

2020-2022 General Fund Operational Budget Summary

	2020 Actual	2021 Adopted	2021 Amended	2022 Proposed
<u>Revenues</u>				
Property Taxes	2,562,792	2,795,100	2,799,500	3,164,700
Franchise Fees/Insurance Premium	597,908	460,800	482,000	480,000
Licenses and Permits	89,771	61,000	101,400	100,200
Fines and Forfeitures	457,007	450,000	469,700	550,000
Charges for Services	3,518	17,400	4,840	18,000
Interest Earnings	16,910	15,000	2,000	3,000
Miscellaneous Income	64,811	53,100	48,060	48,100
Occupational and Other Taxes	241,004	210,300	227,200	215,300
Intergovernment Revenue	66,840	171,500	170,400	173,500
Transfers In	1,103,187	0	39,000	0
TOTAL REVENUES	5,203,748	4,234,200	4,344,100	4,752,800
<u>Expenses</u>				
General Government	1,494,080	1,634,800	1,626,050	1,680,900
<i>BOMC</i>	33,744	35,500	35,400	35,500
<i>Admin</i>	891,707	1,018,950	1,024,500	1,098,300
<i>Professional Consultants</i>	322,127	249,700	266,800	262,700
<i>Non-departmental Expense</i>	118,598	182,400	147,700	133,600
<i>Court</i>	127,629	131,750	130,450	131,800
<i>DeKalb BOE+Meeting Expense</i>	275	16,500	21,200	19,000
Public Safety	1,270,593	1,430,000	1,412,300	1,403,850
Public Works	230,891	222,950	231,800	215,000
Culture and Recreation	448,647	554,700	571,000	612,500
Transfers Out (Capital Fund+Debt Service)	2,011,622	376,750	487,950	825,550
Housing and Development	6,000	15,000	15,000	15,000
TOTAL EXPENSES	5,461,833	4,234,200	4,344,100	4,752,800

2020-2022 Sanitation Proprietary Fund Operational Budget Summary

Sanitation Revenues	827,462	860,000	962,600	959,100
Sanitation Operational Expenses	778,342	829,800	866,050	874,100

**GOVERNMENTAL FUNDS - Special Revenue and Capital
2022 PROPOSED BUDGET**

	Special Revenue Funds			Capital Project Funds		
	Police Seizure	Tax Allocation District	Coronavirus Relief Fund	Capital Project Fund	2018 SPLOST Fund	URA Fund
<u>Revenues:</u>						
Taxes		97,700				
Intergovernmental			584,275	1,372,000	520,800	
Interest Earnings	5	100			600	
Confiscated Revenues						
Total Revenues	5	97,800	584,275	1,372,000	521,400	-
<u>Expenditures:</u>						
General Government	-					
Public Works	-		1,168,550	1,434,000	314,800	1,102,500
Public Safety	-					
Culture and Recreation						2,017,600
Interest						173,800
Total Expenditures	-	-	1,168,550	1,434,000	314,800	3,293,900
<u>Other Financing Sources</u>						
Issuance of Debt						3,120,100
Transfers from General Fund				651,750		173,800
Total other financing sources	-	-	-	651,750	-	3,293,900
Net Change in Fund Balance	5	97,800	(584,275)	589,750	206,600	-
Fund Balance - Beginning	13,592	268,861	584,275	496,757	676,872	
Fund Balance - End of Year	13,597	366,661	-	1,086,507	883,472	-

Fiduciary and Proprietary Funds
2022 PROPOSED BUDGET

	Fiduciary Fund	Proprietary Funds	
	Dottie Holmes Memorial Trust Fund	Sanitation Fund	Stormwater Fund
<u>Revenues:</u>			
Fees		959,100	396,000
Intergovernmental			200,000
Interest Earnings	5		1,000
Total Revenues	5	959,100	597,000
<u>Expenditures:</u>			
Operations	12,510	824,100	155,800
Capital Outlay - Vehicles		85,000	
North Woods Construction			775,000
Priority Plan Projects 3-5			422,000
Depreciation		50,000	15,000
Total Expenditures	12,510	959,100	1,367,800
<u>Other Financing Sources</u>			
Issuance of Debt			
Transfers from Other Funds			
Total other financing sources	-	-	-
Net Change in Fund Balance	(12,505)	-	(770,800)
Net Position - Beginning	12,505	34,242	918,853
Fund Balance - End of Year	-	34,242	148,053

