

2019-2021 General Fund Operational Budget Summary

	2019 Actual	2020 Amended	2021 Adopted	2021 Amended
<u>Revenues</u>				
Property Taxes	2,425,171	2,426,800	2,795,100	2,799,600
Franchise Fees/Insurance Premium	452,907	458,700	460,800	489,000
Licenses and Permits	759,084	63,900	61,000	103,100
Fines and Forfeitures	631,280	428,000	450,000	469,700
Charges for Services	19,520	3,000	17,400	5,100
Interest Earnings	40,861	19,000	15,000	2,000
Miscellaneous Income	41,483	59,700	53,100	47,200
Occupational and Other Taxes	224,867	242,800	210,300	227,200
Intergovernment Revenue	19,979	928,500	173,500	170,400
Transfer of Restricted Fund Balance		1,216,832		
TOTAL REVENUES	4,615,152	5,847,232	4,236,200	4,313,300
<u>Expenses</u>				
General Government	1,328,332	1,619,150	1,619,600	1,629,000
<i>BOMC</i>	29,691	35,400	35,500	30,100
<i>Admin</i>	811,059	897,900	1,018,950	1,036,700
<i>Professional Consultants</i>	249,173	412,400	249,700	230,300
<i>Non-departmental Expense</i>	101,578	142,400	182,400	164,100
<i>Municipal Court</i>	117,488	129,100	131,050	144,600
<i>DeKalb BOE+Meeting Expense</i>	19,343	1,950	2,000	23,200
Public Safety	1,219,581	1,363,700	1,455,900	1,430,300
Public Works	295,129	250,900	222,950	243,500
Culture and Recreation	444,693	500,700	576,600	603,200
Transfers Out	703,100	2,097,782	346,150	392,300
Housing and Development	15,000	15,000	15,000	15,000
TOTAL EXPENSES	4,005,835	5,847,232	4,236,200	4,313,300

2019-2021 Sanitation Proprietary Fund Operational Budget Summary

Sanitation Revenues	827,462	845,400	860,000	968,800
Sanitation Expenses	804,890	801,650	787,600	889,100

Fiduciary and Proprietary Funds
2021 AMENDED BUDGET

	Fiduciary Fund	Proprietary Funds	
	Dottie Holmes Memorial Trust Fund	Sanitation Fund	Stormwater Fund
<u>Revenues:</u>			
Fees		968,800	398,100
Intergovernmental			100,000
Interest Earnings	5		1,000
Total Revenues	5	968,800	499,100
<u>Expenditures:</u>			
Operations	12,510	857,100	129,600
Capital Outlay - Vehicles		79,700	
North Woods Design/Construction			275,000
Projects ID'd in Priority Plan			365,000
Depreciation		32,000	7,100
Total Expenditures	12,510	936,800	769,600
<u>Other Financing Sources</u>			
Issuance of Debt			
Transfers from Other Funds			
Total other financing sources	-	-	-
Net Change in Fund Balance	(12,505)	32,000	(270,500)
Net Position - Beginning	12,505	17,692	815,532
Fund Balance - End of Year	-	49,692	545,032

Avondale Estates Revenue

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		2019	2020	2021	2021
Account #	Account Name	Actual	Amendment	Adopted	Amended
451 010	Rezoning and Variance Fees	400	200	200	200
451 098	Charges - Other Services (Notary/O.R./B	2,578	1,700	1,000	2,000
475 040	Fourth of July Activities - Donations	6,590	800	6,000	1,600
475 050	Labor Day Race - Entry Fees/Sal	8,862	0	9,000	0
475 060	City Wide Yard Sale	840	0	1,000	1,000
475 090	Gazebo/Park Rental Fees	250	300	200	300
421 020	Traffic Court Receipts	339,766	246,100	250,000	342,100
421 021	Probation Svcs - Current Cases	291,514	181,900	200,000	127,600
402 051	Atlanta Gas Light Company	21,237	28,000	28,000	32,000
402 052	Georgia Power	132,846	138,900	142,000	142,000
402 053	AT&T	26,955	22,000	23,000	20,000
402 054	Comcast	46,815	32,400	32,800	60,000
402 055	Insurance Premium	225,054	237,400	235,000	235,000
461 000	Interest Earnings	40,861	19,000	15,000	2,000
495 083	Energy Excise Tax	11,439	13,400	12,000	8,100
495 089	COPS Grant	540	1,600	1,500	2,300
495 090	Other Grants	8,000	913,500	160,000	160,000
411 042	Alcoholic Beverages Licenses	34,793	13,000	13,000	40,000
411 043	Permit Authorizations/Building Permits	722,856	50,100	47,000	59,000
411 047	Sign Permits	560	400	500	100
411 049	Other Permits (Server/Film/Solicitation, c	875	400	500	4,000
402 057	Cell Tower	23,607	42,300	42,000	40,000
403 34	Penalties/Charges	7,573	3,700	1,500	5,000
451 060	Sales of Reports/Copies/Booklet	0	100	100	100
462 000	Sale of Surplus Equipment Proceeds	90	7,600	5,000	1,000
464 000	Contributions and Donations	5,225	5,100	3,500	100
465 000	Other Miscellaneous Revenue	1,259	900	1,000	1,000
401 005	Railroad Equipment Tax	256	300	300	300
402 103	Alcoholic Beverages Taxes	35,413	24,000	30,000	34,400
402 104	Intangible Taxes - Dekalb	51,230	96,500	60,000	92,500

