



Agenda Special Town Meeting December 12, 2017

1. 7:00 p.m. Clerk Calls the Meeting to Order.
2. A Moderator is Nominated and Chosen from the Floor.
3. Moderator Declares Rules for the Meeting and Announces the Clerk will Keep the Minutes of the Meeting.
4. Approval of Special Town Meeting Agenda.
5. Approval of December 6, 2016, Special Town Meeting Minutes.
6. Presentation of the 2018 Proposed Budget and Property Tax Levy.
7. Approve 2018 Property Tax Levy (proposed at \$3,226,691.00).
8. Recommend 2018 General Fund Budget (proposed at \$4,043,491.00).
9. Schedule Date, Time, and Place of 2018 Special Town Meeting. (Recommendation: Tuesday, December 11, 2018, 7:00 p.m., Heritage Hall). (Alternative Date: Thursday, December 13, 2018, 7:00 p.m., Heritage Hall).
10. Other Business.
11. Adjourn Meeting.

PSW

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The Clerk called the meeting to order at 7:00 p.m.

NOMINATION OF MODERATOR: Tom Horak was elected as Meeting Moderator.

MEETING RULES: The Moderator declared the Rules for the Meeting and announced that the Clerk will keep the Minutes of the Meeting.

APPROVAL OF SPECIAL TOWN MEETING AGENDA: The meeting agenda was approved as submitted.

APPROVAL OF DECEMBER 8, 2015 MEETING MINUTES: It was moved and seconded to approve the Minutes of the Special Town Board Meeting of December 8, 2015, and to suspend reading. It was explained that the Minutes were posted on the Town's website. They are also available in the meeting packet.

PRESENTATION OF THE 2017 PROPOSED BUDGET AND PROPERTY TAX LEVY: Tom Kelly, Town Finance Officer, reported that the purpose of the meeting is to present to residents the budget and property tax levy as proposed, and to have the residents establish the property tax levy and recommend a general fund budget for 2017. He reported that, by law, the Town has to certify the final levy to the County by the end of December. He reported that the Town Board will adopt what the residents pass at the next Town Board Meeting.

The Finance Officer recapped the 2016 budget. He reported that there was a \$2,933,926 property tax levy. That was an increase of 2.646% over the 2015 tax levy. The property tax levy of 2016 increased 1.028% since 2012. This was the first year since 1991 without a debt levy. The Operating Levy, which supports the General Operating Fund was \$2,688,398 and Fiscal Disparities in the amount of \$245,528. In 2016 Fiscal Disparities decreased to \$245,528. With that, property in the Township would see an \$8 - \$18 increase in property taxes for the Township. He reported that the General Fund Budget for 2016 is \$3,724,485. As in past practice, the Town has a budget that is balanced with revenues equal to expenditures. That budget was a 4.93% increase over the 2015 budget. As typical, Public Safety continues to be the largest budgeted expenditure area in the General Fund. That includes police, through the Ramsey County Sheriff's Office; Fire Department, with services provided by the City of White Bear Lake; and Code

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Enforcement. The biggest revenue source is property taxes with accounts for 79% of the revenue in the General Fund. In 2016 the Township applied for and received a water efficiency rebate grant from the Metropolitan Council. The grant funding was used for rebate for 143 water sense toilets, 26 clothes washers, and 6 irrigation controllers. The purpose of the grant is to save water. The water saved through the water efficiency rebate grant was almost 3 million gallons. The Town received A grant of \$24,000. The Township's portion was \$8,226.00 which was provided from the Water Fund. In 2016 the Township's annual financial report received a Certificate of Achievement from the Government Finance Officers Association. This was the 20th year in which the Town received the certificate. The Town is one of 139 governments in Minnesota to receive the award. The 2016 budget received the distinguished budget presentation award. This is the 15th time the Town has received the award from the Government Finance Officers Association. The Town is one of 29 governments in Minnesota to receive this award.

The Finance Officer reported that the 2017 budget process started at the Town's Annual Meeting on March 8th when residents approved the preliminary levy. Meetings were held with various departments within the Township in May to come up with a preliminary budget. The Town is working on the 5 year Capital Improvement Plan to be approved by the Town Board at the same time that the budget is approved at the next Town Board meeting. The first year of the 5 year Capital Improvement Plan will be included in the 2017 budget. Budget workshops were held with the Town Board and department heads in August and November and is now being presented for Township resident approval. By law the final levy needs to be certified to the County by December 29th. The Town's fiscal year begins January 1st.

The total budget for the Town from all funds is \$14,147,874. The largest portion is the enterprise fund which is water, sewer and stormwater. The reason that fund is the largest is due to the capital improvement projects which are proposed. The General Fund makes up 27% of the budget along with debt service and internal service funds. The next largest area, by function, is other services and charges at 40%. The reason is that the Township contracts certain services that larger cities may perform in-house. Capital outlay at 32% account for the planned projects. Personnel Services accounts for 13%; Debt Service at 6%; Operating Transfers at 6%; and Supplies at 3%.

The Finance Officer reported that Personnel Services account for \$1,776,647 of the total budget. This is a 9.13% increase from 2016. It includes 18 full-time employees, the same as 2016, but an employee was added in 2016 that was only there for part of the year, and who is here for the entire year of 2017, which explains the 9.13% increase. Personnel Services also includes summer seasonal positions for Public Works to help maintain the parks; PERA; FICA; Health Insurances; and Workers Comp. He reported that health insurance is decreasing by 9.62% due to the Union employees changing health care providers and the Township non-union employees' health care only going up by 3% for 2017. Wages are based on the Union contract which runs through 2017. The contract expires on December 31, 2107. The contract calls for a cost of living increase of 2% on January 1st and 1% on July 1, 2017. The Supplies budget accounts for

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\$455,595. This is a 7.18% increase from 2016. It includes salt, sand, chemicals and street maintenance materials. The chemical budget has been increased for road treatment and the Water Fund increased for polyphosphates to improve water quality. Other Services and Charges has a budget for 2017 of \$5,733,773 which is a 5.68% increase from 2016. Included in Other Services and Charges are professional fees (elections, audit, engineering and legal). It also includes contracted services for Sheriff (4.33%) and Fire (3.99%). These increases represent 8.62% of the total Town proposed budget. It also includes other contracted services including beach operations, portable toilets at the parks, and contract with the City of St. Paul for water main repairs; \$83,300 to replace/maintain park assets (which is a 3.48% increase from 2016); electricity, gas, water and sewer.

The Finance Officer reviewed the Debt Service budget for 2017 in the amount of \$795,009 which is a 71.28% increase from 2016. It includes principal, interest the bond. In 2017 the 2005B Taxable Tax Increment Bond is being retired early. This increases debt principal in 2017 by \$335,000 but eliminates \$48,675 in future interest payments at 5.25%.

The Finance Officer reported that the total budget for Capital Outlay is \$4,510,928. It is a 3.25% decrease from 2016. In 2017 it will include curb replacements, the annual seal coat project, sewer lining project, and water tower repainting. It also includes \$317,200 in park improvements, capital building and equipment replacements and additions. This is an increase of 1.71%.

The Finance Officer reported that Transfers between funds account for \$875,922 of the budget. It represents an increase of 274.87% from 2016 and represents transfers between funds. The reason for the big decrease is due to lower debt payments for paying off debt. There are small capital projects which will require less in transfers. Transfers are from where money was collected to pay off a debt and now the money is moved to the debt fund to pay off the debt. Included in the transfers are debt funded by other sources other than special assessments or taxes and funds for capital projects in 2017 and future projects.

The Finance Officer reviewed the proposed 2017 budget by fund type. There are revenues of \$791,369 and expenditures of \$935,897 in the Debt Service Funds. The Township still maintains a Aa2 rating by Moody's Investor Service. There is no debt levy proposed for 2017. The Town has had debt levies from 1991 through 2015. This rating saves the Town some money. When outstanding debt is calculated by population as of January 1, 2017 there will be debt per capita of \$325.00. Compared to 2011 the debt per capita was \$874. On January 1, 2017 there will be \$3,375,000 in outstanding debt. Because paying off the 2005 bond and paying off a few other debts, by the end of the year it will be \$2,290,000 which will bring the per capita debt down to \$207.

The Finance Officer reported that the Capital Improvement Funds has revenues of \$976,820 and expenditures at \$1,428,727. The revenue is special assessments or tax

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increment dollars and some transfers. The expenditures include curb replacement, seat coat projects and some improvements to Polar Lakes Park and tax increment payments.

The Finance Officer reported that the Town does operate some Internal Service Funds. This fund is where the Town charges itself for service or items and the money is used to pay for them. The departments are charged for depreciation on the equipment that they use. The money is put into an Internal Service Fund and when equipment needs to be replaced the Town has the money to replace the equipment instead of borrowing the money. The departments are charged for the Town's liability insurance and Workers Comp. The money is placed in a Risk Management Fund. The money is then used to pay insurance premiums. As the fund builds up deductibles are increased. Over time it lowers the insurance premiums on those items.

