

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	2,777,500
Franchise Fees/Insurance Premium	452,907	458,700	460,800	493,200
Licenses and Permits	759,084	63,900	61,000	108,900
Fines and Forfeitures	631,280	428,000	450,000	454,300
Charges for Services	19,520	3,000	17,400	5,200
Interest Earnings	40,861	19,000	15,000	1,500
Miscellaneous Income	41,483	59,700	53,100	36,600
Occupational and Other Taxes	224,867	242,800	210,300	239,000
Intergovernment Revenue	19,979	928,500	173,500	147,200
Transfers		1,216,832		27,300
TOTAL REVENUES	4,615,152	5,847,232	4,236,200	4,290,700
<u>Expenses</u>				
General Government	1,328,332	1,619,150	1,619,600	1,619,150
<i>BOMC</i>	29,691	35,400	35,500	30,100
<i>Admin</i>	811,059	897,900	1,018,950	1,043,900
<i>Professional Consultants</i>	249,173	412,400	249,700	219,600
<i>Non-departmental Expense</i>	101,578	142,400	182,400	164,200
<i>Municipal Court</i>	117,488	129,100	131,050	136,000
<i>DeKalb BOE+Meeting Expense</i>	19,343	1,950	2,000	25,350
Public Safety	1,219,581	1,363,700	1,455,900	1,389,200
Public Works	295,129	250,900	222,950	238,200
Culture and Recreation	444,693	500,700	576,600	621,700
Transfers Out	703,100	2,097,782	346,150	412,950
Housing and Development	15,000	15,000	15,000	9,500
TOTAL EXPENSES	4,005,835	5,847,232	4,236,200	4,290,700

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	892,200

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	892,200	105,800
Capital Outlay - Vehicles		79,700	
North Woods Design/Construction			275,000
Projects ID'd in Priority Plan			363,700
Depreciation		32,000	7,100
Total Expenditures	12,510	1,003,900	751,600
<u>Other Financing Sources</u>			
Issuance of Debt			
Transfers from Other Funds			
Total other financing sources	-	-	-
Net Change in Fund Balance	(12,505)	(35,100)	(252,500)
Net Position - Beginning	12,505	17,692	815,532
Fund Balance - End of Year	-	(17,408)	563,032

Avondale Estates Revenue

11/11/21 3:51 PM

		2019	2020	2021	2021
Account #	Account Name	Actual	Amendment	Adopted	Amended
451 010	Rezoning and Variance Fees	400	200	200	0
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	1,200
475 090	Gazebo/Park Rental Fees	250	300	200	400
421 020	Traffic Court Receipts	339,766	246,100	250,000	340,400
421 021	Probation Svcs - Current Cases	291,514	181,900	200,000	113,900
402 051	Atlanta Gas Light Company	21,237	28,000	28,000	30,800
402 052	Georgia Power	132,846	138,900	142,000	140,500
402 053	AT&T	26,955	22,000	23,000	19,200
402 054	Comcast	46,815	32,400	32,800	70,100
402 055	Insurance Premium	225,054	237,400	235,000	232,600
461 000	Interest Earnings	40,861	19,000	15,000	1,500
495 083	Energy Excise Tax	11,439	13,400	12,000	5,600
495 089	COPS Grant	540	1,600	1,500	0
495 090	Other Grants	8,000	913,500	160,000	141,600
411 042	Alcoholic Beverages Licenses	34,793	13,000	13,000	39,600
411 043	Permit Authorizations/Building Permits	722,856	50,100	47,000	66,000
411 047	Sign Permits	560	400	500	100
411 049	Other Permits (Server/Film/Solicitation, i	875	400	500	3,200
402 057	Cell Tower	23,607	42,300	42,000	26,200
403 34	Penalties/Charges	7,573	3,700	1,500	4,400
451 060	Sales of Reports/Copies/Booklet	0	100	100	500
462 000	Sale of Surplus Equipment Proceeds	90	7,600	5,000	1,400
464 000	Contributions and Donations	5,225	5,100	3,500	0
465 000	Other Miscellaneous Revenue	1,259	900	1,000	700
401 005	Railroad Equipment Tax	256	300	300	500
402 103	Alcoholic Beverages Taxes	35,413	24,000	30,000	40,100
402 104	Intangible Taxes - Dekalb	51,230	96,500	60,000	98,700

411 041 Business License/Occupational	137,968	122,000	120,000	99,700
401 001 R/E Property Tax - Current Year	2,226,824	2,199,000	2,621,000	2,594,700
401 002 Personal Property Tax	17,577	7,200	27,000	17,600
401 003 Motor Vehicle Tax - Dekalb County	79,784	77,100	52,400	123,700
401 004 Public Utilities Ad Valorem Tax	16,099	15,000	17,200	16,700
401 012 Property Tax - Prior Years	56,629	85,200	50,000	0
401 013 Personal Property Tax - Prior Years	1,247	6,900	1,000	900
403 013 Interest On Past Due Taxes	1,247	1,400	1,500	100
495 081 Real Estate Transfer Tax	25,764	35,000	25,000	23,800
490 031 Refunds and Reimbursements	3,729			3,400
TOTAL	4,615,152	4,630,400	4,236,200	4,263,400
		5,847,232		

