

STATE OF GEORGIA
CITY OF AVONDALE ESTATES

ORDINANCE NO. 2025-08

AN ORDINANCE TO ADOPT THE BUDGET FOR FISCAL YEAR 2026 FOR
THE CITY OF AVONDALE ESTATES.

WHEREAS, State law and City Charter Section 6.26 require the Board of Mayor and Commissioners to adopt a balanced budget for each fiscal year; and

WHEREAS, the Board of Mayor and Commissioners has determined that the attached budget is in the best interest of the public.

NOW THEREFORE, BE IT ORDAINED by the City of Avondale Estates, as follows:

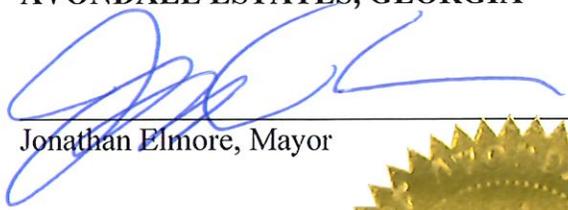
SECTION 1. Adoption by Reference. The document entitled “City of Avondale Estates 2026 Adopted Budget,” comprised of the General Fund, the Capital Project Funds, The Enterprise Funds, and Trust Funds, marked accordingly and attached hereto, is incorporated herein by reference and is hereby adopted as the Budget for Fiscal Year 2026 for the City of Avondale Estates, Georgia.

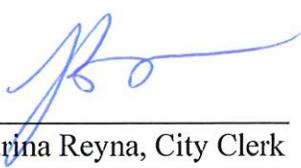
SECTION 2. Special Authorization. The City Manager shall be authorized to reallocate departmental appropriations among various line item expenditures of that department as said officer believes necessary. The City Manager shall also be authorized to effect interdepartmental transfers, in the same fund, not to exceed \$10,000.00. Any such transfers shall be reported to the governing authority at its next regular meeting and shall be entered in the minutes.

SECTION 3. Public Record. This document shall be maintained as a public record by the City Clerk and shall be accessible to the public during all normal business hours of the City of Avondale Estates.

SO ORDAINED THIS 10 DAY OF DECEMBER, 2025.

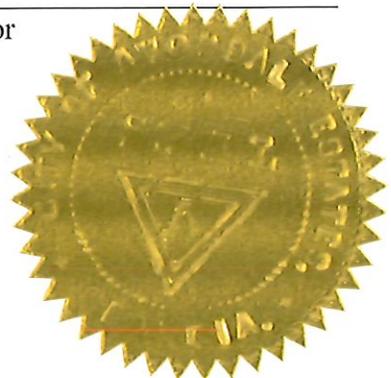
BOARD OF MAYOR AND COMMISSIONERS
AVONDALE ESTATES, GEORGIA


Jonathan Elmore, Mayor

ATTEST: 
Karina Reyna, City Clerk

Approved as to Form:


Stephen G. Quinn, City Attorney



BOMC and Administration (1310/1500)

GL Number	Description	2024	2025	2025	2026	2025-2025
		Actual	Amended Budget	Activity	Requested	% Budget Change
100-1310-51.2200	FICA	2,035.21	2,020.00	1,662.28	2,020.00	0.00%
100-1310-51.2970	BOARD OF MAYOR & COMMISSIONERS STIPENDS	26,603.75	26,400.00	21,729.77	26,400.00	0.00%
100-1310-52.3500	TRAVEL	1,477.32	500.00	76.85	500.00	0.00%
100-1310-52.3600	DUES AND FEES	495.00	1,000.00	0.00	1,000.00	0.00%
100-1310-52.3700	TRAINING AND EDUCATION	2,795.26	5,000.00	2,320.53	5,000.00	0.00%
100-1310-53.1100	GENERAL SUPPLIES AND MATERIALS	285.42	0.00	111.99	0.00	0.00%
		33,691.96	34,920.00	25,901.42	34,920.00	0.00%
100-1500-51.1100	SALARIES & WAGES - REGULAR	719,812.64	762,000.00	649,861.17	825,000.00	7.64%
100-1500-51.2100	GROUP INSURANCE	97,025.65	115,000.00	98,430.89	123,050.00	6.54%
100-1500-51.2150	INSURANCE	-	0.00	0.12	0.00	0.00%
100-1500-51.2200	FICA	53,173.65	58,293.00	47,056.05	63,115.00	7.64%
100-1500-51.2400	RETIREMENT CONTRIBUTIONS	27,365.28	40,000.00	20,776.80	35,000.00	-14.29%
100-1500-51.2410	DEFERRED COMPENSATION MATCH	6,508.39	27,500.00	15,262.50	30,000.00	8.33%
100-1500-51.2700	WORKERS COMPENSATION INS.	14,870.96	22,500.00	12,864.23	22,500.00	0.00%
100-1500-51.2900	OTHER EMPLOYEE BENEFITS	-	2,000.00	0.00	2,000.00	0.00%
100-1500-52.1100	ADMINISTRATIVE SERVICES	267.81	0.00	0.00	0.00	0.00%
100-1500-52.1200	PROFESSIONAL SERVICES	10,463.72	15,000.00	10,251.73	15,000.00	0.00%
100-1500-52.1230	ELECTRICITY	13,276.77	12,500.00	10,837.13	12,500.00	0.00%
100-1500-52.1300	WEBSITE DESIGN	20,409.79	10,000.00	13,457.05	0.00	0.00%
100-1500-52.2115	COMPOST PROGRAM	109,191.15	215,234.00	214,913.30	0.00	0.00%
100-1500-52.2140	LANDSCAPE MAINTENANCE	180.00	200.00	1,826.18	200.00	0.00%
100-1500-52.2210	BUILDING REPAIRS AND MAINTENANCE	20,887.84	20,000.00	6,694.29	20,000.00	0.00%
100-1500-52.2220	EQUIPMENT REPAIRS AND MAINTENANCE	1,767.08	1,500.00	0.00	1,500.00	0.00%
100-1500-52.3200	COMMUNICATIONS	16,182.42	20,000.00	11,524.28	20,000.00	0.00%
100-1500-52.3400	PRINTING AND BINDING	270.89	1,000.00	191.35	1,000.00	0.00%
100-1500-52.3500	TRAVEL	228.50	5,000.00	1,983.22	5,000.00	0.00%
100-1500-52.3600	DUES AND FEES	8,710.47	12,500.00	7,668.62	12,500.00	0.00%
100-1500-52.3700	TRAINING AND EDUCATION	2,244.89	10,000.00	2,054.00	10,000.00	0.00%
100-1500-53.1100	GENERAL SUPPLIES AND MATERIALS	6,233.70	4,000.00	2,531.09	4,000.00	0.00%
100-1500-53.1220	NATURAL GAS	2,020.00	2,000.00	1,576.67	2,000.00	0.00%
100-1500-53.1300	FOOD	10,751.52	4,000.00	3,863.94	6,000.00	33.33%
100-1500-53.1400	BOOKS AND PERIODICALS	63.00	0.00	0.00	0.00	0.00%
100-1500-53.1660	MINOR EQUIPMENT & FURNITURE	2,448.75	10,000.00	89.99	10,000.00	0.00%
100-1500-54.2400	COMPUTERS	1,204.72	5,000.00	99.99	5,000.00	0.00%
100-1500-54.2410	SOFTWARE	-	0.00	1,283.40	0.00	0.00%
		1,145,559.59	1,375,227.00	1,135,097.99	1,225,365.00	-10.90%