The Finance Officer reviewed the Enterprise Funds with revenues of \$3,682,132 and expenses of \$7,407,742. This includes the Storm Water, Sewer and Water Utility Funds. At present there is \$3,559,750 in possible infrastructure improvements, which includes water tower painting, well and pump house improvements, switching out the devices on the water meters so the radio signal can record the reading, as opposed to having an individual walking up to each device to get the reading. There is a sewer lining project in progress in the southeast area of the Township. A lift station is being rehabbed and there are storm water improvements which are overdue. The utility rates are designed to pay for 100% of the operating expenses however, these funds do have depreciation expenses of \$770,000 that is not part of the utility rates at this time. The goal is to have the utility rates cover 75% of depreciation. The Utility Commission and Town Board review the utility rates annually and adjust them accordingly. With the rates just increased and to take effect next quarter the rates should cover the operating cost and close to 75% of depreciation. The Water and Sewer Fund budgets include \$1,505,000 and \$1,784,750 of system improvements respectively. The Storm Water Fund has \$270,000 of system improvements budgeted. Because the Storm Water Fund does not have a large cash balance with the improvements planned over the next few years, without a large rate increase the fund will go into the negative for a short while and then bump back up.

The Finance Officer reported that the General Fund accounts for the operations for the Township. The General Fund budget is proposed to increase 3.39%. The main revenue source is property taxes. The proposed General Fund has expenditures of \$3,878,932. This is a balanced budget and the Town does not use reserves to balance and pay for expenditures. He reviewed the expenditures by department as follows: Public Safety at 36%; Public Works at 25%; General Government at 23%; and Culture and Recreation at 16%. He reviewed the expenditures by function as follows: Other Services and Charges at 58%; Personnel Services at 32%; Supplies at 6%; Capital Outlay at 2%; and Operating Transfers at 2%. Personnel Services is \$1,265,249 which is a 3.09% increase from 2016. It maintains 18 full time employees and includes funding for summer seasonal positions; PERA & FICA, health and workers compensation insurance. Health insurance decreased 9.62%. \$229,395 is identified in the General Fund for supplies. This is 5.91% of the

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proposed 2017 General Fund budget and is a \$7,068 decrease from 2016. Supplies include office supplies, salt, sand, chemicals and street maintenance materials. Other Services and Charges is \$2,237,288 which is 57.68% of the proposed 2017 General Fund Budget. It is a 5.88% increase from 2016 and includes professional fees, (audit, engineering and legal), contracted services for Law Enforcement (increased 4.33%) and Fire (increased 3.99%). The Public Safety Department makes up 36.01% of the General Fund Budget. Capital Outlay is proposed at 1.96% of the proposed General Fund budget. It is based on the 5-year Capital Improvement Plan. It includes improvements to Bellaire Beach, playground equipment replacement at Apple Tree Park, and trail development. Transfers account for \$71,000 from the Road and Bridge department to the Capital Improvement Fund to fund the 2017 sealcoating project. The total cost of the project is \$135,000 and reserves will be used for the difference. In the General Fund it is 1.83% of the proposed General Fund budget. It increases \$13,000 from 2016 and represents transfers between funds. The Public Safety budget of \$1,396,778 increases 4.27%. Public Works increased 7.21% to \$975,083. General Government increased \$27,271 to \$900,400. Parks and Recreation decreased 3.65% to \$606,670 with park improvements decreased \$41,000.

The Finance Officer reviewed the General Fund Revenues by classification as follows: property Taxes at 77%; Miscellaneous at 8%; Intergovernmental Revenues at 5%; Charges for Services at 4%; Licenses and Permits at 4%; Operating Transfers at 1%; and Interest Earnings at 1%. Property taxes are the largest source of revenue and are proposed to increase 2.25%. Fiscal Disparities revenue will be \$276,309 which is a 12.54% increase from 2016. The General Fund tax levy is proposed at \$2,723,691 which is a 1.31% increase.

The Finance Officer reviewed the property tax system factors. He reported that the Ramsey County Assessor determines the market values. The property tax rates are established by the State of Minnesota. The class rates are applied to the market value to establish tax capacity. The Township then levies the property tax. It is that tax that is divided by the Town's total tax capacity value generated by all properties to determine the tax rate. That tax rate is multiplied by the individual tax capacity to determine property taxes owed. For 2017 the County estimates that the Town's tax capacity will be, in total, \$14,208,288. It includes real property at \$14,083,496; personal property at \$124,792 for a total tax capacity of \$14,208,288 less tax increment tax capacity of \$601,723 and fiscal disparity contribution of \$1,202,719 for a total tax capacity of \$12,403,846. This represents an increase of \$651,287 or 5.54% from 2016. He provided a chart detailing the property tax levy for the past 16 years.

The Finance Officer reviewed the Town's proposed 2017 property tax levy of \$2,723,691 plus the fiscal disparities of \$276,309 which results in a total operating levy, based on tax capacity of \$3,000,000. This is a 2.25% increase from the 2016 levy and a 3.30% increase from the 2012 levy.

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The Finance Officer reviewed the Town's proposed 2017 tax rate of 21.958% and compared the tax rate over the past 16 years. He reported that the Township tax rate is the 3rd lowest in Ramsey County. The City of North Oaks pays for the majority of the property operation through an association fee and the City of White Bear Lake receives Local Government Aid (LGA) from the State. The City of White Bear Lake also receives gas tax money for street maintenance. The Township does not receive LGA or gas tax money.

The Finance Officer reported that information from the Ramsey County Assessor's Office shows that 49.61% of properties had decreases or no change (2,245 parcels); 46.17% of properties had an increase of 0% - 10% (2,089 parcels); 2.32% of properties had an increase of 10% - 20% (105 parcels); 1.90% of properties had increases greater than 20% (86 parcels). The median value home in the Township increased 2.8% from 2016. For 2017 the median value home is \$235,050. He reviewed examples of property taxes.

The Finance Officer reviewed the 2017 property tax breakdown as follows: Ramsey County receives 50.9%; the Township receives 20.0%; School District receives 21.3%; and Miscellaneous Districts at 7.8%.

The Finance Officer reviewed the proposed 2017 monthly Township service costs as follows: Public Safety at \$13.25; Public Works at \$11.33; General Government at 8.67; and Parks and Recreation at \$6.92 for a total of \$40.17 per month per household. These services are based on a median value home.

The Finance Officer reported that the budget and other Township information is on the Town's website at www.whitebeartownship.org or on the Town's Facebook page at <https://www.facebook.com/WhiteBearTownshipMNOOfficial> Site. The Town updated its website a year ago. He reported that there is a section identified as "notify me". This is similar to a subscriber system. A resident can be emailed or texted for various Township alerts, calendar of events, Township news, meetings, agendas, and minutes. When updates are made notification will be sent notifying of alerts, or new information. "Report of Concern" allows a resident to report a concern, such as barking dog, code violation or other issues. The concern will be sent to the department who handles the matter. In the case of a concern about a pot hole in the roadway, the concern would be referred to the Public Works Department. When the issue has been handled an email would be sent to the resident notifying them that the matter has been handled. The Town now has on-line utility billing where a resident may pay their bill on line or if the customer just wants to review their account, regarding water consumption, etc. they can do so. With the new website the Town can now video stream the Town Board meetings, however, the cable company software does not yet allow for immediate streaming. It will be re-cablecast over the next several weeks.

The Finance Officer provided a summary for all funds as follows: Total expenditures for all Funds: \$14,147,874 (which is an increase of 7.45%); Total General Fund: \$3,878,932 (which is an increase of 3.42%); Total Property Tax Levy of \$3,000,000 (which is an

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increase of 2.25%); Tax Capacity of \$12,403,846 (which is an increase of 5.54%); and 2017 Tax Rate of 21.958% (which is a decrease of 4.01% from 2016). He reported that the action required is approval of the 2017 Final Property Tax Levy of \$3,000,000 as proposed and recommendation of the 2017 General Fund Budget of \$3,878,932.

Scott McCune, 5250 Anderlie Lane, asked why the Town has a zero debt levy but still has debt. Also, the market value levy is zero but had been zero in the past. The Finance Officer reported that when debt is issued the issuer wants to know that they will be paid back. At the time of issuance the sources of revenue will be listed to pay back that debt. Generally that would be special assessments to benefiting properties affected by improvements, utility rates, or from property taxes. Most of the time the Town issues a General Obligation Bond for the revenue pledged against that debt. If it is not sufficient to pay the debt the Town would levy property taxes to make up the difference. Because the Town has collected on special assessments, tax increment and other sources the Town has the funds available to repay the debt without levying property taxes. The Town Board passes a resolution reducing the levy from whatever could be levied against that debt to zero. He stated that there was a change in the law a number of years ago that, depending on the type of debt issued, if there was a debt levy, it would either be calculated on market value or tax capacity. The Town issued debt on the Public Works building that was based on market value. That debt has been paid. That levy is no longer needed to have the capability of levying property taxes for the debt which has been paid off.