Administration Department Expenditures					
	11/11/21 3:51 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	758,000
502-110	Overtime	3,735	1,200	1,000	1,600
502-115	FICA	37,662	48,200	56,100	58,100
502-120	Group Insurance	98,040	101,500	109,200	95,900
502-125	Retirement	17,896	30,200	30,200	38,000
502-126	Deferred Comp. Matching	2,000	400	3,250	19,600
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	12,400
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	1,700
502-221	Natural Gas	1,359	1,200	1,400	1,400
502-222	Electricity	12,256	12,300	12,500	10,900
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	4,500
502-300	Landscape Maintenance	180	200	200	200
502-341	Repairs and Maintenance - Equip	2,428	1,800	2,500	1,000
502-345	Repairs and Maintenance - Bldgs	5,705	20,400	13,000	9,700
502-350	Insurance	0	0	0	500
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	1,043,900

General Government

Expenditures

11/11/21 3:51 PM

		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	93,100
506-133	Auditing Services	15,400	16,000	16,000	17,000
506-134	Professional Consultant	149,441	224,900	100,000	95,200
506-135	Administrative Services	4,668	6,000	6,700	5,900
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	219,600
509-200	Communications	2,810	5,900	3,200	3,900
509-210	Printing and Binding	6,286	8,200	7,000	20,500
509-211	Expenses for Public Hearings	1,792	0	500	500
509-215	City Directory	0	6,000	6,000	0
509-217	Telecom Mgt. Services GMA	1,679	1,800	1,800	1,800
509-265	Software	975	7,000	7,000	6,000
509-271	Building Plan Review/Inspections	43,114	30,700	40,000	40,900
509-345	Miscellaneous Expense		300	0	2,800
509-350	Insurance - Liability	36,849	77,100	110,500	80,200
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	164,200

Police Department

Expenditures

11/11/21 3:51 PM

Account #	Account Name	2019	2020	2021	2021
		Actual	Amended	Adopted	Amended
511-100	Salaries-Regular	700,377	872,100	898,500	871,900
511-110	Overtime	55,716	43,700	40,000	30,100
511-115	FICA	53,994	70,100	71,800	69,000
511-120	Group Insurance	200,181	159,700	187,500	134,600
511-125	Retirement	33,420	40,700	45,200	48,600
511-126	Deferred Comp Matching	2,150	500	1,500	11,100
511-127	Citizens Patrol	3,502	800	5,000	1,300
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	4,400
511-130	Workers Compensation Insurance	26,192	23,500	30,800	32,300
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	13,000
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	34,000
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	16,400
511-270	Computers	806	5,300	4,000	4,000
511-340	Repairs and Maintenance - Vehicles	34,234	36,800	30,000	43,200
511-341	Repairs and Maintenance - Equipment	25,295	34,100	55,000	51,000
511-345	Repairs and Maintenance - Blding	162	100	0	200
511-360	Postage and Meter Rental	25	100	100	100
511-370	Uniform Allowance	8,151	6,500	7,000	2,600
511-375	Uniform Cleaning and Alterations	905	700	1,000	300
511-390	General Supplies and Materials	8,324	7,200	7,500	6,000
511-430	Dues and Fees	<u>740</u>	<u>1,200</u>	<u>1,000</u>	<u>1,000</u>
TOTAL	Police Department	1,219,581	1,363,700	1,455,900	1,389,200

**Municipal Court
Expenditures**

11/11/21 3:51 PM

		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	6,200
512-120	Group Insurance	10,696	9,500	9,500	8,500
512-125	Retirement	2,610	2,600	2,600	2,900
512-126	Deferred Comp Matching	650	200	650	3,000
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	1,400
512-200	Communications	0	0	0	600
512-210	Printing and Binding	565	200	300	100
512-225	Travel	385	100	300	800
512-230	Education and Training	393	600	1,000	1,100
512-265	Software Maintenance	17,565	21,700	23,000	21,000
512-270	Computers	806	1,900	0	0
512-341	Equipment Maintenance	120	100	200	100
512-356	Property lease	0	7,500	6,300	9,100
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	136,000

