



Understanding Your DeKalb County Property Tax Bill

The DeKalb County property tax statement (example below) is a summation of all property tax information specific to an individual property and delineates your county, schools, and city property tax liabilities as calculated by the DeKalb County Tax Commissioner. This document has been created help property owners understand tax statement as well as how the net tax due is calculated. For the purposes of this instructional, the 2019 DeKalb County Real Property Tax Statement is used.



2019 DEKALB COUNTY REAL PROPERTY TAX STATEMENT

IRVIN J. JOHNSON TAX COMMISSIONER

PAY ONLINE OR SIGN UP FOR PAPERLESS BILLING AT www.dekalbtax.org

OWNER	John and Jane Brookhaven	APPRAISAL VALUES AND EXEMPTION INFORMATION			
CO-OWNER		TOTAL APPRAISAL	448,200	EXEMPTION CODE	H1F
PARCELID/PIN	18 123 42 678	40% ASSESSMENT	179,280	BASE ASSESSMENT FRZ	124,920
PROPERTY ADDRESS	1234 Brookhaven Path	APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	54,360
TAX DISTRICT	20 BROOKHAVEN				

The 2019 tax bill includes a county Equalized Homestead Option Sales Tax (EHOST) credit. Application of the EHOST credit will reduce the gross ad valorem tax amount paid by qualified homeowners. O.C.G.A. §48-8-109.5 (d) (Provided by the Office of the DeKalb County CEO).

County Government Taxes are levied by the Board of Commissioners and represent 9.08% of your tax statement													
Board of Education School Taxes are levied by the Board of Education and represent 79.75% of your tax statement													
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 11.17% of your tax statement													
TAXING AUTHORITIES	TAXABLE ASSESSMENT	x	MILLAGE	=	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	E-HOST CREDIT	=	NET TAX DUE
COUNTY OPNS	179,280		.0093040		1,668.02		505.77		93.04		1,061.73		7.48
HOSPITALS	179,280		.0006480		116.17		35.23		6.48		73.96		0.50
COUNTY BONDS	179,280		.0003620		64.90		19.68		0.00		0.00		45.22
UNIC BONDS	179,280		.0005910		105.95		32.11		0.00		0.00		73.84
FIRE	179,280		.0027090		485.67		147.26		27.09		0.00		311.32
COUNTY SUBTOTAL													438.36
SCHOOL OPNS	179,280		.0230800		4,137.78		0.00		288.50		0.00		3,849.28
SCHOOL SUBTOTAL													3,849.28
STATE TAXES	179,280		.0000000		0.00		0.00		0.00		0.00		0.00
CITY TAXES	179,280		.0027400		491.23		286.93		54.80		0.00		149.50
CITY BONDS	179,280		.0006800		121.91		71.21		13.60		0.00		37.10
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		60		60.00		0.00		0.00		0.00		60.00
STREET LIGHT	69 UNIT(S)		.4		27.60		0.00		0.00		0.00		27.60
OTHER SUBTOTAL													539.20
TOTAL PROPERTY TAXES													
TOTAL DUE			0.040114		7,544.23		1,098.19		483.51		1,135.69		4,826.84

Appraisal Values and Exemption Information

Located in the top right corner of the property tax statement are several numeric values which illustrate the property's appraised value, 40% assessment value, and base assessment freeze value, as well as a code indicating the type of exemption applied to the property. Each of these items are defined below.

Total Appraisal (\$448,200) - This amount represents the fair market value of the property as determined by the DeKalb County Property Appraisal Department and is the value from which all subsequent tax calculations originate.

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
TOTAL APPRAISAL	448,200	EXEMPTION CODE	H1F
40% ASSESSMENT	179,280	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	54,360

40% Assessment (\$179,280) – Georgia State Code (O.C.G.A. 48-5-7) states that all taxable tangible property must be assessed at 40% of its fair market value. This is the maximum value a property may be taxed upon in the absence of a homestead exemption and/or a base assessment freeze.

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
TOTAL APPRAISAL	448,200	EXEMPTION CODE	H1F
40% ASSESSMENT	179,280	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	54,360

Appeal Assessment (\$0.00) – In the case of a successful property assessment appeal, the adjudicated assessment value will appear here. In the case of this particular property tax statement, there have been no adjustments made as the result of an assessment appeal.

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
TOTAL APPRAISAL	448,200	EXEMPTION CODE	H1F
40% ASSESSMENT	179,280	BASE ASSESSMENT FRZ	124,920
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Exemption Code (H1F) – This code refers to the type of exemption applied to a property tax bill. In this case, H1F refers to the basic homestead exemption.

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
TOTAL APPRAISAL	448,200	EXEMPTION CODE	H1F
40% ASSESSMENT	179,280	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	54,360

Base Assessment Freeze (\$124,920) – The Base Assessment Freeze is the property value from which taxes are calculated. For County property taxes, the base freeze is the result of a successful property assessment freeze application. This freeze for assessment purposes protects property owners from increased DeKalb County property tax liability in the event the property increases in value. Note, the freeze does not apply to school property taxes.

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
TOTAL APPRAISAL	448,200	EXEMPTION CODE	H1F
40% ASSESSMENT	179,280	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	54,360

Net Frozen Exemption (\$54,360) – The Net Frozen Exemption amount is the difference between the property’s 40% assessed value and the Base Assessment Freeze. ($\$179,280 - \$124,920 = \$54,360$)

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
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40% ASSESSMENT	179,280	BASE ASSESSMENT FRZ	124,920
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Property Tax Authorities

The Real Property Tax Statement contains three separate sections for taxation, one for each taxing authority (see below). The first reflects DeKalb County property taxes and the calculation of the amount levied for each individual DeKalb County property tax. The second is the DeKalb County Board of Education "School OPNS" property tax, and the third section contains the city and state property taxes as well as utility charges. Each section details the property taxes levied by each entity as well as the calculation, and concludes with the Net Tax Due.