Julie Jarvinen, 4097 Wild Goose Lane, stated that she is in the top tier of property valuation and the County's portion went up 11%. The Township portion went up 18%. She stated that she is trying to reconcile the 7% difference. The Finance Officer stated that the tax is based on the market value provided by the County. The Town certified a preliminary levy in September. Since that time, the Town has reduced the levy to \$3,000,000. While the notice received may indicate that the Township portion is going up 18%, there will still be an increase but not as big as 18%, but it may not be below double digit. Julie Jarvinen asked about the water meter replacement. The Finance Officer reported that the replacement is a device that will be added to the reading device on the outside of the house. It will send out a low frequency radio signal. When Public Works Department drives by with a computer in their truck it will pick up the signal and the reading. It eliminates having someone walk up to the house and place a hand held computer device onto the reader. It is very time consuming and there have been issues with the meter reading company getting all the reads. With radio reads it is estimated that Public Works, or a contractor, can read the entire Township in a day or two. It will save considerable time. The Clerk reported that in 2009 when water meters were starting to be installed about one-third of the meters actually had radio reads to start with. It is the touch read that takes time. Julie Jarvinen asked if the Town has challenges similar with a lot of companies having moved to do "more with less". She asked if the challenge has gone out to the various departments. The Finance Officer stated that the Town always tries to keep things as tight as possible. There were a number of decreases in the past few years. A lot of what is driving the increases, especially in the enterprise funds, is catching up with capital replacement of replacing worn out assets. It is really difficult to

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keep things at a reasonable adjustment because of capital outlay. Within the departments we are always looking for cost savings.

Frank Launderville, 1294 Otter Lake Road, asked if there has been a point in time or if the Town has estimated a reading because the reading was not taken properly or on time and how often did that happen. The Finance Officer reported that individual bills have been estimated because either there was a faulty read from the contractor or they have not been able to read it at all. Meter readers comment that sometimes there is a dog in the yard or they can't locate the device. In those cases, depending on when the reading comes back from the contractor if there is time before the bill is sent out, Public Works will be sent out to see if they can get a reading if the reading company could not get a reading or if there is something wrong with the device itself. The Town tries to get those situations corrected and a meter reading done before bills are sent out. Sometimes when the readings come back there is only a day or two to generate the bills to meet the deadline for the customer to get the bill back on time. In those cases estimated bills may be sent out. The next time when the reading is taken if the bill was overestimated a credit will be given to the customer. He stated that with radio reads those problems should go away. Mr. Launderville asked if there is a way the homeowner can verify if the reading was correct. The Finance Officer stated that if the homeowner felt that the readings were too high they could make sure all the water is turned off in the house and if the meter is running it could indicate a leak somewhere. If the meter is not running, the homeowner can take a 5 gallon pail and with the meter running to see if it generated 5 gallons, less or more. If all fails, the homeowner can call the office and Public Works will come out and work with the homeowner to determine what the problem is. Mr. Launderville stated that there have been a lot of failures with the water valves in the ground in his neighborhood. In the past month there have been 5 water main breaks, or valves failed. He asked if there is a short or long term plan to remedy all the older rusting valves. The Public Works Directors reported that some valves are corroding away. The fix is to excavate the valve and repair it. He stated that in the long term if new water mains are installed they will use better materials.

APPROVE 2017 PROPERTY TAX LEVY (PROPOSED AT \$3,000,000.00): A motion was made and seconded to approve the 2017 Property Tax Levy at \$3,000,000. The motion passed.

RECOMMEND 2017 GENERAL FUND BUDGET (PROPOSED AT \$3,878,932.00): A motion was made and seconded to approve the General Fund Budget at \$3,878,932. Motion passed

SCHEDULE DATE, TIME AND PLACE OF 2017 SPECIAL TOWN MEETING (RECOMMENDATION: TUESDAY, DECEMBER 12, 2017, 7:00 P.M., HERITAGE HALL). (ALTERNATE DATE: THURSDAY, DECEMBER 14, 2017, 7:00 P.M., HERITAGE HALL): The Meeting Moderator called for a motion for the 2017 Special Town Meeting. It was moved and seconded to schedule the 2017 Special Town Meeting for Tuesday, December 12, 2017 at 7:00 p.m. at Heritage Hall. Motion passed.

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It was moved and seconded that the alternate date for the 2017 Special Town Meeting be Thursday, December 14, 2017 at 7:00 p.m. at Heritage Hall. Motion passed.

OTHER BUSINESS: There was no other business.

The meeting adjourned at 8:20 p.m.

Respectfully Submitted,

William F. Short
Clerk-Treasurer

WHITE BEAR TOWNSHIP

SPECIAL TOWN MEETING

DECEMBER 12, 2017

HERITAGE HALL

PURPOSE OF THIS MEETING

Help residents:

- 1) Understand the Township's budget and property tax, and
- 2) Establish the property tax levy and recommend a General Fund Budget for 2018.

2017
ADOPTED BUDGET
and
PROPERTY TAX LEVY
RECAP

2017 ADOPTED BUDGET & PROPERTY TAX LEVY RECAP

- ✓ Property tax levy of \$3,000,000.
 - An increase of 2.25%.
 - No Debt levy.
 - Operating levy of \$2,723,691.
 - Fiscal Disparities decreased to \$276,309.

2017 ADOPTED BUDGET & PROPERTY TAX LEVY RECAP

- ✓ General Fund budget of \$3,878,932.
 - Balanced budget.
 - Increase of 3.39%.
 - Public Safety continues to be largest budgeted expenditure area.
 - Property taxes account for 77.34% of the revenues.

Other Highlights

CAFR Award for the 20th time

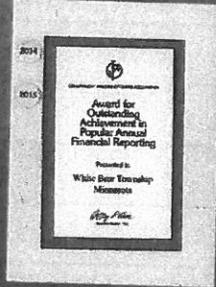
Budget Award for the 16th time



Other Highlights

PAFR Award for the 2nd time.

One of 9 Government Entities to receive all 3 awards in the State.



2018 PROPOSED BUDGET and PROPERTY TAX LEVY

2018 BUDGET PROCESS

- ✓ Budget Calendar:
 - ✓ Preliminary levy presented at Annual Town Meeting March 14th.
 - ✓ Started budget in June.
 - ✓ Preliminary levy certified to County September 15th.
 - ✓ 10-year CIP updated for approval by Town Board on December 18th.
 - 1st year (2018) incorporated into 2018 Budget.
 - 1st 10-year CIP (previously was a 5-year CIP).

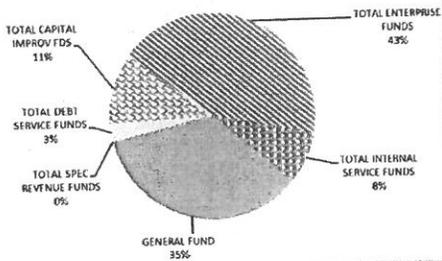
2018 BUDGET PROCESS

- ✓ Budget Calendar:
 - Budget workshops between August and November.
 - Budget & tax levy presentation to residents December 12th.
Residents approve tax levy.
 - Final levy certified to County by December 29th.
 - January 1st fiscal year begins.

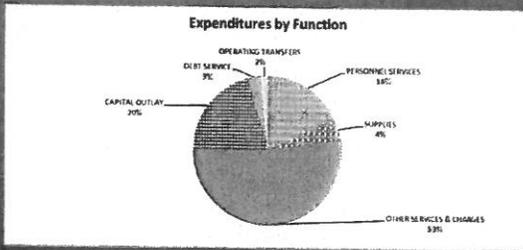
Proposed 2018 Budget

Total Expenditure Budget
\$11,517,808

EXPENDITURES BY FUND TYPE



Total Expenditure Budget
\$11,517,808



PERSONNEL SERVICES

- ⇒ \$2,085,422 Total Budget - All Funds.
- 3.63% increase from 2017.
- 18 full-time for 2018.
 - Same as 2017.
- Includes summer seasonal positions.
- Includes PERA & FICA, insurances and workers compensation.
- 4.47% Increase in Health Benefits.
- 3.0% COLA 1/1.
 - Current Union Contract Expires 12/31/17.

SUPPLIES

- ⇒ \$506,800 in Total Budgeted for All Funds.
- 11.24% increase from 2017.
- Includes salt, sand, chemicals and street maintenance materials.
- Chemical budget increased for road treatments and polyphosphates to improve water quality.

OTHER SERVICES & CHARGES

⇒ \$6,040,757 in Total Budgeted for All Funds.

- 5.35% increase from 2017.
- Includes professional fees (elections, audit, engineering and legal).
- Includes contracted services for sheriff and fire departments and MCES (6.54%, 7.27% and 7.79% increase respectively).
- Represents 19.15% of total Town proposed budget.

DEBT SERVICE

⇒ \$359,946 in Total Budgeted for All Funds.

- 54.72% decrease from 2017.
- Includes all principal, interest and fiscal fees.
- \$1,640,000 of outstanding debt.
- Debt per capita is \$148 compared to \$874 in 2011.

CAPITAL OUTLAY

⇒ \$2,346,610 in Total Budgeted for All Funds.

- 47.98% decrease from 2017.
- No major projects planned for 2018.
- Includes lift station rehabilitation, storm water drainage improvements, GIS integration, Bellaire beach improvements, and playground equipment replacement.

TRANSFERS

⇒ \$178,273 in Total Budgeted for All Funds.

- 79.64% decrease from 2017.
- Represents transfers between funds.
- Includes transfers for:
 - Debt funded by other sources other than special assessments or taxes.
 - Funds for capital projects in 2018 and future projects.

