



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 2022 DeKalb County Real Property Tax Statement is used.



2022 DEKALB COUNTY REAL ESTATE TAX STATEMENT

IRVIN J. JOHNSON TAX COMMISSIONER

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

OWNER	APPRAISAL VALUES AND EXEMPTION INFORMATION			
CO-OWNER	TOTAL APPRAISAL	1,160,900	EXEMPTION CODE	H1F
PARCEL ID / PIN	40% ASSESSMENT	464,360	BASE ASSESSMENT FRZ	324,800
PROPERTY ADDRESS	APPEAL ASSESSMENT	394,706	NET FROZEN EXEMPTION	69,906
TAX DISTRICT				

The 2022 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 8.98% of your tax statement													
Board of Education School Taxes are levied by the Board of Education and represent 68.65% of your tax statement													
State & City Taxes and other charges are levied as applicable by State, City, or County authorities and represent 22.37% 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	394,706		.0089880		3,547.62		628.32		89.88		2,829.42		0.00
HOSPITALS	394,706		.0004760		187.88		33.28		4.76		149.84		0.00
COUNTY BONDS	394,706		.0000000		0.00		0.00		0.00		0.00		0.00
UNIC BONDS	394,706		.0004900		193.41		34.27		0.00		0.00		159.14
FIRE	394,706		.0031590		1,246.88		220.85		31.59		0.00		994.44
COUNTY SUBTOTAL													1,153.58
SCHOOL OPNS	394,706		.0230800		9,109.81		0.00		288.49		0.00		8,821.32
SCHOOL SUBTOTAL													8,821.32
STATE TAXES	394,706		.0000000		0.00		0.00		0.00		0.00		0.00
CITY TAXES	394,706		.0027400		1,081.49		0.00		87.67		0.00		993.82
CITY BONDS	394,706		.0005500		217.09		0.00		17.61		0.00		199.48
BROOK TAXDIST2	394,706		.0035000		1,381.47		0.00		111.99		0.00		1,269.48
DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		100.5		100.50		0.00		0.00		0.00		100.50
STREET LIGHT	116 UNIT(S)		.4		46.40		0.00		0.00		0.00		46.40
OTHER SUBTOTAL													2,874.68
TOTAL PROPERTY TAXES													
TOTAL DUE			0.042983		17,377.55		916.72		631.99		2,979.26		12,849.58

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 (\$1,160,900) - 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	1,160,900	EXEMPTION CODE	H1F
40% ASSESSMENT	464,360	BASE ASSESSMENT FRZ	324,800
APPEAL ASSESSMENT	394,706	NET FROZEN EXEMPTION	69,906

40% Assessment (\$464,360) – 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.

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
TOTAL APPRAISAL	1,160,900	EXEMPTION CODE	H1F
40% ASSESSMENT	464,360	BASE ASSESSMENT FRZ	324,800
APPEAL ASSESSMENT	394,706	NET FROZEN EXEMPTION	69,906

Appeal Assessment (\$394,706) – 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.

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
TOTAL APPRAISAL	1,160,900	EXEMPTION CODE	H1F
40% ASSESSMENT	464,360	BASE ASSESSMENT FRZ	324,800
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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>			
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Base Assessment Freeze (\$324,800) – 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>			
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Net Frozen Exemption (\$69,906) – The Net Frozen Exemption amount is the difference between the property’s Appeal Assessment value and the Base Assessment Freeze. ($\$394,706 - \$324,800 = \$69,906$)

<u>APPRAISAL VALUES AND EXEMPTION INFORMATION</u>			
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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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IRVIN J. JOHNSON TAX COMMISSIONER

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OWNER CO-OWNER PARCEL ID / PIN PROPERTY ADDRESS TAX DISTRICT	APPRAISAL VALUES AND EXEMPTION INFORMATION			
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	APPEAL ASSESSMENT	394,706	NET FROZEN EXEMPTION	69,906

