City of Avondale Estates

2009 Budget

General Fund Revenues

	2008 Budget	2009 Budget	Increase (Decrease)	2008 vs 2009 % Budget Change
General Property Ad Valorem Taxes	1,615,140	1,730,517	115,377	7.14%
Franchise and Other Taxes	420,700	429,282	8,582	2.04%
Interest on Past Due Taxes	1,200	1,000	(200)	-16.67%
Licenses, Occupational Taxes & Permits	105,095	99,072	(6,023)	-5.73%
Fines & Forfeitures	294,000	359,969	65,969	22.44%
Fees and Other Service Charges	5,000	7,900	2,900	58.00%
Interest Earnings	24,300	33,214	8,914	36.68%
Sale of Surplus Equipment	700	0	(700)	-100.00%
Contributions	1,500	500	(1,000)	-66.67%
Other Miscellaneous Revnues	350	0	(350)	0.00%
Parks, Recreations & Community Affirs	9,400	10,400	1,000	0.00%
Refunds and Reimbursements	60	0	(60)	0.00%
Intergovenmental Revenue	9,500	9,500	0	0.00%
Total General Fund Revenues	2,486,945	2,681,354	194,409	7.82%

General Fund Expenditures

Board Of Mayor and Commissioners	500	500	0	0.00%
City Administration	337,790	399,771	61,981	18.35%
Court	82,776	84,916	2,140	2.59%
General Government	141,053	111,574	(29,479)	-20.90%
Interfund Transfers	138,122	452,802	314,680	227.83%
Intergovernmental Expenses	9,600	7,536	(2,064)	-21.50%
Parks	216,895	284,011	67,116	30.94%
Police Department/Public Safety	809,160	873,594	64,434	7.96%
Professional Consultants	135,000	145,500	10,500	7.78%
Public Works Department	933,376	240,119	(693,257)	-74.27%
Recreations and Community Affairs	32,600	37,600	5,000	0.00%
Refunds Reimbursements	600	0	(600)	-100.00%
Capital Outlay Vehicles - Loans	53,092	0	(53,092)	-100.00%
Capital Outlay Police Vehicle		39,000	39,000	0.00%
Total General Fund Expenditures	2,890,564	2,676,924	-252,639	-8.74%
Difference	-403,619	4,430		

Sanitation Fund

Revenues	290,000.00
Transfer From General Fund	402,802.33
Total Sanitation Fund Revenues and Transfers	692,802.33
Expenditures	692,802.33

Avondale Estates Revenue

Account Name	2009 Proposed	2008 vs 2009' % Budget Change	Increase (Decrease)	2009 Commission Adopted
R/E Property Tax - Current Year	1,592,122	7.88	116,323	1,592,122
Personal Property Tax	18,173	0.96	173	18,173
Motor Vehicle Tax - Dekalb County	82,043	0.00	0	82,043
Public Utilities Ad Valorem Tax	9,377	(10.66)	(1,119)	9,377
Railroad Equipment Tax	150	0.00	0	150
Property Tax - Prior Years	28,377	0.00	0	28,377
Personal Property Tax - Prior Years	275	0.00	0	275
Total Property Taxes	1,730,517	7.14	115,377	1,730,517
Atlanta Gas Light Company	25,472	(0.11)	(28)	25,472
Georgia Power	132,407	(1.92)	(2,593)	132,407
BellSouth	16,063	(5.51)	(937)	16,063
Comcast	32,429	0.00	0	32,429
Insurance Premium	146,021	0.88	1,277	146,021
Cell Tower	36,890	44.51	11,363	36,890
Sanitation Taxes - Current Year	0	0.00	0	0
Sanitation Taxes - Prior Year	0	0.00	0	0
Alcoholic Beverages Taxes	15,000	(3.23)	(500)	15,000
Intangible Taxes - Dekalb	25,000	0.00	0	25,000
Total Franchise and Other Taxes	429,282	2.04	8,582	429,282
Interest On Past Due Taxes	1,000	(16.67)	(200)	1,000
Business License/Occupational - Prior Years	0	(100.00)	(25)	0
Business License/Occupational	86,972	(7.48)	(7,028)	86,972
Alcoholic Beverages Licenses	6,200	19.23	1,000	6,200
Permit Authorizations	3,200	(1.54)	(50)	3,200
Sign Permits	200	66.67	80	200
Other Permits	2,500	0.00	0	2,500
Total Licenses, Occupational Taxes & Permits	99,072	(5.73)	(6,023)	99,072
Traffic Court Receipts	291,200	30.00	67,200	291,200
Probation Svcs - Current Cases	68,769	(1.76)	(1,231)	68,769
Total Fines & Forfeitures	359,969	22.44	65,969	359,969
Rezoning and Variance Fees	700	0.00	0	700
Sales of Reports/Copies/Booklet	100	0.00	0	100
Sales - Newsletter Ads	5,600	124.00	3,100	5,600
Charges for Other Services	1,500	(11.76)	(200)	1,500
Sales - Directory Ads	0	0.00	0	0
Total Rezoning & Miscellaneous Revenue	7,900	58.00	2,900	7,900
Interest Earnings	33,214	36.68	8,914	33,214
Sale of Surplus Equipment Proceeds	0	(100.00)	(500)	0
Sale of Recyclables	0	(100.00)	(200)	0
Total Surplus & Recyclables Revenue	0	(100.00)	(700)	0
Contributions and Donations	500	(66.67)	(1,000)	500
Other Miscellaneous Revenue	0	0.00	(350)	0
Tennis Court Keys	0	0.00	0	0
Fourth of July Activities - Donations	2,500	0.00	0	2,500
Labor Day Race - Entry Fees/Sal	6,000	140.00	3,500	6,000
October Flea Market - Space Rental	1,800	0.00	0	1,800
Gazebo/Park Rental Fees	100	0.00	0	100
Sales - Directory Ads	0	(100.00)	(2,500)	0