Avondale Estates Revenue

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		2020	2021	2022	2021-22 \$
Account	Account Name	Actual	Amended	Proposed	Increase (Decrease)
401 001	R/E Property Tax - Current Year	2,332,182	2,545,100	2,969,100	424,000
401 002	Personal Property Tax	16,743	18,600	20,700	2,100
401 003	Motor Vehicle Tax - Dekalb County	80,622	121,100	52,400	(68,700)
401 004	Public Utilities Ad Valorem Tax	0	16,600	17,200	600
401 005	Railroad Equipment Tax	270	300	300	0
401 012	Property Tax - Prior Years	85,098	76,100	78,700	2,600
401 013	Personal Property Tax - Prior Years	7,339	500	600	100
402 051	Atlanta Gas Light Company	35,776	32,000	36,000	4,000
402 052	Georgia Power	268,940	135,000	139,000	4,000
402 053	AT&T	22,121	20,000	23,000	3,000
402 054	Comcast	33,670	60,000	47,000	(13,000)
402 055	Insurance Premium	237,401	235,000	235,000	0
402 057	Cell Tower	40,508	40,000	40,000	0
402 103	Alcoholic Beverages Taxes	36,838	34,400	35,000	600
402 104	Intangible Taxes - Dekalb	95,436	92,500	75,000	(17,500)
403 013	Interest On Past Due Taxes	1,536	1,000	1,000	0
403 34	Penalties/Charges	10,907	5,000	5,000	0
411 041	Business License/Occupational	108,460	100,000	105,000	5,000
411 042	Alcoholic Beverages Licenses	39,900	40,000	40,000	0
411 043	Permit Authorizations/Building Perr	48,946	57,300	55,000	(2,300)
411 047	Sign Permits	155	100	200	100
411 049	Other Permits (Server/Film/Solicitati	770	4,000	5,000	1,000
421 020	Traffic Court Receipts	274,273	342,100	350,000	7,900
421 021	Probation Svcs - Current Cases	182,734	127,600	200,000	72,400
451 010	Rezoning and Variance Fees	250	200	200	0
451 060	Sales of Reports/Copies/Booklet	125	100	100	0
451 098	Charges - Other Services (Notary/O.l	1,948	2,000	2,000	0
461 000	Interest Earnings	16,910	2,000	3,000	1,000
462 000	Sale of Surplus Equipment Proceeds	7,636	960	1,000	40
464 000	Contributions and Donations	4,845	1,000	1,000	0

465 000 Other Miscellaneous Revenue	790	1,000	1,000	0
475 040 Fourth of July Activities - Donations	1,020	1,590	6,000	4,410
475 050 Labor Day Race - Entry Fees/Sal	0	0	8,500	8,500
475 060 City Wide Yard Sale	0	750	1,000	250
475 090 Gazebo/Park Rental Fees	300	300	300	0
495 081 Real Estate Transfer Tax	39,272	20,500	25,000	4,500
495 083 Energy Excise Tax	14,191	8,100	12,000	3,900
495 089 COPS Grant	1,578	2,300	1,500	(800)
495 090 Other Grants	51,071	160,000	160,000	0
495 060 Transfer from Dottie Holmes		12,000		
497 55 Transfer from Technology Fund		27,000		
TOTAL	4,100,561	4,344,100	4,752,800	447,700