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TAXING AUTHORITIES	TAXABLE ASSESSMENT	x	MILLAGE	=	GROSS TAX AMOUNT	-	FROZEN EXEMPTION	-	CONST-HMST EXEMPTION	-	EHOST CREDIT	=	NET TAX DUE
COUNTY OPNS	394,706		.0089880		3,547.62		628.32		89.88		2,829.42		0.00
HOSPITALS	394,706		.0004760		187.88		33.28		4.76		149.84		0.00
COUNTY BONDS	394,706		.0000000		0.00		0.00		0.00		0.00		0.00
UNIC BONDS	394,706		.0004900		193.41		34.27		0.00		0.00		159.14
FIRE	394,706		.0031590		1,246.88		220.85		31.59		0.00		994.44
COUNTY SUBTOTAL													1,153.58
SCHOOL OPNS	394,706		.0230800		9,109.81		0.00		288.49		0.00		8,821.32
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DEKALB SANI	1 UNIT(S)		265		265.00		0.00		0.00		0.00		265.00
STORM WATER	1 UNIT(S)		100.5		100.50		0.00		0.00		0.00		100.50
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OTHER SUBTOTAL													2,874.68
TOTAL PROPERTY TAXES													
TOTAL DUE			0.042983		17,377.55		916.72		631.99		2,979.26		12,849.58

SPECIAL NOTICE: AS REQUIRED BY STATE LAW O.C.G.A. 48-5-311, THIS IS A **TEMPORARY** BILL PENDING THE RESOLUTION OF YOUR APPEAL. IF AN APPEAL HAD NOT BEEN FILED, YOUR TAXES WOULD HAVE BEEN \$14,642.80 BASED ON THE ORIGINAL ASSESSMENT OF 464,360. THIS **TEMPORARY** BILL OF \$12,849.58 IS BASED ON AN APPEAL ASSESSMENT OF 394,706. PAYMENTS ARE STILL REQUIRED BY SEPTEMBER 30TH AND NOVEMBER 15TH. THE FINAL AMOUNT WILL BE ADJUSTED WHEN THE APPEAL IS RESOLVED. IF THE APPEAL IS RESOLVED BEFORE NOVEMBER 15TH, A BILL WILL BE ISSUED FOR THE BALANCE DUE OR A REFUND WILL BE SENT FOR ANY OVERPAYMENT. INTEREST APPLIES AFTER NOVEMBER 15TH.

How Are Property Taxes Calculated?

When calculating property taxes, the rates are applied to the "APPEAL ASSESSMENT" (\$394,706). As noted earlier, the taxable assessment is no greater than 40% of the total appraised value (\$1,160,900). 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	1,160,900	EXEMPTION CODE	H1F
40% ASSESSMENT	464,360	BASE ASSESSMENT FRZ	324,800
APPEAL ASSESSMENT	394,706	NET FROZEN EXEMPTION	69,906

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
COUNTY OPNS	394,706	.0089880	3,547.62	628.32	89.88	2,829.42	0.00
HOSPITALS	394,706	.0004760	187.88	33.28	4.76	149.84	0.00
COUNTY BONDS	394,706	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	394,706	.0004900	193.41	34.27	0.00	0.00	159.14
FIRE	394,706	.0031590	1,246.88	220.85	31.59	0.00	994.44
COUNTY SUBTOTAL							1,153.58

- Using the TAXABLE ASSESSMENT (**\$394,706**), multiply it by the corresponding millage rate (**.0089880**). This will result in the GROSS TAX AMOUNT (**\$3,547.62**). 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 .0089880 or 8.988 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 (**\$69,906**) by the corresponding millage rate (**.0089880**) which results in a FROZEN EXEMPTION of **\$628.32**.

APPRAISAL VALUES AND EXEMPTION INFORMATION

TOTAL APPRAISAL	1,160,900	EXEMPTION CODE	H1F
40% ASSESSMENT	464,360	BASE ASSESSMENT FRZ	324,800
APPEAL ASSESSMENT	394,706	NET FROZEN EXEMPTION	69,906

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
COUNTY OPNS	394,706	.0089880	3,547.62	628.32	89.88	2,829.42	0.00
HOSPITALS	394,706	.0004760	187.88	33.28	4.76	149.84	0.00
COUNTY BONDS	394,706	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	394,706	.0004900	193.41	34.27	0.00	0.00	159.14
FIRE	394,706	.0031590	1,246.88	220.85	31.59	0.00	994.44
COUNTY SUBTOTAL							1,153.58

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 (.0089880), which results in a \$89.88 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	394,706	.0089880	3,547.62	628.32	89.88	2,829.42	0.00
HOSPITALS	394,706	.0004760	187.88	33.28	4.76	149.84	0.00
COUNTY BONDS	394,706	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	394,706	.0004900	193.41	34.27	0.00	0.00	159.14
FIRE	394,706	.0031590	1,246.88	220.85	31.59	0.00	994.44
COUNTY SUBTOTAL							1,153.58

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”.