Avondale Estates Revenue

Account Name	2009 Proposed	2008 vs 2009' % Budget Change	Increase (Decrease)	2009 Commission Adopted
Total Donations & Fees	10,400	10.64	1,000	10,400
Tax Refunds/Reimbursements	0	(100.00)	(60)	0
Other Refunds and Reimbursements	0	0.00	0	0
Insurance Reimbursements	0	0.00	0	0
Total Refunds & Reimbursements	0	(100.00)	(60)	0
Real Estate Transfer Tax	9,500	0.00	0	9,500
Homeowner's Tax Relief	0	0.00	0	0
GA DOT - LARP	0	0.00	0	0
COPS Grant	0	0.00	0	0
Total R/E Transfer & Homeowner's Tax Relief	9,500	0.00	0	9,500
Debt Service Proceeds	0	0.00	0	0
Use of Reserve Funds	0	0.00	0	0
Transfer in	0	0.00	0	0
Total Revenues	2,681,354	7.82	194,409	2,681,354

Administration Department
Expenditures

Account Name	2009 Department Request	2009 2008 vs 2009 % Budget Change'	2009 Dollar Increase (Decrease)	2,009 Commission Adopted
Travel	200	100.00%	200	200
Education and Training	500	0.00%	0	500
Insurance - liability, property	0	0.00%	0	0
Dues and Fees	0	0.00%	0	0
Total	500		0	700
Salaries-Regular	257,254	17.76%	38,796	257,254
Salaries-Contract	0	0.00%	0	0
Overtime	6,275	318.33%	4,775	6,275
FICA	18,691	11.84%	1,979	18,691
Group Insurance	32,090	0.31%	98	32,090
Unemployment Insurance	0	0.00%	0	0
Retirement	3,073	-0.87%	(27)	3,073
Deferred Comp. Matching	1,300	-88.10%	(9,625)	1,300
Annual Leave Buy Back	0	0.00%	0	0
Other Employee Benefits	443	0.00%	0	443
Workers Compensation Insurance	1,543	29.04%	347	1,543
Professional Services	100	-90.00%	(900)	100
Administrative Services	8,544	127.84%	4,794	8,544
Communications	12,400	110.74%	6,516	12,400
Printing and Binding	1,450	-59.72%	(2,150)	1,450
Books and Periodicals	200	0.00%	0	200
Water & Sewer	953	124.24%	528	953
Natural Gas	2,273	139.22%	1,323	2,273
Electricity	17,503	118.79%	9,503	17,503
Travel	5,176	38.03%	1,426	5,176
Food	746	646.00%	646	746
Education and Training	3,035	-15.69%	(565)	3,035
Car Allowance	1,200	-71.43%	(3,000)	1,200
Neighborhood Watch Expenditures	0	0.00%	0	0
Small Equipment	0	0.00%	0	0
Computers	1,950	290.00%	1,450	1,950
Landscape Maintenance	360	0.00%	360	360
Repairs and Maintenance - Equipment	3,368	124.53%	1,868	3,368
Repairs and Maintenance - Buildings	3,558	137.20%	2,058	3,558
Insurance - liability, property, etc.	0	0.00%	0	0
Postage and Meter Rental	2,500	0.00%	0	2,500
Newletter Printing/Post	0	0.00%	0	0
General Supplies and Materials	6,813	36.26%	1,813	6,813
Dues and Fees	6,973	-0.46%	(32)	6,973
Total	399,771	18.35%	61,981	399,771