2019 DEKALB COUNTY REAL PROPERTY TAX STATEMENT

IRVIN J. JOHNSON, TAX COMMISSIONER

PAY ONLINE OR SIGN UP FOR PAPERLESS BILLING AT www.dekalbtax.org

OWNER CO-OWNER PARCEL ID/PIN PROPERTY ADDRESS TAX DISTRICT	John and Jane Brookhaven 18 123 42 678 1234 Brookhaven Path 20 BROOKHAVEN	APPRAISAL VALUES AND EXEMPTION INFORMATION	TOTAL APPRAISAL 40% ASSESSMENT APPEAL ASSESSMENT	448,200 179,280 0	EXEMPTION CODE BASE ASSESSMENT FR2 NET FROZEN EXEMPTION	H1F 124,920 54,360
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The 2019 tax bill includes a county Equalized Homestead Option Sales Tax (EHOST) credit. Application of the EHOST credit will reduce the gross ad valorem tax amount paid by qualified homeowners. O.C.G.A. §48-8-109.5 (d) (Provided by the Office of the DeKalb County CEO).

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	FROZEN EXEMPTION	CONSTRMST EXEMPTION	E-HOST CREDIT	NET TAX DUE
COUNTY OPNS	179,280	.0093040	1,668.02	505.77	93.04	1,061.73	7.48
HOSPITALS	179,280	.0006480	116.17	35.23	6.48	73.96	0.50
COUNTY BONDS	179,280	.0003620	64.90	19.68	0.00	0.00	45.22
UNIC BONDS	179,280	.0005910	105.95	32.11	0.00	0.00	73.84
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COUNTY SUBTOTAL							438.36
SCHOOL OPNS	179,280	.0230800	4,137.78	0.00	288.50	0.00	3,849.28
SCHOOL SUBTOTAL							3,849.28
STATE TAXES	179,280	.0000000	0.00	0.00	0.00	0.00	0.00
CITY TAXES	179,280	.0027400	491.23	286.93	54.80	0.00	149.50
CITY BONDS	179,280	.0006800	121.91	71.21	13.60	0.00	37.10
DEKALB SANIT	1 UNIT(S)	.265	265.00	0.00	0.00	0.00	265.00
STORM WATER	1 UNIT(S)	.60	60.00	0.00	0.00	0.00	60.00
STREET LIGHT	69 UNIT(S)	.4	27.60	0.00	0.00	0.00	27.60
OTHER SUBTOTAL							539.20
TOTAL PROPERTY TAXES							
TOTAL DUE		0.040114	7,544.23	1,098.19	483.51	1,135.69	4,826.84

How Are Property Taxes Calculated?

When calculating property taxes, the rates are applied to the "TAXABLE ASSESSMENT" (\$179,280). As noted earlier, the taxable assessment is 40% of the total appraised value (\$448,200). The resulting number is the "GROSS TAX AMOUNT". Then, all exemptions and the E-HOST credit are applied in sequence. Below is a step-by-step process outlining the calculation and how the "NET TAX DUE" is determined.

The “NET TAX DUE” is determined in the same fashion for each taxing authority, but the exemptions and credits may differ by taxing authority (i.e., county, schools, and city). The following example demonstrates the property tax calculation for the first line of the property tax statement “COUNTY OPNS”. This example is followed by the City of Brookhaven portion of the property tax statement.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	448,200	EXEMPTION CODE	H1F
40% ASSESSMENT	179,280	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	54,360

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
COUNTY OPNS	179,280	.0093040	1,668.02	505.77	93.04	1,061.73	7.48
HOSPITALS	179,280	.0006480	116.17	35.23	6.48	73.96	0.50
COUNTY BONDS	179,280	.0003620	64.90	19.68	0.00	0.00	45.22
UNIC BONDS	179,280	.0005910	105.95	32.11	0.00	0.00	73.84
FIRE	179,280	.0027090	485.67	147.26	27.09	0.00	311.32
COUNTY SUBTOTAL							438.36

- Using the TAXABLE ASSESSMENT (\$179,200), multiply it by the corresponding millage rate (.0093040). This will result in the GROSS TAX AMOUNT (\$1,668.02). This would be the amount a property owner would pay in the absence of any exemptions or credits.

The millage rate is set by the taxing authority (county, schools, or city). The millage rate is typically referred to as the amount per \$1,000 of TAXABLE VALUE. Thus, the presentation of the millage rate can be either .0093040 or 9.304 per \$1,000.

The next step is determining the NET TAX DUE is calculating exemptions and credits.

- First exemption is the FROZEN EXEMPTION. This is done by multiplying the NET FROZEN EXEMPTION (\$54,360) by the corresponding millage rate (.0093040) which results in a FROZEN EXEMPTION of \$505.77.

APPRAISAL VALUES AND EXEMPTION INFORMATION

TOTAL APPRAISAL	448,200	EXEMPTION CODE	H1F
40% ASSESSMENT	179,280	BASE ASSESSMENT FRZ	124,920
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	54,360

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
COUNTY OPNS	179,280	.0093040	1,668.02	505.77	93.04	1,061.73	7.48
HOSPITALS	179,280	.0006480	116.17	35.23	6.48	73.96	0.50
COUNTY BONDS	179,280	.0003620	64.90	19.68	0.00	0.00	45.22
UNIC BONDS	179,280	.0005910	105.95	32.11	0.00	0.00	73.84
FIRE	179,280	.0027090	485.67	147.26	27.09	0.00	311.32
COUNTY SUBTOTAL							438.36

3. The second exemption is the homestead exemption "CONST-HMST EXEMPTION". Property owners who live in their DeKalb County property are eligible for a \$10,000 homestead exemption. The homestead exemption is calculated by multiplying the homestead exemption amount (\$10,000) by the millage rate (.0093040), which results in a \$93.04 homestead exemption.

NOTE: Property owners must apply annually for this exemption through the DeKalb County Tax Commissioner's Office.