\$3,547.62	GROSS TAX AMOUNT
-\$628.32	FROZEN EXEMPTION
-\$89.88	CONST-HMST (homestead)
<u>-\$2,829.42</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	394,706	.0089880	3,547.62	628.32	89.88	2,829.42	0.00
HOSPITALS	394,706	.0004760	187.88	33.28	4.76	149.84	0.00
COUNTY BONDS	394,706	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	394,706	.0004900	193.41	34.27	0.00	0.00	141.32
FIRE	394,706	.0031590	1,246.88	220.85	31.59	0.00	810.12
COUNTY SUBTOTAL							951.44

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 \$32,000, 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.

In the referenced example used above, the parcel was previously unincorporated but, has now been annexed into the City of Brookhaven and therefore would have a different base assessment. **However, to illustrate a hypothetical scenario for calculation purposes we have assumed the FROZEN EXEMPTION for CITY TAXES (\$120.22).** To calculate the base assessment freeze value for City taxes, divide the FROZEN EXEMPTION for CITY TAXES (\$120.22) by the current CITY TAXES MILLAGE (.0027400). This results in a value of \$43,796 exempted TAXABLE ASSESSMENT. To determine the net frozen exemption for calculating CITY TAXES, subtract the \$43,796 exempted assessment from the TAXABLE ASSESSMENT (\$394,706) for a frozen assessed value of \$350,910 for CITY TAXES purposes.

$$\$120.22 \div .002740 = \$43,796$$

$$\$394,706 - \$43,796 = \$350,910$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
CITY TAXES	394,706	.0027400	1,081.49	120.22	87.68	0.00	873.10
CITY BONDS	394,706	.0005500	217.09	0.00	17.61	0.00	199.48
COUNTY BONDS	394,706	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	394,706	.0005040	175.01	33.69	0.00	0.00	141.32
FIRE	394,706	.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 \$32,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount (\$32,000) by the millage rate (.0027400), which results in a \$87.68 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.

\$1081.49 GROSS TAX AMOUNT for CITY TAXES
 -\$120.22 FROZEN EXEMPTION for CITY TAXES
-\$87.68 CONST-HMST (homestead) for CITY TAXES
 \$873.10 NET TAX DUE for CITY TAXES

CITY BONDS - To calculate the base assessment freeze value for “CITY BONDS”, divide a hypothetical FROZEN EXEMPTION for CITY BONDS (\$25.01) by CITY BOND MILLAGE (.0005500). This results in a value of \$45,472.73 exempted TAXABLE ASSESSMENT. To determine the net frozen exemption for calculating CITY BONDS, subtract the \$45,472.73 exempted assessment from the TAXABLE ASSESSMENT (\$397,706) for a frozen assessed value of \$350,910 for CITY BONDS purposes.

$$\$17.61 \div .000550 = \$45,472.73$$

$$\$394,706 - \$43,877 = \$350,829$$

TAXING AUTHORITIES	TAXABLE ASSESSMENT	MILLAGE	GROSS TAX AMOUNT	- FROZEN EXEMPTION	- CONST-HMST EXEMPTION	- E-HOST CREDIT	= NET TAX DUE
CITY TAXES	394,706	.0027400	951.44	120.22	76.72	0.00	754.50
CITY BONDS	394,706	.0005500	217.09	25.01	17.61	0.00	199.48
COUNTY BONDS	394,706	.0000000	0.00	0.00	0.00	0.00	0.00
UNIC BONDS	394,706	.0005040	175.01	33.69	0.00	0.00	141.32
FIRE	394,706	.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 \$32,000 homestead exemption. The City of Brookhaven homestead exemption is calculated by multiplying the homestead exemption amount (\$32,000) by the millage rate (.0005500), which results in a \$17.61 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.