Proposed 2018 Budget by Fund Type

Debt Service Funds Revenues - \$230,448 Expenditures - \$340,351

- ❖ Rated Aa2 by Moody's Investor Service.
- ❖ No debt levy in 2018.
 - ❖ Had debt levies from at least 1991 through 2015.
- ❖ 1/1/18 outstanding debt of \$2,290,000.
 - ❖ \$1,640,000 outstanding as of 12/31/18.
 - ❖ Debt per capita of \$148 as of 12/31/18.

Capital Improvement Funds

Revenues - \$1,175,257
Expenditures - \$1,269,933

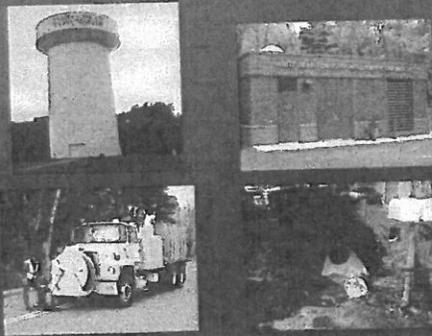


Internal Service Funds

Revenues - \$816,247
Expenditures - \$937,585



Enterprise Funds



Enterprise Funds

Revenues – \$4,168,812

Expenses - \$4,926,447

- Includes Storm Water, Sewer and Water Utility Funds.
- \$650,000 in possible infrastructure improvements.
- 100% of operating expenses covered by rates.
- Depreciation expense of \$780,000.

Utility Rates

⇒ Rates are intended to cover operations and 75% of depreciation.

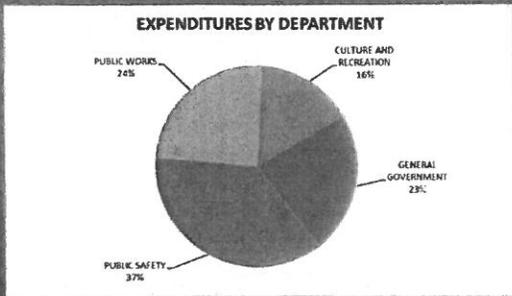
- Water, Sanitary Sewer and Storm Water rates were reviewed and adjusted.
 - Rates should cover operating costs and 75% of depreciation costs.
 - Reviewed annually.
 - Water and Sanitary Sewer Fund budgets include \$210,000 and \$440,000 of system improvements respectively.
 - Storm Water Fund has \$450,000 of system improvements budgeted.

General Fund

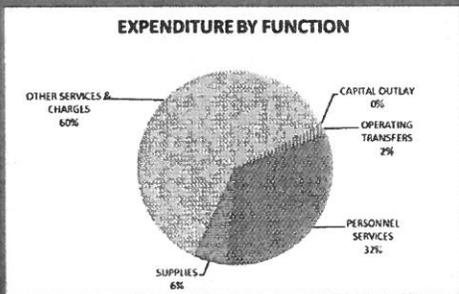
Accounts for the day to day operations of the Township.

- ❖ General Fund budget is proposed to increase 4.24%.
- ❖ Main revenue source is property taxes.
- ❖ Balanced budget.

2018 Proposed General Fund Expenditures of \$4,043,491



2018 Proposed General Fund Expenditures by Function \$4,043,491



PERSONNEL SERVICES

- ⇒ \$1,303,119 in General Fund.
- 2.99% increase from 2017.
- Maintains full-time employees at 18.
- Includes funding for summer seasonal positions.
- Includes PERA & FICA, health and workers compensation insurance.
 - Health insurance increased 3.94%.

SUPPLIES

- ⇒ \$216,000 in General Fund.
- 5.34% of proposed 2018 GF budget.
- \$13,395 decrease from 2017.
 - 2016 was a \$7,086 decrease from 2015.
 - Reduced \$20,481 in last 2 years.
- Includes office supplies, salt, sand, chemicals and street maintenance materials.

OTHER SERVICES & CHARGES

- ⇒ \$2,439,872 in General Fund.
- 60.34% of proposed 2018 GF budget.
- 9.05% increase from 2017.
- Includes professional fees (audit, engineering and legal).
- Contracted services for sheriff department increased 6.54%, and Fire contract increased 7.27%.
 - Public Safety Department makes up 36.83% of GF budget.

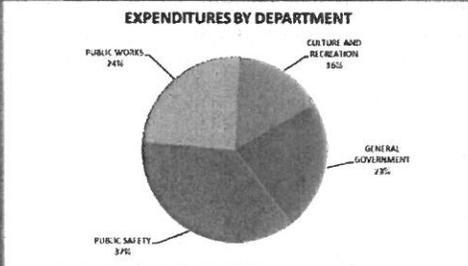
CAPITAL OUTLAY

- 0.14% of proposed 2018 GF budget.
- Based on 10-year CIP.
- Includes improvements to Bellaire Beach, reconstruct Eagle Park tennis court, and trail development.

**TRANSFERS
General Fund**

- ⇒ \$79,000 in General Fund.
- 1.95% of proposed GF budget.
- \$8,000 increase from 2017.
- Represents transfers between funds.
- The transfers is to the Improvement Fund (2018 Sealcoating program estimated at \$150,000).

**2018 Proposed General Fund
Expenditures of \$4,043,491**



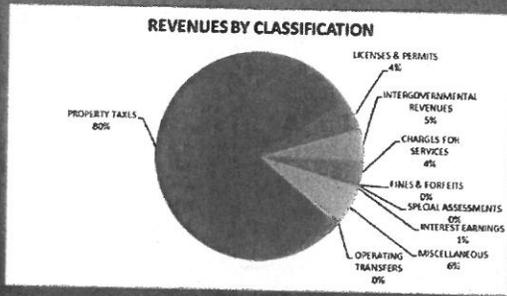
Increased 4.24% or \$164,559 from 2017

**2018 Proposed General Fund
Expenditures of \$4,043,491**

- Public Safety Budget of \$1,489,264, an increase of 6.62% or \$92,486.
- Public Works increased 1.58% to \$990,503.
- General Government increased \$27,849 to \$928,249.
- Park & Recreation increased 4.75% to \$635,475.
 - Park Improvements increased \$47,000.



General Fund Revenues



General Fund Property Taxes

Largest revenue source.
Proposed to increase 7.56%.
Fiscal Disparities Revenue will be \$281,836, which is a 2.00% increase.
General Fund Tax levy proposed at \$2,944,855.
Is a 8.12% increase.

Property Tax System Factors

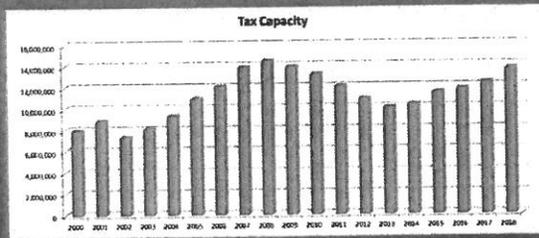
- Ramsey County Assessor determines market values.
- Property class rates are established by the State of Minnesota.
- Class rates applied to market value to establishes tax capacity.
- Town establishes property tax levy.
- The tax levy is divided by the tax capacity value to determine the tax rate.
- Tax rate multiplied by individual tax capacity to determine property taxes owed.

**ESTIMATED PAYABLE 2017
TAX CAPACITY (for local rate)**

Real Property	\$ 15,373,623
Personal Property	<u>133,929</u>
Total Tax Capacity	\$ 15,507,552
Less:	
Tax Increment Tax Capacity	532,859
Fiscal Disparity Contribution	<u>1,321,092</u>
Taxable Tax Capacity	\$ 13,653,601

Represents an INCREASE of \$1,259,667
or 10.16% from payable 2017

**Tax Capacity increased 10.16%
\$13,653,601**



Proposed 2018 Property Tax Levy

Property Tax	\$2,944,855
Fiscal Disparities	<u>281,836</u>
Total Operating Levy	
Based on Tax Capacity	\$3,226,691

- 7.56% increase from 2017 levy.
- 11.11% increase since 2012 levy.

Changes in Total Property Tax Residential Parcels

Set by Ramsey County.

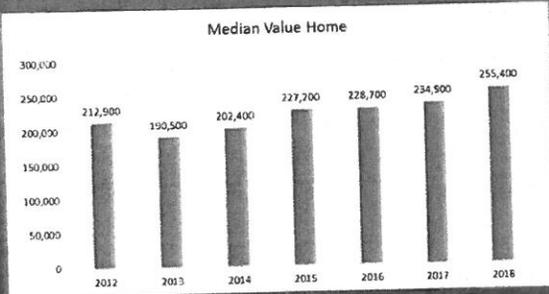
15.78% of properties had decreases or no change (718 parcels).

46.02% of properties had an increase of 0% - 10% (2,093 parcels).

29.40% of properties had an increase of 10% - 20% (1,337 parcels).

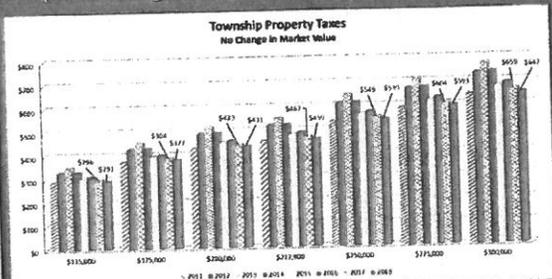
8.80% of properties had increases greater than 20% (400 parcels).