General Government (1596/1597)

GL Number	Description	2024	2025	2025	2026	2025-2025
		Actual	Amended Budget	Activity	Requested	% Budget Change
100-1596-52.1100	ADMINISTRATIVE SERVICES	7,915.29	7,500.00	25,812.38	20,000.00	166.67%
100-1596-52.1140	MUNICIPAL ELECTION EXPENSE	-	6,500.00	0.00	0.00	-100.00%
100-1596-52.1200	PROFESSIONAL SERVICES	30,632.17	45,000.00	17,929.67	32,500.00	-27.78%
100-1596-52.1201	AUDIT	54,000.00	60,000.00	61,875.00	60,000.00	0.00%
100-1596-52.1206	LEGAL SERVICES - CITY ATTORNEY	107,040.98	115,000.00	61,169.98	115,000.00	0.00%
		199,588.44	234,000.00	166,787.03	227,500.00	-2.78%
100-1597-51.2150	INSURANCE	100,995.53	131,250.00	138,045.92	145,000.00	10.48%
100-1597-52.1305	TELECOMMUNICATIONS MGMT SVCS	1,954.40	2,500.00	1,973.44	2,500.00	0.00%
100-1597-52.2210	BUILDING REPAIRS AND MAINTENANCE	13,512.73	5,000.00	25,465.67	5,000.00	0.00%
100-1597-52.2220	EQUIPMENT REPAIRS AND MAINTENANCE	1,032.78	0.00	1,051.49	0.00	0.00%
100-1597-52.3200	COMMUNICATIONS	1,047.65	1,000.00	730.78	1,000.00	0.00%
100-1597-52.3210	POSTAGE & METER RENTAL	2,435.12	2,500.00	2,150.34	2,500.00	0.00%
100-1597-52.3400	PRINTING AND BINDING	2,372.92	5,000.00	10,922.43	5,000.00	0.00%
100-1597-52.3950	BLDG PLAN REVIEW/INSPECTIONS	70,531.93	60,000.00	64,766.04	100,000.00	66.67%
100-1597-53.1100	GENERAL SUPPLIES AND MATERIALS	1,714.00	1,000.00	2,269.59	1,000.00	0.00%
100-1597-54.2410	SOFTWARE	24,608.84	20,000.00	15,941.74	20,000.00	0.00%
		220,205.90	228,250.00	263,317.44	282,000.00	23.55%

Municipal Court (2100)

