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 their tax statement as well as how the net tax due is calculated. For the purposes of this instructional, the 2020 DeKalb County Real Property Tax Statement is used.

2020 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 BROOKHAVEN**
CO-OWNER	**JANE BROOKHAVEN**
PARCEL ID / PIN	**18 123 45 678**
PROPERTY ADDRESS	**1234 BROOK HOLLOW**
TAX DISTRICT	**20 BROOKHAVEN**

APPRAISAL VALUES AND EXEMPTION INFORMATION

TOTAL APPRAISAL	**764,800**	EXEMPTION CODE	**H1F**
40% ASSESSMENT	**305,920**	BASE ASSESSMENT FRZ	**275,360**
APPEAL ASSESSMENT	**0**	NET FROZEN EXEMPTION	**30,560**

The 2020 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 12.52% of your tax statement
Board of Education School Taxes are levied by the Board of Education and represent 74.38% of your tax statement
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 13.10% 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	305,920		.0093660		2,865.25		286.22		93.66		2,346.19		139.18
HOSPITALS	305,920		.0006420		196.40		19.62		6.42		160.82		9.54
COUNTY BONDS	305,920		.0003540		108.30		10.82		0.00		0.00		97.48
UNIC BONDS	305,920		.0005550		169.79		16.97		0.00		0.00		152.82
FIRE	305,920		.0027920		854.13		85.33		27.92		0.00		740.88
COUNTY SUBTOTAL													**1,139.90**
SCHOOL OPNS	305,920		.0230800		7,060.63		0.00		288.49		0.00		6,772.14
SCHOOL SUBTOTAL													**6,772.14**
STATE TAXES	305,920		.0000000		0.00		0.00		0.00		0.00		0.00
CITY TAXES	305,920		.0027400		838.22		83.72		65.76		0.00		688.74
CITY BONDS	305,920		.0005700		174.37		17.41		13.68		0.00		143.28
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		66		66.00		0.00		0.00		0.00		66.00
STREET LIGHT	74 UNIT(S)		.4		29.60		0.00		0.00		0.00		29.60
OTHER SUBTOTAL													**1,192.62**

TOTAL PROPERTY TAXES	TOTAL MILLAGE	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	E-HOST CREDIT	=	NET TAX DUE
TOTAL DUE	**0.040099**	**12,627.69**		**520.09**		**495.93**		**2,507.01**		**9,104.66**

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 total appraisal, 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 ($764,800) - 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.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	764,800	EXEMPTION CODE	H1F
40% ASSESSMENT	305,920	BASE ASSESSMENT FRZ	275,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	30,560

40% Assessment ($305,920) – 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.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	764,800	EXEMPTION CODE	H1F
40% ASSESSMENT	305,920	BASE ASSESSMENT FRZ	275,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	30,560

Appeal Assessment ($0) – In the case of a successful property assessment appeal with the Dekalb County Board of Appeals, 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.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	764,800	EXEMPTION CODE	H1F
40% ASSESSMENT	305,920	BASE ASSESSMENT FRZ	275,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	30,560

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.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	764,800	EXEMPTION CODE	H1F
40% ASSESSMENT	305,920	BASE ASSESSMENT FRZ	275,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	30,560

Base Assessment Freeze ($275,360) – 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.

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	764,800	EXEMPTION CODE	H1F
40% ASSESSMENT	305,920	BASE ASSESSMENT FRZ	275,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	30,560

Net Frozen Exemption ($30,560) – The Net Frozen Exemption amount is the difference between the property's 40% assessed value and the Base Assessment Freeze. ($305,920 - $275,360 = $30,560)

APPRAISAL VALUES AND EXEMPTION INFORMATION			
TOTAL APPRAISAL	764,800	EXEMPTION CODE	H1F
40% ASSESSMENT	305,920	BASE ASSESSMENT FRZ	275,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	30,560

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.

2020 DEKALB COUNTY REAL PROPERTY TAX STATEMENT

IRVIN J. JOHNSON TAX COMMISSIONER

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

		APPRAISAL VALUES AND EXEMPTION INFORMATION			
OWNER	**JOHN BROOKHAVEN**				
CO-OWNER	**JANE BROOKHAVEN**				
PARCEL ID / PIN	**18 123 45 678**	TOTAL APPRAISAL	**764,800**	EXEMPTION CODE	**H1F**
PROPERTY ADDRESS	**1234 BROOK HOLLOW**	40% ASSESSMENT	**305,920**	BASE ASSESSMENT FRZ	**275,360**
TAX DISTRICT	**20 BROOKHAVEN**	APPEAL ASSESSMENT	**0**	NET FROZEN EXEMPTION	**30,560**

The 2020 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).

