

	2018	2019	2019 Amended
Revenues			
General Property Ad Valorem Taxes	2,112,851	2,241,059	2,307,900
Franchise and Other Taxes	494,543	514,778	572,100
Licenses, Occupational Taxes, & Permits	216,083	237,337	907,700
Fines and Forfeitures	569,784	598,273	628,200
Fees and Other Service Charges	1,350	1,350	2,900
Interest Earnings	4,362	4,720	36,600
Parks, Recreation & Community Affairs	15,733	19,996	24,900
Refunds and Reimbursements	0	0	3,700
Intergovernment Revenue	<u>48,354</u>	<u>51,409</u>	<u>37,200</u>
TOTAL	3,463,060	3,668,922	4,521,200
Expenses			
BOMC	31,420	31,420	31,500
Admin	887,581	993,017	820,700
Professional Consultants	88,552	213,880	244,800
General Government	102,909	101,578	559,100
PD	1,337,554	1,389,599	1,271,100
Court	97,883	100,260	118,100
PW	346,678	367,513	303,400
Parks	400,444	459,582	409,100
Community Activities	<u>40,000</u>	44,862	46,700
Assigned to Capital Projects Fund			130,000
Lake Avondale grant			40,000
DDA/CPP grant		15,000	15,000
DeKalb BOE grant		<u>13,560</u>	<u>17,900</u>
TOTAL	3,333,021	3,730,270	4,007,400
Sanitation Revenues	775,896	869,030	844,800
Sanitation Expenses	777,455	863,266	843,200

Avondale Estates Revenue

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2019

Account #	Account Name	Commission Adopted	Recommended Amended budget	\$ Increase (Decrease)
401 001	R/E Property Tax - Current Year	2,066,722	2,132,800	66,078
401 002	Personal Property Tax	25,803	26,700	897
401 003	Motor Vehicle Tax - Dekalb County	77,700	80,300	2,600
401 004	Public Utilities Ad Valorem Tax	14,700	11,500	(3,200)
401 005	Railroad Equipment Tax	202	300	98
401 012	Property Tax - Prior Years	55,384	55,900	516
401 013	Personal Property Tax - Prior Years	548	400	(148)
TOTAL	General Property Ad Valorem Taxes	2,241,059	2,307,900	66,841
402 051	Atlanta Gas Light Company	27,727	28,300	573
402 052	Georgia Power	119,956	131,500	11,544
402 053	AT&T	2,856	27,700	24,844
402 054	Comcast	43,515	48,900	5,385
402 055	Insurance Premium	196,325	222,800	26,475
402 057	Cell Tower	36,248	36,300	52
402 103	Alcoholic Beverages Taxes	27,120	35,000	7,880
402 104	Intangible Taxes - Dekalb	61,031	41,600	(19,431)
TOTAL	Franchise and Other Taxes	514,778	572,100	57,322
403 013	Interest On Past Due Taxes	1,167	1,000	(167)
411 039	Business License/Occupational - Prior Years	0	0	0
411 041	Business License/Occupational	121,088	143,000	21,912
411 042	Alcoholic Beverages Licenses	39,584	38,700	(884)
411 043	Permit Authorizations/Building Permits	71,857	723,300	651,443
411 047	Sign Permits	710	700	(10)
411 049	Other Permits (Server/Film/Solicitation, etc)	2,931	1,000	(1,931)
TOTAL	Licenses, Occupational Taxes, & Permits	237,337	907,700	670,363
421 020	Traffic Court Receipts	277,417	304,200	26,783
421 021	Probation Svcs - Current Cases	320,856	324,000	3,144
TOTAL	Fines and Forfeitures	598,273	628,200	29,927
451 010	Rezoning and Variance Fees	500	600	100
451 060	Sales of Reports/Copies/Booklet	100	0	(100)

