



## 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 2021 DeKalb County Real Property Tax Statement is used.



### 2021 DEKALB COUNTY REAL ESTATE TAX STATEMENT

IRVIN J. JOHNSON TAX COMMISSIONER

PAY ONLINE OR SIGN UP FOR PAPERLESS BILLING AT [www.dekalbtax.org](http://www.dekalbtax.org)

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OWNER		<b>APPRaisal VALUES AND EXEMPTION INFORMATION</b>			
CO-OWNER		TOTAL APPRAISAL	<b>868,100</b>	EXEMPTION CODE	<b>H1F</b>
PARCEL ID / PIN		40% ASSESSMENT	<b>347,240</b>	BASE ASSESSMENT FRZ	<b>280,400</b>
PROPERTY ADDRESS		APPEAL ASSESSMENT	<b>0</b>	NET FROZEN EXEMPTION	<b>66,840</b>
TAX DISTRICT	<b>BROOKHAVEN</b>				

The 2021 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 8.69% of your tax statement													
Board of Education School Taxes are levied by the Board of Education and represent 70.60% of your tax statement													
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 20.71% of your tax statement													
TAXING AUTHORITIES	TAXABLE ASSESSMENT	x	MILLAGE	=	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	EHOST CREDIT	=	NET TAX DUE
COUNTY OPNS	347,240		.0091080		3,162.66		608.78		91.08		2,462.80		0.00
HOSPITALS	347,240		.0003560		123.62		23.80		3.56		96.26		0.00
COUNTY BONDS	347,240		.0000000		0.00		0.00		0.00		0.00		0.00
UNIC BONDS	347,240		.0005040		175.01		33.69		0.00		0.00		141.32
FIRE	347,240		.0029960		1,040.33		200.25		29.96		0.00		810.12
BROOK TAXDIST2	347,240		.0035000		1,215.34		153.58		98.00		0.00		963.76
<b>COUNTY SUBTOTAL</b>													<b>951.44</b>
SCHOOL OPNS	347,240		.0230800		8,014.30		0.00		288.50		0.00		7,725.80
<b>SCHOOL SUBTOTAL</b>													<b>7,725.80</b>
STATE TAXES	347,240		.0000000		0.00		0.00		0.00		0.00		0.00
CITY TAXES	347,240		.0027400		951.44		120.22		76.72		0.00		754.50
CITY BONDS	347,240		.0005700		197.93		25.01		15.96		0.00		156.96
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		94		94.00		0.00		0.00		0.00		94.00
STREET LIGHT	80 UNIT(S)		.4		32.00		0.00		0.00		0.00		32.00
<b>OTHER SUBTOTAL</b>													<b>1,302.46</b>
<b>TOTAL PROPERTY TAXES</b>													
<b>TOTAL DUE</b>			<b>0.042854</b>		<b>15,271.63</b>		<b>1,165.33</b>		<b>603.78</b>		<b>2,559.06</b>		<b>10,943.46</b>

## 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 (\$868,100)** - 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.

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
<b>TOTAL APPRAISAL</b>	<b>868,100</b>	EXEMPTION CODE	H1F
40% ASSESSMENT	347,240	BASE ASSESSMENT FRZ	280,400
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	66,840

**40% Assessment (\$347,240)** – 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 valuation a property may be taxed upon in the absence of a homestead exemption and/or a base assessment freeze.

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
TOTAL APPRAISAL	868,100	EXEMPTION CODE	H1F
<b>40% ASSESSMENT</b>	<b>347,240</b>	BASE ASSESSMENT FRZ	280,400
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	66,840

**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.

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
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<b>APPEAL ASSESSMENT</b>	<b>0</b>	NET FROZEN EXEMPTION	66,840

**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.

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
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**Base Assessment Freeze (\$280,400)** – 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.

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
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40% ASSESSMENT	347,240	BASE ASSESSMENT FRZ	280,400
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**Net Frozen Exemption (\$66,840)** – The Net Frozen Exemption amount is the difference between the property’s 40% assessed value and the Base Assessment Freeze. ( $\$347,240 - \$280,400 = \$66,840$ )

<b><u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u></b>			
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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.