CHANGE IN MEDIAN VALUE HOME



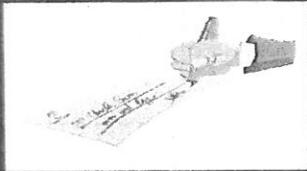
An increase of 8.7% from 2017.

Examples of Property Taxes (NO change in ESTIMATED market value)



Proposed 2018 Monthly Township Service Costs

· Public Safety	\$14.72
· Public Works	\$11.72
· General Government	\$9.17
· Parks & Recreation	\$7.73
Total	\$43.34



Based on assumed April 2018 Township Index of \$300.00
 Tax of \$10.00 on a single
 median value of \$250,000
 for 2018.

2018 Proposed Budget

View Budget and Other Township information at:

www.whitebeartownship.org.

Or

on the Township Facebook Page
<https://www.facebook.com/WhiteBearTownshipMNOOfficialSite>

Summary:

- ❖ Total Expenditures for all Funds \$11,517,808.
 ❖ Decrease of 19.92%
- ❖ Total General Fund \$4,043,491.
 ❖ Increase of 4.24%
- ❖ Total Property Tax Levy of \$3,226,691.
 ❖ Increase of 7.56%
- ❖ Tax Capacity of \$13,653,601
 ❖ Increase of 10.16%
- ❖ 2018 Tax Rate of 21.568%
 ❖ Decrease of 1.86% from 2017

????????????????????



Questions?



????????????????????

Seven horizontal lines for notes.

Action Requested:

Approve the 2018 Final Property Tax Levy of \$3,226,691 as proposed.

Recommend the 2018 General Fund Budget of \$4,043,491 as proposed.

Seven horizontal lines for notes.

Schedule 2018 Special Town Meeting

Recommendation:

Tuesday, December 11, 2018

At 7:00 p.m.

At Heritage Hall

(Alternative Date: Thursday, December 13, 2018 at 7:00 p.m. at Heritage Hall)

Seven horizontal lines for notes.

TOTAL ALL FUNDS											
	2011	2012	2013	2014	2015	2016	2017	2017	2017	2018	%
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	BUDGET	CHANGE
REVENUES											
PROPERTY TAXES	\$3,429,566	\$3,613,760	\$3,590,895	\$3,541,525	\$3,652,803	\$3,634,767	\$3,460,490	\$3,007,875	\$3,857,691	\$3,857,691	11.48%
LICENSES & PERMITS	\$127,063	\$222,645	\$167,323	\$208,418	\$232,255	\$245,409	\$161,600	\$213,324	\$184,400	\$184,400	14.11%
INTERGOVERNMENTAL REVENUES	\$835,701	\$143,846	\$145,651	\$182,455	\$204,693	\$261,615	\$189,177	\$180,792	\$197,216	\$197,216	4.25%
CHARGES FOR SERVICES	\$2,404,687	\$3,382,403	\$2,894,866	\$2,794,928	\$2,946,162	\$3,152,976	\$3,623,768	\$176,268	\$4,128,257	\$4,128,257	13.92%
FINES & FORFEITS	\$19,326	\$20,542	\$27,625	\$24,487	\$16,528	\$18,324	\$15,000	\$18,825	\$16,000	\$16,000	6.67%
SPECIAL ASSESSMENTS	\$899,969	\$694,598	\$739,708	\$688,973	\$610,894	\$634,116	\$475,831	\$0	\$324,900	\$324,900	-31.72%
INTEREST EARNING	\$143,436	\$293,442	(\$260,585)	\$439,089	\$158,530	\$159,285	\$302,533	\$52,330	\$286,325	\$286,325	-5.36%
MISCELLANEOUS	\$754,762	\$752,565	\$750,046	\$761,866	\$1,008,000	\$954,646	\$882,489	\$340,479	\$1,261,193	\$1,261,193	42.91%
OPERATING TRANSFERS	\$3,371,570	\$892,104	\$1,103,663	\$533,792	\$1,445,612	\$834,022	\$875,422	\$20,000	\$178,273	\$178,273	-79.64%
BOND PROCEEDS	\$2,486,135	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL REVENUES	\$14,472,215	\$10,015,905	\$9,159,192	\$9,175,533	\$10,275,477	\$9,895,160	\$9,986,310	\$4,009,893	\$10,434,255	\$10,434,255	4.49%
EXPENDITURES											
PERSONNEL SERVICES	\$1,695,338	\$1,763,895	\$1,711,392	\$1,803,414	\$1,741,976	\$1,852,736	\$2,012,320	\$1,184,642	\$2,085,422	\$2,085,422	3.63%
SUPPLIES	290,794	287,818	488,241	513,033	370,662	627,124	455,595	196,149	506,800	506,800	11.24%
OTHER SERVICES & CHARGES	5,061,315	4,091,420	4,469,725	4,669,116	4,867,224	4,891,346	5,733,773	2,093,641	6,040,757	6,040,757	5.35%
CAPITAL OUTLAY	3,027,043	405,867	985,485	1,403,773	1,063,946	2,059,263	4,510,928	7,830	2,346,610	2,346,610	-47.98%
DEBT SERVICE	710,237	1,337,351	930,310	1,011,224	1,623,860	460,050	795,009	0	359,946	359,946	-54.72%
OPERATING TRANSFERS	3,350,431	892,104	1,103,663	533,792	1,445,613	834,022	875,422	71,000	178,273	178,273	-79.64%
TOTAL EXPENDITURES	\$14,135,158	\$8,778,455	\$9,688,816	\$9,934,352	\$11,113,281	\$10,724,541	\$14,383,047	\$3,553,262	\$11,517,808	\$11,517,808	-19.92%
FUND BALANCE - JANUARY 1	\$28,148,417	\$28,485,474	\$29,722,924	\$29,193,300	\$28,434,481	\$27,596,677	\$26,767,296	\$26,767,296	\$27,223,927	\$27,223,927	
EXCESS REVENUE OVER EXPENDITURE	\$337,057	\$1,237,450	(\$529,624)	(\$758,819)	(\$837,804)	(\$829,381)	(\$4,396,737)	\$456,631	(\$1,083,553)	(\$1,083,553)	
FUND BALANCE - DECEMBER 31	\$28,485,474	\$29,722,924	\$29,193,300	\$28,434,481	\$27,596,677	\$26,767,296	\$22,370,559	\$27,223,927	\$26,140,373	\$26,140,373	

GENERAL FUND BUDGET SUMMARY BY ACTIVITY												
	2011	2012	2013	2014	2015	2016	2017	2017	2017	2018	%	CHANGE
	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	BUDGET		
REVENUES												
PROPERTY TAXES	\$2,527,988	\$2,820,689	\$2,815,835	\$2,778,829	\$2,931,245	\$2,987,920	\$3,000,000	\$3,007,875	\$3,226,691	\$3,226,691	7.56%	
LICENSES & PERMITS	127,063	222,645	187,323	208,418	232,255	245,409	161,600	213,324	184,400	184,400	14.11%	
INTERGOVERNMENTAL REVENUES	173,712	143,846	145,651	180,205	204,693	261,615	189,177	180,792	197,216	197,216	4.25%	
CHARGES FOR SERVICES	157,996	123,726	160,585	191,437	258,291	179,905	149,450	176,268	147,490	147,490	-1.31%	
FINES & FORFEITS	19,326	20,542	27,625	24,487	16,528	18,324	15,000	18,825	16,000	16,000	6.67%	
SPECIAL ASSESSMENTS	0	0	0	0	0	0	0	0	0	0	0.00%	
INTEREST EARNINGS	233,756	295,348	(33,241)	38,389	25,798	13,683	38,800	52,330	30,825	30,825	-20.55%	
MISCELLANEOUS	135,096	22,456	17,500	16,727	334,013	214,102	304,905	340,479	225,869	225,869	-25.92%	
OPERATING TRANSFERS					18,185	17,500	20,000	20,000	15,000	15,000	-25.00%	
TOTAL REVENUES	\$3,390,777	\$3,683,754	\$3,562,967	\$3,617,648	\$4,021,008	\$3,938,458	\$3,878,932	\$4,009,893	\$4,043,491	\$4,043,491	4.24%	
EXPENDITURES BY DEPARTMENT												
GENERAL GOVERNMENT												
BOARD OF SUPERVISORS	\$35,625	\$37,304	\$37,920	\$39,010	\$38,482	\$39,851	\$43,975	\$40,756	\$44,178	\$44,178	0.46%	
GENERAL GOVERNMENT	392,641	689,102	329,269	343,730	282,732	271,670	284,060	258,186	298,270	298,270	5.00%	
RECYCLING	21,572	16,745	18,038	19,709	17,953	18,785	27,212	22,498	27,335	27,335	0.45%	
ELECTIONS	7,053	20,684	24,341	24,717	17,480	30,090	28,755	26,631	28,755	28,755	0.00%	
ADMINISTRATION	234,720	246,687	251,931	288,890	260,639	280,545	299,002	283,271	309,397	309,397	3.48%	
COMMUNITY DEVELOPMENT	180,190	184,533	184,710	192,825	192,002	199,093	217,396	213,066	220,313	220,313	1.34%	
TOTAL GENERAL GOVERNMENT	\$871,801	\$1,175,055	\$846,209	\$908,881	\$819,288	\$840,034	\$900,400	\$844,408	\$928,249	\$928,249	3.09%	
PUBLIC SAFETY												
POLICE & ANIMAL CONTROL	825,149	859,425	878,552	915,122	922,339	926,588	982,560	983,027	1,046,823	1,046,823	6.54%	
FIRE PROTECTION	226,970	230,176	228,910	212,711	226,231	227,567	236,896	236,896	254,110	254,110	7.27%	
CODE ENFORCEMENT	181,635	183,408	147,559	174,033	162,081	169,140	177,322	177,652	188,331	188,331	6.21%	
TOTAL PUBLIC SAFETY	\$1,233,754	\$1,273,009	\$1,255,021	\$1,301,866	\$1,310,651	\$1,323,295	\$1,396,778	\$1,397,575	\$1,489,264	\$1,489,264	6.62%	
PUBLIC WORKS												
ROAD & BRIDGE	408,295	396,978	582,095	531,359	686,224	918,395	563,434	545,552	582,165	582,165	3.32%	
ICE & SNOW	0	0	0	0	0	0	0	0	0	0	0.00%	
PUBLIC WORKS	228,235	197,512	292,416	251,509	194,304	207,828	250,901	214,554	251,426	251,426	0.21%	
TOWN BUILDINGS	121,854	143,799	351,547	144,156	125,864	194,917	160,749	142,104	156,913	156,913	-2.39%	
TOTAL PUBLIC WORKS	\$758,384	\$738,289	\$1,226,058	\$927,024	\$1,006,392	\$1,321,140	\$975,083	\$902,210	\$990,503	\$990,503	1.58%	
CULTURE AND RECREATION												
PARKS & RECREATION	342,993	355,290	499,845	431,997	612,133	598,951	573,170	380,438	601,475	601,475	4.94%	
TOWNSHIP DAY FESTIVAL	19,334	18,220	19,562	19,839	21,839	18,750	33,500	28,631	34,000	34,000	1.49%	
TOTAL CULTURE AND RECREATION	\$362,327	\$373,510	\$519,407	\$451,836	\$633,972	\$617,701	\$606,670	\$409,069	\$635,475	\$635,475	4.75%	
TOTAL GENERAL FUND EXPENDITURE	\$3,226,266	\$3,559,863	\$3,846,695	\$3,589,607	\$3,770,303	\$4,102,170	\$3,878,932	\$3,553,262	\$4,043,491	\$4,043,491	4.24%	
FUND BALANCE - JANUARY 1	\$1,751,326	\$1,915,837	\$2,039,728	\$1,756,000	\$1,784,041	\$2,034,746	\$1,871,034	\$1,871,034	\$2,327,665	\$2,327,665		
EXCESS REVENUE OVER EXPENDITURE	\$164,511	\$123,891	(\$283,728)	\$28,041	\$250,705	(\$163,712)	(\$0)	(\$0)	\$456,631	(\$0)		
FUND BALANCE - DECEMBER 31	\$1,915,837	\$2,039,728	\$1,756,000	\$1,784,041	\$2,034,746	\$1,871,034	\$1,871,034	\$2,327,665	\$2,327,665	\$2,327,665		