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
COUNTY OPNS	179,280	.0093040	1,668.02	505.77	93.04	1,061.73	7.48
HOSPITALS	179,280	.0006480	116.17	35.23	6.48	73.96	0.50
COUNTY BONDS	179,280	.0003620	64.90	19.68	0.00	0.00	45.22
UNIC BONDS	179,280	.0005910	105.95	32.11	0.00	0.00	73.84
FIRE	179,280	.0027090	485.67	147.26	27.09	0.00	311.32
COUNTY SUBTOTAL							438.36

4. The next column on the property tax statement is the “E-HOST TAX CREDIT”. In November 2017, the voters of DeKalb County approved an E-HOST ballot issue that totals a 1% sales tax that is applied entirely as a property tax credit. Concurrent with voter approval of the E-HOST, voters approved a Special Purpose Local Option Sales Tax (SPLOST) of 1% for transportation infrastructure, public safety facilities, and maintenance of existing capital assets.

The value of the E-HOST credit varies annually based on actual sales tax collections and the value of annual homestead applications received. For 2019, the E-HOST credit was approximately 99.3% of the Gross Tax amount net of the frozen and homestead exemptions.

$$(\$1,668.02 - \$505.77 - \$93.04 = \$1,069.21) \$1,069.21 * 99.3\% = \$1,061.73$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	E-HOST CREDIT	=	NET TAX DUE
COUNTY OPNS	179,280	.0093040	1,668.02		505.77		93.04		1,061.73		7.48
HOSPITALS	179,280	.0006480	116.17		35.23		6.48		73.96		0.50
COUNTY BONDS	179,280	.0003620	64.90		19.68		0.00		0.00		45.22
UNIC BONDS	179,280	.0005910	105.95		32.11		0.00		0.00		73.84
FIRE	179,280	.0027090	485.67		147.26		27.09		0.00		311.32
COUNTY SUBTOTAL											438.36

NOTE: The E-HOST credit does not apply to any millage-backed bonds “COUNTY BONDS” or “UNIC BONDS; the DeKalb County Schools property taxes “SCHOOLS OPNS”, or CITY TAXES.

With the exemptions and credits calculated, the NET TAX DUE can be calculated for “COUNTY OPNS”.

\$1,668.02	GROSS TAX AMOUNT
-\$505.77	FROZEN EXEMPTION
-\$93.04	CONST-HMST (homestead)
<u>-\$1,061.73</u>	E-HOST CREDIT
\$7.48	NET TAX DUE

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	E-HOST CREDIT	=	NET TAX DUE
COUNTY OPNS	179,280	.0093040	1,668.02		505.77		93.04		1,061.73		7.48
HOSPITALS	179,280	.0006480	116.17		35.23		6.48		73.96		0.50
COUNTY BONDS	179,280	.0003620	64.90		19.68		0.00		0.00		45.22
UNIC BONDS	179,280	.0005910	105.95		32.11		0.00		0.00		73.84
FIRE	179,280	.0027090	485.67		147.26		27.09		0.00		311.32
COUNTY SUBTOTAL											438.36

Brookhaven City Property Tax Calculation

Though the methodology detailed above remains constant throughout the calculation of each levied property tax on the property tax statement, the City of Brookhaven has two variations. First, Brookhaven property owners of homesteaded properties have their assessments frozen from the time of purchase or from the City’s incorporation in 2012, which is ever most recent date. The second variation is that the homestead exemption amount is \$20,000, which is higher than the homestead exemption amount used for the county property taxes (\$10,000) and the schools property taxes (\$12,500).

Unfortunately, the City base assessment freeze value does not appear on the DeKalb County Property Tax Statement and the absence of this information can hamper a thorough understanding of the bill. The following steps will illustrate the process of calculating both the City base assessment freeze value as well as the City tax liability.

To calculate the base assessment freeze value for City taxes, divide the FROZEN EXEMPTION for CITY TAXES (\$286.93) by CITY TAXES MILLAGE (.0027400). This results in a value of \$104,719 exempted TAXABLE ASSESSMENT. To determine the net frozen exemption for calculating CITY TAXES, subtract the \$104,719 exempted assessment from the TAXABLE ASSESSMENT (\$179,280) for a frozen assessed value of \$74,561 for CITY TAXES purposes.

$$\$286.93 \div .002740 = \$104,719$$

$$\$179,280 - \$104,719 = \$74,561$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
CITY TAXES	179,280	.0027400	491.23	286.93	54.80	0.00	149.50
CITY BONDS	179,280	.0006800	121.91	71.21	13.60	0.00	37.10
COUNTY BONDS	179,280	.0003620	64.90	19.68	0.00	0.00	45.22
UNIC BONDS	179,280	.0005910	105.95	32.11	0.00	0.00	73.84
FIRE	179,280	.0027090	485.67	147.26	27.09	0.00	311.32
COUNTY SUBTOTAL							438.36

The next exemption for City taxes is the homestead exemption “CONST-HMST EXEMPTION”. Property owners who live in the City of Brookhaven are eligible for a \$20,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount (\$20,000) by the millage rate (.0027400), which results in a \$54.80 homestead exemption. NOTE: Property owners must apply annually for this exemption the DeKalb County Tax Commissioner’s Office.

With the exemptions calculated, the NET TAX DUE for CITY TAXES can be calculated.

\$491.23	GROSS TAX AMOUNT for CITY TAXES
-\$286.93	FROZEN EXEMPTION for CITY TAXES
-\$54.80	CONST-HMST (homestead) for CITY TAXES
\$149.50	NET TAX DUE for CITY TAXES

CITY BONDS - To calculate the base assessment freeze value for "CITY BONDS", divide the FROZEN EXEMPTION for CITY BONDS (\$71.21) by CITY BOND MILLAGE (.0006800). This results in a value of \$104,719 exempted TAXABLE ASSESSMENT. To determine the net frozen exemption for calculating CITY BONDS, subtract the \$104,719 exempted assessment from the TAXABLE ASSESSMENT (\$179,280) for a frozen assessed value of \$74,561 for CITY BONDS purposes.

$$\$286.93 \div .002740 = \$104,719$$

$$\$179,280 - \$104,719 = \$74,561$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
CITY TAXES	179,280	.0027400	491.23	286.93	54.80	0.00	149.50
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UNIC BONDS	179,280	.0005910	105.95	32.11	0.00	0.00	73.84
FIRE	179,280	.0027090	485.67	147.26	27.09	0.00	311.32
COUNTY SUBTOTAL							438.36

The next exemption for CITY BONDS is the homestead exemption "CONST-HMST EXEMPTION". Property Owners who live in the City of Brookhaven are eligible for a \$20,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount (\$20,000) by the millage rate (.0006800), which results in a \$13.60 homestead exemption. NOTE: Property owners must apply annually for this exemption the DeKalb County Tax Commissioner's Office.