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TAX DISTRICT	<b>BROOKHAVEN</b>				

The 2021 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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COUNTY BONDS	347,240		.0000000		0.00		0.00		0.00		0.00		0.00
UNIC BONDS	347,240		.0005040		175.01		33.69		0.00		0.00		141.32
FIRE	347,240		.0029960		1,040.33		200.25		29.96		0.00		810.12
BROOK TAXDIST2	347,240		.0035000		1,215.34		153.58		98.00		0.00		963.76
<b>COUNTY SUBTOTAL</b>													<b>951.44</b>
SCHOOL OPNS	347,240		.0230800		8,014.30		0.00		288.50		0.00		7,725.80
<b>SCHOOL SUBTOTAL</b>													<b>7,725.80</b>
STATE TAXES	347,240		.0000000		0.00		0.00		0.00		0.00		0.00
<b>CITY TAXES</b>	347,240		.0027400		951.44		120.22		76.72		0.00		754.50
<b>CITY BONDS</b>	347,240		.0005700		197.93		25.01		15.96		0.00		156.96
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		94		94.00		0.00		0.00		0.00		94.00
STREET LIGHT	80 UNIT(S)		.4		32.00		0.00		0.00		0.00		32.00
<b>OTHER SUBTOTAL</b>													<b>1,302.46</b>
<b>TOTAL PROPERTY TAXES</b>													
<b>TOTAL DUE</b>			<b>0.042854</b>		<b>15,271.63</b>		<b>1,165.33</b>		<b>603.78</b>		<b>2,559.06</b>		<b>10,943.46</b>

## How Are Property Taxes Calculated?

When calculating property taxes, the rates are applied to the "TAXABLE ASSESSMENT" (\$347,240). As noted earlier, the taxable assessment is 40% of the total appraised value (\$868,100). 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.

<b>APPRAISAL VALUES AND EXEMPTION INFORMATION</b>			
TOTAL APPRAISAL	868,100	EXEMPTION CODE	H1F
40% ASSESSMENT	347,240	BASE ASSESSMENT FRZ	280,400
APPEAL ASSESSMENT	0	NET FROZEN EXEMPTION	66,840

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
COUNTY OPNS	347,240	.0091080	3,162.66	608.78	91.08	2,462.80	0.00
HOSPITALS	347,240	.0003560	123.62	23.80	3.56	96.26	0.00
COUNTY BONDS	347,240	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	347,240	.0005040	175.01	33.69	0.00	0.00	141.32
FIRE	347,240	.0029960	1,040.33	200.25	29.96	0.00	810.12
<b>COUNTY SUBTOTAL</b>							<b>951.44</b>

- Using the TAXABLE ASSESSMENT (\$347,240), multiply it by the corresponding millage rate (.0091080). This will result in the GROSS TAX AMOUNT (\$3,162.66). 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 .0091080 or 9.108 per \$1,000.

The next step in 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 (\$66,840) by the corresponding millage rate (.0091080) which results in a FROZEN EXEMPTION of \$608.78.

**APPRAISAL VALUES AND EXEMPTION INFORMATION**

TOTAL APPRAISAL	868,100	EXEMPTION CODE	H1F
40% ASSESSMENT	347,240	BASE ASSESSMENT FRZ	280,400
APPEAL ASSESSMENT	0	<b>NET FROZEN EXEMPTION</b>	<b>66,840</b>

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
<b>COUNTY OPNS</b>	<b>347,240</b>	<b>.0091080</b>	3,162.66	<b>608.78</b>	91.08	2,462.80	0.00
HOSPITALS	347,240	.0003560	123.62	23.80	3.56	96.26	0.00
COUNTY BONDS	347,240	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	347,240	.0005040	175.01	33.69	0.00	0.00	141.32
FIRE	347,240	.0029960	1,040.33	200.25	29.96	0.00	810.12
<b>COUNTY SUBTOTAL</b>							<b>951.44</b>

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 (.0091080), which results in a \$91.08 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
<b>COUNTY OPNS</b>	<b>347,240</b>	<b>.0091080</b>	3,162.66	608.78	<b>91.08</b>	2,462.80	0.00
HOSPITALS	347,240	.0003560	123.62	23.80	3.56	96.26	0.00
COUNTY BONDS	347,240	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	347,240	.0005040	175.01	33.69	0.00	0.00	141.32
FIRE	347,240	.0029960	1,040.33	200.25	29.96	0.00	810.12
<b>COUNTY SUBTOTAL</b>							<b>951.44</b>

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.