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State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 13.10% 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	305,920		.0093660		2,865.25		286.22		93.66		2,346.19		139.18
HOSPITALS	305,920		.0006420		196.40		19.62		6.42		160.82		9.54
COUNTY BONDS	305,920		.0003540		108.30		10.82		0.00		0.00		97.48
UNIC BONDS	305,920		.0005550		169.79		16.97		0.00		0.00		152.82
FIRE	305,920		.0027920		854.13		85.33		27.92		0.00		740.88
COUNTY SUBTOTAL													**1,139.90**
SCHOOL OPNS	305,920		.0230800		7,060.63		0.00		288.49		0.00		6,772.14
SCHOOL SUBTOTAL													**6,772.14**
STATE TAXES	305,920		.0000000		0.00		0.00		0.00		0.00		0.00
CITY TAXES	305,920		.0027400		838.22		83.72		65.76		0.00		688.74
CITY BONDS	305,920		.0005700		174.37		17.41		13.68		0.00		143.28
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		66		66.00		0.00		0.00		0.00		66.00
STREET LIGHT	74 UNIT(S)		.4		29.60		0.00		0.00		0.00		29.60
OTHER SUBTOTAL													**1,192.62**

TOTAL PROPERTY TAXES	TOTAL MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
TOTAL DUE	**0.040099**	**12,627.69**	**520.09**	**495.93**	**2,507.01**	**9,104.66**

How Are Property Taxes Calculated?

When calculating property taxes, the rates are applied to the "TAXABLE ASSESSMENT" ($305,920). As noted earlier, the taxable assessment is 40% of the total appraised value ($764,800). 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	764,800	EXEMPTION CODE	H1F
40% ASSESSMENT	305,920	BASE ASSESSMENT FRZ	275,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	30,560

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
COUNTY OPNS	305,920	.0093660	2,865.25	286.22	93.66	2,346.19	139.18
HOSPITALS	305,920	.0006420	196.40	19.62	6.42	160.82	9.54
COUNTY BONDS	305,920	.0003540	108.30	10.82	0.00	0.00	97.48
UNIC BONDS	305,920	.0005550	169.79	16.97	0.00	0.00	152.82
FIRE	305,920	.0027920	854.13	85.33	27.92	0.00	740.88
COUNTY SUBTOTAL							**1,139.90**

1. Using the TAXABLE ASSESSMENT ($305,920), multiply it by the corresponding millage rate (.0093660). This will result in the GROSS TAX AMOUNT ($2,865.25). 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 .0093660 or 9.366 per $1,000.

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

2. First exemption is the FROZEN EXEMPTION. This is done by multiplying the NET FROZEN EXEMPTION ($30,560) by the corresponding millage rate (.0093660) which results in a FROZEN EXEMPTION of $286.22.

APPRAISAL VALUES AND EXEMPTION INFORMATION

TOTAL APPRAISAL	764,800	EXEMPTION CODE	H1F
40% ASSESSMENT	305,920	BASE ASSESSMENT FRZ	275,360
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	30,560

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
COUNTY OPNS	305,920	.0093660	2,865.25	286.22	93.66	2,346.19	139.18
HOSPITALS	305,920	.0006420	196.40	19.62	6.42	160.82	9.54
COUNTY BONDS	305,920	.0003540	108.30	10.82	0.00	0.00	97.48
UNIC BONDS	305,920	.0005550	169.79	16.97	0.00	0.00	152.82
FIRE	305,920	.0027920	854.13	85.33	27.92	0.00	740.88
COUNTY SUBTOTAL							**1,139.90**

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 (.0093660), which results in a $93.66 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	305,920	.0093660	2,865.25	286.22	93.66	2,346.19	139.18
HOSPITALS	305,920	.0006420	196.40	19.62	6.42	160.82	9.54
COUNTY BONDS	305,920	.0003540	108.30	10.82	0.00	0.00	97.48
UNIC BONDS	305,920	.0005550	169.79	16.97	0.00	0.00	152.82
FIRE	305,920	.0027920	854.13	85.33	27.92	0.00	740.88
COUNTY SUBTOTAL							**1,139.90**

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 2020, the E-HOST credit was approximately 81.9% of the Gross Tax amount net of the frozen and homestead exemptions.