With the exemptions calculated, the NET TAX DUE for CITY TAXES can be calculated.

\$121.91	GROSS TAX AMOUNT for CITY BONDS
-\$71.21	FROZEN EXEMPTION for CITY BONDS
<u>-\$13.60</u>	CONST-HMST (homestead) for CITY BONDS
\$37.10	NET TAX DUE for CITY BONDS

Supplemental Information and Resources

For any additional information or more pointed inquiries, the DeKalb County Tax Assessor's Office can be reached by visiting their website by phone at **(404) 298-4000**.

There is also a FAQ page at the DeKalb County Tax Commissioners website that outlines some of the most commonly asked regarding taxes in DeKalb County.

<https://dekalbtax.org/property-tax>

CITY OF BROOKHAVEN, GEORGIA

**NET POSITION BY COMPONENT
LAST SIX YEARS
(accrual basis of accounting)**

	2018	2017	2016	2015	2014	2013
Governmental activities						
Net investment in capital assets	\$ 83,202,488	\$ 72,013,003	\$ 64,370,907	\$ 65,484,793	\$ 66,691,916	\$ 60,658,099
Restricted	2,720,707	2,724,544	2,405,177	2,202,746	1,573,334	1,428,776
Unrestricted	29,553,636	23,830,990	19,974,759	13,305,139	9,000,585	3,551,798
Total governmental activities net position	\$ 115,476,831	\$ 98,568,537	\$ 86,750,843	\$ 80,992,678	\$ 77,265,835	\$ 65,638,673
Business-type activities						
Investment in capital assets	\$ 8,227,377	\$ 7,412,334	\$ 7,146,150	\$ 6,860,091	\$ 6,825,621	\$ 6,487,443
Unrestricted	1,247,610	1,693,080	1,864,710	1,805,995	1,349,322	1,079,849
Total business-type activities net position	\$ 9,474,987	\$ 9,105,414	\$ 9,010,860	\$ 8,666,086	\$ 8,174,943	\$ 7,567,292
Primary government						
Net investment in capital assets	\$ 91,429,865	\$ 79,425,337	\$ 71,517,057	\$ 72,344,884	\$ 73,517,537	\$ 67,145,542
Restricted	2,720,707	2,724,544	2,405,177	2,202,746	1,573,334	1,428,776
Unrestricted	30,801,246	25,524,070	21,839,469	15,111,134	10,349,907	4,631,647
Total primary government net position	\$ 124,951,818	\$ 107,673,951	\$ 95,761,703	\$ 89,658,764	\$ 85,440,778	\$ 73,205,965

CITY OF BROOKHAVEN, GEORGIA

**CHANGES IN NET POSITION
LAST SIX YEARS
(accrual basis of accounting)**

	2018	2017	2016	2015	2014	2013
Expenses						
Governmental activities:						
General government	\$ 6,374,028	\$ 5,896,748	\$ 5,101,706	\$ 4,525,493	\$ 5,211,523	\$ 3,942,196
Judicial	552,602	580,297	584,753	601,508	508,592	468,589
Public safety	11,808,133	11,552,258	10,595,386	11,301,632	7,876,343	6,324,863
Public works	5,163,842	6,628,883	4,295,145	4,225,043	5,614,702	3,070,672
Housing and development	4,869,152	4,644,383	3,736,194	2,898,485	2,442,100	1,272,777
Culture and recreation	4,205,797	5,695,736	4,423,411	3,506,276	1,766,940	595,935
Community development	316,878	-	146,983	146,642	76,515	11,794
Interest and fiscal charges	708,232	95,950	28,226	61,895	101,252	81,633
Total governmental activities expenses	<u>33,998,664</u>	<u>35,094,255</u>	<u>28,911,804</u>	<u>27,266,974</u>	<u>23,597,967</u>	<u>15,768,459</u>
Business-type activities:						
Stormwater	1,429,534	1,853,950	1,488,786	1,122,485	1,206,891	441,792
Total business-type activities expenses	<u>1,429,534</u>	<u>1,853,950</u>	<u>1,488,786</u>	<u>1,122,485</u>	<u>1,206,891</u>	<u>441,792</u>
Total primary government expenses	<u>\$ 35,428,198</u>	<u>\$ 36,948,205</u>	<u>\$ 30,400,590</u>	<u>\$ 28,389,459</u>	<u>\$ 24,804,858</u>	<u>\$ 16,210,251</u>
Program Revenues						
Governmental activities:						
Charges for services:						
General government	\$ 549,408	\$ 142,787	\$ 530,353	\$ 836,595	\$ 499,051	\$ 438,665
Judicial	1,242,168	979,400	1,332,434	1,395,173	1,354,603	359,364
Public safety	1,323,529	1,320,894	1,538,695	771,697	356,111	1,700
Public works	74,674	-	-	412,402	429,769	362,219
Housing and development	5,228,029	3,150,238	2,995,110	1,523,186	2,237,592	1,652,368
Culture and recreation	467,052	327,876	470,656	240,247	127,830	26,856
Capital grants and contributions	6,366,880	2,492,933	326,032	400,655	2,147,621	-
Total governmental activities program revenues	<u>15,251,740</u>	<u>8,414,128</u>	<u>7,193,280</u>	<u>5,579,955</u>	<u>7,152,577</u>	<u>2,841,172</u>
Business-type activities:						
Charges for services:						
Stormwater	1,999,107	1,988,504	1,581,760	1,613,628	1,538,632	1,466,735
Capital grants and contributions	-	-	251,800	-	275,910	-
Total business-type activities program revenues	<u>1,999,107</u>	<u>1,988,504</u>	<u>1,833,560</u>	<u>1,613,628</u>	<u>1,814,542</u>	<u>1,466,735</u>
Total primary government program revenues	<u>\$ 17,250,847</u>	<u>\$ 10,402,632</u>	<u>\$ 9,026,840</u>	<u>\$ 7,193,583</u>	<u>\$ 8,967,119</u>	<u>\$ 4,307,907</u>

