$ 27,000
STORMWATER	\$ 12,000
ENTERPRISE	\$ 43,000

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

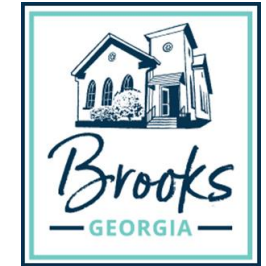


- Qualified Local Government Requirements:
 - Financial Management and Reporting
 - Planning – Land Use Plan – updated every five (5) years
 - Zoning – reviewed annually and updated as needed
 - Compliance with:
 - Atlanta Regional Commission (ARC)
 - Department of Community Affairs (DCA) – Annual Finance 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



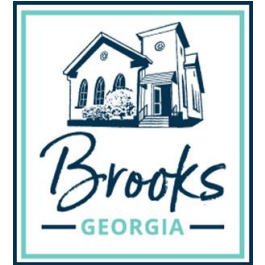
- General Fund:
 - Administration: IT, Legal, Insurance, Dues, Training, Supplies, and Salaries and Benefits
 - Library: Salary and Benefits, Maintenance, and Supplies
 - Cemetery: Salary, and Benefits, Maintenance, Contract Labor and Supplies
 - Governmental Buildings: Supplies, Utilities, and Maintenance
 - 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 Tax Increase – 0.5 millage increase (estimated revenue increase of \$21k) – *Budget presented with Millage increase.*
- Use Fund Balance for Shortfall – Without Millage Increase
- Consumer Price Index (CPI) has increased by 8.5%
 - Proposed increase of 5.2% for salaries
- Capital Improvements
 - Hardy Hall – replace carpet with Vinyl Plank Floor (LPF) \$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

Governmental Funds



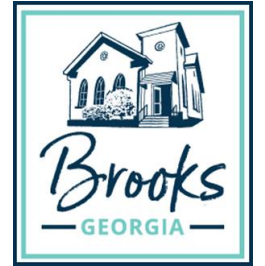
REVENUES

GENERAL	\$ 373,752
CAPITAL	\$ 117,000
SPLOST	\$ 150,000
GOVERNMENTAL	\$ 640,752

EXPENDITURES

GENERAL	\$ 373,752
CAPITAL	\$ 117,000
SPLOST	\$ 150,000
GOVERNMENTAL	\$ 640,752

General Fund and Capital Fund Revenues FY2023



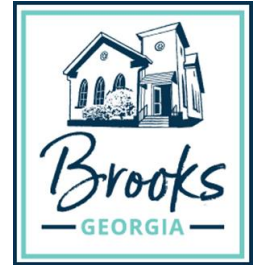
TAXES	\$	324,031
ARPA/LMIG	\$	117,000
CEMETERY	\$	6,000
LICENSES/PERMITS	\$	4,950
RENTAL INCOME	\$	29,236
VPO	\$	1,945
OTHER/MISC	\$	7,590
TOTAL	\$	490,752

General Fund and Capital Fund Expenditures FY2023

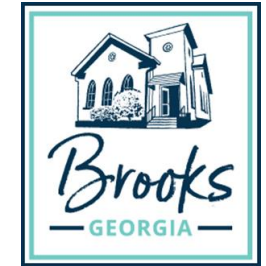


ADMIN	\$	247,860
CEMETERY	\$	24,601
LIBRARY	\$	41,336
PARKS/REC	\$	13,000
PUBLIC WORKS	\$	34,955
CAPITAL PROJECTS	\$	117,000
STORM WATER TRANSFER OUT	\$	12,000
TOTAL	\$	490,752

Budget FY2023 - Admin



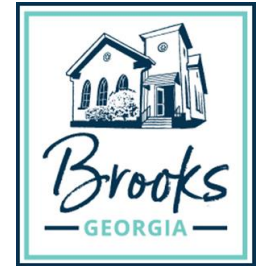
Admin	\$ 193,842
Legal	\$ 8,900
Technology	\$ 15,660
Govt Bldg	\$ 29,458
Total	\$ 247,860



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



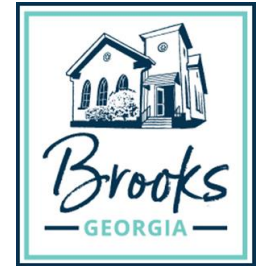
REVENUES

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

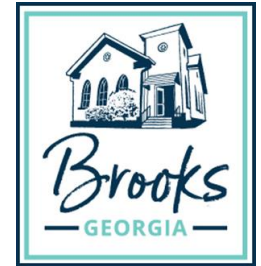
APPROVED SPLOST PROJECTS	\$ 150,000
TOTAL	\$ 150,000

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

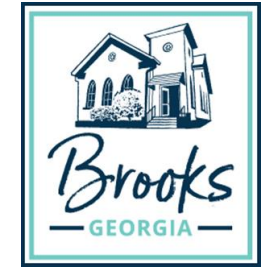


REVENUES

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

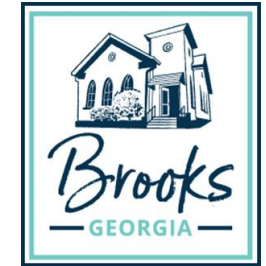
EXPENSES

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TOTAL	\$ 43,000



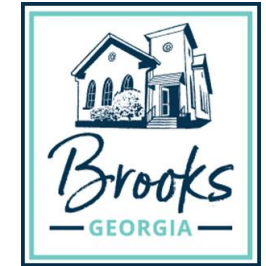
FY2023 Budget – Future Needs / Projects

- 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
- 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 = \$41,510
- Comparing the Change In Tax Digest
 - 4 years average 9% increase
- Estimated Increase in Tax Digest for 2022 – 5% (being conservative) one mill would be worth \$43,586
- Proposal – Increase Property Tax Millage to 1.5 Mill
- Currently a House for \$300,000 = \$120 Property Taxes
- Proposed a House of \$300,000 = \$180 Property Taxes
- This Increase = 50% or \$60



Actual 2022 Property Assessment

Account Number	Property ID Number	Acreage	Tax Dist	Covenant Year	Homestead
	04-08 -077	7.9	04 Brooks		YES - L3,L7
Property Description	R1 - Residential Improvement NBHD - 04A04500				
Property Address	112 BROOKS RD				
	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					
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

2022 Assessment Notice

- Brooks millage is at 1Mil, which is \$191.99
- Increase to 1.5 Mil equals \$287.98
 - equates to only 9% of the total bill (\$2,640.73) or \$24.00 per month for the Town of Brooks.



QUESTIONS?