Public Works Department Expenditures

11/11/21 3:51 PM

		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	24,800
530-125	Retirement	5,959	5,300	5,200	3,800
530-126	Deferred Comp Matching	0	0	650	500
530-128	Other Employee Benefits	182	200	200	200
530-130	Workers Compensation Insurance	4,163	5,100	3,200	2,500
530-134	Professional Services	62	100	200	200
530-200	Communications	3,981	4,300	4,400	3,400
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	1,300
530-221	Natural Gas	924	900	900	1,800
530-222	Electricity	4,675	4,700	4,700	4,100
530-223	Electricity - Streetlights	67,309	69,300	69,000	73,200
530-224	Gasoline	2,023	800	1,000	600
530-225	Travel	0	100	400	400
530-230	Training and Education	75	200	1,000	1,000
530-270	Computers	458	0	0	1,100
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	900
530-341	Repairs and Maintenance - Equipment	101	100	100	100
530-345	Repairs and Maintenance - Buildings	6,272	15,000	7,500	12,300
530-356	Property Lease	1,100	1,200	1,200	1,500
530-370	Uniform Allowance/Rental	1,839	3,100	2,000	2,900
530-380	Equipment Rental	1,691	1,200	1,200	1,200
530-390	General Supplies and Materials	7,115	7,800	8,000	10,300
530-430	Dues and Fees	55	100	100	300
	Total	295,129	250,900	222,950	238,200

Parks Department

Expenditures

11/11/21 3:51 PM

Account #	Account Name	2019 Actual	2020 Amended budget	2021 Adopted	2021 Amended
535-100	Salaries - Regular	196,102	260,700	269,400	238,200
535-105	Salaries - contract	0	0	17,300	35,500
535-110	Overtime	10,184	11,700	12,000	6,600
535-115	FICA	14,595	20,800	21,500	18,800
535-120	Group Insurance	80,427	92,300	100,000	68,900
535-125	Retirement	10,316	13,100	14,600	14,600
535-126	Deferred Comp Matching	2,215	500	2,200	7,300
535-128	Other Employee Benefits	728	100	800	800
535-130	Workers Compensation Insurance	4,771	9,900	13,000	15,100
535-134	Professional Services	263	2,300	2,500	1,400
535-200	Communications	1,250	1,000	1,000	2,600
535-221	Natural Gas	425	400	500	500
535-222	Electricity	652	900	800	1,600
535-224	Gasoline	3,736	4,400	4,600	6,100
535-230	Training and Education	75	100	100	200
535-260	Small Equipment		4,600	2,000	7,300
535-300	Landscape Maintenance	12,070	19,000	12,000	17,200
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	54,900
535-314	Lake Avondale Improvements	0	0	0	3,500
535-315	Irrigation	2,057	2,500	2,500	4,200
535-340	Repairs and Maintenance - Vehicles	871	2,200	2,200	6,500
535-341	Repairs and Maintenance - Equipment	4,343	6,500	4,900	6,400
535-345	Repairs and Maintenance - Buildings	5,846	1,600	3,500	2,900
535-370	Uniform Allowance/Rental	3,192	4,200	4,300	6,100
535-390	General Supplies and Materials	8,912	5,000	4,200	8,800
Parks	Total	398,378	486,900	532,900	563,200

Recreation & Community Affairs

Expenditures

11/11/21 3:51 PM

		2019	2020	2021	2021
Account # Account Name		Actual	Amended budget	Adopted	Amended
540-410	Easter Egg Hunt	953	0	1,000	0
540-430	Town Hall Meetings	1,946	1,500	1,500	5,300
540-440	Fourth of July	28,354	3,100	28,500	37,500
540-450	Labor Day Race	8,862	0	9,000	0
540-460	City Wide Yard Sale	415	0	1,000	500
540-470	Christmas Comes to	7,451	10,000	3,500	10,000
540-480	Community Activities	15	200	200	10,000
540-495	Boards & Committees	265	500	500	500
	Total	48,261	15,300	45,200	63,800

Sanitation Fund (545)

11/11/21 3:51 PM

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	383,900
545-110	Overtime	10,753	6,300	6,000	2,400
545-111	Seasonal Staff	0	25,000	12,000	31,100
545-115	FICA	25,017	26,700	27,300	29,600
545-120	Group Insurance	129,423	82,700	85,000	75,500
545-125	Retirement	16,937	16,500	18,300	18,500
545-126	Deferred Comp Matching	2,575	400	1,500	3,600
545-128	Other Employee Benefits	911	1,400	1,400	1,400
545-130	Workers Compensation Insurance	24,311	30,400	38,500	43,400
545-134	Professional Services	2,140	1,400	800	900
545-200	Communications	1,357	1,200	1,500	2,300
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	1,400
545-270	Computers		650	0	700
545-280	Landfill Expense	84,264	87,500	88,500	82,300
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	58,000
545-341	Repairs and Maintenance - Equipmen	0	100	500	500
545-350	Insurance - liability, property, etc.	2,754	19,100	15,000	19,100
545-370	Uniform Allowance/Rental	8,756	6,900	9,000	6,700
545-390	General Supplies and Materials	4,344	3,300	4,000	5,700
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	971,900

Stormwater Fund

11/11/21 3:51 PM

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	0
497-041	Transfer In From General Fund	0	0	0
	Total	131,000	234,000	399,100
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
506-260	Computers			1,200
506-265	Software		0	2,100
506-291	Emergency Repairs	50,000	50,000	25,000
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
	Total Operational Expenses		153,300	105,800
	Grand Total Expense	868,000	978,300	751,600