\$217.09 GROSS TAX AMOUNT for CITY BONDS
 -\$25.01 FROZEN EXEMPTION for CITY BONDS
-\$17.61 CONST-HMST (homestead) for CITY BONDS
\$174.47 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 NINE YEARS (accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013
Governmental activities									
Net investment in capital assets	\$ 97,992,025	\$ 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	6,206,659	6,466,986	11,695,428 ⁽¹⁾	2,720,707	2,724,544	2,405,177	2,202,746	1,573,334	1,428,776
Unrestricted	45,469,706	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	\$ 149,668,390	\$ 135,520,385	\$ 121,977,567	\$ 115,476,831	\$ 98,568,537	\$ 86,750,943	\$ 80,992,678	\$ 77,265,835	\$ 65,638,673
Business-type activities									
Investment in capital assets	\$ 12,662,778	\$ 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	865,319	(8,092) ⁽²⁾	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	\$ 13,528,097	\$ 10,547,965	\$ 10,011,735	\$ 9,474,987	\$ 9,105,414	\$ 9,010,960	\$ 8,666,086	\$ 8,174,943	\$ 7,567,292
Primary government									
Net investment in capital assets	\$ 110,654,803	\$ 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	6,206,659	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	46,335,025	40,995,390	31,902,807	30,801,246	25,524,970	21,839,469	15,111,134	10,349,907	4,631,647
Total primary government net position	\$ 163,196,487	\$ 146,068,350	\$ 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.

(2) Increase in capital assets.

CITY OF BROOKHAVEN, GEORGIA

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

	2021	2020	2019	2018	2017	2016	2015	2014	2013
Expenses									
Governmental activities:									
General government	\$ 7,772,660	\$ 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	682,042	637,769	926,444	552,602	580,297	584,753	601,508	508,592	468,589
Public safety	13,893,886	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	5,810,581	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	4,681,868	4,039,212	6,471,942	4,898,152	4,644,383	3,736,194	2,898,485	2,442,100	1,272,777
Culture and recreation	5,506,366	5,966,164	5,533,860	4,205,797	5,685,736	4,423,411	3,506,276	1,766,940	595,935
Community development	542,679	267,860	287,647	316,878	-	146,983	146,642	76,515	11,794
Interest and fiscal charges	2,090,519	2,213,432	2,821,100 ⁽¹⁾	708,232	95,950	28,226	61,895	101,252	81,633
Total governmental activities expenses	40,980,601	42,552,631	40,951,096	33,998,664	35,084,255	28,911,804	27,266,974	23,597,967	15,768,459
Business-type activities:									
Stormwater	1,554,392	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	1,554,392	1,722,331	1,549,238	1,429,534	1,853,950	1,488,786	1,122,485	1,206,891	441,792
Total primary government expenses	\$ 42,534,993	\$ 44,274,962	\$ 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	\$ 578,359	\$ 636,156	\$ 643,698	\$ 549,408	\$ 142,787	\$ 530,353	\$ 836,595	\$ 499,051	\$ 438,665
Judicial	1,174,675	954,672	1,774,371	1,242,168	979,400	1,332,434	1,395,173	1,354,603	359,364
Public safety	1,472,596	1,514,585	1,633,572	1,323,529	1,320,894	1,538,695	771,897	356,111	1,700
Public works	354,031	331,045	331,045	74,674	-	-	412,402	429,769	362,219
Housing and development	6,046,621	9,577,148 ⁽⁴⁾	3,336,286	5,228,029	3,150,238	2,995,110	1,523,186	2,237,592	1,652,388
Culture and recreation	455,011	221,281	496,685	467,052	327,876	470,656	240,247	127,830	26,856
Capital grants and contributions	10,726,532	9,500,996	8,717,845	6,366,880	2,492,933	326,032	400,655	2,147,621	-
Operating grants and contributions	4,235,578	6,300,834 ⁽³⁾	-	-	-	-	-	-	-
Total governmental activities program revenues	25,043,403	29,036,817	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	3,356,815	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	855,545	-	-	-	-	251,800	-	275,910	-
Total business-type activities program revenues	4,212,360	2,356,884	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	\$ 29,255,763	\$ 31,393,701	\$ 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 NINE YEARS (accrual basis of accounting)