(continued)

CITY OF BROOKHAVEN, GEORGIA

**CHANGES IN NET POSITION
LAST SIX YEARS
(accrual basis of accounting)**

	2018	2017	2016	2015	2014	2013
Net (expense)/revenue						
Governmental activities	\$ (18,746,924)	\$ (26,680,127)	\$ (21,718,524)	\$ (21,687,019)	\$ (16,445,390)	\$ (12,927,287)
Business-type activities	569,573	134,554	344,774	491,143	607,651	1,024,943
Total primary government net expense	<u>\$ (18,177,351)</u>	<u>\$ (26,545,573)</u>	<u>\$ (21,373,750)</u>	<u>\$ (21,195,876)</u>	<u>\$ (15,837,739)</u>	<u>\$ (11,902,344)</u>
General Revenues and Other Changes in Net Position						
Governmental activities:						
Property taxes	\$ 10,090,399	\$ 9,454,749	\$ 7,684,986	\$ 6,516,128	\$ 6,594,450	\$ 5,747,333
Sales taxes	1,631,933	6,691,614	6,911,336	5,738,333	6,360,077	5,201,601
Hotel/Motel taxes	3,758,787	2,948,420	1,950,677	1,918,124	1,646,793	1,296,841
Franchise taxes	2,661,917	4,630,027	4,111,311	4,398,368	3,056,603	1,472,669
Business taxes	5,834,215	5,367,889	5,008,501	5,352,681	4,584,705	1,761,762
Alcohol & excise taxes	1,688,504	1,468,069	1,396,966	1,109,297	881,643	741,592
Insurance premium	-	-	-	-	-	57,663
Unrestricted investment earnings	181,473	43,259	9,677	3,166	4,782	2,607
Miscellaneous	276,355	424,329	403,235	377,765	73,955	30,986
Gain on sale of capital asset	9,331,635	7,429,465	-	-	-	-
Special item - donation of infrastructure at incorporation	-	-	-	-	-	62,252,906
Transfers	200,000	40,000	-	-	-	-
Total governmental activities	<u>35,655,218</u>	<u>38,497,821</u>	<u>27,476,689</u>	<u>25,413,862</u>	<u>23,203,008</u>	<u>78,565,960</u>
Business-type activities:						
Special item - donation of infrastructure at incorporation	-	-	-	-	-	6,542,349
Transfers	(200,000)	(40,000)	-	-	-	-
Total business-type activities	<u>(200,000)</u>	<u>(40,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,542,349</u>
Total primary government	<u>\$ 35,455,218</u>	<u>\$ 38,457,821</u>	<u>\$ 27,476,689</u>	<u>\$ 25,413,862</u>	<u>\$ 23,203,008</u>	<u>\$ 85,108,309</u>
Change in Net Position						
Governmental activities	\$ 16,908,294	\$ 11,817,694	\$ 5,758,165	\$ 3,726,843	\$ 6,757,618	\$ 65,638,673
Business-type activities	369,573	94,554	344,774	491,143	607,651	7,567,292
Total primary government	<u>\$ 17,277,867</u>	<u>\$ 11,912,248</u>	<u>\$ 6,102,939</u>	<u>\$ 4,217,986</u>	<u>\$ 7,365,269</u>	<u>\$ 73,205,965</u>

**City of Brookhaven, Ga. Authorized Positions
FY 2020 Adopted Budget (All Funds)**

	FT	PT*	Grade	Min	Contract/ Charter Req.	Max
Elected Officials						
Mayor	1				\$16,000	
Council Member	4				\$12,000	
City Manager's Office						
City Manager (appointed)	1				\$190,000	
Assistant City Manager/CFO	1		121	\$122,004		\$196,267
Assistant to the City Manager	1		107	\$42,406		\$67,850
Strategic Partnerships Director	1		112	\$61,782		\$98,852
Management Policy Analyst	1		105	\$36,023		\$57,637
Emergency Management Coordinator		1	114	\$70,471		\$112,752
Human Resources Department						
HR Director	1		117	\$84,256		\$138,719
HR Generalist	1		108	\$46,011		\$73,618
Economic Development Department						
Director of Economic Development	1		112	\$61,782		\$98,852
City Clerk's Office						
City Clerk (appointed)	1		114	\$70,471		\$112,752
Deputy Clerk	1		107	\$42,406		\$67,850
Clerk		1	105	\$36,023		\$57,637
Communications Department						
Communications and Public Engagement Director	1		117	\$84,246		\$138,719
Communications Manager	1		113	\$65,984		\$105,574
Public Engagement Specialist		2	105	\$36,023		\$57,637
Community Development Department						
Community Development Director	1		117	\$84,246		\$138,719
Community Development Deputy Dir.	1		114	\$70,471		\$112,752
Administrative Assistant	2	1	105	\$36,023		\$57,637
Land Development Inspector/Arborist	2		109	\$49,922		\$79,875
Development Services Manager	1		113	\$65,984		\$105,574
Planner I	1		107	\$42,406		\$67,850
Planner II	1		108	\$46,011		\$73,618
Sr Planner	1		110	\$54,166		\$86,665
Fire Marshal	1		111	\$57,849		\$92,558
City Engineer	1		114	\$70,471		\$112,752
Fire Plan Reviewer		1	104	\$33,201		\$53,121
Finance Department						
Director of Finance	1		120	\$99,772		\$159,636
Senior Accountant	1		113	\$65,984		\$105,574
Administrative Assistant	1		102	\$28,201		\$45,123
Purchasing Manager	1		115	\$75,262		\$120,419