   ($2,865.25 - $286.22 - $93.66 = $2,346.19) $2,865.25*81.9% = $2,346.19

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
COUNTY OPNS	305,920	.0093660	2,865.25	286.22	93.66	2,346.19	139.18
HOSPITALS	305,920	.0006420	196.40	19.62	6.42	160.82	9.54
COUNTY BONDS	305,920	.0003540	108.30	10.82	0.00	0.00	97.48
UNIC BONDS	305,920	.0005550	169.79	16.97	0.00	0.00	152.82
FIRE	305,920	.0027920	854.13	85.33	27.92	0.00	740.88
COUNTY SUBTOTAL							**1,139.90**

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".

$2,865.25	GROSS TAX AMOUNT
-$286.22	FROZEN EXEMPTION
-$93.66	CONST-HMST (homestead)
-$2,346.19	E-HOST CREDIT
$139.18	NET TAX DUE

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
COUNTY OPNS	305,920	.0093660	2,865.25	286.22	93.66	2,346.19	139.18
HOSPITALS	305,920	.0006420	196.40	19.62	6.42	160.82	9.54
COUNTY BONDS	305,920	.0003540	108.30	10.82	0.00	0.00	97.48
UNIC BONDS	305,920	.0005550	169.79	16.97	0.00	0.00	152.82
FIRE	305,920	.0027920	854.13	85.33	27.92	0.00	740.88
COUNTY SUBTOTAL							**1,139.90**

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 $24,000, 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 ($83.72) by CITY TAXES MILLAGE (.0027400). This results in a value of $30,555 exempted TAXABLE ASSESSMENT. To determine the net frozen exemption for calculating CITY TAXES, subtract the $30,555 exempted assessment from the TAXABLE ASSESSMENT ($305,920) for a frozen assessed value of $275,365 for CITY TAXES purposes.

$83.72 ÷ .002740 = $30,555

$305,920 - $30,555 = $275,365

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
CITY TAXES	305,920	.0027400	838.22	83.72	65.76	0.00	688.74
CITY BONDS	305,920	.0005700	174.37	17.41	13.68	0.00	143.28
COUNTY BONDS	305,920	.0003540	108.30	10.82	0.00	0.00	97.48
UNIC BONDS	305,920	.0005550	169.79	16.97	0.00	0.00	152.82
FIRE	305,920	.0027920	854.14	85.33	27.92	0.00	740.88
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 $24,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount ($24,000) by the millage rate (.0027400), which results in a $65.76 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.

$838.22	GROSS TAX AMOUNT for CITY TAXES
-$83.72	FROZEN EXEMPTION for CITY TAXES
-$65.76	CONST-HMST (homestead) for CITY TAXES
$688.74	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 ($17.41) by CITY BOND MILLAGE (.0005700). This results in a value of $104,719 exempted TAXABLE ASSESSMENT. To determine the net frozen exemption for calculating CITY BONDS, subtract the $30,543 exempted assessment from the TAXABLE ASSESSMENT ($305,920) for a frozen assessed value of $275,376 for CITY BONDS purposes.

$17.41 ÷ .000570 = $30,544

$305,920 - $30,5444 = $275,376

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
CITY TAXES	305,920	.0027400	838.22	83.72	65.76	0.00	688.74
CITY BONDS	305,920	.0005700	174.37	17.41	13.68	0.00	143.28
COUNTY BONDS	305,920	.0003540	108.30	10.82	0.00	0.00	97.48
UNIC BONDS	305,920	.0005550	169.79	16.97	0.00	0.00	152.82
FIRE	305,920	.0027920	854.14	85.33	27.92	0.00	740.88
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 $24,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount ($24,000) by the millage rate (.0005700), which results in a $13.68 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.