General Government
Expenditures

Account Name	2009 Department Request	2009 2008 vs 2009 % Budget Change'	2009 Dollar Increase (Decrease)	2009 Commission Adopted
Communications	1,024	-46.11%	(876)	1,024
Printing and Binding	7,175	-44.81%	(5,825)	7,175
Expenses for Public Hearings	600	33.33%	150	600
Books and Periodicals	39	-80.50%	(161)	39
Telecommunications Management Services GMA	1,312	0.00%	0	1,312
Software / Computers	1,000	-33.33%	(500)	1,000
Repairs and Maint Equipment	0	0.00%	0	0
Repairs and Maint Bldgs	0	0.00%	0	0
Insurance - Liability	79,699	-27.34%	(29,992)	79,699
Postage	1,945	94.50%	945	1,945
Newsletter Printing/Postage	15,240	27.00%	3,240	15,240
General Supplies and Materials	3,540		3,540	3,540
Total	111,574	-20.90%	(29,479)	111,574

Public Works Department
Expenditures

Account Name	2009 Department Request	2009 2008 vs 2009 % Budget Change'	2009 Dollar Increase (Decrease)	2009 Commission Adopted
Salaries - Regular	99,806	-76.85%	(331,310)	99,806
Overtime	0	-100.00%	(8,100)	0
FICA	7,635	-76.85%	(25,346)	7,635
Group Insurance	9,061	-88.95%	(72,917)	9,061
Unemployment Payments	0	0.00%	0	0
Retirement	0	-100.00%	(15,807)	0
Deferred Comp Matching	650	-70.45%	(1,550)	650
Annual Leave Buy-Back	0	0.00%	0	0
Other Employee Benefits	222	-88.87%	(1,772)	222
Workers Compensation Insurance	4,446	-89.96%	(39,862)	4,446
Professional Services	105	-65.00%	(195)	105
Communications	6,629	-31.66%	(3,071)	6,629
Books and Periodicals	422	20.57%	72	422
Water and Sewage	1,448	20.67%	248	1,448
Natural Gas	4,112	11.14%	412	4,112
Electricity	5,969	33.18%	1,487	5,969
Electricity - Streetlights	46,992	15.23%	6,212	46,992
Gasoline	6,240	-83.14%	(30,760)	6,240
Travel	2,317	5.32%	117	2,317
Training and Education	2,060	1.73%	35	2,060
Car Allowance	0	-100.00%	(2,100)	0
Small Equipment	1,000	-60.00%	(1,500)	1,000
Landfill Expense	0	-100.00%	(78,000)	0
Recycling Disposal	0	-100.00%	(35,185)	0
Roadways and Walkways	20,000	-20.00%	(5,000)	20,000
Traffic Engineering	2,373	-13.71%	(377)	2,373
Storm Water Management	0	0.00%	0	0
Repairs and Maintenance - Vehicles	2,960	-91.03%	(30,040)	2,960
Repairs and Maintenance - Equipment	629	-86.02%	(3,871)	629
Repairs and Maintenance - Buildings	3,000	50.00%	1,000	3,000
Insurance - liability, property, etc.	0	0.00%	0	0
Property Lease	890	4.09%	35	890
Uniform Allowance/Rental	1,348	-89.04%	(10,952)	1,348
Equipment Rental	3,050	22.00%	550	3,050
General Supplies and Materials	6,659	-44.51%	(5,341)	6,659
Dues and Fees	95	-79.57%	(370)	95
Total	240,119	-74.27%	(693,257)	240,119