Payroll Manager	1		108	\$46,011		\$73,618
Accounting Clerk	1		105	\$36,023		\$57,637
Information Technology Department						
Director of IT	1		118	\$89,132		\$142,613
GIS Manager	1		113	\$65,984		\$105,574
Systems Engineer II	3		111	\$57,849		\$92,558
Systems Analyst II	1		111	\$57,849		\$92,558
IT Temporary		1	100	\$22,287		\$35,660
Municipal Court						
Judges (appointed)		2			\$150/Hr	
Chief Clerk of Court Administrator	1		109	\$49,922		\$79,875
Court Clerk		5	105	\$36,023		\$57,637
Parks & Recreation Department						
Director of Parks & Recreation	1		117	\$84,246		\$138,719
Assistant Director of Parks & Recreation	1		113	\$65,984		\$105,574
Administrative Assistant	1		105	\$36,023		\$57,637
Recreation Coordinator	1		106	\$39,084		\$62,535
Events Coordinator	1		106	\$39,084		\$62,535
Athletic Coordinator	1		106	\$39,084		\$62,535
Recreation Leader/ Seasonal Pool Manager	1	14	100	\$22,287		\$35,660
Police Department						
Police Chief	1		120	\$99,772		\$159,636
Deputy Chief	1		116	\$79,628		\$136,000
Major	3		114	\$70,471		\$121,500
Lieutenant	6		112	\$69,806		\$105,000
Sergeant	12		110	\$61,076		\$92,000
Officer	42		107	\$48,500		\$71,792
Executive Assistant	1		107	\$42,406		\$67,850
Crime Analyst	1		106	\$39,084		\$62,535
Detective	7		107	\$48,500		\$71,792
Crime Scene Technician	2		105	\$36,023		\$57,637
Police Service Representative	5		104	\$33,201		\$53,121
K-9 Officer	2		107	\$48,500		\$71,792
Terminal Agency Coordinator	1		104	\$33,201		\$53,121
Record Clerk	2		104	\$33,201		\$53,121
Property & Evidence Clerk	1		105	\$36,023		\$57,637
Permit Coordinator		1	104	\$33,201		\$53,121
PT Officer		5	107	\$42,406		\$67,850
Totals	136	34				

* Part-time Positions are based on individuals and not on hours worked.

Source: Human Resources Department
Rick.Stone@Brookhavenga.gov



City of Brookhaven

5-Year Information Technology Strategy Refresh

May 2019



Executive Summary

- Brookhaven is serving its citizens with leading technology; however
 - IT supports more technology with fewer people than comparable cities
 - Several departments are consumed by manual processes established in the city's early years
- Information Technology should launch a series of initiatives centered around four core strategies:
 - Optimize citizen and employee self-service
 - Partner with the departments for process improvement and automation
 - Specialize in technologies unique to Brookhaven and offload activities common to all organizations
 - Prepare for major city projects

Scope and Approach

- Information Technology SWOT interviews with department leadership
- Information Technology current state application and infrastructure inventory
- Analyze how the Information Technology department supports the departments
- Identify current and future technology needs across the government
- Identify gaps and opportunities in the technologies and services that IT provides the other departments
- Identify and prioritize short- and long-range initiatives to optimize the City's use of technology and optimize city operational activities
- Develop an transformation roadmap for Brookhaven's technology efforts

Hi-Level Technology Assessment

Transition from a Service Provider to an Operational Optimizer

efficient, quick, low cost, responsive,
commodity, transactional

leading city strategy, driving
technology use, direct citizen impact

Service Provider

Operational Optimizer

Strategic Partner

stable technology, standards-based,
consistent processes, tech. solutions

trusted contributor, knows the city,
business solutions

- IT services are generally request-response driven for break-fix incidents and minor enhancements
- 2 departments are almost fully independent of IT
- Maintenance on 3 technologies consumes 30% of IT department capacity
- Most departments make their own major technology selection decisions
- 3 departments are driven by manual and reactive requests

Brookhaven

- Know every department's processes as well as their leaders (business analysis and process expertise)
- Partner with busiest departments to help them improve or eliminate routine activities
- Minimize user support and incident response for common, commodity technologies
- Maximize citizen and employee self-service
- Help "tell the story" of the value of the city to its citizens