$174.37	GROSS TAX AMOUNT for CITY BONDS
-$17.41	FROZEN EXEMPTION for CITY BONDS
-$13.68	CONST-HMST (homestead) for CITY BONDS
$143.28	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 SEVEN YEARS
(accrual basis of accounting)

	2019	2018	2017	2016	2015	2014	2013
Governmental activities							
Net investment in capital assets	$ 79,892,779	$ 83,202,488	$ 72,013,003	$ 64,370,907	$ 65,484,793	$ 66,691,916	$ 60,658,099
Restricted	11,695,428 (1)	2,720,707	2,724,544	2,405,177	2,202,746	1,573,334	1,428,776
Unrestricted	30,389,360	29,553,636	23,830,990	19,974,759	13,305,139	9,000,585	3,551,798
Total governmental activities net position	$ 121,977,567	$ 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	$ 8,498,288	$ 8,227,377	$ 7,412,334	$ 7,146,150	$ 6,860,091	$ 6,825,621	$ 6,487,443
Unrestricted	1,513,447	1,247,610	1,693,080	1,864,710	1,805,995	1,349,322	1,079,849
Total business-type activities net position	$ 10,011,735	$ 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	$ 88,391,067	$ 91,429,865	$ 79,425,337	$ 71,517,057	$ 72,344,884	$ 73,517,537	$ 67,145,542
Restricted	11,695,428	2,720,707	2,724,544	2,405,177	2,202,746	1,573,334	1,428,776
Unrestricted	31,902,807	30,801,246	25,524,070	21,839,469	15,111,134	10,349,907	4,631,647
Total primary government net position	$ 131,989,302	$ 124,951,818	$ 107,673,951	$ 95,761,703	$ 89,658,764	$ 85,440,778	$ 73,205,965

(1) Additional SPLOST collections not spent.

CITY OF BROOKHAVEN, GEORGIA

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

	2019	2018	2017	2016	2015	2014	2013
Expenses							
Governmental activities:							
General government	$ 6,849,657	$ 6,374,028	$ 5,896,748	$ 5,101,706	$ 4,525,493	$ 5,211,523	$ 3,942,196
Judicial	926,444	552,602	580,297	584,753	601,508	508,592	468,589
Public safety	12,734,669	11,808,133	11,552,258	10,595,386	11,301,632	7,876,343	6,324,863
Public works	5,325,777	5,163,842	6,628,883	4,295,145	4,225,043	5,614,702	3,070,672
Housing and development	6,471,942	4,869,152	4,644,383	3,736,194	2,898,485	2,442,100	1,272,777
Culture and recreation	5,533,860	4,205,797	5,695,736	4,423,411	3,506,276	1,766,940	595,935
Community development	287,647	316,878	-	146,983	146,642	76,515	11,794
Interest and fiscal charges	2,821,100 (1)	708,232	95,950	28,226	61,895	101,252	81,633
Total governmental activities expenses	40,951,096	33,998,664	35,094,255	28,911,804	27,266,974	23,597,967	15,768,459
Business-type activities:							
Stormwater	1,549,238	1,429,534	1,853,950	1,488,786	1,122,485	1,206,891	441,792
Total business-type activities expenses	1,549,238	1,429,534	1,853,950	1,488,786	1,122,485	1,206,891	441,792
Total primary government expenses	$ 42,500,334	$ 35,428,198	$ 36,948,205	$ 30,400,590	$ 28,389,459	$ 24,804,858	$ 16,210,251
Program Revenues							
Governmental activities:							
Charges for services:							
General government	$ 643,698	$ 549,408	$ 142,787	$ 530,353	$ 836,595	$ 499,051	$ 438,665
Judicial	1,774,371	1,242,168	979,400	1,332,434	1,395,173	1,354,603	359,364
Public safety	1,633,572	1,323,529	1,320,894	1,538,695	771,697	356,111	1,700
Public works	331,045	74,674	-	-	412,402	429,769	362,219
Housing and development	3,336,286	5,228,029	3,150,238	2,995,110	1,523,186	2,237,592	1,652,368
Culture and recreation	496,685	467,052	327,876	470,656	240,247	127,830	26,856
Capital grants and contributions	8,717,845	6,366,880	2,492,933	326,032	400,655	2,147,621	-
Total governmental activities program revenues	16,933,502	15,251,740	8,414,128	7,193,280	5,579,955	7,152,577	2,841,172
Business-type activities:							
Charges for services:							
Stormwater	2,018,424	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	2,018,424	1,999,107	1,988,504	1,833,560	1,613,628	1,814,542	1,466,735
Total primary government program revenues	$ 18,951,926	$ 17,250,847	$ 10,402,632	$ 9,026,840	$ 7,193,583	$ 8,967,119	$ 4,307,907