Administration Department Expenditures						
	10/29/21 2:26 PM	2020	2021	2022	2021-22	2021-22
Account #	Account Name	Actual	Amended budget	Proposed	% Budget Change'	Dollar Increase (Decrease)
501-225	Travel	472	500	600		100
501-230	Education and Training	4,555	5,000	5,000	0.0%	0
501-350	Stipends	26,604	26,400	26,400	0.0%	0
501-395	FICA	2,113	2,000	2,000	0.0%	0
501-430	Dues and Fees	3,000	1,500	1,500		
TOTAL	Board of Mayor & Commissioners	33,744	35,400	35,500	0.3%	100
502-100	Salaries-Regular	644,639	754,300	805,000	6.7%	50,700
502-110	Overtime	875	900	1,000	11.1%	100
502-115	FICA	49,391	57,800	61,700	6.7%	3,900
502-120	Group Insurance	89,909	86,700	86,700	0.0%	0
502-125	Retirement	29,481	37,900	37,900	0.0%	0
502-126	Deferred Comp. Matching	388	17,600	26,700	51.7%	9,100
502-128	Other Employee Benefits	837	2,500	2,500	0.0%	0
502-130	Workers Compensation Ins	1,235	1,300	1,500	15.4%	200
502-134	Professional Services	2,346	600	1,000	66.7%	400
502-135	Administrative Services	29	100	100	0.0%	0
502-200	Communications	13,685	13,100	12,500	-4.6%	(600)
502-210	Printing and Binding	1,095	300	1,500	400.0%	1,200
502-220	Water & Sewer	1,782	2,200	2,100	-4.5%	(100)
502-221	Natural Gas	1,174	1,600	1,400	-12.5%	(200)
502-222	Electricity	11,805	10,900	12,000	10.1%	1,100
502-225	Travel	20	2,100	4,000	90.5%	1,900
502-226	Food	0	300	400	33.3%	100
502-230	Education and Training	155	2,100	4,000	90.5%	1,900
502-270	Computers	1,648	1,100	1,000	-9.1%	(100)
502-300	Landscape Maintenance	180	200	200	0.0%	0
502-341	Repairs and Maintenance - Equip	1,432	1,200	2,100	75.0%	900
502-345	Repairs and Maintenance - Bldgs	20,507	8,800	10,500	19.3%	1,700
502-365	Website	5,195	7,000	7,000	0.0%	0
502-390	General Supplies and Materials	3,519	2,600	3,500	34.6%	900
502-430	Dues and Fees	10,380	11,300	12,000	6.2%	700
TOTAL	City Administration	891,707	1,024,500	1,098,300	23.2%	206,593

General Government

Expenditures

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		2020	2021	2022	2021-22 %	2021-22 \$
Account #	Account Name	Actual	Amended budget	Proposed	% Budget Change'	Dollar Increase (Decrease)
506-130	HPC/ARB Guidelines Update	45,956	0	0		0
506-132	Legal Services - City Attorney	112,935	113,300	115,000	1.5%	1,700
506-133	Auditing Services	15,400	16,500	16,000	-3.0%	(500)
506-134	Professional Consultant	142,052	128,100	125,000	-2.4%	(3,100)
506-135	Administrative Services	5,784	6,800	6,700	-1.5%	(100)
506-136	Election Expense	0	2,100	0	0.0%	(2,100)
TOTAL	Professional Consultants	322,127	266,800	262,700	-1.5%	(4,100)
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509-200	Communications	5,048	5,700	6,000	5.3%	300
509-210	Printing and Binding	8,110	11,300	10,000	-11.5%	(1,300)
509-211	Expenses for Public Hearings	0	100	500	0.0%	400
509-215	City Directory	0	6,000	6,000	0.0%	0
509-217	Telecom Mgt. Services GMA	1,766	1,800	1,800	0.0%	0
509-265	Software	3,146	7,000	7,000	0.0%	0
509-271	Building Plan Review/Inspections	29,567	43,500	33,000	-24.1%	(10,500)
509-280	Other grant expenditures	200	0	0		0
509-350	Insurance - Liability	66,414	64,900	64,000	-1.4%	(900)
509-360	Postage	3,448	4,800	4,000	-16.7%	(800)
509-365	Newsletter Printing/Postage	240	2,300	300	-87.0%	(2,000)
509-390	General Supplies and Materials	659	300	1,000	233.3%	700
TOTAL	General Government	118,598	147,700	133,600	-9.5%	(14,100)