451 098	Charges - Other Services (Notary/O.R./Bckgrnd)	750	2,300	1,550
TOTAL	Fees and Other Service Charges	1,350	2,900	1,550
461 000	Interest Earnings	4,720	36,600	31,880
462 000	Sale of Surplus Equipment Proceeds	0	0	0
TOTAL	Interest Earnings	4,720	36,600	31,880
464 000	Contributions and Donations	250	6,700	6,450
465 000	Other Miscellaneous Revenue	0	1,000	1,000
475 040	Fourth of July Activities - Donations	7,255	6,500	(755)
475 050	Labor Day Race - Entry Fees/Sal	11,251	9,900	(1,351)
475 060	City Wide Yard Sale	1,140	500	(640)
475 090	Gazebo/Park Rental Fees	100	300	200
TOTAL	Parks, Recreation & Community Affairs	19,996	24,900	4,904
490 031	Refunds and Reimbursements	0	3,700	3,700
490 082	Tax Refunds/Reimbursements	0	0	0
490 970	Other Refunds and Reimbursements	0	0	0
490 971	Insurance Reimbursements	0	300	300
TOTAL	Refunds and Reimbursements	0	4,000	4,000
495 081	Real Estate Transfer Tax	15,976	15,000	(976)
495 084	GA DOT - LMIG	35,433	0	(35,433)
495 089	COPS Grant	0	500	500
495 083	Energy Excise Tax		13,700	13,700
495 090	Other Grants		8,000	8,000
462 001	278 Design Reimbursement		0	0
TOTAL	Intergovernment Revenue	51,409	37,200	(14,209)
496 000	Debt Service Proceeds	0	0	0
497 010	Use of Reserve Funds	0	0	0
497 050	Transfer in	0	6,700	6,700
Total Revenue	Total Revenues	3,668,922	4,521,500	852,578

Administration Department							
Expenditures							
		10/23/19 4:13 PM	2018	2019	2019	2019	2019-20
Account #		Account Name	Adopted Budget	Adopted Budget	Recommended Amended budget	% Change from original	Dollar Increase (Decrease)
501	225	Travel	600	600	600	0.0%	0
501	230	Education and Training	2,400	2,400	2,400	0.0%	0
501	350	Stipends	26,400	26,400	26,400	0.0%	0
501	395	FICA	2020	2,020	2,100	4.0%	80
Board of Mayor		Total BOMC	31,420	31,420	31,500	0.3%	80
502	100	Salaries-Regular	584,846	633,568	528,600	-16.6%	(104,968)
502	110	Overtime	2,600	2,600	3,800	46.2%	1,200
502	115	FICA	41,437	47,449	40,700	-14.2%	(6,749)
502	120	Group Insurance	127,257	167,937	119,500	-28.8%	(48,437)
502	125	Retirement	22,886	17,596	18,100	2.9%	504
502	126	Deferred Comp. Matching	3,900	4,550	2,100	-53.8%	(2,450)
502	128	Other Employee Benefits	805	1,377	1,900	38.0%	523
502	130	Workers Compensation Ins	2,724	2,813	1,500	-46.7%	(1,313)
502	134	Professional Services	38	76	14,000	18321.1%	13,924
502	135	Administrative Services	15,589	15,589	16,500	5.8%	911
502	200	Communications	6,519	13,591	13,500	-0.7%	(91)
502	210	Printing and Binding	1,420	1,209	1,600	32.3%	391
502	220	Water & Sewer	2,254	1,251	1,500	19.9%	249
502	221	Natural Gas	1,733	1,393	1,600	14.9%	207
502	222	Electricity	14,425	13,923	14,000	0.6%	77
502	225	Travel	2,745	2,978	2,000	-32.8%	(978)
502	226	Food	260	260	500	92.3%	240
502	230	Education and Training	1,900	2,816	2,000	-29.0%	(816)
502	231	City Planner Food	280	180	200	11.1%	20
502	232	City Planner Travel/Mileage	850	850	700	-17.6%	(150)
502	233	City Planner/Trng	670	670	500	-25.4%	(170)
502	270	Computers	4,700	1,200	1,200	0.0%	0
502	300	Landscape Maintenance	360	360	200	-44.4%	(160)
502	341	Repairs and Maintenance - Equipmt	7,800	7,800	7,800	0.0%	0
502	345	Repairs and Maintenance - Bldgs	6,935	7,316	7,000	-4.3%	(316)
502	360	Compensation Adjustments	0	20,000	0	-100.0%	(20,000)
502	365	Website	9,830	9,830	5,500	-44.0%	(4,330)
502	390	General Supplies and Materials	7,470	3,606	3,700	2.6%	94
502	430	Dues and Fees	11,432	10,228	10,500	2.7%	272
City Administrat		Total	887,581	993,017	820,700	-17.4%	(172,317)