Parks Department
Expenditures

Account Name	2009 Department Request	2008 vs 2009' % Budget Change'	2009 Dollar Increase (Decrease)	2009 Commission Adopted
Salaries - Regular	161,416	54.10%	56,670	161,416
Salaries - Contract	0	-100.00%	(10,500)	0
Overtime	3,536	4.00%	136	3,536
FICA	12,619	69.52%	5,175	12,619
Group Insurance	33,199	34.63%	8,539	33,199
Retirement	6,868	0.06%	4	6,868
Deferred Comp Matching	1,820	0.00%	0	1,820
Annual Leave Buy-Back	0	0.00%	0	0
Other Employee Benefits	667	20.40%	113	667
Workers Compensation Insurance	7,657	73.75%	3,250	7,657
Professional Services	1,550	-22.50%	(450)	1,550
Communications (new)	1,500	0.00%	1,500	1,500
Water and sewage	0	0.00%	0	0
Natural Gas	502	-49.80%	(498)	502
Electricity	615	-78.04%	(2,185)	615
Training and Education	250	-58.33%	(350)	250
Landscape Maintenance	5,550	-35.09%	(3,000)	5,550
Tree Maintenance	2,500	25.00%	500	2,500
Tree Installation	5,000	-33.33%	(2,500)	5,000
Tree Removal	15,600	48.57%	5,100	15,600
Gasoline (new)	7,522	0.00%	7,522	7,522
Irrigation	2,500	0.00%	0	2,500
Repairs and Maintenance - Vehicles	4,200	110.00%	2,200	4,200
Repairs and Maintenance - Equipment	2,500	-16.67%	(500)	2,500
Repairs and Maintenance - Buildings	1,000	-50.00%	(1,000)	1,000
Insurance - liability, property, etc.		0.00%	0	0
Uniform Allowance/Rental	3,739	-7.68%	(311)	3,739
Rentals - Equipment	0	-100.00%	(1,000)	0
General Supplies and Materials	1,700	-43.33%	(1,300)	1,700
Total	284,011	30.94%	67,116	284,011

Sanitation Fund

Account Name	2009 Department Request	% Change	2009 Dollar Increase (Decrease)	2009 Commission Adopted
Sanitation Taxes - Current Year	285,000			285,000
Sanitation Taxes - Prior Year	5,000			5,000
Transfer In From General Fund	402,802			402,802
	692,802			692,802
Salaries - Regular	283,333			283,333
Overtime	8,424			8,424
FICA	22,319			22,319
Group Insurance	64,617			64,617
Unemployment Payments	0			0
Retirement	18,229			18,229
Deferred Comp Matching	1,930			1,930
Annual Leave Buy-Back	0			0
Other Employee Benefits	1,221			1,221
Workers Compensation Insurance	46,920			46,920
Professional Services	455			455
Communications	2,220			2,220
Books and Periodicals	0			0
Water and Sewage	0			0
Natural Gas	0			0
Electricity	0			0
Electricity - Streetlights	0			0
Gasoline	21,111			21,111
Travel	0			0
Training and Education	0			0
Car Allowance	0			0
Small Equipment	0			0
Landfill Expense	98,900			98,900
Recycling Disposal	35,185			35,185
Roadways and Walkways	0			0
Traffic Engineering	0			0
Repairs and Maintenance - Vehicles	17,030			17,030
Repairs and Maintenance - Equipment	2,000			2,000
Repairs and Maintenance - Buildings	0			0
Insurance - liability, property, etc.	18,762			18,762
Property Lease	0			0
Uniform Allowance/Rental	10,347			10,347
Equipment Rental	0			0
General Supplies and Materials	3,642			3,642
Dues and Fees	0			0
Capital Outlay Vehicle Loans	36,156			36,156
Total	692,802			692,802