GL Number	Description	2024	2025	2025	2026	2025-2025
		Actual	Amended Budget	Activity	Requested	% Budget Change
100-2100-51.1100	SALARIES & WAGES - REGULAR	68,166.80	70,000.00	57,309.20	85,383.00	21.98%
100-2100-51.2100	GROUP INSURANCE	10,241.39	10,653.00	8,603.99	11,000.00	3.26%
100-2100-51.2200	FICA	5,112.88	5,355.00	4,298.21	6,532.00	21.98%
100-2100-51.2400	RETIREMENT CONTRIBUTIONS	2,269.56	3,000.00	1,787.60	3,000.00	0.00%
100-2100-51.2410	DEFERRED COMPENSATION MATCH	3,750.00	4,000.00	3,300.00	4,000.00	0.00%
100-2100-51.2700	WORKERS COMPENSATION INS.	1,814.45	2,100.00	1,498.95	2,100.00	0.00%
100-2100-51.2900	OTHER EMPLOYEE BENEFITS	-	200.00	0.00	200.00	0.00%
100-2100-52.1200	PROFESSIONAL SERVICES	17,370.30	12,500.00	14,229.36	20,000.00	60.00%
100-2100-52.1210	LEGAL SERVICES-OTHER	23,450.00	24,600.00	21,250.00	24,600.00	0.00%
100-2100-52.1250	PUBLIC DEFENDER	1,750.00	1,200.00	850.00	1,200.00	0.00%
100-2100-52.3200	COMMUNICATIONS	850.16	750.00	375.30	750.00	0.00%
100-2100-52.3400	PRINTING AND BINDING	205.20	100.00	102.00	100.00	0.00%
100-2100-52.3500	TRAVEL	1,137.75	500.00	526.08	500.00	0.00%
100-2100-52.3600	DUES AND FEES	101.00	500.00	120.00	500.00	0.00%
100-2100-52.3700	TRAINING AND EDUCATION	259.23	3,500.00	520.00	3,500.00	0.00%
100-2100-53.1100	GENERAL SUPPLIES AND MATERIALS	703.80	750.00	1,468.50	750.00	0.00%
100-2100-54.2400	COMPUTERS	754.89	0.00	0.00	0.00	0.00%
100-2100-54.2410	SOFTWARE	26,400.00	26,400.00	19,800.00	26,400.00	0.00%
		164,337.41	166,108.00	136,039.19	190,515.00	14.69%

Public Safety (3200)

GL Number	Description	2024	2025	2025	2026	2025-2025
		Actual	Amended Budget	Activity	Requested	% Budget Change
100-3200-51.1100	SALARIES & WAGES - REGULAR	1,028,450.21	1,050,000.00	828,595.12	1,129,138.00	7.54%
100-3200-51.1300	SALARIES & WAGES-OVERTIME	32,241.34	30,000.00	32,819.15	30,000.00	0.00%
100-3200-51.2100	GROUP INSURANCE	134,785.90	155,000.00	122,774.68	165,850.00	7.00%
100-3200-51.2150	INSURANCE	4,670.00	5,000.00	1,924.00	5,000.00	0.00%
100-3200-51.2200	FICA	79,086.21	82,620.00	63,947.55	86,380.00	4.55%
100-3200-51.2400	RETIREMENT CONTRIBUTIONS	39,009.12	45,000.00	22,527.40	45,000.00	0.00%
100-3200-51.2410	DEFERRED COMPENSATION MATCH	14,011.66	25,000.00	15,674.05	26,500.00	6.00%
100-3200-51.2600	UNEMPLOYMENT INSURANCE	1,918.85	0.00	19,486.37	0.00	0.00%
100-3200-51.2700	WORKERS COMPENSATION INS.	30,536.07	35,000.00	0.00	35,000.00	0.00%
100-3200-51.2900	OTHER EMPLOYEE BENEFITS	-	2,000.00	2,654.00	2,000.00	0.00%
100-3200-52.1200	PROFESSIONAL SERVICES	14,460.77	4,000.00	94,019.82	4,000.00	0.00%
100-3200-52.1220	MAINTENANCE CONTRACTS	61,724.48	82,000.00	5,225.52	119,000.00	45.12%
100-3200-52.1230	ELECTRICITY	-	6,000.00	924.89	6,000.00	0.00%
100-3200-52.1240	IT EXPENSE	2,033.88	4,500.00	641.04	4,500.00	0.00%
100-3200-52.1255	PUBLIC RELATIONS	2,665.48	8,000.00	21.99	8,000.00	0.00%
100-3200-52.2220	EQUIPMENT REPAIRS AND MAINTENANCE	15,174.02	20,000.00	16,793.73	20,000.00	0.00%
100-3200-52.2230	VEHICLE REPAIRS AND MAINTENANCE	30,551.59	30,000.00	35,600.90	30,000.00	0.00%
100-3200-52.3200	COMMUNICATIONS	13,885.88	15,500.00	10,812.25	16,000.00	3.23%
100-3200-52.3400	PRINTING AND BINDING	2,952.51	3,500.00	1,835.51	4,000.00	14.29%
100-3200-52.3500	TRAVEL	5,834.16	13,000.00	7,134.78	13,000.00	0.00%
100-3200-52.3600	DUES AND FEES	860.00	1,500.00	274.00	1,500.00	0.00%
100-3200-52.3700	TRAINING AND EDUCATION	5,360.00	8,000.00	4,877.33	8,000.00	0.00%
100-3200-53.1100	GENERAL SUPPLIES AND MATERIALS	3,801.69	3,500.00	1,506.26	3,500.00	0.00%
100-3200-53.1270	GASOLINE/DIESEL	40,099.85	30,000.00	21,311.41	35,000.00	16.67%
100-3200-53.1660	MINOR EQUIPMENT & FURNITURE	7,432.35	14,000.00	7,358.81	14,000.00	0.00%
100-3200-53.1710	UNIFORMS	15,396.39	15,000.00	6,224.48	15,000.00	0.00%
100-3200-53.1715	PROTECTIVE EQUIPMENT	-	5,000.00	4,127.85	5,000.00	0.00%
100-3200-54.2400	COMPUTERS	3,194.49	4,000.00	1,134.79	4,000.00	0.00%
100-3200-61.1200	PEACE OFFICERS BENEFIT FUND	4,295.00	6,000.00	4,235.00	6,000.00	0.00%
		1,594,431.90	1,703,120.00	1,334,462.68	1,841,368.00	8.12%

Public Works Admin (4000)