SWOT Analysis Summary

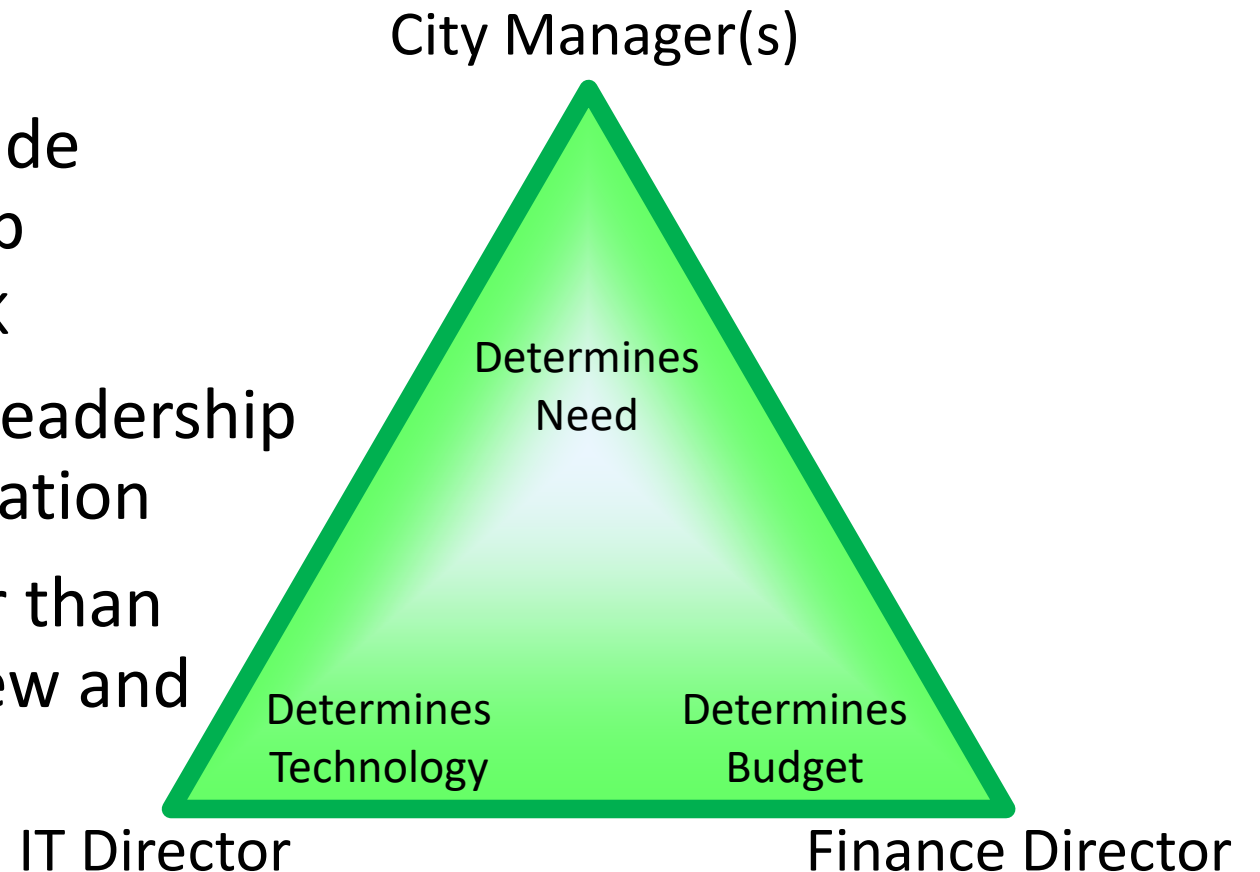
	Strengths	Weaknesses
Internal	<ul style="list-style-type: none"> • IT highly responsive to trouble tickets • When problems arise, they are usually fixed • Infrastructure is generally stable and reliable 	<ul style="list-style-type: none"> • Need easier access and sharing of files across departments • IT is not a proactive partner to the departments across the city • Blocked websites can inhibit productivity • Some services (Wi-Fi, conference room AV) are not easy for citizens and staff to use • Hardware issues (desktops, printers, slow network, etc.) • Photo library is managed by date and not searchable • Multiple departments need automated workflow
External	Opportunities	Threats
	<ul style="list-style-type: none"> • Staff want tools on mobile devices & other (Apple) platforms • Enable citizens to be 100% self-sufficient • Managing across multiple social media and city app tools • Knowledge management • World class website citizen experience • Leverage parks as an extension of the City of Brookhaven • Hardened & redundant city facilities 	<ul style="list-style-type: none"> • Several departments are just keeping up with manual processes and transactional demand • Disaster could take out Brookhaven facilities from a business continuity point of view • Legislative or legal changes drive new technology (e.g. ROWay, or legal definition of a “record” in social media) • New buildings, new police technologies, park Wi-Fi, will exceed IT support capacity