	2021	2020	2019	2018	2017	2016	2015	2014	2013
Net (expense)/revenue									
Governmental activities	\$ (15,937,198)	\$ (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	2,657,968	634,553	469,186	569,573	134,554	344,774	491,143	607,651	1,024,943
Total primary government net expense	<u>\$ (13,279,230)</u>	<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>
General Revenues and Other Changes in Net Position									
Governmental activities:									
Property taxes	\$ 16,647,451	\$ 14,096,790	\$ 13,873,420	\$ 10,090,399	\$ 9,454,749	\$ 7,884,986	\$ 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	2,277,493	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	3,420,434	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	5,753,831	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	1,653,881	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	167,067	477,860	1,101,288	181,473	43,259	9,677	3,166	4,782	2,607
Miscellaneous	423,859	153,211	220,442	276,355	424,329	403,235	377,765	73,955	30,986
Gain on sale of capital asset	63,351	34,984	-	9,331,635	7,429,465	-	-	-	-
Special item - donation of infrastructure at incorporation	-	-	-	-	-	-	-	-	-
Transfers	(322,164)	98,323	(43,074)	200,000	40,000	-	-	-	62,252,906
Total governmental activities	<u>30,085,203</u>	<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	-	-	-	-	-	-	-	-	-
Unrestricted investment earnings	322,164	(98,323)	24,488	(200,000)	(40,000)	-	-	-	6,542,349
Transfers	322,164	(98,323)	43,074	(200,000)	(40,000)	-	-	-	-
Total business-type activities	<u>644,328</u>	<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>\$ 30,407,367</u>	<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>
Change in Net Position									
Governmental activities	\$ 14,148,005	\$ 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	2,980,132	536,230	536,748	369,573	94,554	344,774	491,143	607,651	7,567,292
Total primary government	<u>\$ 17,128,137</u>	<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.
(4) Hospital building and trade permits issued to Children's Healthcare of Atlanta.

**City of Brookhaven - Authorized Positions
FY 2023 Proposed Budget (All Funds)**

	FT	PT*	Change	Proposed FT	Grade	Min	Contract/ Charter Req.	Max
Elected Officials								
Mayor	1			1			\$16,000	
Council Member	4			4			\$12,000	
Executive Assistant	1			1	108	\$47,851		\$76,563
Total City Council	6			6				
City Manager's Office								
City Manager (appointed)	1			1			\$214,930	
Deputy City Manager	1			1	119	\$132,410		\$211,854
Assistant City Manager	1			1	118	\$109,781		\$175,650
Strategic Partnerships Director	1			1	113	\$68,623		\$109,797
Program Administrator	1			1	110	\$56,333		\$90,132
Total City Manager's Office	5			5				
Facility Services Department								
Director of Facility Services	1			1	117	\$103,762		\$166,021
Administrative Assistant	0		1	1	105	\$37,464		\$59,942
Total Facility Services	1			2				
Human Resources Department								
HR Director	1			1	117	\$103,762		\$166,021
HR Manager	1			1	112	\$64,222		\$102,536
HR Generalist	0		1	1	107	\$44,102		\$70,564
Total Human Resources	2			3				
Economic Development Department								
Director of Economic Development	1			1	113	\$68,623		\$109,797
Total Economic Development	1			1				
City Clerk's Office								
City Clerk (appointed)	1			1	114	\$73,290		\$117,262
Deputy Clerk	1			1	107	\$44,102		\$70,564
Administrative Assistant		0.5			105	\$37,464		\$59,942
Total City Clerk	2			2				
Communications Department								
Communications and Public Engagement Director	1			1	116	\$101,920		\$156,918
Communications Manager	1			1	112	\$64,222		\$102,536
Public Engagement Specialist	1		-1	0	105	\$37,464		\$59,942
Events Planner	0		1	1	107	\$44,102		\$70,564
Communications Coordinator			1	1	106	\$43,155		\$65,036
Total Communications	3			4				
Community Development Department								
Community Development Director	1			1	117	\$103,762		\$166,021
Administrative Assistant I	4		-2	2	105	\$37,464		\$59,942
Land Development Inspector	2			2	108	\$47,851		\$76,563
Arborist	2			2	107	\$44,102		\$70,564
Development Services Manager	1			1	112	\$64,222		\$102,536
Planner II	1			1	109	\$51,922		\$83,070
Senior Planner	1			1	110	\$56,333		\$90,132
Planning & Zoning Manager	1			1	111	\$60,163		\$96,260
Tree Canopy Preservation Program Manager	1			1	110	\$56,333		\$90,132
Fire Marshal	1			1	110	\$56,333		\$90,132
City Engineer	1			1	114	\$73,290		\$117,262
Fire Inspector		1.2			106	\$43,155		\$65,036
Administrative Assistant II	0		1	1	106	\$43,155		\$65,036
Total Community Development	16			15				