GL Number	Description	2024	2025	2025	2026	2025-2025
		Actual	Amended Budget	Activity	Requested	% Budget Change
100-4000-51.1100	SALARIES & WAGES - REGULAR	94,384.80	132,818.00	79,351.20	141,815.00	6.77%
100-4000-51.2100	GROUP INSURANCE	9,159.40	10,000.00	8,424.93	11,000.00	10.00%
100-4000-51.2200	FICA	7,160.94	10,161.00	6,019.21	10,850.00	6.78%
100-4000-51.2400	RETIREMENT CONTRIBUTIONS	2,992.68	4,000.00	2,475.10	4,000.00	0.00%
100-4000-51.2410	DEFERRED COMPENSATION MATCH	5,000.00	5,200.00	4,400.00	5,200.00	0.00%
100-4000-51.2700	WORKERS COMPENSATION INS.	1,814.45	2,500.00	1,498.95	2,500.00	0.00%
100-4000-51.2900	OTHER EMPLOYEE BENEFITS	-	150.00	0.00	150.00	0.00%
100-4000-52.1200	PROFESSIONAL SERVICES	5,593.12	2,000.00	4,858.70	2,000.00	0.00%
100-4000-52.1310	TRAFFIC ENGINEERING	8,554.87	15,000.00	4,157.35	15,000.00	0.00%
100-4000-52.2210	BUILDING REPAIRS AND MAINTENANCE	8,921.79	15,000.00	9,685.27	15,000.00	0.00%
100-4000-52.2220	EQUIPMENT REPAIRS AND MAINTENANCE	1,221.34	1,500.00	2,596.65	1,500.00	0.00%
100-4000-52.2230	VEHICLE REPAIRS AND MAINTENANCE	327.05	1,000.00	4,107.88	1,000.00	0.00%
100-4000-52.2320	EQUIPMENT RENTAL	5,717.76	5,750.00	4,474.80	5,750.00	0.00%
100-4000-52.3200	COMMUNICATIONS	2,608.94	2,000.00	1,875.54	2,000.00	0.00%
100-4000-52.3400	PRINTING AND BINDING	534.59	400.00	1,575.97	400.00	0.00%
100-4000-52.3500	TRAVEL	1,111.50	1,250.00	1,702.00	1,250.00	0.00%
100-4000-52.3600	DUES AND FEES	-	250.00	214.75	250.00	0.00%
100-4000-52.3700	TRAINING AND EDUCATION	1,627.40	1,750.00	645.00	1,750.00	0.00%
100-4000-53.1100	GENERAL SUPPLIES AND MATERIALS	16,415.26	7,500.00	12,518.74	7,500.00	0.00%
100-4000-53.1220	NATURAL GAS	854.73	1,500.00	776.56	1,500.00	0.00%
100-4000-53.1230	ELECTRICITY	5,388.07	5,250.00	3,996.66	5,250.00	0.00%
100-4000-53.1235	ELECTRICITY-STREET LIGHTS	91,906.76	90,000.00	67,840.12	90,000.00	0.00%
100-4000-53.1300	FOOD	-	0.00	35.63	0.00	0.00%
100-4000-53.1660	MINOR EQUIPMENT & FURNITURE	-	0.00	1,004.47	0.00	0.00%
100-4000-53.1710	UNIFORMS	156.10	2,000.00	191.48	2,000.00	0.00%
100-4000-54.1299	WATER/SEWER	2,819.36	3,500.00	1,326.25	3,500.00	0.00%
100-4000-54.1420	ROADWAYS AND WALKWAYS	8,874.48	5,000.00	5,968.61	5,000.00	0.00%
100-4000-54.2400	COMPUTERS	-	250.00	938.52	250.00	0.00%
		283,145.39	325,729.00	232,660.34	336,415.00	3.28%

Communications and Events (6100)

GL Number	Description	2024	2025	2025	2026	2025-2025
		Actual	Amended Budget	Activity	Requested	% Budget Change
100-6100-51.1100	SALARIES & WAGES - REGULAR	125,058.07	142,000.00	109,182.30	132,000.00	-7.04%
100-6100-51.2100	GROUP INSURANCE	10,378.68	36,000.00	11,135.79	15,000.00	-58.33%
100-6100-51.2200	FICA	7,311.32	10,863.00	7,748.18	10,100.00	-7.02%
100-6100-51.2400	RETIREMENT CONTRIBUTIONS	6,841.32	6,500.00	7,132.50	6,500.00	0.00%
100-6100-51.2410	DEFERRED COMPENSATION MATCH	1,000.00	6,000.00	3,025.00	4,000.00	-33.33%
100-6100-51.2700	WORKERS COMPENSATION INS.	2,186.25	4,000.00	3,923.60	4,000.00	0.00%
100-6100-51.2900	OTHER EMPLOYEE BENEFITS	-	200.00	0.00	200.00	0.00%
100-6100-52.1200	PROFESSIONAL SERVICES	9,222.90	1,000.00	5,811.40	1,000.00	0.00%
100-6100-52.1300	WEBSITE	577.50	5,000.00	5,000.00	25,000.00	400.00%
100-6100-52.3200	COMMUNICATIONS	272.29	5,000.00	1,361.87	5,000.00	0.00%
100-6100-52.3300	PROMOTIONS AND MARKETING	3,255.54	5,000.00	13,818.66	5,000.00	0.00%
100-6100-52.3700	TRAINING AND EDUCATION	-	0.00	0.00	1,000.00	0.00%
100-6100-52.3500	TRAVEL	-	0.00	526.60	1,000.00	0.00%
100-6100-53.1100	GENERAL SUPPLIES AND MATERIALS	10,720.64	0.00	1,042.38	1,000.00	0.00%
100-6100-54.2410	SOFTWARE	-	0.00	2,080.65	0.00	0.00%
100-6100-54.2480	PLACEMAKING	-	10,000.00	0.00	10,000.00	0.00%
100-6100-57.0010	WINTER HOLIDAYS	16,450.29	15,000.00	9,115.00	15,000.00	0.00%
100-6100-57.0020	CONCERTS	2,794.36	30,000.00	24,739.21	30,000.00	0.00%
100-6100-57.0025	FESTIVALS	4,336.62	6,000.00	0.00	6,000.00	0.00%
100-6100-57.0030	COMMUNITY ACTIVITIES	34,325.98	12,000.00	3,750.95	12,000.00	0.00%
100-6100-57.0040	BOMC EVENTS	-	3,000.00	3,363.94	3,000.00	0.00%
100-6100-57.0050	FOURTH OF JULY	60,469.54	60,000.00	39,886.61	60,000.00	0.00%
		295,201.30	357,563.00	252,644.64	346,800.00	-3.01%