**General Government
Expenditures**

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Account #	Account Name	2018 Adopted Budget	2019 Adopted Budget	2019 Recommended Amended budget	% Change from original	2019 Dollar Increase (Decrease)
506	130HPC/ARB Guidelines Update	0	0	8,500		8,500
506	132Legal Services - City Attorney	50,997	57,684	75,000	30.0%	17,316
506	133Auditing Services	15,862	15,800	15,400	-2.5%	(400)
506	134Professional Consultant	18,393	135,602	141,000	4.0%	5,398
506	135Administrative Services	3,300	4,794	4,900	2.2%	106
Professional ConsTotal		88,552	213,880	244,800	14.5%	30,920
509	200Communications	2,528	2,810	2,800	-0.4%	(10)
509	210Printing and Binding	6,167	6,286	9,000	43.2%	2,714
509	211Expenses for Public Hearings	1,500	1,792	500	-72.1%	(1,292)
509	217Telecommunications Management Services GMA	1,679	1,679	1,800	7.2%	121
509	224278 Design Expense		0	0	0.0%	0
509	265Software	899	975	2,500	156.4%	1,525
509	341Repairs and Maint Equipment	700	0	0		0
509	271 Building Plan Review/Inspections	35,710	43,114	460,000	966.9%	416,886
509	280Other grant expenditures			4,500		4,500
509	350Insurance - Liability	43,355	36,849	70,700	91.9%	33,851
509	360Postage	5,906	4,656	5,500	18.1%	844
509	365Newsletter Printing/Postage	215	225	300	33.3%	75
509	390General Supplies and Materials	4,250	3,192	1,500	-53.0%	(1,692)
General GovernmeTotal		102,909	101,578	559,100	450.4%	457,522