Police Department Expenditures

Account Name	2009 Department Request	2008 vs 2009' % Budget Change'	2009 Dollar Increase (Decrease)	2009 Commission Adopted
Salaries-Regular	535,771	9.78%	47,741	535,771
Overtime	28,080	4.00%	1,080	28,080
FICA	43,135	13.22%	5,036	43,135
Group Insurance	83,334	7.41%	5,750	83,334
Unemployment Insurance	0	-100.00%	(2,000)	0
Retirement	21,306	-7.64%	(1,762)	21,306
Deferred Comp Matching	3,250	8.15%	245	3,250
Annual Leave Buy-Back	0	-100.00%	(240)	0
Other Employee Benefits	1,332	0.00%	0	1,332
Police Officer's Benefit	2,640	-12.00%	(360)	2,640
Workers Compensation Insurance	34,847	41.70%	10,255	34,847
Professional Services	2,075	-51.74%	(2,225)	2,075
Communications	10,100	-19.20%	(2,400)	10,100
Printing and Binding	1,900	13.43%	225	1,900
Books and Periodicals	275	-8.33%	(25)	275
Water & Sewer	0	-100.00%	(425)	0
Natural Gas	0	-100.00%	(950)	0
Electricity	0	-100.00%	(8,000)	0
Gasoline	42,000	75.00%	18,000	42,000
Travel	4,200	-7.39%	(335)	4,200
Training and Education	2,200	-27.27%	(825)	2,200
Car Allowance	4,200	0.00%	0	4,200
Small Equipment / Software	9,400	-18.26%	(2,100)	9,400
Repairs and Maintenance - Vehicles	15,100	16.15%	2,100	15,100
Repairs and Maintenance - Equipment	7,400	48.00%	2,400	7,400
Repairs and Maintenance - Blding	500	-66.67%	(1,000)	500
Insurance - liability, property, etc.		0.00%	0	0
Postage & Meter Rental	0	-100.00%	(2,500)	0
Uniform Allowance	9,500	-15.93%	(1,800)	9,500
Uniform Cleaning and Alterations	3,500	-5.41%	(200)	3,500
General Supplies and Materials	6,300	-16.56%	(1,250)	6,300
Dues and Fees	1,250	0.00%	0	1,250
Total	873,594	7.96%	64,434	873,594

Municipal Court
Expenditures

Account Name	2009 Department Request	2008 vs 2009 % Budget Change'	2009 Dollar Increase (Decrease)	2009 Commission Adopted
Salaries - Regular	43,424	4.04%	1,684	43,424
FICA	4,837	2.91%	137	4,837
Group Insurance	4,828	11.44%	496	4,828
Retirement	3,416	-9.02%	(339)	3,416
Deferred Comp Matching	650	0.00%	0	650
Annual Leave Buy-Back	0	0.00%	0	0
Other Employee Benefits	111	0.00%	0	111
Workers Compensation Insurance	250	-79.78%	(988)	250
Legal Services - Judge	19,800	0.00%	0	19,800
Legal Services - Public Defender	1,000	0.00%	0	1,000
Professional Services	0	0.00%	0	0
Technical Services	0	-100.00%	(500)	0
Communications	0	0.00%	0	0
Printing and Binding	200	100.00%	100	200
Travel	200	300.00%	150	200
Education and Training	500	150.00%	300	500
Small Equipment	0	0.00%	0	0
Equipment Maintenance	0	0.00%	0	0
Postage	300	0.00%	0	300
General Supplies and Materials	400	33.33%	100	400
Refunds/Transfer Cash Bonds	5,000	25.00%		5,000
Total	84,916	2.59%	1,140	84,916

Recreation & Community Affairs
Expenditures

Account Name	2009 Department Request	2008 vs 2009' % Budget Change'	2009 Dollar Increase (Decrease)	2009 Commission Adopted
Salaries - Contract	0	0.00%	0	0
General Supplies & Materials	0	0.00%	0	0
Easter Egg Hunt	800	0.00%	0	800
Children's Fishing Derby	200	0.00%	0	200
Avondale Arts Alliance	10,000	0.00%	0	10,000
Fourth of July	17,000	13.33%	2,000	17,000
Labor Day Race	6,000	140.00%	3,500	6,000
October Flea Market	100	0.00%	0	100
Golf Tournament	0	0.00%	0	0
Christmas Comes to Avondale	2,500	0.00%	0	2,500
Community Activities	500	-50.00%	(500)	500
Resident Welcome Committee	0	0.00%	0	0
Boards & Committees	500	0.00%	0	500
Total	37,600	15.34	5,000	37,600