Strategies and Tactics

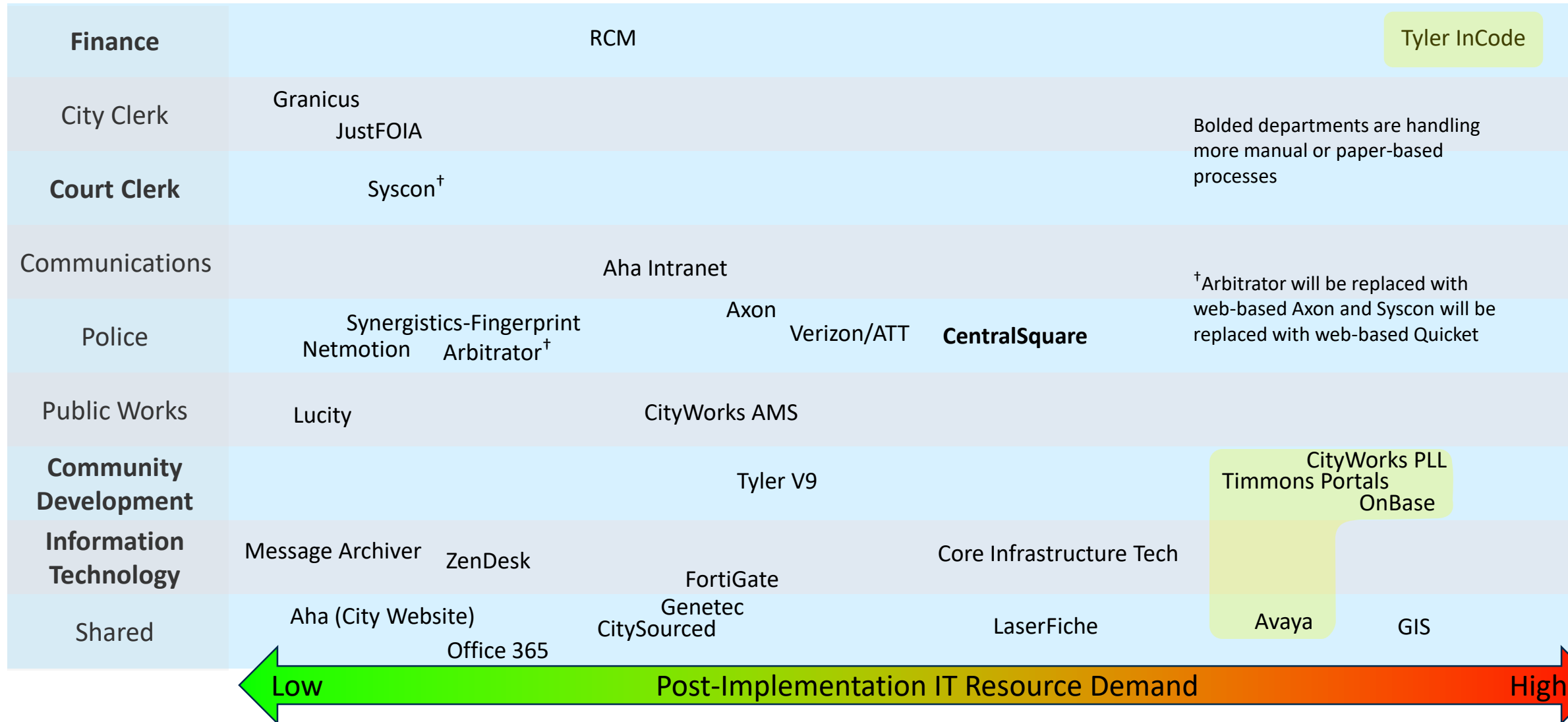
S	<ul style="list-style-type: none"> IT highly responsive to trouble tickets When problems arise, they are usually fixed Infrastructure is generally stable and reliable 	W <ul style="list-style-type: none"> Easier file access, sharing, and searching IT is not a proactive partner to the departments across the city Blocked websites can inhibit productivity Some services (Wi-Fi, conference room AV) are not easy for citizens and staff to use Hardware issues (desktops, printers, etc.) Automated workflow gap
O	Strength/Opportunity	Weakness/Opportunity
<ul style="list-style-type: none"> Apple products Citizens 100% self-sufficient Managing social media Knowledge management World class website citizen experience Leverage parks 	<ul style="list-style-type: none"> Device flexibility (phone, tablet, etc.) Implement and promote park technologies (reservations, events, Wi-Fi, what's new, etc.) Assess whether the existing technology platforms (Tyler, etc.) are able to support a fully automated, self-service city 	<ul style="list-style-type: none"> Employee self-service (cloud-based file storage, Wi-Fi, conference room, Internet access, printer management, role-based access, etc.) Citizen self-service Identify and eliminate technologies causing high incident demand Outsource commodity technology management to lower cost SMEs
T	Strength/Threat	Weakness/Threat
<ul style="list-style-type: none"> Legal changes Manual processes Disaster risk New technology demands 	<ul style="list-style-type: none"> Identify external vendors that can provide solutions for needs and issues common to similar cities Plan projects to iterate and execute quickly to outrun churn Develop a services staffing model that illustrates the resource demands required to support existing technologies 	<ul style="list-style-type: none"> Internal automated workflow Citizen automated workflow Shore-up demanding technologies Outsource common services for scale and efficiency

Brookhaven's Lean Governance

- Technology decisions can be made efficiently by the core leadership
 - Governance would kick in at \$10K
- Departments are close to their leadership and counterparts for communication
- Focus on moving forward rather than cumbersome, stage-gated, review and approval processes



Technology Inventory & Support Demands



Initiative Priorities & Roadmap

ID	Initiative	Prty	Benefit	Cost	3Q19	4Q19	1Q20	2Q20	3Q20	4Q20	1Q21	2Q21	3Q21	4Q21	2022	2023
Strategy: Optimize technology for citizen and employee self-service																
1	Citizen self-service analysis	H	H	L	■											
2	Employee self-service analysis	H	H	L	■											
3	File management	L	M	L		■		Implementation								
Strategy: Partner with the departments																
4	Finance process improvement (external)	H	H	M	■											
5	Department process improvement	H	H	M		■										
6	Department business analysts & SMEs	M	M	L			■									
7	IT support staffing model	L	M	L				■								
Strategy: Specialize in technologies unique to Brookhaven and outsource activities common to all organizations																
8	Short-term get well (Avaya, OnBase, etc.)	H	H	L	■											
9	Commodity desktop & infrastructure support	H	H	M		■		Implementation								
10	Strengthen police critical technology support	M	H	L				■								
11	Develop long-term architecture roadmap	M	H	L			■									
Strategy: Prepare for major city projects																
12	Automated KPI analytics & reporting	L	M	M					■							
	Parks Wi-Fi							■	■	■	■	■	■	■		
	New Police & Courts facility							■	■							
	New Parks facilities									■	■	■	■	■		
	New City Hall facility														■	

Thank **you!**

Brian Gray

770-310-5001



bgray@midtowncg.com



1372 Peachtree Street NE, Atlanta, GA





To: Christian Sigman, City Manager
From: Brian Borden, Parks & Recreation Director
Date: August 23, 2019
Re: Public Right of Way Mowing Locations

I have listed below the public Right of Ways (ROW) that Optech is currently responsible for maintaining as part of their annual maintenance contract.

1. Peachtree Rd along the MARTA Wall from Waffle House to Chamblee City Limits.
2. Right of Way from the Brookhaven Gateway Monument Sign to the golf course wall on Peachtree Rd.
3. Ashford Dunwoody Rd from Peachtree Rd. to Johnson Ferry Rd.
4. Johnson Ferry Rd. from the Brookhaven Gateway Monument at Sandy Springs City Limits to Gateway Monument Sign at Chamblee City Limits.
5. The Gateway Monument Sign Right of Way area located at Ashford Dunwoody and I-285.
6. North Druid Hills from Peachtree Rd to East Roxboro Rd.
7. The two (2) grass islands located on Hermance Dr.
8. The Gateway Monument Sign located on Windsor Parkway.
9. The island located on Peachtree Rd and Dresden Rd.
10. The island located at Peachtree Rd. and North Druid Hills Rd.
11. Briarwood Rd. from Buford Hwy. to Peachtree Creek Greenway entrance.
12. Caldwell Dr. Multi-Use Path.
13. Lanier Drive Islands between Windsor Pkwy and Peachtree Rd.
14. Club Drive at Peachtree Rd.