**Police Department
Expenditures**

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Account #	Account Name	2018	2019	2019	2019	2019
		Adopted Budget	Adopted Budget	Recommended Amended budget	% Change from original	Dollar Increase (Decrease)
511	100Salaries-Regular	767,489	763,050	718,600	-5.8%	(44,450)
511	110Overtime	37,000	37,000	61,400	65.9%	24,400
511	115FICA	61,543	61,204	59,700	-2.5%	(1,504)
511	120Group Insurance	201,025	268,386	224,200	-16.5%	(44,186)
511	125Retirement	42,738	33,420	33,500	0.2%	80
511	126Deferred Comp Matching	6,500	6,500	1,900	-70.8%	(4,600)
511	127Citizens Patrol	6,110	6,110	3,000	-50.9%	(3,110)
511	128Other Associate Benefits	1,610	1,610	1,800	11.8%	190
511	129Police Officer's Benefit	2,904	2,904	3,000	3.3%	96
511	130Workers Compensation Insurance	54,299	54,000	20,000	-63.0%	(34,000)
511	134Professional Services	3,690	3,690	2,500	-32.2%	(1,190)
511	135IT Expense	5,946	5,946	2,500	-58.0%	(3,446)
511	200Communications	8,196	8,448	8,200	-2.9%	(248)
511	210Printing and Binding	550	550	200	-63.6%	(350)
511	215Books and Periodicals	137	137	100	-27.0%	(37)
511	219Police Academy	1,025	1,025	0	-100.0%	(1,025)
511	224Gasoline	37,800	30,000	23,000	-23.3%	(7,000)
511	225Travel	4,300	4,410	2,000	-54.6%	(2,410)
511	230Training and Education	1,790	1,790	1,900	6.1%	110
511	260Small Equipment	13,220	14,000	20,000	42.9%	6,000
511	340Repairs and Maintenance - Vehicles	21,700	24,000	33,500	39.6%	9,500
511	341Repairs and Maintenance - Equipment	27,191	29,471	28,000	-5.0%	(1,471)
511	345Repairs and Maintenance - Blding	0	0	300	0.0%	300
511	360Postage and Meter Rental	0	0	100	0.0%	100
511	270Computers	4,600	4,600	2,300	-50.0%	(2,300)
511	370Uniform Allowance	11,999	11,999	7,000	-41.7%	(4,999)
511	375Uniform Cleaning and Alterations	4,000	3,500	1,200	-65.7%	(2,300)
511	390General Supplies and Materials	9,297	10,725	10,000	-6.8%	(725)
511	430Dues and Fees	895	1,125	1,200	6.7%	75
Public Safety Total		1,337,554	1,389,599	1,271,100	-8.5%	(118,499)

**Public Works Department
Expenditures**

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		2018	2019	2019	2019	2019
Account #	Account Name	Adopted Budget	Adopted Budget	Recommended Amended budget	% Change from original	Dollar Increase (Decrease)
530	100 Salaries - Regular	112,830	114,575	114,600	0.0%	25
530	115 FICA	8,632	8,765	8,800	0.4%	35
530	120 Group Insurance	28,718	38,341	36,900	-3.8%	(1,441)
530	125 Retirement	7,621	5,959	6,000	0.7%	41
530	126 Deferred Comp Matching	650	650	0	-100.0%	(650)
530	128 Other Employee Benefits	240	240	200	-16.7%	(40)
530	130 Workers Compensation Insurance	10,011	10,165	5,900	-42.0%	(4,265)
530	134 Professional Services	90	166	200	20.5%	34
530	200 Communications	4,400	4,400	4,000	-9.1%	(400)
530	210 Printing and Binding	0	0	100	0.0%	100
530	215 Books and Periodicals	100	100	100	0.0%	0
530	220 Water and Sewage	2,045	1,545	1,100	-28.8%	(445)
530	221 Natural Gas	1,633	1,433	1,000	-30.2%	(433)
530	222 Electricity	6,909	4,909	4,000	-18.5%	(909)
530	223 Electricity - Streetlights	60,207	58,707	67,100	14.3%	8,393
530	224 Gasoline	2,550	2,300	2,200	-4.3%	(100)
530	225 Travel	2,000	3,000	2,000	-33.3%	(1,000)
530	230 Training and Education	1,700	2,200	1,700	-22.7%	(500)
530	270 Computers	0	0	500	0.0%	500
530	281 Milling of US 278/North Clarendon	0	10,000	20,000	100.0%	10,000
530	291 Roadways and Walkways	46,930	46,930	2,000	-95.7%	(44,930)
530	292 Traffic Engineering	1,500	3,000	4,000	33.3%	1,000
530	289 LMIG Expenditures	33,823	35,433	0	-100.0%	(35,433)
530	340 Repairs and Maintenance - Vehicles	1,000	1,000	600	-40.0%	(400)
530	341 Repairs and Maintenance - Equipment	0	0	200	0.0%	200
530	345 Repairs and Maintenance - Buildings	2,599	2,604	7,000	168.8%	4,396
530	356 Property Lease	1,093	1,126	1,100	-2.3%	(26)
530	370 Uniform Allowance/Rental	1,354	1,574	2,000	27.1%	426
530	380 Equipment Rental	3,352	3,700	2,400	-35.1%	(1,300)
530	390 General Supplies and Materials	4,500	4,500	7,500	66.7%	3,000
530	430 Dues and Fees	191	191	200	4.7%	9
	Total	346,678	367,513	303,400	-17.4%	(64,113)