411 041 Business License/Occupational	137,968	122,000	120,000	100,000
401 001 R/E Property Tax - Current Year	2,226,824	2,199,000	2,621,000	2,545,100
401 002 Personal Property Tax	17,577	7,200	27,000	18,600
401 003 Motor Vehicle Tax - Dekalb County	79,784	77,100	52,400	121,100
401 004 Public Utilities Ad Valorem Tax	16,099	15,000	17,200	16,600
401 012 Property Tax - Prior Years	56,629	85,200	50,000	76,100
401 013 Personal Property Tax - Prior Years	1,247	6,900	1,000	600
403 013 Interest On Past Due Taxes	1,247	1,400	1,500	1,000
495 081 Real Estate Transfer Tax	25,764	35,000	25,000	20,500
490 031 Refunds and Reimbursements	3,729			
TOTAL	4,615,152	4,630,400	4,236,200	4,313,300
		5,847,232		

Administration Department Expenditures					
	10/18/21 4:16 PM	2019	2020	2021	2021
Account #	Account Name	Actual	Amended budget	Adopted	Amended
501-225	Travel	0	500	600	100
501-230	Education and Training	1,155	5,000	5,000	100
501-350	Stipends	26,516	26,400	26,400	26,400
501-395	FICA	2,020	2,000	2,000	2,000
501-430	Dues and Fees		1,500	1,500	1,500
TOTAL	Board of Mayor & Commissioners	29,691	35,400	35,500	30,100
502-100	Salaries-Regular	524,985	629,500	732,300	748,100
502-110	Overtime	3,735	1,200	1,000	1,200
502-115	FICA	37,662	48,200	56,100	57,400
502-120	Group Insurance	98,040	101,500	109,200	101,500
502-125	Retirement	17,896	30,200	30,200	38,000
502-126	Deferred Comp. Matching	2,000	400	3,250	17,700
502-128	Other Employee Benefits	1,331	2,500	2,500	2,500
502-130	Workers Compensation Ins	1,198	1,100	1,200	1,200
502-134	Professional Services	45,016	2,800	5,000	400
502-135	Administrative Services	16,136	100	100	200
502-200	Communications	11,880	16,200	12,000	12,800
502-210	Printing and Binding	1,573	1,500	1,500	300
502-215	Books and Periodicals	0	0	100	0
502-220	Water & Sewer	1,731	1,700	1,500	1,900
502-221	Natural Gas	1,359	1,200	1,400	1,400
502-222	Electricity	12,256	12,300	12,500	11,000
502-225	Travel	169	100	4,000	2,100
502-226	Food	304	100	400	300
502-230	Education and Training	133	200	4,000	2,100
502-270	Computers	3,669	2,800	1,000	4,300
502-300	Landscape Maintenance	180	200	200	200
502-341	Repairs and Maintenance - Equip	2,428	1,800	2,500	1,100
502-345	Repairs and Maintenance - Bldgs	5,705	20,400	13,000	9,700
502-365	Website	4,948	7,100	7,000	7,000
502-390	General Supplies and Materials	3,616	4,800	4,000	3,000
502-430	Dues and Fees	<u>12,121</u>	10,000	13,000	<u>11,300</u>
TOTAL	City Administration	811,059	897,900	1,018,950	1,036,700