**City of Brookhaven, Ga. Authorized Positions
FY 2023 Proposed Budget (All Funds)**

Finance Department							
Director of Finance	1			1	118	\$109,781	\$175,650
Controller	1			1	115	\$78,272	\$125,236
Accountant III	1			1	111	\$60,163	\$96,260
Purchasing Manager	1			1	112	\$64,222	\$102,536
Payroll Manager	1			1	110	\$56,333	\$90,132
Accountant II	1			1	110	\$56,333	\$90,132
Accounting Liaison	1			1	107	\$44,102	\$70,564
Buyer	1			1	110	\$56,333	\$90,132
Total Finance	8			8			
Information Technology Department							
Director of IT	1			1	117	\$103,762	\$166,021
Senior System Engineer	1		-1	0	112	\$64,222	\$102,536
GIS Manager	1			1	112	\$64,222	\$102,536
Systems Engineer II	2			2	111	\$60,163	\$96,260
Systems Analyst II	1			1	111	\$60,163	\$96,260
System Engineer I	1			1	110	\$56,333	\$90,132
IT Manager	0		1	1	112	\$64,222	\$102,536
Total Information Technology	7			7			
Municipal Court							
Judges (appointed)	2			2			\$225/hr
Chief Clerk of Court	1			1	111	\$60,163	\$96,260
Deputy Chief Clerk of Court	1			1	108	\$47,851	\$76,563
Court Clerk	1	2		1	105	\$37,464	\$59,942
Total Municipal Court	5			5			
Parks & Recreation Department							
Director of Parks & Recreation	1			1	116	\$101,920	\$156,918
Assistant Director of Parks & Recreation	1			1	115	\$78,272	\$125,236
Administrative Assistant	1			1	105	\$37,464	\$59,942
Recreation Supervisor	1			1	107	\$44,102	\$70,564
Events Planner	1		-1	0	107	\$44,102	\$70,564
Athletic Supervisor	1			1	107	\$44,102	\$70,564
Recreation Leader/ Seasonal Pool Leader	1	4.3		1	102	\$32,448	\$46,928
Custodian	2			2	102	\$32,448	\$46,928
Park Maintenance Worker	13			13	102	\$32,448	\$46,928
Park Crew Leader	4			4	104	\$34,529	\$55,246
Park Operations Supervisor	1			1	108	\$47,851	\$76,563
Park Operations Manager	1			1	110	\$56,333	\$90,132
Total Parks	28			27			
Police Department							
Police Chief	1			1	118	\$109,781	\$175,650
Deputy Chief	1			1	117	\$103,762	\$166,021
Major	3			3	5	\$87,121	\$131,040
Lieutenant	7			7	4	\$72,598	\$109,200
Sergeant	12			12	3	\$63,519	\$95,680
Master Officer	1			1	2	\$61,368	\$92,982
Officer	44		3	47	1	\$52,458	\$74,664
Senior Administrative Assistant	1			1	107	\$44,102	\$70,564
Crime Analyst	1			1	107	\$44,102	\$70,564
Detective	8			8	1	\$52,458	\$74,664
Crime Scene Technician	2			2	106	\$43,155	\$65,036
Police Service Representative	6			6	105	\$37,464	\$59,942
K-9 Officer	3			3	1	\$52,458	\$74,664
Senior Terminal Agency (TAC)	1			1	107	\$44,102	\$70,564
Record Clerk	3			3	104	\$34,529	\$55,246
Administrative Assistant	0	0.5		0	105	\$37,464	\$59,942
Property & Evidence Clerk	1	0.5		1	105	\$37,464	\$59,942
Mental Health Clinician	1			1	109	\$51,922	\$83,070
PT Officer		2.6			1	\$52,458	\$74,664
Total Police	96			99			
	180	11.6	4	184			

**City of Brookhaven, Ga. Authorized Positions
FY 2023 Proposed Budget (All Funds) - Summary of Changes**

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

2021 Budget (Amended)

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 for Parks Maintenance Crew.