(continued)

CITY OF BROOKHAVEN, GEORGIA

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

	2019	2018	2017	2016	2015	2014	2013
Net (expense)/revenue							
Governmental activities	$ (24,017,594)	$ (18,746,924)	$ (26,680,127)	$ (21,718,524)	$ (21,687,019)	$ (16,445,390)	$ (12,927,287)
Business-type activities	469,186	569,573	134,554	344,774	491,143	607,651	1,024,943
Total primary government net expense	$ (23,548,408)	$ (18,177,351)	$ (26,545,573)	$ (21,373,750)	$ (21,195,876)	$ (15,837,739)	$ (11,902,344)
General Revenues and Other Changes in Net Position							
Governmental activities:							
Property taxes	$ 13,873,420	$ 10,090,399	$ 9,454,749	$ 7,684,986	$ 6,516,128	$ 6,594,450	$ 5,747,333
Sales taxes	- (2)	1,631,933	6,691,614	6,911,336	5,738,333	6,360,077	5,201,601
Hotel/Motel taxes	3,753,577	3,758,787	2,948,420	1,950,677	1,918,124	1,646,793	1,296,841
Franchise taxes	4,001,898	2,661,917	4,630,027	4,111,311	4,398,368	3,056,603	1,472,669
Business taxes	5,818,439	5,834,215	5,367,889	5,008,501	5,352,681	4,584,705	1,761,762
Alcohol & excise taxes	1,792,340	1,688,504	1,468,069	1,396,966	1,109,297	881,643	741,592
Insurance premium	-	-	-	-	-	-	57,663
Unrestricted investment earnings	1,101,288	181,473	43,259	9,677	3,166	4,782	2,607
Miscellaneous	220,442	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	(43,074)	200,000	40,000	-	-	-	-
Total governmental activities	30,518,330	35,655,218	38,497,821	27,476,689	25,413,862	23,203,008	78,565,960
Business-type activities:							
Special item - donation of infrastructure at incorporation	-	-	-	-	-	-	6,542,349
Unrestricted investment earnings	24,488	-	-	-	-	-	-
Transfers	43,074	(200,000)	(40,000)	-	-	-	-
Total business-type activities	67,562	(200,000)	(40,000)	-	-	-	6,542,349
Total primary government	$ 30,585,892	$ 35,455,218	$ 38,457,821	$ 27,476,689	$ 25,413,862	$ 23,203,008	$ 85,108,309
Change in Net Position							
Governmental activities	$ 6,500,736	$ 16,908,294	$ 11,817,694	$ 5,758,165	$ 3,726,843	$ 6,757,618	$ 65,638,673
Business-type activities	536,748	369,573	94,554	344,774	491,143	607,651	7,567,292
Total primary government	$ 7,037,484	$ 17,277,867	$ 11,912,248	$ 6,102,939	$ 4,217,986	$ 7,365,269	$ 73,205,965

(1) The City began making debt service payments on SPLOST, Revenue and General Obligation bonds in 2019.
(2) The HOST program collections ended in 2018.

City of Brookhaven, Ga. Authorized Positions
FY 2021 Proposed Budget (All Funds)