General Government

Expenditures

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		2019	2020	2021	2021
Account #	Account Name	Actual	Amended budget	Adopted	Amended
506-130	HPC/ARB Guidelines Update	0	43,000	0	6,400
506-132	Legal Services - City Attorney	77,945	122,500	125,000	95,000
506-133	Auditing Services	15,400	16,000	16,000	17,000
506-134	Professional Consultant	149,441	224,900	100,000	103,700
506-135	Administrative Services	4,668	6,000	6,700	6,200
506-136	Election Expense	<u>1,719</u>	<u>0</u>	<u>2,000</u>	<u>2,000</u>
TOTAL	Professional Consultants	249,173	412,400	249,700	230,300
509-200	Communications	2,810	5,900	3,200	7,000
509-210	Printing and Binding	6,286	8,200	7,000	10,700
509-211	Expenses for Public Hearings	1,792	0	500	500
509-215	City Directory	0	6,000	6,000	6,000
509-217	Telecom Mgt. Services GMA	1,679	1,800	1,800	1,800
509-265	Software	975	7,000	7,000	6,700
509-271	Building Plan Review/Inspections	43,114	30,700	40,000	36,300
509-280	Other grant expenditures		300	0	
509-350	Insurance - Liability	36,849	77,100	110,500	87,500
509-360	Postage	4,656	4,200	4,500	5,000
509-365	Newsletter Printing/Postage	225	300	300	2,300
509-390	General Supplies and Materials	3,192	900	1,600	300
TOTAL	General Government	101,578	142,400	182,400	164,100

Police Department

Expenditures

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Account #	Account Name	2019	2020	2021	2021
		Actual	Amended	Adopted	Amended
511-100	Salaries-Regular	700,377	872,100	898,500	890,900
511-110	Overtime	55,716	43,700	40,000	27,200
511-115	FICA	53,994	70,100	71,800	70,300
511-120	Group Insurance	200,181	159,700	187,500	145,300
511-125	Retirement	33,420	40,700	45,200	48,600
511-126	Deferred Comp Matching	2,150	500	1,500	14,000
511-127	Citizens Patrol	3,502	800	5,000	1,100
511-128	Other Employee Benefits	2,362	1,800	2,300	2,300
511-129	Police Officer's Benefit	3,155	3,700	4,200	4,600
511-130	Workers Compensation Insurance	26,192	23,500	30,800	34,200
511-134	Professional Services	3,193	2,200	2,000	1,500
511-135	IT Expense	2,954	0	0	0
511-200	Communications	8,964	11,200	12,200	11,900
511-210	Printing and Binding	476	300	400	400
511-215	Books and Periodicals	141	100	100	100
511-219	Citizens' Police Academy	0	0	1,000	1,000
511-224	Gasoline	24,111	21,300	21,000	33,700
511-225	Travel	2,790	3,100	5,000	6,900
511-230	Training and Education	1,716	2,700	5,000	1,900
511-260	Small Equipment	15,545	14,200	16,800	18,600
511-340	Repairs and Maintenance - Vehicles	34,234	36,800	30,000	47,500
511-341	Repairs and Maintenance - Equipment	25,295	34,100	55,000	50,400
511-345	Repairs and Maintenance - Blding	162	100	0	200
511-360	Postage and Meter Rental	25	100	100	100
511-270	Computers	806	5,300	4,000	4,000
511-370	Uniform Allowance	8,151	6,500	7,000	5,500
511-375	Uniform Cleaning and Alterations	905	700	1,000	300
511-390	General Supplies and Materials	8,324	7,200	7,500	6,600
511-430	Dues and Fees	<u>740</u>	<u>1,200</u>	<u>1,000</u>	<u>1,200</u>
TOTAL	Police Department	1,219,581	1,363,700	1,455,900	1,430,300

**Municipal Court
Expenditures**

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		2019	2020	2021	2021
Account # Account Name		Actual	Amended budget	Adopted	Amended
512-100	Salaries - Regular	49,531	54,600	54,500	55,800
512-110	Overtime	673	100	100	200
512-115	FICA	5,527	6,000	6,100	4,300
512-120	Group Insurance	10,696	9,500	9,500	9,300
512-125	Retirement	2,610	2,600	2,600	2,900
512-126	Deferred Comp Matching	650	200	650	2,800
512-128	Other Employee Benefits	125	100	100	100
512-130	Workers Compensation Insurance	87	200	200	100
512-131	Legal Services - Judge, Solicitor	26,650	22,600	24,600	24,600
512-132	Legal Services - Public Defender	675	500	1,000	1,500
512-210	Printing and Binding	565	200	300	200
512-225	Travel	385	100	300	1,600
512-230	Education and Training	393	600	1,000	600
512-265	Software Maintenance	17,565	21,700	23,000	23,500
512-270	Computers	806	1,900	0	1,900
512-341	Equipment Maintenance	120	100	200	100
512-356	Property lease	0	7,500	6,300	14,700
512-390	General Supplies and Materials	384	500	500	300
512-430	Dues and Fees	45	100	100	100
TOTAL	Municipal Court	117,488	129,100	131,050	144,600