Greenspace (6200)

GL Number	Description	2024	2025	2025	2026	2025-2025
		Actual	Amended Budget	Activity	Requested	% Budget Change
100-6200-51.1100	SALARIES & WAGES - REGULAR	366,313.03	309,520.00	224,523.28	312,000.00	0.80%
100-6200-51.1300	SALARIES & WAGES-OVERTIME	30,645.70	15,000.00	22,930.15	20,000.00	33.33%
100-6200-51.2100	GROUP INSURANCE	95,386.36	40,000.00	57,912.50	75,000.00	87.50%
100-6200-51.2200	FICA	36,019.48	24,826.00	17,832.68	25,400.00	2.31%
100-6200-51.2400	RETIREMENT CONTRIBUTIONS	24,261.48	12,500.00	4,706.26	12,500.00	0.00%
100-6200-51.2410	DEFERRED COMPENSATION MATCH	17,736.58	10,000.00	11,151.00	15,000.00	50.00%
100-6200-51.2600	UNEMPLOYMENT INSURANCE	-	0.00	3,625.81	0.00	0.00%
100-6200-51.2700	WORKERS COMPENSATION INS.	13,814.39	15,000.00	9,719.72	15,000.00	0.00%
100-6200-51.2900	OTHER EMPLOYEE BENEFITS	-	500.00	0.00	500.00	0.00%
100-6200-52.1200	PROFESSIONAL SERVICES	3,801.92	5,000.00	30,406.00	20,000.00	300.00%
100-6200-52.2140	LANDSCAPE MAINTENANCE	76,383.50	110,000.00	113,637.14	110,000.00	0.00%
100-6200-52.2145	TREE INSTALLATION	15,000.00	10,000.00	10,325.00	0.00	-100.00%
100-6200-52.2150	TREE MAINTENANCE	3,800.00	6,500.00	17,231.00	10,000.00	53.85%
100-6200-52.2155	TREE REMOVAL	35,298.00	30,000.00	56,635.00	0.00	-100.00%
100-6200-52.2210	BUILDING REPAIRS AND MAINTENANCE	6,282.14	5,000.00	0.00	5,000.00	0.00%
100-6200-52.2220	EQUIPMENT REPAIRS AND MAINTENANCE	4,560.42	6,000.00	13,120.67	6,000.00	0.00%
100-6200-52.2230	VEHICLE REPAIRS AND MAINTENANCE	10,649.35	5,000.00	5,410.73	5,000.00	0.00%
100-6200-52.3200	COMMUNICATIONS	5,247.45	5,000.00	4,001.82	5,000.00	0.00%
100-6200-52.3500	TRAVEL	-	1,000.00	0.00	1,000.00	0.00%
100-6200-52.3700	TRAINING AND EDUCATION	1,478.00	2,000.00	0.00	2,000.00	0.00%
100-6200-53.1100	GENERAL SUPPLIES AND MATERIALS	12,987.98	10,000.00	13,875.77	10,000.00	0.00%
100-6200-53.1215	IRRIGATION	3,693.95	2,000.00	12,665.48	5,000.00	150.00%
100-6200-53.1220	NATURAL GAS	543.79	750.00	446.44	750.00	0.00%
100-6200-53.1230	ELECTRICITY	1,447.18	2,000.00	1,443.24	2,000.00	0.00%
100-6200-53.1270	GASOLINE/DIESEL	8,030.86	8,000.00	2,948.37	8,000.00	0.00%
100-6200-53.1660	MINOR EQUIPMENT & FURNITURE	2,014.97	3,500.00	359.89	3,500.00	0.00%
100-6200-53.1710	UNIFORMS	2,186.07	2,500.00	1,393.73	2,500.00	0.00%
100-6200-54.1210	LAKE AVONDALE IMPROVEMENTS	4,013.00	4,000.00	0.00	0.00	-100.00%
100-6200-54.1299	WATER/SEWER	732.01	2,000.00	847.71	2,000.00	0.00%
		782,327.61	647,596.00	637,149.39	673,150.00	3.95%

Sanitation (4330)