Professional Consultants
Expenditures

	2009	2008 vs 2009'	2009	2009
Account Name	Department Request	% Budget Change'	Dollar Increase (Decrease)	Commission Adopted
Legal Services	0	-100.00%	(5,000)	0
Legal Services - City Attorney	95,000	26.67%	20,000	95,000
Auditing Services	17,500	16.67%	2,500	17,500
Professional Consultant	30,000	-25.00%	(10,000)	30,000
Administrative Services	3,000	0.00%	3,000	3,000
Total	145,500	7.78%	10,500	145,500

Interfund Transfers
Expenditures

Account Name	2009 Department Request	2008 vs 2009 % Budget Change'	2009 Dollar Increase (Decrease)	2009 Commission Adopted
Appropriate to Fund Balance	0	0.00%	0	0
Transfer to Lake Avondale	50,000	0.00%	35,683	50,000
Transfer to Capital Projects Fund	0	-100.00%	(123,805)	0
Transfer to DDA	0	0.00%	0	0
Transfer to Sanitation Fund	402,802		402,802	402,802
Transfer to Stormwater Fund	0	0.00%	0	0
Total	452,802	227.83%	314,680	452,802

Intergovernmental Expense
Expenditures

	2009	2008 vs 2009	2009	2009
Account Name	Department Request	% Budget Change'	Dollar Increase (Decrease)	Commission Adopted
DeKalb Board of Education	7,500	20.97%	1,300	7,500
DeKalb Co. Roads	0	0.00%	0	0
FEMA/GEMA	0	0.00%	0	0
Summer Recreation	0	0.00%	0	0
DeKalb County Ad Valorem	36	-98.94%	(3,364)	36
Total	7,536	-21.50%	(2,064)	7,536

Fund	2009 Department Request	2008 vs 2009 % Budget Change'	Dollar Increase (Decrease)	2009 Commission Adopted
Stormwater Fund				
Revenues				
Interest Earnings	6,285.61		6,285.61	6,285.61
Stormwater Fees	109,000.00	0.00%	0.00	109,000.00
Total Revenues	115,285.61	5.77%	6,285.61	115,285.61
Expenditures				
Drain Cleaning	5,000.00		5,000.00	5,000.00
Capital Outlay	25,000.00	66.67%	10,000.00	25,000.00
Total Expenditures	30,000.00	100.00%	15,000.00	30,000.00
Difference	85,285.61		(8,714.39)	85,285.61
Lake Avondale Fund				
Revenues:				
Interest Income	1,452.77		1,452.77	1,452.77
Transfer In From General Fund	50,000.00		35,683.00	50,000.00
Total Revenues	51,452.77		37,135.77	51,452.77
Expenditures:				
Capital Outlay	0.00			0.00
Total Expenditures	0.00			0.00
Difference	51,452.77			51,452.77
Dottie Holmes Fund				
Revenues:				
Interest Income	113.80		113.80	113.80
Total Revenues	113.80		113.80	113.80
City of Avondale Estates TAD				
Revenues:				
TAD Taxes	13,184.87		13,184.87	13,184.87
Interest Income	548.49		548.49	548.49
Total Revenues	13,733.36		13,733.36	13,733.36

REVENUE AND EXPENSE SUMMARY

1/29/2009 14:43

	General Fund	Sanitation Fund	Lake Fund	Operating Funds Sub-Total	Stormwater Fund	Dottie Holmes Fund	TAD Fund	Total
Revenue/Expenditures								
Revenue	2,681,354	402,802	1,453	3,085,609	115,286	114	13,733	3,214,742
Expenditures	(2,224,121)	(692,802)	0	(2,916,923)	30,000	0	0	(2,886,923)
Difference	457,233	(290,000)	1,453	168,685	145,286	114	13,733	327,818
Inter-Fund Transfers								
To/From the Sanitation Fund	(402,802)	402,802		0				0
To/From the Lake Fund	(50,000)		50,000	0				0
	(452,802)	402,802	50,000	0	0	0	0	0
Net Change for the Year	4,430	112,802	51,453	168,685	145,286	114	13,733	327,818