Public Works Department Expenditures

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		2019	2020	2021	2021
Account	Account Name	Actual	Amended budget	Adopted	Amended
530-100	Salaries - Regular	114,492	86,100	72,000	72,600
530-115	FICA	8,027	6,600	5,500	5,600
530-120	Group Insurance	34,451	24,600	27,300	27,400
530-125	Retirement	5,959	5,300	5,200	3,800
530-126	Deferred Comp Matching	0	0	650	600
530-128	Other Employee Benefits	182	200	200	200
530-130	Workers Compensation Insurance	4,163	5,100	3,200	3,200
530-134	Professional Services	62	100	200	200
530-200	Communications	3,981	4,300	4,400	3,600
530-210	Printing and Binding	108	200	100	300
530-215	Books and Periodicals	0	100	0	0
530-220	Water and Sewage	865	600	1,100	1,100
530-221	Natural Gas	924	900	900	1,800
530-222	Electricity	4,675	4,700	4,700	4,200
530-223	Electricity - Streetlights	67,309	69,300	69,000	73,200
530-224	Gasoline	2,023	800	1,000	700
530-225	Travel	0	100	400	400
530-230	Training and Education	75	200	1,000	1,000
530-270	Computers	458	0	0	1,200
530-291	Roadways and Walkways	24,646	11,400	3,000	2,900
530-292	Traffic Engineering	3,592	700	2,000	8,400
530-340	Repairs and Maintenance - Vehicles	964	1,100	1,000	1,800
530-341	Repairs and Maintenance - Equipment	101	100	100	100
530-345	Repairs and Maintenance - Buildings	6,272	15,000	7,500	12,200
530-356	Property Lease	1,100	1,200	1,200	1,500
530-370	Uniform Allowance/Rental	1,839	3,100	2,000	2,800
530-380	Equipment Rental	1,691	1,200	1,200	1,200
530-390	General Supplies and Materials	7,115	7,800	8,000	11,200
530-430	Dues and Fees	55	100	100	300
	Total	295,129	250,900	222,950	243,500

Parks Department

Expenditures

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		2019	2020	2021	2021
Account # Account Name		Actual	Amended budget	Adopted	Amended
535-100	Salaries - Regular	196,102	260,700	269,400	238,000
535-105	Salaries - contract	0	0	17,300	33,900
535-110	Overtime	10,184	11,700	12,000	5,600
535-115	FICA	14,595	20,800	21,500	18,700
535-120	Group Insurance	80,427	92,300	100,000	78,700
535-125	Retirement	10,316	13,100	14,600	14,600
535-126	Deferred Comp Matching	2,215	500	2,200	4,700
535-128	Other Employee Benefits	728	100	800	800
535-130	Workers Compensation Insurance	4,771	9,900	13,000	8,400
535-134	Professional Services	263	2,300	2,500	1,200
535-200	Communications	1,250	1,000	1,000	4,200
535-221	Natural Gas	425	400	500	500
535-222	Electricity	652	900	800	1,500
535-224	Gasoline	3,736	4,400	4,600	6,200
535-230	Training and Education	75	100	100	1,000
535-260	Small Equipment		4,600	2,000	7,600
535-300	Landscape Maintenance	12,070	19,000	12,000	18,200
535-310	Tree Maintenance	7,755	7,000	5,000	18,000
535-311	Tree Installation	4,618	100	9,000	9,200
535-312	Tree Removal	22,975	16,000	23,000	53,400
535-315	Irrigation	2,057	2,500	2,500	4,300
535-340	Repairs and Maintenance - Vehicles	871	2,200	2,200	6,500
535-341	Repairs and Maintenance - Equipm	4,343	6,500	4,900	7,200
535-345	Repairs and Maintenance - Building	5,846	1,600	3,500	3,200
535-370	Uniform Allowance/Rental	3,192	4,200	4,300	5,900
535-390	General Supplies and Materials	8,912	5,000	4,200	9,600
Parks	Total	398,378	486,900	532,900	561,100