Police Department

Expenditures

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Account #	Account Name	2020	2021	2022	2021-22 %	2021-22 \$
		Actual	Amended budget	Proposed	% Budget Change'	Increase (Decrease)
511-100	Salaries-Regular	821,248	888,200	863,000	-2.8%	41,752
511-110	Overtime	39,291	22,200	25,000	12.6%	(14,291)
511-115	FICA	66,129	69,700	67,900	-2.6%	1,771
511-120	Group Insurance	143,052	144,900	145,000	0.1%	1,948
511-125	Retirement	39,844	48,500	48,500	0.0%	8,656
511-126	Deferred Comp Matching	608	19,500	33,800	73.3%	33,192
511-127	Citizens Patrol	674	1,000	5,000	400.0%	4,326
511-128	Other Employee Benefits	1,512	2,200	2,300	4.5%	788
511-129	Police Officer's Benefit	3,585	4,600	4,600	0.0%	1,015
511-130	Workers Compensation Insurance	23,437	26,800	33,000	23.1%	9,563
511-134	Professional Services	1,858	900	2,000	122.2%	142
511-135	IT Expense	371	0	0		(371)
511-200	Communications	11,265	15,400	15,000	-2.6%	3,735
511-210	Printing and Binding	149	400	400	0.0%	251
511-215	Books and Periodicals	0	100	100	0.0%	100
511-219	Citizens' Police Academy	0	0	1,000		1,000
511-224	Gasoline	21,787	30,700	25,000	-18.6%	3,213
511-225	Travel	3,215	3,900	5,000	28.2%	1,785
511-230	Training and Education	2,539	2,900	5,000	72.4%	2,461
511-260	Small Equipment	11,496	9,800	12,000	22.4%	504
511-270	Computers	5,276	4,000	4,000	0.0%	(1,276)
511-340	Repairs and Maintenance - Vehicles	33,516	46,900	35,000	-25.4%	1,484
511-341	Repairs and Maintenance - Equipment	26,909	56,000	55,000	-1.8%	28,091
511-345	Repairs and Maintenance - Blding	0	200	0	-100.0%	0
511-360	Postage and Meter Rental	0	100	100	0.0%	100
511-370	Uniform Allowance	6,412	4,200	6,700	59.5%	288
511-375	Uniform Cleaning and Alterations	484	300	1,000	233.3%	516
511-390	General Supplies and Materials	4,919	7,900	7,600	-3.8%	2,681
511-430	Dues and Fees	1,017	1,000	850	-15.0%	(167)
TOTAL	Police Department	1,270,593	1,412,300	1,403,850	-0.6%	133,257

**Municipal Court
Expenditures**

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		2020	2021	2022	2021-22%	2021-22 \$
Account #	Account Name	Actual	Amended budget	Proposed	% Budget Change'	Dollar Increase (Decrease)
512-100	Salaries - Regular	57,848	55,000	57,100	3.8%	2,100
512-110	Overtime	221	700	500	-28.6%	(200)
512-115	FICA	6,242	4,300	6,300	46.5%	2,000
512-120	Group Insurance	8,494	9,200	9,200	0.0%	0
512-125	Retirement	2,272	2,900	2,900	0.0%	0
512-126	Deferred Comp Matching	129	2,700	3,900	44.4%	1,200
512-128	Other Employee Benefits	81	100	100	0.0%	0
512-130	Workers Compensation Insurance	89	100	100	0.0%	0
512-131	Legal Services - Judge, Solicitor	20,500	22,550	24,600	9.1%	2,050
512-132	Legal Services - Public Defender	700	1,000	1,000	0.0%	0
512-134	Professional Services	125	100	100	0.0%	0
512-210	Printing and Binding	109	100	300	200.0%	200
512-225	Travel	0	500	500	0.0%	0
512-230	Education and Training	409	500	1,000	100.0%	500
512-265	Software Maintenance	20,939	20,900	22,000	5.3%	1,100
512-270	Computers	1,502	1,900	0	0.0%	(1,900)
512-341	Equipment Maintenance	0	100	200	100.0%	100
512-356	Property lease	7,500	7,500	1,400	100.0%	(6,100)
512-390	General Supplies and Materials	413	200	500	150.0%	300
512-430	Dues and Fees	55	100	100	0.0%	0
TOTAL	Municipal Court	127,629	130,450	131,800	3.3%	4,171