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

\$3,162.66	GROSS TAX AMOUNT
-\$608.78	FROZEN EXEMPTION
-\$91.08	CONST-HMST (homestead)
<u>-\$2,462.80</u>	E-HOST CREDIT
\$0.00	NET TAX DUE

**The EHOST credit will never be greater than the Gross Tax Amount minus exemptions.**

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
COUNTY OPNS	347,240	.0091080	3,162.66	608.78	91.08	2,462.80	0.00
HOSPITALS	347,240	.0003560	123.62	23.80	3.56	96.26	0.00
COUNTY BONDS	347,240	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	347,240	.0005040	175.01	33.69	0.00	0.00	141.32
FIRE	347,240	.0029960	1,040.33	200.25	29.96	0.00	810.12
<b>COUNTY SUBTOTAL</b>							<b>951.44</b>

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.

## 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 \$28,000, 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 (\$120.22) by CITY TAXES MILLAGE (.0027400). This results in a value of \$43,876 exempted TAXABLE ASSESSMENT. To determine the net frozen exemption for calculating CITY TAXES, subtract the \$43,876 exempted assessment from the TAXABLE ASSESSMENT (\$347,240) for a frozen assessed value of \$303,364 for CITY TAXES purposes.

$$\$120.22 \div .002740 = \$43,876$$

$$\$347,240 - \$43,876 = \$303,364$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
CITY TAXES	347,240	.0027400	951.44	120.22	76.72	0.00	754.50
CITY BONDS	347,240	.0005700	197.93	25.01	15.96	0.00	156.96
COUNTY BONDS	347,240	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	347,240	.0005040	175.01	33.69	0.00	0.00	141.32
FIRE	347,240	.0029960	1,040.33	200.25	29.96	0.00	810.12

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 \$28,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount (\$28,000) by the millage rate (.0027400), which results in a \$76.72 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.

\$951.44	GROSS TAX AMOUNT for CITY TAXES
-\$120.22	FROZEN EXEMPTION for CITY TAXES
-\$76.72	CONST-HMST (homestead) for CITY TAXES
<b>\$754.50</b>	<b>NET TAX DUE for CITY TAXES</b>



**CITY BONDS** - To calculate the base assessment freeze value for “CITY BONDS”, divide the FROZEN EXEMPTION for CITY BONDS (\$25.01) by CITY BOND MILLAGE (.0005700). This results in a value of \$43,877 exempted TAXABLE ASSESSMENT. To determine the net frozen exemption for calculating CITY BONDS, subtract the \$43,877 exempted assessment from the TAXABLE ASSESSMENT (\$347,240) for a frozen assessed value of \$303,363 for CITY BONDS purposes.

$$\$25.01 \div .000570 = \$43,877$$

$$\$303,363 - \$43,877 = \$303,363$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
CITY TAXES	347,240	.0027400	951.44	120.22	76.72	0.00	754.50
<b>CITY BONDS</b>	347,240	<b>.0005700</b>	197.93	<b>25.01</b>	<b>15.96</b>	0.00	<b>156.96</b>
COUNTY BONDS	347,240	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	347,240	.0005040	175.01	33.69	0.00	0.00	141.32
FIRE	347,240	.0029960	1,040.33	200.25	29.96	0.00	810.12

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 \$28,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount (\$28,000) by the millage rate (.0005700), which results in a \$15.96 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.

\$197.93	GROSS TAX AMOUNT for CITY BONDS
-\$25.01	FROZEN EXEMPTION for CITY BONDS
-\$15.96	CONST-HMST (homestead) for CITY BONDS
<b>\$156.96</b>	<b>NET TAX DUE for CITY BONDS</b>