	FTEs	Change	Proposed FT	Proposed PT*	Grade	Min	Contract/ Charter Req.	Max
Elected Officials								
Mayor	1		1				$16,000	
Council Member	4		4				$12,000	
City Manager's Office								
City Manager **(appointed)**	1		1				$190,000	
Assistant City Manager/CFO	1		1		121	$122,004		$196,267
Strategic Partnerships Director	1		1		112	$61,782		$98,852
Executive Assistant	1		1		107	$42,406		$67,850
Management Policy Analyst	1	(1)			105	$36,023		$57,637
Emergency Management Coordinator	0.5	(0.5)		.	114	$70,471		$112,752
Economic Development Department								
Director of Economic Development	1		1		112	$61,782		$98,852
City Clerk's Office								
City Clerk **(appointed)**	1		1		114	$70,471		$112,752
Deputy Clerk	1		1		107	$42,406		$67,850
Clerk	0.5			0.5	105	$36,023		$57,637
Human Resources Department								
HR Director	1		1		117	$84,256		$138,719
HR Generalist	1		1		108	$46,011		$73,618
Communications Department								
Communications and Public Engagement Director	1		1		117	$84,246		$138,719
Communications Manager	1		1		113	$65,984		$105,574
Public Information Officer	1		1		105	$36,023		$57,637
Public Engagement Specialist	1.0	(1.0)			105	$36,023		$57,637
Community Development Department								
Community Development Director	1		1		117	$84,246		$138,719
Community Development Deputy Dir.	1		1		114	$70,471		$112,752
Administrative Assistant	3.6		3	0.6	105	$36,023		$57,637
Land Development Inspector/Arborist	2		2		109	$49,922		$79,875
Tree Canopy Preservation Program Mgr.	1		1		110	$54,166		$86,665
Development Services Manager	1		1		113	$65,984		$105,574
Planner I	1		1		107	$42,406		$67,850
Planner II	1		1		108	$46,011		$73,618
Sr Planner	1		1		110	$54,166		$86,665
Fire Marshal	1		1		111	$57,849		$92,558
City Engineer	1		1		114	$70,471		$112,752
Fire Plan Reviewer	0.6			0.6	104	$33,201		$53,121
Finance Department								
Director of Finance	1		1		120	$99,772		$159,636
Controller	1		1		115	$75,262		$120,419
Purchasing Manager	1		1		115	$75,262		$120,419
Accountant III	1		1		113	$65,984		$105,574
Payroll Manager	1		1		108	$46,011		$73,618
Accountant I	2		2		108	$46,011		$73,618

Information Technology Department								
Director of IT	1		1		118	$89,132		$142,613
GIS Manager	1		1		113	$65,984		$105,574
Systems Engineer II	3	1	4		111	$57,849		$92,558
Systems Analyst II	1		1		111	$57,849		$92,558
IT Temporary	0.5	(0.5)			100	$22,287		$35,660
Municipal Court								
Judges (appointed)	2		2				$150/hr	
Chief Clerk of Court Administrator	1		1		109	$49,922		$79,875
Deputy Chief Clerk of Court Administrator		1	1					TBD
Court Clerk	3.4	(1.4)		2.0	105	$36,023		$57,637
Parks & Recreation Department								
Director of Parks & Recreation	1		1		117	$84,246		$138,719
Assistant Director of Parks & Recreation	1		1		113	$65,984		$105,574
Executive Assistant	1		1		105	$36,023		$57,637
Recreation Coordinator	1		1		106	$39,084		$62,535
Events Coordinator	1		1		106	$39,084		$62,535
Athletic Coordinator	1		1		106	$39,084		$62,535
Recreation Leader/ Seasonal Pool Manager	5.3		1	4.3	100	$22,287		$35,660
Parks Operations Manager		1	1					TBD
Assistant Parks Operations Manager		1	1					TBD
Crew Leader		3	3					TBD
Park Maintenance Worker		10	10					TBD
Custodian		2	2					TBD
Police Department								
Police Chief	1		1		120	$99,772		$159,636
Deputy Chief	1		1		116	$79,628		$136,000
Major	3		3		114	$70,471		$121,500
Lieutenant	6		6		112	$69,806		$105,000
Sergeant	13		13		110	$61,076		$92,000
Officer	45		45		107	$48,500		$71,792
Executive Assistant	1		1		107	$42,406		$67,850
Crime Analyst	1		1		106	$39,084		$62,535
Detective	8		8		107	$48,500		$71,792
Crime Scene Technician	2		2		105	$36,023		$57,637
Police Service Representative	6		6		104	$33,201		$53,121
K-9 Officer	3		3		107	$48,500		$71,792
Terminal Agency Coordinator	1		1		104	$33,201		$53,121
Record Clerk	3.6		3	0.6	104	$33,201		$53,121
Property & Evidence Clerk	1		1		105	$36,023		$57,637
PT Officer	3.0			3.0	107	$42,406		$67,850
Totals Beginning	**165**	**14.6**	**168**	**11.6**				
Ending	**179.6**							

* Part-time Positions are based on a full-time equivalence (FTE). 1 FTE equals 2080 hours per year.

2020 Budget (amended)

Community Development Department – Addition of 1 Tree Canopy Management & Preservation Program Mgr. Add 1 Administrative Assistant position transferred from Finance.

Police Department – Added 8 positions. This was initiated due to the annexation of the LaVista Park neighborhood and also created a dedicated patrol beat for the designated Special Tax District located south of Interstate 85.