Public Works Department Expenditures

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	2020	2021	2022	2021-22 %	2021-22 \$
Account	Actual	Amended budget	Proposed	% Budget Change	Dollar Increase (Decrease)
530-100	83,386	72,600	73,300	1.0%	700
530-115	6,465	5,600	5,600	0.0%	0
530-120	17,926	11,300	8,900	-21.2%	(2,400)
530-125	5,179	5,300	5,200	-1.9%	(100)
530-126	0	0	2,000	0.0%	2,000
530-128	81	200	200	0.0%	0
530-130	5,089	3,400	3,400	0.0%	0
530-134	0	100	200	100.0%	100
530-200	4,227	3,600	4,000	11.1%	400
530-210	263	200	100	-50.0%	(100)
530-215	0	100	0	-100.0%	(100)
530-220	424	1,100	1,500	36.4%	400
530-221	836	900	900	0.0%	0
530-222	4,382	4,000	4,400	10.0%	400
530-223	62,899	73,000	72,000	-1.4%	(1,000)
530-224	791	800	1,000	25.0%	200
530-225	0	100	400	300.0%	300
530-230	135	200	1,000	400.0%	800
530-270	360	0	0	0.0%	0
530-291	10,247	11,400	3,000	-73.7%	(8,400)
530-292	490	7,900	5,500	-30.4%	(2,400)
530-340	1,757	1,400	1,100	-21.4%	(300)
530-341	13	100	100	0.0%	0
530-345	12,847	11,600	8,400	-27.6%	(3,200)
530-356	1,125	1,500	1,500	0.0%	0
530-370	2,692	2,300	2,000	-13.0%	(300)
530-380	1,207	1,200	1,200	0.0%	0
530-390	7,802	11,800	8,000	-32.2%	(3,800)
530-430	268	100	100	0.0%	0
Total	230,891	231,800	215,000	-7.2%	(16,800)

Parks Department

Expenditures

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Account #	Account Name	2020 Actual	2021 Amended budget	2022 Proposed	2021-22 % % Budget Change'	2021-22 \$ Dollar Increase (Decrease)
535-100	Salaries - Regular	229,690	234,900	278,500	18.6%	43,600
535-105	Salaries - Contract	0	36,800	25,000		
535-110	Overtime	11,280	4,000	12,000	200.0%	8,000
535-115	FICA	19,254	20,800	22,200	6.7%	1,400
535-120	Group Insurance	77,256	55,300	64,500	16.6%	9,200
535-125	Retirement	12,796	14,600	14,600	0.0%	0
535-126	Deferred Comp Matching	545	6,800	10,400	52.9%	3,600
535-128	Other Employee Benefits	437	800	800	0.0%	0
535-130	Workers Compensation Insurance	9,808	9,400	13,400	42.6%	4,000
535-134	Professional Services	2,133	1,200	2,500	108.3%	1,300
535-200	Communications	1,070	2,700	1,700	-37.0%	(1,000)
535-221	Natural Gas	379	500	500	0.0%	0
535-222	Electricity	887	1,500	900	-40.0%	(600)
535-224	Gasoline	4,046	5,700	6,000	5.3%	300
535-230	Training and Education	0	400	400	0.0%	0
535-260	Small Equipment	3,318	8,200	3,300	-59.8%	(4,900)
535-300	Landscape Maintenance	15,597	18,600	25,000	34.4%	6,400
535-310	Tree Maintenance	2,175	6,100	5,000	-18.0%	(1,100)
535-311	Tree Installation	60	9,000	4,500	-50.0%	(4,500)
535-312	Tree Removal	15,600	37,600	30,000	-20.2%	(7,600)
535-315	Irrigation	2,924	4,500	2,500	-44.4%	(2,000)
535-340	Repairs and Maintenance - Vehicles	3,684	5,000	3,500	-30.0%	(1,500)
535-341	Repairs and Maintenance - Equipm	5,113	6,800	5,400	-20.6%	(1,400)
535-345	Repairs and Maintenance - Building	3,000	13,700	4,000	-70.8%	(9,700)
535-370	Uniform Allowance/Rental	4,157	6,100	4,900	-19.7%	(1,200)
535-390	General Supplies and Materials	5,645	9,500	6,000	-36.8%	(3,500)
Parks	Total	430,854	520,500	547,500	5.2%	27,000

Recreation & Community Affairs

Expenditures

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		2020	2021	2022	2021-22 %	2021-22 \$
Account #	Account Name	Actual	Amended budget	Proposed	% Budget Change'	Dollar Increase (Decrease)
540-410	Easter Egg Hunt	0	0	1,000		1,000
540-430	Town Hall Meetings	275	4,000	1,500	445.5%	1,225
540-440	Fourth of July	3,084	25,000	28,500	824.1%	25,416
540-450	Labor Day Race	0	0	9,000		9,000
540-460	City Wide Yard Sale	0	0	1,000		1,000
540-470	Christmas Comes to	14,709	15,000	15,000	2.0%	291
540-480	Community Activities	0	10,000	10,000		10,000
540-490	Welcoming Committee	0	5,000	5,000		5,000
540-495	Boards & Committees	0	500	500		500
	Total	18,068	59,500	71,500	295.7%	53,432

Sanitation Fund (545)