ACCOUNT #	GENERAL FUND	2011	2012	2013	2014	2015	2016	2017	2017	2017	2018	%
	REVENUES	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	BUDGET	CHANGE
101-31010	CURRENT AD VALOREM TAXES	\$2,316,184	\$2,565,087	\$2,524,884	\$2,473,129	\$2,517,898	\$2,707,036	\$2,723,691	\$2,696,454	\$2,944,855	\$2,944,855	8.12%
101-31020	DELINQUENT AD VALOREM TAXES	(16,570)	17,723	37,819	18,181	(4,671)	33,079	0	20,265	0	0	0.00%
101-31040	FISCAL DISPARITIES	228,374	234,388	252,052	285,843	259,581	245,553	276,309	276,309	281,836	281,836	2.00%
101-31060	PENALTY & INTEREST - TAXES	0	3,471	1,080	1,676	158,437	2,252	0	14,847	0	0	0.00%
101-32100	BUSINESS LICENSES	5,885	16,635	10,175	9,660	10,846	10,370	10,000	9,900	10,000	10,000	0.00%
101-32101	LIQUOR LICENSE	1,350	19,150	10,075	10,325	10,325	10,325	10,000	10,000	10,000	10,000	0.00%
101-32102	TOBACCO LICENCES	4,000	900	500	400	500	400	400	400	400	400	15.00%
101-32200	CONTRACTOR LICENCES	10,745	12,950	7,745	8,250	8,550	8,850	7,000	7,680	7,000	7,000	0.00%
101-32210	BUILDING PERMITS	73,170	102,477	86,281	102,528	136,495	122,176	90,000	131,479	90,000	90,000	0.00%
101-32220	RENTAL DWELLING LICENSES	631	15,460	1,524	16,950	725	22,140	1,000	1,175	15,000	15,000	1400.00%
101-32225	VACANT BUILDING REGISTRATIONS	4,400	11,000	5,500	8,860	14,600	8,920	5,000	2,200	5,000	5,000	0.00%
101-32231	METER PERMITS	694	2,220	1,641	2,100	960	1,350	1,000	1,260	1,000	1,000	0.00%
101-32232	INSIDE WATER PERMIT	6,445	9,785	11,987	10,222	8,739	13,401	9,000	15,003	9,000	9,000	0.00%
101-32233	OUTSIDE SEWER/WATER PERMITS	1,185	3,120	2,346	1,745	990	1,642	1,000	2,510	1,000	1,000	0.00%
101-32240	GAS/HEATING PERMITS	12,709	10,235	16,790	17,456	24,163	20,763	15,000	15,317	17,000	17,000	13.33%
101-32250	ELECTRIC PERMITS	1,918	2,796	2,617	2,723	2,449	864	2,500	2,667	1,500	1,500	-40.00%
101-32260	ANIMAL CONTROL LICENSES	627	7,451	624	6,592	1,354	8,213	700	1,022	6,000	6,000	757.14%
101-32270	OTHER PERMITS	6,904	8,466	9,518	10,607	11,559	15,995	9,000	10,686	10,000	10,000	11.11%
101-33400	HOMESTEAD CREDIT (HACAMV)	26,812	0	107	17	18	17	15	15	15	15	0.00%
101-33410	SCORE GRANT	24,122	18,695	24,682	44,981	28,904	26,889	25,050	25,050	27,335	27,335	9.12%
101-33415	PERA INCREASE AID	4,266	4,266	4,266	4,266	4,266	4,266	4,266	4,266	4,266	4,266	0.00%
101-33420	POLICE STATE AID	35,335	35,546	31,609	33,355	43,378	32,352	58,600	32,352	58,600	58,600	0.00%
101-33430	COUNTY HIGHWAY AIDS	20,442	20,853	22,373	22,948	22,577	49,346	21,000	22,652	25,000	25,000	19.05%
101-33430	PARK GRANT	0	0	0	12,750	0	0	0	0	0	0	0.00%
101-33700	CABLE TV FRANCHISE FEES	62,735	64,486	62,614	61,888	105,550	148,745	80,246	96,457	82,000	82,000	2.19%
101-34100	SALE OF SUPPLIES	3,826	1,664	2,813	3,251	3,636	4,114	3,200	3,123	3,000	3,000	-6.25%
101-34110	SPECIAL ASSESSMENT SEARCHES	180	100	80	80	100	80	50	80	0	0	-100.00%
101-34115	FALSE ALARMS	50	600	1,100	650	1,050	950	0	0	0	0	0.00%
101-34120	ENGINEERING CHARGES	6,483	2,514	14,037	16,236	53,669	40,867	10,000	10,271	10,000	10,000	0.00%
101-34122	PLANNING CHARGES	10,508	2,660	5,707	8,776	31,748	5,979	5,000	5,140	5,000	5,000	0.00%
101-34123	CHARGES FOR LEGAL FEES	6,393	937	4,696	4,474	5,366	12,170	5,000	290	5,000	5,000	0.00%
101-34130	ADMINISTRATIVE CHARGES	18,969	11,171	22,396	44,412	35,667	43,908	25,000	32,042	30,000	30,000	20.00%
101-34131	BOND ADMINISTRATIVE CHARGES	36,219	37,975	9,687	0	41,635	0	0	0	0	0	0.00%
101-34132	INVESTMENT ADMIN FEE	11,131	(1,690)	18,748	20,757	18,315	(13,845)	25,800	32,866	22,140	22,140	-14.19%
101-34140	CONTRACTUAL SERVICES	44,352	39,485	47,946	50,424	47,056	49,925	45,000	56,214	47,000	47,000	4.44%
101-34145	ANIMAL IMPOUND FEES	0	0	0	0	0	210	0	148	0	0	0.00%
101-34150	SURCHARGE/SAC RETAINAGE	1,463	1,295	1,046	1,388	534	554	400	947	350	350	-12.50%
101-34200	PLAN CHECK FEES	18,422	27,015	32,329	40,989	19,515	34,993	30,000	35,147	25,000	25,000	-16.67%
101-35100	TRAFFIC & OTHER FINES	14,867	9,724	11,516	11,622	11,618	10,724	10,000	10,025	9,000	9,000	-10.00%
101-35150	ADMINISTRATIVE CITATIONS	4,459	10,818	16,109	12,865	4,910	7,600	5,000	8,800	7,000	7,000	40.00%
101-36210	INTEREST EARNINGS	15,840	34,522	(33,241)	38,369	25,798	13,683	38,800	52,330	30,825	30,825	-20.55%
101-36230	DONATIONS FROM PRIVATE SOURCES	465	1,639	575	561	1,064	1,790	500	2,376	500	500	0.00%
101-36400	FACILITY RENTAL FEES	220,788	232,502	238,714	127,592	273,023	171,882	286,505	295,995	208,719	208,719	-27.15%
101-36401	FACILITY RENTAL FEES - TOWNSHIP D/	2,053	1,390	1,495	1,915	2,015	1,445	1,200	1,768	1,200	1,200	0.00%
101-39000	MISCELLANEOUS	8,389	56,979	19,054	46,857	55,358	37,304	15,000	39,801	15,000	15,000	0.00%
101-39001	MISC. - SALE OF RECYCLING	1,341	500	1,851	1,724	1,848	584	1,000	539	450	450	-55.00%
101-39010	INSURANCE REIMB./DIVIDENDS	720	2,338	0	507	705	1,097	700	0	0	0	100.00%
101-39300	TRANSFERS FROM OTHER FDS	135,096	22,456	17,500	16,727	18,165	17,500	20,000	20,000	15,000	15,000	-25.00%
	TOTAL REVENUES	\$3,390,777	\$3,663,754	\$3,562,967	\$3,617,648	\$4,021,008	\$3,938,458	\$3,878,932	\$4,009,893	\$4,043,491	\$4,043,491	4.24%