Finance Department – Add 1 Controller position and 1 Accountant 1 position. Transfer 1 Administrative Assistant to Community Development.

Communications Department - Add 1 Public Information Officer position.

2021 Budget (proposed)

Communications Department – Delete 2 part-time positions (1 FTE).

Information Technology – Delete 1 part-time position (0.5 FTE). Add 1 Systems Engineer II.

Municipal Court – Add 1 Deputy Chief Clerk of Court Administrator. Delete 2 part-time positions (1.4 FTEs).

City Manager's Office – Delete 1 part-time Emergency Management Coordinator (0.5 FTE). Delete 1 Management Analyst.

Parks and Recreation Department – Add 17 positions listed in the table above. This increase will be offset through the elimination of services currently provided by an outside vendor.

To: Steven Chapman, Assistant City Manager/CFO

From: Brian Borden, Parks & Recreation Director

Date: August 27, 2020

Re: 2021 Proposed Budget - Public Right of Way Mowing Locations

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Listed below are the public right of ways (ROW) mowing locations for the 2021 Proposed Budget.

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.

City of Brookhaven General Information

Brookhaven Mayor and City Council
4362 Peachtree Road, Brookhaven, GA. 30319

Mayor John Ernst..... (404) 664-8694

Linley Jones, District 1 ..... (404) 637-0713

John Park, District 2..... (404) 822-7059

Madeleine Simmons, District 3 ..... (678) 491-5193

Joe Gebbia, District 4..... (404) 405-8627

City of Brookhaven - Government

Brookhaven Communications Department
4362 Peachtree Road, Brookhaven 30319.. (404) 637-0709

Brookhaven Community Development Department
4362 Peachtree Road, Brookhaven 30319.. (404) 637-0532

Brookhaven Police Department
2665 Buford Highway, Brookhaven 30324 . (404) 637-0590

Brookhaven Municipal Court
2665 Buford Highway, Brookhaven 30324 . (404) 637-0670

Brookhaven Connect
4362 Peachtree Road, Brookhaven 30319.. (404) 637-0540

Brookhaven Parks & Recreation
3360 Osborne Road NE, Brookhaven 30319(404) 637-0562

Brookhaven Human Resources Department
4362 Peachtree Road, Brookhaven 30319.. (404) 637-0478

City of Brookhaven – Other

Brookhaven Chamber of Commerce
4246 Peachtree Road, Brookhaven 30319.. (404) 410-1300

Brookhaven MARTA
4047 Peachtree Road, Brookhaven 30319.. (404) 848-5000

Brookhaven Library
1242 N. Druid Hills Rood, Brookhaven 30319
..... (404) 848-7141

DeKalb County Government

DeKalb County Fire Dept. Station 2
1316 Dresden Drive NE, Brookhaven 30319 ...(678) 406-7750

DeKalb County Sanitation Department
3720 Leroy Scott Drive, Decatur 30032 .....(404) 294-2900

DeKalb County Recycling Division
3720 Leroy Scott Drive, Decatur 30032 .....(404) 294-2900

DeKalb Tax Commissioner
1300 Commerce Drive, Decatur 30030.....(404) 298-4000

DeKalb Tax Assessor
1300 Commerce Drive, Decatur 30030.....(404) 371-2886

DeKalb Animal Control
3280 Chamblee Dunwoody Rd. 30341.....(404) 294-2939

DeKalb County Water & Sewer
1300 Commerce Drive, Decatur 30030.....(404) 378-4475

DeKalb Motor Vehicle
1358 Dresden Drive NE, Brookhaven 30319 ...(404) 298-4000

DeKalb Voter Registration
1300 Commerce Drive, Decatur 30030.....(404) 371-2241

DeKalb County Sheriff's Office
4415 Memorial Drive, Decatur 30032.....(404) 298-8111

DeKalb County School District
1701 Mtn. Industrial Blvd., Stone Mtn 30083 .(678) 676-1200

State of Georgia Information

Georgia Poison Center
80 Jesse Hill Jr. Drive SE.....(800) 222-1222

Georgia State Patrol
959 E Confederate Ave. SE, Atlanta 30316 .....(404) 624-6077

City of Brookhaven, Georgia
4362 Peachtree Road
Brookhaven, Georgia 30319
(404) 637-0500
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