GL Number	Description	2024	2024	2025	2025	2026
		Budget	Actual	Amended	Activity	Requested
Fund: 540 SANITATION						
Account Category: Estimated Revenues						
540-0000-34.4110	SANITATION FEE CY	999,328.00	599,796.10	625,000.00	408,513.50	645,000.00
540-0000-34.4115	SANITATION FEES PY	24,000.00	10,378.03	5,000.00	9,123.17	8,000.00
540-0000-39.2150	SALE OF ASSET	2,000.00	25,850.00	-	-	-
540-0000-36.1000	INTEREST REVENUE	2,000.00	10,919.34	10,000.00	3,564.74	5,000.00
Estimated Revenues		1,027,328.00	646,943.47	640,000.00	421,201.41	658,000.00
Account Category: Appropriations						
540-4330-51.1100	SALARIES & WAGES - REGULAR	390,000.00	158,993.96	108,410.00	121,106.50	128,010.00
540-4330-51.1200	SALARIES & WAGES - CONTRACT	-	10,023.75	-	-	-
540-4330-51.1300	SALARIES & WAGES-OVERTIME	5,000.00	974.35	2,500.00	2,390.68	2,500.00
540-4330-51.2100	GROUP INSURANCE	90,227.00	12,193.97	30,000.00	17,450.43	25,000.00
540-4330-51.2150	INSURANCE	26,250.00	9,044.38	10,000.00	-	10,000.00
540-4330-51.2200	FICA	-	5,562.04	8,485.00	9,200.30	9,800.00
540-4330-51.2400	RETIREMENT CONTRIBUTIONS	20,750.00	2,269.56	8,000.00	3,706.30	5,000.00
540-4330-51.2410	DEFERRED COMPENSATION MATCH	12,000.00	7,631.00	4,000.00	8,002.00	10,000.00
540-4330-51.2420	PENSION EXPENSE	-	(62,031.00)	-	-	-
540-4330-51.2600	UNEMPLOYMENT INSURANCE	-	10,098.82	-	3,215.34	-
540-4330-51.2700	WORKERS COMPENSATION INS.	37,620.00	9,493.68	7,500.00	4,109.26	7,500.00
540-4330-51.2900	OTHER EMPLOYEE BENEFITS	1,000.00	-	500.00	0.00	500.00
540-4330-52.1200	PROFESSIONAL SERVICES	-	1,550.95	-	1,208.33	-
540-4330-52.1220	MAINTENANCE CONTRACTS	-	-	333,600.00	251,560.90	345,000.00
540-4330-52.2110	RECYCLING DISPOSAL	120,000.00	6,558.09	-	-	-
540-4330-52.2111	WASTE RECEPTACLES	1,500.00	-	-	-	-
540-4330-52.2210	BUILDING REPAIRS AND MAINTENANCE	-	32.79	-	46.49	-
540-4330-52.2220	EQUIPMENT REPAIRS AND MAINTENANCE	3,000.00	13,405.29	5,000.00	5,140.70	5,000.00
540-4330-52.2230	VEHICLE REPAIRS AND MAINTENANCE	70,000.00	96,407.28	10,000.00	37,188.65	15,000.00
540-4330-52.3200	COMMUNICATIONS	3,500.00	3,478.65	1,000.00	2,663.68	1,000.00
540-4330-52.3400	PRINTING AND BINDING	200.00	5,067.82	500.00	0.00	500.00
540-4330-52.3700	TRAINING AND EDUCATION	500.00	590.00	500.00	304.82	500.00
540-4330-52.3850	CONTRACT LABOR	35,000.00	-	-	-	-
540-4330-52.3940	LANDFILL EXPENSE	80,000.00	273,789.88	72,000.00	33,429.22	55,000.00
540-4330-53.1100	GENERAL SUPPLIES AND MATERIALS	6,000.00	8,907.69	5,000.00	3,295.82	5,000.00
540-4330-53.1270	GASOLINE/DIESEL	20,000.00	13,219.33	6,000.00	6,874.23	6,000.00
540-4330-53.1710	UNIFORMS	9,000.00	4,127.17	3,000.00	2,290.10	3,000.00
540-4330-54.2250	VEHICLES/EQUIPMENT	62,000.00	-	13,505.00	0.00	13,000.00
540-4330-54.2400	COMPUTERS	-	-	-	1,092.86	-
540-4330-56.1000	DEPRECIATION EXPENSE	-	54,128.65	10,000.00	0.00	10,000.00
540-4330-58.2000	INTEREST EXPENSE	1,000.00	989.25	500.00	330.48	500.00
Appropriations		994,547.00	646,507.35	640,000.00	514,607.09	657,810.00

Stormwater (4910)