ACCOUNT #	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	% CHANGE
BOARD OF SUPERVISORS	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
101-4110-101 SALARIES, FULL TIME - REG	30,513	32,177	32,661	33,854	34,832	35,702	36,785	36,594	36,785	0.00%
101-4110-103 SALARIES, PART-TIME - REG	1,824	1,850	1,878	1,947	1,742	1,785	2,759	1,830	2,759	0.00%
101-4110-121 PERA CONTRIBUTIONS	1,676	1,797	1,824	1,890	505	518	2,814	531	2,814	0.00%
101-4110-122 FICA CONTRIBUTIONS	0	0	0	0	0	0	0	0	0	0.00%
101-4110-135 HEALTH/DENTAL/LIFE INSURAN	79	94	94	125	130	135	142	142	150	5.63%
101-4110-151 WORKER'S COMPENSATION	0	0	0	0	0	0	0	0	0	0.00%
101-4110-201 PRINTED FORMS & PAPER	0	0	0	0	0	0	0	0	0	0.00%
101-4110-201 MEETING SUPPLIES	0	0	0	0	0	0	0	0	0	0.00%
101-4110-201 MISC OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0.00%
101-4110-220 GENL OPERATING SUPPLIES	0	0	260	0	0	0	0	0	0	0.00%
101-4110-308 PROFESSIONAL SERVICES	0	0	0	0	0	0	0	0	0	0.00%
101-4110-331 TRAVEL EXPENSE	0	0	0	125	0	0	125	65	120	-4.00%
101-4110-333 CONFERENCE & SCHOOLS	1,533	1,356	1,203	1,069	1,258	1,711	1,350	1,594	1,550	14.81%
101-4110-334 MEETING EXPENSES	0	0	0	0	0	0	0	0	0	0.00%
101-4110-449 MISC OTHER EXPENSE	0	0	0	0	0	0	0	0	0	0.00%
101-4110-520 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$35,625	\$37,304	\$37,920	\$39,010	\$38,482	\$39,851	\$43,975	\$40,756	\$44,178	0.46%

ACCOUNT #	GENERAL GOVERNMENT	2011	2012	2013	2014	2015	2016	2017	2017	2017	2018	%
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	BUDGET	CHANGE
101-4130-101	GENERAL GOVERNMENT											
101-4130-201	SALARIES, FULL TIME - REG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
101-4130-250	MISC OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0	0.00%
101-4130-301	SALES TAX	0	0	0	0	0	0	0	0	0	0	0.00%
101-4130-301	AUDITING SERVICES	10,565	10,472	11,634	11,665	11,585	11,600	12,000	11,125	11,125	12,000	0.00%
101-4130-303	ENGINEERING SERVICES	27,741	36,758	46,967	55,532	41,280	29,915	45,000	43,039	43,039	45,000	0.00%
101-4130-304	LEGAL FEES	60,289	44,002	42,305	80,441	39,321	58,455	50,000	32,010	32,010	50,000	0.00%
101-4130-305	PROSECUTING FEES	33,327	34,339	32,289	36,095	36,523	35,879	37,500	40,891	40,891	40,000	0.00%
101-4130-307	COMPUTER SERVICES	9,715	10,614	22,241	31,124	19,314	17,554	18,000	19,694	19,694	20,000	6.67%
101-4130-308	OTHER PROFESSIONAL SERVICES	10,624	13,253	10,826	19,395	6,636	10,066	13,000	7,056	7,056	13,000	11.11%
101-4130-309	CONTRACTUAL SERVICES	0	2,165	2,258	1,150	2,078	1,269	3,000	550	550	3,500	0.00%
101-4130-311	CREDIT CARD FEES	0	0	294	1,102	1,255	1,973	1,300	4,597	4,597	2,200	16.67%
101-4130-351	LEGAL NOTICES	4,846	7,022	1,840	3,845	7,614	7,962	7,500	10,665	10,665	8,000	69.23%
101-4130-355	NEWSLETTER	0	2,159	9,401	4,219	4,695	4,842	6,250	8,530	8,530	6,500	6.67%
101-4130-361	GENREAL LIABILITY INSURANCE	17,500	17,500	15,000	17,500	17,000	17,000	15,500	15,500	15,500	16,500	4.00%
101-4130-362	PUBLIC OFFICIAL'S LIABILITY INSUR.	500	500	500	800	800	900	800	800	800	1,000	6.45%
101-4130-364	SELF-INSURANCE - HEALTH	0	0	0	0	0	0	0	0	0	0	25.00%
101-4130-404	REPAIR/MAINTENANCE - EQUIP.	3,619	6,894	2,428	3,122	7,877	2,156	5,000	3,381	3,381	5,000	0.00%
101-4130-405	REPAIR/MAINTENANCE - OTHER	0	0	0	0	0	0	0	0	0	0	0.00%
101-4130-433	DUES & SUBSCRIPTIONS	12,713	12,871	14,317	14,673	15,487	15,473	15,525	16,526	16,526	16,000	0.06%
101-4130-437	NORTHEAST YOUTH & FAMILY SERVICES	40,000	40,000	35,936	31,872	27,808	23,744	19,700	19,680	19,680	20,000	1.52%
101-4130-439	TOWN HALL MANAGEMENT	0	0	0	0	0	0	0	0	0	10,000	0.00%
101-4130-440	W.B.L. CONSERVATION DIST.	14,675	16,270	18,305	18,574	18,943	19,550	19,100	19,082	19,082	19,200	0.52%
101-4130-441	VADNAIS LK WATER MANAG. ORG.	653	645	645	668	882	733	1,000	934	934	1,000	0.00%
101-4130-449	MISCELLANEOUS EXPENSES	5,833	7,148	12,083	11,785	12,050	12,599	13,885	4,126	4,126	9,370	-32.52%
101-4130-490	OTHER CONTRIBUTIONS	140,041	0	0	0	0	0	0	0	0	0	0.00%
101-4130-560	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0	0	0	0.00%
	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0.00%
	TRANSFERS OUT	0	406,490	50,000	0	0	0	0	0	0	0	0.00%
101-4130-720	TOTAL EXPENDITURES	\$392,641	\$669,102	\$329,269	\$343,730	\$282,732	\$271,670	\$284,060	\$258,186	\$258,186	\$298,270	5.00%

ACCOUNT #	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	% CHANGE
RECYCLING										
101-4131-101	\$4,380	\$4,451	\$4,570	\$4,743	\$4,871	\$4,997	\$5,130	\$5,051	\$5,310	3.51%
SALARIES, FULL-TIME- REG	283	287	292	297	302	323	325	310	336	3.38%
SALARIES, EXTRA MEETING PAY	338	343	353	366	388	399	409	403	423	3.50%
PERA CONTRIBUTIONS	330	335	372	385	392	406	417	409	432	3.50%
FICA CONTRIBUTIONS	941	1,078	997	1,069	902	1,099	1,060	928	1,060	0.00%
HEALTH INSURANCE CONTR	24	26	20	25	24	24	36	26	40	11.11%
DISABILITY INSURANCE CONTR	24	24	24	0	0	0	0	0	0	0.00%
HEALTH INS. CASH CREDIT	24	24	24	50	55	57	60	60	65	8.33%
101-4131-135	35	42	43	0	0	0	0	0	0	0.00%
WORKER'S COMP.	0	0	0	0	0	0	0	0	0	0.00%
OFFICE SUPPLIES	0	0	0	0	0	0	2,000	0	0	0.00%
101-4131-201	0	0	0	0	0	0	0	0	2,000	0.00%
OPERATING SUPPLIES - OTHER	0	0	0	0	0	0	0	0	0	0.00%
101-4131-220	0	0	0	0	0	0	775	0	869	12.13%
SALES TAX	1,140	0	0	0	0	0	0	0	0	0.00%
PROFESSIONAL SERVICES	14,077	10,159	9,659	12,774	11,019	11,480	16,000	15,306	16,000	0.00%
101-4131-308	0	0	0	0	0	0	0	0	0	0.00%
CONTRACTUAL SERVICES	0	0	0	0	0	0	0	0	0	0.00%
101-4131-309	0	0	0	0	0	0	0	0	0	0.00%
POSTAGE	0	0	0	0	0	0	0	0	0	0.00%
101-4131-322	0	0	0	0	0	0	0	0	0	0.00%
OTHER PRINTING	0	0	0	0	0	0	0	0	0	0.00%
101-4131-355	0	0	1,708	0	0	0	1,000	5	800	-20.00%
MISCELLANEOUS EXPENSE	0	0	0	0	0	0	0	0	0	0.00%
101-4131-449	0	0	0	0	0	0	0	0	0	0.00%
RECYCLING AWARD	0	0	0	0	0	0	0	0	0	0.00%
101-4131-491	0	0	0	0	0	0	0	0	0	0.00%
OTHER EQUIPMENT	0	0	0	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$21,572	\$16,745	\$18,038	\$19,709	\$17,953	\$18,785	\$27,212	\$22,498	\$27,335	0.45%