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Acct. #	Account Name	2020 Actual	2021 Amended budget	2022 Proposed	2021-22 % % Budget Change'	2021-22 \$ Dollar Increase (Decrease)
			San fee:	566		
545-101	Sanitation Fees - Current Year	811,859	933,600	934,500	0.1%	900
545-102	Sanitation Fees - Prior Year	15,603	29,000	24,600	-15.2%	(4,400)
545-103	Transfer In From General Fund	0	0	0	0.0%	0
	Transfer from Coronavirus Relief Fund					
	Total	827,462	962,600	959,100	-0.4%	(3,500)
545-109	Salaries - Regular	345,156	366,500	366,600	0.0%	100
545-110	Overtime	10,753	1,500	5,000	233.3%	3,500
545-111	Seasonal Staff	0	25,000	25,000		0
545-115	FICA	25,017	28,200	28,400	0.7%	200
545-120	Group Insurance	129,423	81,200	80,000	-1.5%	(1,200)
545-125	Retirement	16,937	18,500	18,500	0.0%	0
545-126	Deferred Comp Matching	2,575	3,300	4,000	21.2%	700
545-128	Other Employee Benefits	911	1,400	1,400	0.0%	0
545-130	Workers Compensation Insurance	24,311	42,600	44,500	4.5%	1,900
545-134	Professional Services	2,140	800	800	0.0%	0
545-200	Communications	1,357	2,100	2,400	14.3%	300
545-210	Printing and binding	0	100	100	0.0%	0
545-224	Gasoline	20,758	18,000	19,500	8.3%	1,500
545-230	Training and Education	0	300	300	0.0%	0
545-270	Computers		650	0	-100.0%	(650)
545-280	Landfill Expense	84,264	81,500	88,500	8.6%	7,000
545-281	Recycling Disposal	46,305	102,300	103,000	0.7%	700
545-330	Depreciation	35,584	45,000	50,000	11.1%	5,000
545-340	Repairs and Maintenance - Vehicles	44,557	57,300	52,000	-9.2%	(5,300)
545-341	Repairs and Maintenance - Equipmen	0	500	500	0.0%	0
545-350	Insurance - liability, property, etc.	2,754	19,100	19,100	0.0%	0
545-370	Uniform Allowance/Rental	8,756	7,600	9,000	18.4%	1,400
545-390	General Supplies and Materials	4,344	6,000	4,000	-33.3%	(2,000)
545-395	Garbage Cans	8,024	1,600	1,500	-6.3%	(100)
545-580	Capital Outlay	0	80,000	85,000	0.0%	85,000
	Total	778,342	946,050	959,100	23.2%	180,758

Stormwater Fund

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Acct. #	Account Name	2021	2022	2021-22 %	2021-22 \$
		Amended budget	Proposed	% Budget Change'	Dollar Increase (Decrease)
401-006	Stormwater Fees - Current Year	374,700	375,000	0.1%	300
401-007	Stormwater Fees - Prior Year	3,800	11,600	205.3%	7,800
461-000	Interest Earned	700	1,000		
465-000	Grant revenue	100,000	200,000		
497-041	Transfer In From General Fund	0	0	0.0%	0
	Total	479,200	587,600	22.6%	108,400
506-100	Salaries - Regular	4,400	17,500	0.0%	13,100
506-115	FICA	300	1,300	0.0%	1,000
506-130	Workers Compensation Insurance	200	800	0	600
506-134	Professional Services	93,700	66,000	-29.6%	(27,700)
506-200	Easements		2,000		
506-210	Communications	300	600		
506-224	Gasoline	0	0	0.0%	0
506-230	Training and Education	0	300	0.0%	300
506-265	Software Maintenance	2,100	2,100		0
506-291	Emergency Repairs	20,000	50,000	150.0%	30,000
525-200	Drain Cleaning	20,000	15,000		(5,000)
506-340	Repairs and Maintenance - Vehicles	0	0	0.0%	0
506-341	Repairs and Maintenance - Equipment	0	0	0.0%	0
506-350	Insurance - liability, property, etc.	0	0	0.0%	0
506-390	General Supplies and Materials	1,500	500	0.0%	(1,000)
510-000	Depreciation	12,100	15,000	0.0%	2,900
506-580	Capital Outlay	662,200	1,197,000	0.0%	534,800
	Total Operating	141,000	155,800		
	Grand Total	816,800	1,368,300	67.5%	551,500