GL Number	Description	2024 Budget	2024 Actual	2025 Amended Budget	2025 Activity	2026 Requested
Fund: 560 STORMWATER						
Account Category: Estimated Revenues						
560-0000-33.1110	GRANT RECEIPTS	-	441,223.88	-	-	-
560-0000-34.4260	STORMWATER FEE - CURRENT YEAR	414,000.00	396,965.07	428,400.00	254,543.65	430,000.00
560-0000-34.4265	STORMWATER FEE - PRIOR YEARS	8,500.00	13,493.51	10,000.00	4,752.41	10,000.00
560-0000-36.1000	INTEREST REVENUE	3,000.00	13,960.14	5,000.00	10,024.15	6,500.00
Estimated Revenues		425,500.00	865,642.60	443,400.00	269,320.21	446,500.00
Account Category: Appropriations						
560-4910-51.1100	SALARIES & WAGES - REGULAR	90,000.00	113,898.50	105,575.00	78,407.31	115,000.00
560-4910-51.2100	GROUP INSURANCE	16,000.00	14,359.15	16,800.00	13,690.11	19,500.00
560-4910-51.2200	FICA	6,885.00	6,537.01	8,076.00	6,007.41	8,800.00
560-4910-51.2410	DEFERRED COMPENSATION MATCH	7,500.00	6,875.00	8,125.00	5,937.50	8,125.00
560-4910-51.2700	WORKERS COMPENSATION INS.	200.00	2,353.31	250.00	151.10	250.00
560-4910-51.2960	LIABILITY INSURANCE	5,000.00	4,522.19	5,000.00	0.00	5,000.00
560-4910-52.1100	ADMINISTRATIVE SERVICES	-	-	-	192.83	-
560-4910-52.1200	PROFESSIONAL SERVICES	-	29,693.76	-	40,935.00	-
560-4910-52.2225	EMERGENCY REPAIRS AND MAINTENANCE	50,000.00	42,752.73	-	-	-
560-4910-52.2250	CURB AND DRAIN REPAIR	20,000.00	12,711.25	-	-	-
560-4910-52.3600	DUES AND FEES	-	-	1,500.00	300.00	1,500.00
560-4910-52.3700	TRAINING AND EDUCATION	-	679.00	16,000.00	458.00	16,000.00
560-4910-52.3960	CONSTRUCTION	1,167,100.00	-	-	-	-
560-4910-53.1100	GENERAL SUPPLIES AND MATERIALS	1,000.00	787.24	1,000.00	459.98	1,000.00
560-4910-53.1660	MINOR EQUIPMENT & FURNITURE	1,500.00	-	-	-	-
560-4910-56.1000	DEPRECIATION EXPENSE	-	84,856.69	60,000.00	-	60,000.00
560-4910-57.0085	NORTHWOODS	-	45.90	-	15,945.50	-
560-4910-61.1000	TRANSFER OUT	-	-	200,000.00	-	200,000.00
Appropriations		1,365,185.00	320,071.73	422,326.00	162,484.74	435,175.00

Requested Projects:	
Lanier Gardens	600,000
Street Sweeper	390,000
Windsor Park Renovations	100,000
Willis Park Renovations	50,000
Wiltshire/Sussex - Concept	708,500
SW Green Infrastructure Grants	100,000

Completed Projects by the end of FY25:	
US278 - North Avondale Complete Street	
Town Green - Phase 2	
Fletcher Park Renovations	
Clock Tower Renovations	
Dunwick Drive Stormwater	
Leaf Vac Truck	
Classification and Compensation Plan	
City-wide Branding	
Financial Software	
GIS Software	