Parks Department

Expenditures

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Account #

Account Name

2018	2019	2019	2019	2019		
Adopted Budget	Adopted Budget	Recommended Amended budget	% Change from original	Dollar Increase (Decrease)		
535	100 Salaries - Regular	202,809	223,516	198,600	-11.1%	(24,916)
535	110 Overtime	5,677	5,677	6,700	18.0%	1,023
535	115 FICA	15,949	17,533	15,200	-13.3%	(2,333)
535	120 Group Insurance	75,797	112,332	91,300	-18.7%	(21,032)
535	125 Retirement	13,193	10,316	10,400	0.8%	84
535	126 Deferred Comp Matching	2,340	2,340	2,300	-1.7%	(40)
535	128 Other Employee Benefits	805	805	800	-0.6%	(5)
535	130 Workers Compensation Insurance	6,514	7,161	8,100	13.1%	939
535	134 Professional Services	346	346	300	-13.3%	(46)
535	200 Communications	1,089	1,090	1,300	19.3%	210
535	221 Natural Gas	557	557	400	-28.2%	(157)
535	222 Electricity	900	900	800	-11.1%	(100)
535	224 Gasoline	6,090	5,090	4,500	-11.6%	(590)
535	230 Training and Education	300	300	300	0.0%	0
535	300 Landscape Maintenance	14,831	15,331	14,500	-5.4%	(831)
535	310 Tree Maintenance	3,520	3,520	3,000	-14.8%	(520)
535	311 Tree Installation	2,500	2,500	6,900	176.0%	4,400
535	312 Tree Removal	24,741	25,241	18,000	-28.7%	(7,241)
535	315 Irrigation	1,000	2,500	2,000	-20.0%	(500)
535	340 Repairs and Maintenance - Vehicles	5,786	5,786	900	-84.4%	(4,886)
535	341 Repairs and Maintenance - Equipment	5,000	5,000	6,000	20.0%	1,000
535	345 Repairs and Maintenance - Buildings	2,500	2,500	5,600	124.0%	3,100
535	370 Uniform Allowance/Rental	5,400	5,940	3,200	-46.1%	(2,740)
535	390 General Supplies and Materials	2,800	3,300	8,000	142.4%	4,700
Parks	Total	400,444	459,582	409,100	-11.0%	(50,482)

Recreation & Community Affairs

Expenditures

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Account # Account Name

2018	2019	2019	2019	2019
Adopted Budget	Adopted Budget	Recommended Amended budget	% Change from original	Dollar Increase (Decrease)
700	1,762	1,000	-43.2%	(762)
300	300	0	-100.0%	(300)
3,000	1,500	1,400	-6.7%	(100)
22,000	27,000	28,600	5.9%	1,600
6,000	11,000	10,000	-9.1%	(1,000)
1,500	100	1,500	1400.0%	1,400
5,500	2,500	3,500	40.0%	1,000
500	200	200	0.0%	0
500	500	500	0.0%	0
40,000	44,862	46,700	4.1%	1,838