Recreation & Community Affairs

Expenditures

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		2019	2020	2021	2021
Account # Account Name		Actual	Amended budget	Proposed	Amended
540-410	Easter Egg Hunt	953	0	1,000	0
540-430	Town Hall Meetings	1,946	1,500	1,500	6,000
540-440	Fourth of July	28,354	3,100	28,500	25,300
540-450	Labor Day Race	8,862	0	9,000	0
540-460	City Wide Yard Sale	415	0	1,000	1,000
540-470	Christmas Comes to	7,451	10,000	3,500	5,000
540-480	Community Activities	15	200	200	10,300
540-495	Boards & Committees	265	500	500	500
	Total	48,261	15,300	45,200	48,100

Sanitation Fund (545)

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Acct. #	Account Name	2019	2020	2021	2021
		Actual	Amended budget	Adopted	Amended
545-101	Sanitation Fees - Current Year	811,859	808,100	840,000	948,800
545-102	Sanitation Fees - Prior Year	15,603	20,000	20,000	20,000
545-103	Transfer In From General Fund	0	0	0	
	Transfer from Coronavirus Relief Fund		17,300		
	Total	827,462	845,400	860,000	968,800
545-109	Salaries - Regular	345,156	342,200	350,900	365,700
545-110	Overtime	10,753	6,300	6,000	1,800
545-111	Seasonal Staff	0	25,000	12,000	32,900
545-115	FICA	25,017	26,700	27,300	28,200
545-120	Group Insurance	129,423	82,700	85,000	81,300
545-125	Retirement	16,937	16,500	18,300	18,500
545-126	Deferred Comp Matching	2,575	400	1,500	3,300
545-128	Other Employee Benefits	911	1,400	1,400	1,400
545-130	Workers Compensation Insurance	24,311	30,400	38,500	52,300
545-134	Professional Services	2,140	1,400	800	1,000
545-200	Communications	1,357	1,200	1,500	2,100
545-210	Printing and binding	0	100	100	200
545-224	Gasoline	20,758	18,000	19,500	19,000
545-230	Training and Education	0	300	300	900
545-270	Computers		650	0	700
545-280	Landfill Expense	84,264	87,500	88,500	82,900
545-281	Recycling Disposal	46,305	63,700	65,000	104,400
545-330	Depreciation	26,548	30,000	32,000	32,000
545-340	Repairs and Maintenance - Vehicles	44,557	32,800	41,000	62,000
545-341	Repairs and Maintenance - Equipmen	0	100	500	500
545-350	Insurance - liability, property, etc.	2,754	19,100	15,000	15,000
545-370	Uniform Allowance/Rental	8,756	6,900	9,000	7,100
545-390	General Supplies and Materials	4,344	3,300	4,000	6,300
545-395	Garbage Cans	8,024	5,000	1,500	1,600
545-580	Capital Outlay	0	<u>60,000</u>	<u>85,000</u>	<u>79,700</u>
	Total	804,890	861,650	872,600	968,800

Stormwater Fund

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Acct. #	Account Name	2020	2021	2021
		Amended budget	Adopted	Amended
401-006	Stormwater Fees - Current Year	124,000	125,000	395,000
401-007	Stormwater Fees - Prior Year	7,000	7,500	3,100
461-000	Interest Earned	0	1,500	1,000
465-000	Grant revenue		100,000	100,000
497-041	Transfer In From General Fund	0	0	0
	Total	131,000	234,000	499,100
506-109	Salaries - Regular	0	0	8,900
506-115	FICA	0	0	700
506-130	Workers Compensation Insurance	0	0	400
506-134	Professional Services	15,000	81,000	34,200
506-200	Easements		2,000	10,000
506-224	Gasoline	0	0	
506-230	Training and Education	0	300	300
506-265	Software		0	2,100
506-291	Emergency Repairs	50,000	50,000	50,000
525-200	Drain Cleaning	20,000	20,000	23,000
506-340	Repairs and Maintenance - Vehicles	0	0	
506-341	Repairs and Maintenance - Equipment	0	0	
506-350	Insurance - liability, property, etc.	0	0	
506-390	General Supplies and Materials	0	0	
510-000	Depreciation	0	0	7,100
506-580	Capital Outlay	783,000	825,000	638,700
	Operational Expenses			129,600
	Total	868,000	978,300	775,400