GL Number	Description	2024	2024	2025	2025	2026	2025-2025
		Amended Budget	Actuals	Amended Budget	Activity	Requested	% Budget Change
Fund: 100 GENERAL							
Account Category: Estimated Revenues							
100-0000-31.1100	PROPERTY TAX - CURRENT YEAR	3,375,000.00	3,373,364.68	3,638,250.00	2,107,500.16	4,004,675.00	10.07%
100-0000-31.1200	PROPERTY TAX - PRIOR YEAR	46,625.00	46,128.45	85,000.00	57,377.71	89,250.00	5.00%
100-0000-31.1300	PERSONAL PROPERTY TAX	22,612.00	24,351.28	23,745.00	9,790.80	23,000.00	-3.14%
100-0000-31.1310	MOTOR VEHICLE TAX	145,889.00	128,559.83	130,000.00	86,385.76	136,500.00	5.00%
100-0000-31.1350	RAILROAD EQUIPMENT TAX	300.00	-	0.00	0.00	0.00	0.00%
100-0000-31.1400	PERSONAL PROPERTY TAX - PRIOR YEAR	26,250.00	4,321.08	20,000.00	525.05	15,000.00	-25.00%
100-0000-31.1600	REAL ESTATE TRANSFER TAX	21,500.00	14,268.83	18,000.00	9,739.14	10,000.00	-44.44%
100-0000-31.4550	PUBLIC UTILITIES AD VAL TAX	24,329.00	23,576.10	37,000.00	16,341.66	20,000.00	-45.95%
100-0000-31.9100	INTEREST ON PAST DUE TAXES	1,000.00	5,534.26	1,500.00	1,408.18	1,575.00	5.00%
100-0000-31.1710	GEORGIA POWER COMPANY	135,000.00	185,782.16	160,000.00	0.00	180,000.00	12.50%
100-0000-31.1730	ATLANTA GAS LIGHT COMPANY	32,000.00	37,063.55	40,000.00	27,302.91	40,000.00	0.00%
100-0000-31.1750	COMCAST	38,400.00	32,641.62	35,000.00	22,512.98	30,000.00	-14.29%
100-0000-31.1760	AT&T	14,000.00	10,831.14	13,000.00	7,420.64	13,650.00	5.00%
100-0000-31.6200	INSURANCE PREMIUM	300,000.00	340,319.67	345,000.00	387,817.96	350,000.00	1.45%
100-0000-32.1100	ALCOHOLIC BEVERAGE LICENSES	44,100.00	61,013.26	65,000.00	16,105.27	68,250.00	5.00%
100-0000-32.1950	PERMIT AUTHORIZATIONS	100,000.00	69,153.33	110,000.00	197,961.01	115,500.00	5.00%
100-0000-32.2230	SIGN PERMITS	100.00	-	100.00	0.00	105.00	5.00%
100-0000-32.2240	REZONING AND VARIANCE FEES	260.00	-	0.00	0.00	0.00	0.00%
100-0000-32.2900	OTHER PERMITS	5,500.00	550.00	1,000.00	23,520.53	20,000.00	1900.00%
100-0000-34.1120	PROBATION SERVICES	85,000.00	68,976.80	70,000.00	63,532.11	73,500.00	5.00%
100-0000-34.1190	TRAFFIC COURT RECEIPTS	195,000.00	199,599.12	175,000.00	206,608.81	200,000.00	14.29%
100-0000-34.1980	CHARGES FOR OTHER SERVICES	2,000.00	1,280.00	1,100.00	425.00	500.00	-54.55%
100-0000-34.7200	GAZEBO/PARK RENTAL FEES	10,000.00	650.00	1,500.00	650.00	1,575.00	5.00%
100-0000-36.1000	INTEREST REVENUE	50,000.00	50,336.72	45,000.00	33,416.83	42,000.00	-6.67%
100-0000-31.9105	PENALTIES, CHARGES	5,513.00	9,198.95	5,500.00	3,827.04	5,775.00	5.00%
100-0000-34.1910	QUALIFYING FEES	-	-	0.00	576.00	0.00	0.00%
100-0000-34.1935	SALES OF REPORTS/COPIES	200.00	1,275.56	1,000.00	492.71	500.00	-50.00%
100-0000-37.1000	CONTRIBUTIONS AND DONATIONS	40,000.00	27,750.00	27,750.00	21,275.00	30,000.00	8.11%
100-0000-39.3070	INSURANCE REIMBURSEMENTS	2,500.00	2,153.26	2,500.00	21,696.30	2,625.00	5.00%
100-0000-39.5010	MISCELLANEOUS REVENUE	3,500.00	949.00	2,500.00	4,500.35	3,000.00	20.00%
100-0000-39.2100	SALE OF SURPLUS EQUIPMENT	1,000.00	-	9,000.00	0.00	10,000.00	11.11%
100-0000-39.3500	CELL TOWER LEASE	40,000.00	(14,989.55)	42,500.00	27,920.31	42,500.00	0.00%
100-0000-39.1010	INTEREST ON LEASE	-	2,551.00	0.00	0.00	0.00	0.00%
100-0000-39.3505	LEASE REVENUE - AT&T	-	15,635.00	0.00	0.00	0.00	0.00%
100-0000-39.3510	LEASE REVENUE - T-MOBILE	-	29,090.00	0.00	0.00	0.00	0.00%
100-0000-31.1340	INTANGIBLE TAXES - DEKALB	50,000.00	17,324.78	40,000.00	17,632.87	15,000.00	-62.50%
100-0000-31.4200	ALCOHOLIC BEVERAGE TAXES	58,000.00	61,700.06	50,000.00	36,305.55	52,500.00	5.00%
100-0000-31.6100	OCCUPATIONAL TAX	159,600.00	172,363.71	175,000.00	154,332.96	197,500.00	12.86%
100-0000-31.4500	ENERGY EXCISE TAX	12,000.00	13,239.70	17,500.00	20,709.00	20,000.00	14.29%
100-0000-33.1100	DEPARTMENT OF JUSTICE GRANT	1,500.00	1,652.00	1,500.00	1,253.28	1,575.00	5.00%
100-0000-33.1140	OTHER FEDERAL GRANTS	105,000.00	108,937.53	215,234.00	166,699.49	0.00	-100.00%
100-0000-33.4105	OTHER GRANTS	-	7,600.00	0.00	22,500.00	0.00	0.00%
100-0000-33.4115	LMIG GRANT	40,000.00	42,689.95	42,500.00	96,532.47	44,625.00	5.00%
		5,193,678.00	5,177,422.92	5,647,679.00	3,872,595.84	5,860,680.00	3.77%

	2023 Amended	2024 Budget	2024 Actual	2025 Adopted	2026 Proposed
Revenues					
Property Taxes	3,590,934	3,663,506	3,620,105	3,953,495	4,300,000
Franchise Fees/Insurance Premium	482,750	519,400	606,638	593,000	613,650
Licenses and Permits	105,210	149,960	130,717	176,100	203,855
Fines and Forfeitures	278,500	280,000	268,576	245,000	273,500
Charges for Services	5,105	12,000	1,930	2,600	2,075
Interest Earnings	32,500	50,000	50,337	45,000	42,000
Miscellaneous Income	101,313	92,713	73,613	90,750	94,400
Occupational and Other Taxes	237,150	267,600	251,389	265,000	265,000
Intergovernmental Revenue	15,600	158,500	174,119	276,734	66,200
Use of Reserves	0	36,400	-	-	-
TOTAL REVENUES	4,849,062	5,230,078	5,177,423	5,647,679	5,860,680

Expenses					
General Government:	1,923,521	1,762,915	1,763,383	2,038,505	1,960,300
BOMC	34,920	34,920	33,692	34,920	34,920
Administration	1,096,200	1,145,877	1,145,560	1,375,227	1,225,365
Professional Consultants	205,000	199,250	199,588	234,000	227,500
Non-departmental Expense	448,000	218,500	220,206	228,250	282,000
Municipal Court	139,401	164,368	164,337	166,108	190,515
Public Safety	1,470,590	1,594,904	1,594,432	1,703,120	1,841,368
Public Works	900,420	1,065,213	1,065,473	973,325	1,009,565
Administration	261,223	283,320	283,145	325,729	336,415
Greenspace	639,197	781,893	782,328	647,596	673,150
Communications and Events	150,000	295,371	295,201	357,563	346,800
Transfers Out - Capital	404,531		(0)	53,441	180,922
Transfer Out - Debt Service	0	511,675	511,581	521,725	521,725
TOTAL EXPENSES	4,849,062	5,230,078	5,230,070	5,647,679.00	5,860,680
Revenue vs. Expenditures					