Total

Sanitation Fund

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	2018	2019	2019	2019	2019
Account Name	Adopted Budget	Adopted Budget	Recommended Amended budget	% Budget Change	Dollar Increase (Decrease)
Sanitation Fees - Current Year	737,140	852,422	826,200	-3.1%	(26,222)
Sanitation Fees - Prior Year	9,700	16,608	18,600	12.0%	1,992
Transfer In From General Fund	29,056	0	0	0.0%	0
Total	775,896	869,030	844,800	-2.8%	(24,230)
Salaries - Regular	342,674	357,354	353,000	-1.2%	(4,354)
Overtime	5,810	5,810	6,300	8.4%	490
Seasonal Staff	9,630	10,112	0	-100.0%	(10,112)
FICA	26,831	27,954	27,500	-1.6%	(454)
Group Insurance	109,808	145,293	128,000	-11.9%	(17,293)
Retirement	21,659	16,937	17,000	0.4%	63
Deferred Comp Matching	2,470	2,470	2,600	5.3%	130
Other Employee Benefits	1,320	1,320	1,300	-1.5%	(20)
Workers Compensation Insurance	31,117	32,420	33,600	3.6%	1,180
Professional Services	609	609	1,300	113.5%	691
Communications	1,340	1,340	1,200	-10.4%	(140)
Printing and binding			100	0.0%	100
Gasoline	29,502	24,502	24,500	0.0%	(2)
Landfill Expense	83,200	88,200	85,900	-2.6%	(2,300)
Recycling Disposal	46,305	48,620	46,300	-4.8%	(2,320)
Garbage Cans	0	0	13,500	0.0%	13,500
Repairs and Maintenance - Vehicles	35,000	45,000	38,700	-14.0%	(6,300)
Repairs and Maintenance - Equipment	2,300	2,300	2,000	-13.0%	(300)
Insurance - liability, property, etc.	14,270	8,427	15,200	80.4%	6,773
Uniform Allowance/Rental	9,610	10,600	8,000	-24.5%	(2,600)
General Supplies and Materials	4,000	4,000	8,400	110.0%	4,400
Depreciation	0	30,000	28,800	-4.0%	(1,200)
Total	777,455	863,266	843,200	-2.3%	(20,066)

REVENUE AND EXPENSE SUMMARY

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2019 Amended Budget

	General Fund	Sanitation Fund	Lake Fund		Stormwater Fund	Dottie Holmes Fund	TAD Fund	
Revenue/Expenditures								
Revenue	4,521,200	844,800	40,002		130,131	15	20,000	
Expenditures	4,007,400	(843,200)	(40,000)		(723,000)	0	0	
Difference	513,800	1,600	2		(592,869)	15	20,000	
Inter-Fund Transfers								
To/From the Sanitation Fund	0	0						
To/From the Lake Fund	(40,000)		0					
	(40,000)	0	0					
Total	473,800	0	0					

Fund	2018	2019 Commission Adopted	2018 vs 2019 % Budget Change'	Dollar Increase (Decrease)	Recommended 2019 Amended Budget
Stormwater Fund					
Revenues					
Interest Earnings	1,800	2,896	60.89%	1,096	3,202
Stormwater Fees	135,288	132,342	-2.18%	-2,946	<u>126,929</u>
Total Revenues	137,088	135,238	-1.35%	-1,850	130,131
Expenditures					
Drain Cleaning	10,000	10,000	0.00%	0	10,000
Capital Improvements	687,863	437,863	-36.34%	-250,000	<u>713,000</u>
Total Expenditures	697,863	447,863	-36.34%	-250,000	723,000
Difference	(560,775)	(312,625)	-44.25%	-251,850	(592,869)
Lake Avondale Fund					
Revenues:					
Interest Income	12	14	0.00	2	2
Transfer In From General Fund	10,000	0	0.00	-10,000	<u>40000</u>
Total Revenues	10,012	14	0.00	-9,998	40002
Expenditures:					
Lake Maintenance	4,100	4,990	0.22	0	40000
Total Expenditures	4,100	4,990	0.22	0	<u>40000</u>
Difference	5,912	(4,976)	(1.84)	0	2
Dottie Holmes Fund					
Revenues:					
Interest Income	15	48	220.00%	33	
Total Revenues	15	48	220.00%	33	
City of Avondale Estates TAD					
Revenues:					
TAD Taxes	0	0	0.00%	0	15000
Interest Income	35	29	-17.14%	(6)	<u>29</u>
Total Revenues	35	29	-17.14%	(6)	15000