## 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 EIGHT YEARS (accrual basis of accounting)

	2020	2019	2018	2017	2016	2015	2014	2013
<b>Governmental activities</b>								
Net investment in capital assets	\$ 88,049,917	\$ 79,892,779	\$ 83,202,488	\$ 72,013,003	\$ 64,370,907	\$ 65,484,793	\$ 66,691,916	\$ 60,658,099
Restricted	6,466,986	11,695,428 <sup>(1)</sup>	2,720,707	2,724,544	2,405,177	2,202,746	1,573,334	1,428,776
Unrestricted	41,003,482	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	<u>\$ 135,520,385</u>	<u>\$ 121,977,567</u>	<u>\$ 115,476,831</u>	<u>\$ 98,568,537</u>	<u>\$ 86,750,843</u>	<u>\$ 80,992,678</u>	<u>\$ 77,265,835</u>	<u>\$ 65,638,673</u>
<b>Business-type activities</b>								
Investment in capital assets	\$ 10,556,057	\$ 8,498,288	\$ 8,227,377	\$ 7,412,334	\$ 7,146,150	\$ 6,860,091	\$ 6,825,621	\$ 6,487,443
Unrestricted	(8,092) <sup>(2)</sup>	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	<u>\$ 10,547,965</u>	<u>\$ 10,011,735</u>	<u>\$ 9,474,987</u>	<u>\$ 9,105,414</u>	<u>\$ 9,010,860</u>	<u>\$ 8,666,086</u>	<u>\$ 8,174,943</u>	<u>\$ 7,567,292</u>
<b>Primary government</b>								
Net investment in capital assets	\$ 98,605,974	\$ 88,391,067	\$ 91,429,865	\$ 79,425,337	\$ 71,517,057	\$ 72,344,884	\$ 73,517,537	\$ 67,145,542
Restricted	6,466,986	11,695,428	2,720,707	2,724,544	2,405,177	2,202,746	1,573,334	1,428,776
Unrestricted	40,995,390	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	<u>\$ 146,068,350</u>	<u>\$ 131,989,302</u>	<u>\$ 124,951,818</u>	<u>\$ 107,673,951</u>	<u>\$ 95,761,703</u>	<u>\$ 89,658,764</u>	<u>\$ 85,440,778</u>	<u>\$ 73,205,965</u>

(1) Additional SPLOST collections not spent.  
(2) Increase in capital assets.

# CITY OF BROOKHAVEN, GEORGIA

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

	2020	2019	2018	2017	2016	2015	2014	2013
<b>Expenses</b>								
Governmental activities:								
General government	\$ 10,295,903	\$ 6,849,657	\$ 6,374,028	\$ 5,896,748	\$ 5,101,706	\$ 4,525,493	\$ 5,211,523	\$ 3,942,196
Judicial	637,769	926,444	552,602	580,297	584,753	601,508	508,592	468,589
Public safety	14,959,546	12,734,669	11,808,133	11,552,258	10,595,386	11,301,632	7,876,343	6,324,863
Public works	4,172,745	5,325,777	5,163,842	6,628,883	4,295,145	4,225,043	5,614,702	3,070,672
Housing and development	4,039,212	6,471,942	4,869,152	4,644,383	3,736,194	2,898,485	2,442,100	1,272,777
Culture and recreation	5,966,164	5,533,860	4,205,797	5,695,736	4,423,411	3,506,276	1,766,940	595,935
Community development	267,860	287,647	316,878	-	146,983	146,642	76,515	11,794
Interest and fiscal charges	2,213,432	2,821,100 <sup>(1)</sup>	708,232	95,950	28,226	61,895	101,252	81,633
Total governmental activities expenses	<u>42,552,631</u>	<u>40,951,096</u>	<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	1,722,331	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	<u>1,722,331</u>	<u>1,549,238</u>	<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>\$ 44,274,962</u>	<u>\$ 42,500,334</u>	<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>
<b>Program Revenues</b>								
Governmental activities:								
Charges for services:								
General government	\$ 636,156	\$ 643,698	\$ 549,408	\$ 142,787	\$ 530,353	\$ 836,595	\$ 499,051	\$ 438,665
Judicial	954,672	1,774,371	1,242,168	979,400	1,332,434	1,395,173	1,354,603	359,364
Public safety	1,514,585	1,633,572	1,323,529	1,320,894	1,538,695	771,697	356,111	1,700
Public works	331,045	331,045	74,674	-	-	412,402	429,769	362,219
Housing and development	9,577,148 <sup>(4)</sup>	3,336,286	5,228,029	3,150,238	2,995,110	1,523,186	2,237,592	1,652,368
Culture and recreation	221,281	496,685	467,052	327,876	470,656	240,247	127,830	26,856
Capital grants and contributions	9,500,996	8,717,845	6,366,880	2,492,933	326,032	400,655	2,147,621	-
Operating grants and contributions	6,300,934 <sup>(3)</sup>	-	-	-	-	-	-	-
Total governmental activities program revenues	<u>29,036,817</u>	<u>16,933,502</u>	<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	2,356,884	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	<u>2,356,884</u>	<u>2,018,424</u>	<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>\$ 31,393,701</u>	<u>\$ 18,951,926</u>	<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 EIGHT YEARS (accrual basis of accounting)