2022 Budget (Amended)

Community Development Department - Addition of 1 Arborist

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

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

Municipal Court Department - Add 1 Deputy Chief Clerk of Court, Delete 2 PT Court Clerk

Director of Facility Services - Add 1 FTE

Police Department - Mental Health Clinician - Add 1 FTE

City Manager's Office - Program Administrator - Add 1 FTE

Finance Department - Buyer - Add 1 FTE

Parks and Recreation Department - Park Maintenance Worker - Add 3 FTEs and 1 Park Crew Leader - Add 1 FTE

2023 Budget (Proposed)

Community Development Department - Move 1 Administrative Assistant to the Facility Services Department

Communication Development Department - Create an Administrative Assistant II with a pay grade of 106

Parks and Recreation Department - Move 1 Events Planner to Communications Department

Police Department - Add 3 Police Officers to Drone Program

Human Resources Department - Add 1 HR Generalist

Information Technologies Department - Proposed title change Senior Systems Engineer to IT Manager

Communications Department - Proposed title change from Public Engagement Specialist to Communications Coordinator and change pay grades from 105 to 106.



To: Steven Chapman, Deputy City Manager

From: Brian Borden, Parks & Recreation Director

Date: October 20, 2022

Re: 2023 Adopted - Public Right of Way Mowing Locations

Listed below are the public right of ways (ROW) mowing locations for the 2023 adopted budget within the General Fund:

1. Ashford Dunwoody Road from Peachtree Road. to Johnson Ferry Road
2. Johnson Ferry Road from the Brookhaven Gateway Monument at Sandy Springs City Limits to Gateway Monument Sign at Chamblee City Limits
3. The Gateway Monument Sign Right of Way area located at Ashford Dunwoody Road and I-285
4. The two (2) grass islands located on Hermance Drive
5. The Gateway Monument Sign located on Windsor Parkway
6. Briarwood Road. from Buford Highway. to Peachtree Creek Greenway entrance
7. Caldwell Drive. Multi-Use Path
8. Lanier Drive Islands between Windsor Pkwy and Peachtree Road
9. Concrete Median on Ashford Dunwoody Road next to Publix
10. Concrete Island on Ashford Dunwoody Road at the Blackburn Park pavilion entrance
11. Grass median on Lynmoor Drive
12. Tobey Road to Georgian Ter (cut-through)
13. Parkridge Road to Cravenridge Drive (cut-through)
14. Peachtree Road Brookhaven-Chamblee line to the Brookhaven-Atlanta line
15. Buford Highway ROW from Brookhaven-Atlanta line to Clairmont Road
16. I-85 Frontage Road from Clairmont Road to North Druid Hills

Listed below are the public right of ways (ROW) mowing locations for the 2023 adopted budget within the Special Service District:

1. North Druid Hills Road from Peachtree Road to East Roxboro Road
2. North Druid Hills Road from Briarcliff Road to Buford Highway
3. Peachtree Road along the MARTA Wall from Waffle House to Chamblee City Limits
4. Right of Way from the Brookhaven Gateway Monument Sign to the golf course wall on Peachtree Road
5. The island located on Peachtree Road and Dresden Road
6. The island located at Peachtree Road. and North Druid Hills Road
7. Club Drive at Peachtree Road

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

John Funny, District 4..... (470) 378-0050

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) 637-0500

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

Public Works Department

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

242 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) 371-2479

DeKalb Animal Control

3280 Chamblee Dunwoody Rd. 30341..... (404) 294-2000

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

4380 Memorial Drive, Decatur 30032..... (404) 298-4038

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) 624-7700



City of Brookhaven, Georgia
4362 Peachtree Road
Brookhaven, Georgia 30319
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