	2020	2019	2018	2017	2016	2015	2014	2013
<b>Net (expense)/revenue</b>								
Governmental activities	\$ (13,515,814)	\$ (24,017,594)	\$ (18,746,924)	\$ (26,680,127)	\$ (21,718,524)	\$ (21,687,019)	\$ (16,445,390)	\$ (12,927,287)
Business-type activities	634,553	469,186	569,573	134,554	344,774	491,143	607,651	1,024,943
Total primary government net expense	<u>\$ (12,881,261)</u>	<u>\$ (23,548,408)</u>	<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>
<b>General Revenues and Other Changes in Net Position</b>								
Governmental activities:								
Property taxes	\$ 14,096,790	\$ 13,873,420	\$ 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	1,539,795	3,753,577	3,758,787	2,948,420	1,950,677	1,918,124	1,646,793	1,296,841
Franchise taxes	3,332,292	4,001,898	2,661,917	4,630,027	4,111,311	4,398,368	3,056,603	1,472,669
Business taxes	5,749,738	5,818,439	5,834,215	5,367,889	5,008,501	5,352,681	4,584,705	1,761,762
Alcohol & excise taxes	1,575,639	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	477,860	1,101,288	181,473	43,259	9,677	3,166	4,782	2,607
Miscellaneous	153,211	220,442	276,355	424,329	403,235	377,765	73,955	30,986
Gain on sale of capital asset	34,984	-	9,331,635	7,429,465	-	-	-	-
Special item - donation of infrastructure at incorporation	-	-	-	-	-	-	-	62,252,906
Transfers	98,323	(43,074)	200,000	40,000	-	-	-	-
Total governmental activities	<u>27,058,632</u>	<u>30,518,330</u>	<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
Unrestricted investment earnings	-	24,488	-	-	-	-	-	-
Transfers	(98,323)	43,074	(200,000)	(40,000)	-	-	-	-
Total business-type activities	<u>(98,323)</u>	<u>67,562</u>	<u>(200,000)</u>	<u>(40,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>6,542,349</u>
Total primary government	<u>\$ 26,960,309</u>	<u>\$ 30,585,892</u>	<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>
<b>Change in Net Position</b>								
Governmental activities	\$ 13,542,818	\$ 6,500,736	\$ 16,908,294	\$ 11,817,694	\$ 5,758,165	\$ 3,726,843	\$ 6,757,618	\$ 65,638,673
Business-type activities	536,230	536,748	369,573	94,554	344,774	491,143	607,651	7,567,292
Total primary government	<u>\$ 14,079,048</u>	<u>\$ 7,037,484</u>	<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>

(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.

(3) Receipt of COVID-19 CRF Funds in 2020.

(3) Hospital building and trade permits issued to Childrens Healthcare of Atlanta.

**City of Brookhaven, Ga. Authorized Positions  
FY 2022 Proposed Budget (All Funds)**

	FT	PT*	Change	Proposed FT	Grade	Min	Contract/ Charter Req.	Max
<b>Elected Officials</b>								
Mayor	1			1			\$16,000	
Council Member	4			4			\$12,000	
Executive Assistant	1			1	107	\$42,406		\$67,850
<b>City Manager's Office</b>								
City Manager (appointed)	1			1			\$190,000	
Deputy City Manager	1			1	121	\$122,004		\$196,267
Assistant City Manager	1			1	121	\$122,004		\$196,267
Strategic Partnerships Director	1			1	112	\$61,782		\$98,852
<b>Human Resources Department</b>								
HR Director	1			1	117	\$84,246		\$138,719
HR Manager	1			1	113	\$65,984		\$105,574
<b>Economic Development Department</b>								
Director of Economic Development	1			1	112	\$61,782		\$98,852
<b>City Clerk's Office</b>								
City Clerk (appointed)	1			1	114	\$70,471		\$112,752
Deputy Clerk	1			1	107	\$42,406		\$67,850
Administrative Assistant		1			105	\$36,023		\$57,637
<b>Communications Department</b>								
Communications and Public Engagement Director	1			1	117	\$84,246		\$138,719
Communications Manager	1			1	113	\$65,984		\$105,574
Public Engagement Specialist	1			1	105	\$36,023		\$57,637
<b>Community Development Department</b>								
Community Development Director	1			1	117	\$84,246		\$138,719
Administrative Assistant	4			4	105	\$36,023		\$57,637
Land Development Inspector	2			2	109	\$49,922		\$79,875
Arborist	1		1	2	109	\$49,922		\$79,875
Development Services Manager	1			1	113	\$65,984		\$105,574
Planner II	1			1	108	\$46,011		\$73,618
Senior Planner	1			1	110	\$54,166		\$86,665
Planning & Zoning Manager	1			1	111	\$57,849		\$92,558
Tree Canopy Preservation Program Manager	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 Inspector		2			104	\$33,201		\$53,121
<b>Finance Department</b>								
Director of Finance	1			1	120	\$99,772		\$159,636
Controller	1			1	115	\$75,262		\$120,419
Accountant III	1			1	113	\$65,984		\$105,574
Purchasing Manager	1			1	115	\$75,262		\$120,419
Payroll Manager	1			1	108	\$46,011		\$73,618
Accounting Liaison	0		1	1	109	\$49,922		\$79,875
Accountant I	2		(1)	1	109	\$49,922		\$79,875
<b>Information Technology Department</b>								
Director of IT	1			1	118	\$89,132		\$142,613
Senior System Engineer	1			1	112	\$61,752		\$98,852
GIS Manager	1			1	113	\$65,984		\$105,574
Systems Engineer II	2			2	111	\$57,849		\$92,558
Systems Analyst II	1			1	111	\$57,849		\$92,558
System Engineer I	1			1	110	\$54,166		\$86,665
<b>Municipal Court</b>								
Judges (appointed)	2			2			\$225/hr	
Chief Clerk of Court	1			1	109	\$49,922		\$79,875
Deputy Chief Clerk of Court	1			1	108	\$46,011		\$73,618
Court Clerk		5			105	\$36,023		\$57,637

<b>Parks &amp; Recreation Department</b>							
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	107	\$42,406	\$67,850
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	1	16		1	102	\$31,200	\$45,123
Custodian	2			2	102	\$31,200	\$45,123
Park Maintenance Worker	10			10	102	\$31,200	\$45,123
Park Crew Leader	3			3	104	\$33,201	\$53,121
Park Maintenance Supervisor	1			1	107	\$42,406	\$67,850
Park Maintenance Manager	1			1	110	\$54,166	\$86,665
<b>Police Department</b>							
Police Chief	1			1	120	\$99,772	\$159,636
Deputy Chief	1			1	116	\$79,628	\$127,405
Major	3			3	116	\$70,471	\$121,500
Lieutenant	7			7	113	\$69,806	\$105,000
Sergeant	12			12	111	\$61,076	\$92,000
Officer	45			45	108	\$48,500	\$71,792
Executive Assistant	1			1	107	\$42,406	\$67,850
Criminal Intelligence Analyst	0		1	1	107	\$42,406	\$67,850
Crime Analyst	1		(1)	0	106	\$39,084	\$62,535
Detective	8			8	108	\$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	108	\$48,500	\$71,792
Terminal Agency Supervisor (TAC)	1			1	107	\$42,406	\$67,850
Record Clerk	3	1		3	104	\$33,201	\$53,121
Property & Evidence Clerk	1			1	105	\$36,023	\$57,637
PT Officer		6			107	\$42,406	\$67,850
	<b>170</b>	<b>31</b>	<b>1</b>	<b>171</b>			

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

#### 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

#### 2021 Budget

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

#### 2022 Budget (proposed)

Community Development Department – Addition of 1 Tree Canopy Management & Preservation Program Mgr.

Police Department - Delete 1 Crime Analyst, Add 1 Criminal Intelligence Analyst

Finance Department - Delete 1 Accountant 1, Add 1 Accounting Liaison

Source: Human Resources Department

[Lillian.Young@Brookhavenga.gov](mailto:Lillian.Young@Brookhavenga.gov)



To: Steven Chapman, Deputy City Manager

From: Brian Borden, Parks & Recreation Director

Date: October 26, 2021

Re: 2022 Adopted 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 Adopted 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.
15. Concrete Median on Ashford Dunwoody Road next to Publix.

16. Concrete Island on Ashford Dunwoody Road at the Blackburn Park pavilion entrance.
17. Grass median on Lynmoor Drive
18. Tobey Road to Georgian Ter (cut-through)
19. Parkridge Rd. to Cravenridge Dr. (cut-through)



# 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) 481-5193

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) 637-0536

### 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 Road, 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**  
**[www.brookhavenga.gov](http://www.brookhavenga.gov)**