ACCOUNT #	ELECTIONS	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	% CHANGE
101-4140-101	ELECTIONS, FULL TIME - REG	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
101-4140-102	SALARIES, FULL TIME - OT	349	3,406	0	0	0	0	0	0	0	0.00%
101-4140-103	SALARIES, PART-TIME - REG	0	0	0	0	0	0	0	0	0	0.00%
101-4140-104	SALARIES, TEMPORARY - REG	1,450	9,572	0	0	0	0	0	0	0	0.00%
101-4140-121	PERA CONTRIBUTIONS	25	247	0	0	0	0	0	0	0	0.00%
101-4140-122	FICA CONTRIBUTIONS	27	261	0	0	0	0	0	0	0	0.00%
101-4140-151	WORKER'S COMP.	0	0	0	0	0	0	0	0	0	0.00%
101-4140-201	OFFICE SUPPLIES	0	0	0	0	0	0	0	0	0	0.00%
101-4140-220	OPERATING SUPPLIES - OTHER	0	858	0	0	0	83	0	0	0	0.00%
101-4140-250	SALES TAX	18	0	0	0	0	0	0	0	0	0.00%
101-4140-304	LEGAL FEES	0	0	0	0	0	0	0	0	0	0.00%
101-4140-309	CONTRACTUAL SERVICES	0	2,087	21,455	21,455	24,730	26,970	26,000	23,876	26,000	0.00%
101-4140-322	POSTAGE	0	0	0	0	0	0	0	0	0	0.00%
101-4140-331	MILEAGE	0	0	0	0	0	0	0	0	0	0.00%
101-4140-351	LEGAL NOTICES	226	254	136	512	0	282	0	0	0	0.00%
101-4140-355	OTHER PRINTING	253	0	0	0	0	0	0	0	0	0.00%
101-4140-404	REPAIR/MAINTENANCE EQUIP.	1,705	1,749	0	0	0	0	0	0	0	0.00%
101-4140-415	EQUIPMENT RENTAL	3,000	2,250	2,750	2,750	2,750	2,755	2,755	2,755	2,755	0.00%
101-4140-560	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0	0	0.00%
	OFFICE EQUIPMENT	0	0	0	0	0	0	0	0	0	0.00%
	TOTAL EXPENDITURES	\$7,053	\$20,684	\$24,341	\$24,717	\$27,480	\$30,090	\$28,755	\$26,631	\$28,755	0.00%

ACCOUNT #	ADMINISTRATION	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	% CHANGE
101-4150-101	SALARIES, FULL TIME - REG	\$141,310	\$157,403	\$163,727	\$181,953	\$157,895	\$166,524	\$172,215	\$170,292	\$178,800	3.82%
101-4150-102	SALARIES, FULL TIME - OT	75	0	0	0	0	0	0	0	0	0.00%
101-4150-103	SALARIES, PART-TIME - REG	0	0	0	0	0	0	0	0	0	0.00%
101-4150-104	SALARIES, TEMPORARY - REG	208	57	9,043	9,870	635	0	0	897	0	0.00%
101-4150-108	EXTRA MEETING PAY	1,787	1,813	1,840	1,906	1,907	2,038	2,055	1,953	2,118	3.07%
101-4150-121	PERA CONTRIBUTIONS	10,389	11,340	12,000	13,085	11,783	12,377	13,070	12,350	13,569	3.81%
101-4150-122	FICA CONTRIBUTIONS	10,323	11,538	12,390	13,742	11,745	12,357	13,332	12,206	13,840	3.81%
101-4150-131	HEALTH INSURANCE	21,025	24,789	21,672	20,083	24,610	27,293	29,320	25,803	32,225	9.91%
101-4150-132	DISABILITY INSURANCE	950	967	770	1,107	922	905	1,460	888	1,420	-2.74%
101-4150-135	HEALTH INSUR. CASH CREDIT	788	745	737	0	0	0	0	0	0	0.00%
101-4150-142	UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	0	0	0.00%
101-4150-151	WORKER'S COMPENSATION	1,094	1,536	1,550	1,800	1,900	1,975	2,075	2,075	2,200	6.02%
101-4150-201	OFFICE SUPPLIES	645	(471)	(9,025)	(84)	(162)	754	2,150	233	1,500	-30.23%
101-4150-250	SALES TAX	(90)	0	0	0	0	0	0	0	0	0.00%
101-4150-308	PROFESSIONAL SERVICES	11,205	10,310	9,236	11,687	13,843	14,798	14,500	13,959	14,750	1.72%
101-4150-322	POSTAGE	6,561	7,372	7,760	6,958	6,840	7,843	8,500	4,229	8,500	0.00%
101-4150-331	TRAVEL EXPENSE	3,445	1,313	749	1,994	715	888	3,000	602	2,500	-16.67%
101-4150-332	TRAVEL ALLOWANCE	558	2,481	1,746	907	1,281	1,742	1,500	1,577	1,800	20.00%
101-4150-333	CONFERENCE REGISTRATION FEES	3,054	3,283	1,768	4,356	5,140	4,946	4,500	5,282	4,850	7.78%
101-4150-355	PRINTING - OTHER	0	0	0	0	0	0	0	0	0	0.00%
101-4150-370	EMPLOYEE BONDS	500	0	500	800	800	900	925	925	925	0.00%
101-4150-415	EQUIPMENT RENTAL	20,000	12,000	15,114	18,500	20,000	25,000	30,000	30,000	30,000	0.00%
101-4150-434	BOOKS & SUBSCRIPTIONS	893	211	354	226	785	205	400	0	400	0.00%
101-4150-449	MISCELLANEOUS	0	0	0	0	0	0	0	0	0	0.00%
	TOTAL EXPENDITURES	\$234,720	\$246,687	\$251,931	\$288,890	\$260,639	\$280,545	\$299,002	\$283,271	\$309,397	3.48%

ACCOUNT #	COMMUNITY DEVELOPMENT	2011	2012	2013	2014	2015	2016	2017	2017	2017	2018	%
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	PROJECTED	BUDGET	CHANGE
101-4160-101	SALARIES, FULL TIME - REG	\$123,287	\$125,418	\$124,497	\$133,708	\$135,862	\$139,499	\$138,625	\$138,625	\$138,593	\$143,485	3.51%
101-4160-102	SALARIES, FULL TIME - OT	42	0	0	0	0	0	0	0	0	0	0.00%
101-4160-103	SALARIES, PART-TIME - REG	0	0	0	0	0	0	0	0	0	0	0.00%
101-4160-104	SALARIES, TEMPORARY - REG	0	0	0	0	0	0	0	0	0	0	0.00%
101-4160-108	EXTRA MEETING PAY	6,494	6,590	6,689	6,927	6,934	7,411	9,400	9,400	7,101	7,699	3.20%
101-4160-121	PERA CONTRIBUTIONS	9,412	9,570	9,786	9,985	10,408	10,680	7,460	7,460	10,786	11,339	3.49%
101-4160-122	FICA CONTRIBUTIONS	9,218	9,424	10,367	10,343	10,435	10,658	10,956	10,956	11,052	11,566	-2.77%
101-4160-131	HEALTH INSURANCE	22,260	24,840	23,613	23,166	18,048	20,503	11,895	11,895	18,689	23,000	0.00%
101-4160-132	DISABILITY INSURANCE	793	860	663	867	780	808	980	980	807	1,050	7.14%
101-4160-135	HEALTH INSUR. CASH CREDIT	673	673	673	0	0	0	0	0	0	0	0.00%
101-4160-151	WORKER'S COMPENSATION	957	1,171	1,200	1,302	1,400	1,455	1,530	1,530	1,530	1,675	9.48%
101-4160-201	OFFICE SUPPLIES	250	250	250	200	243	150	150	150	150	150	0.00%
101-4160-250	SALES TAX	20	0	0	0	0	0	0	0	0	0	0.00%
101-4160-308	PROFESSIONAL SERVICES	1,500	1,500	1,350	1,450	1,999	2,400	7,750	7,750	18,450	14,500	87.10%
101-4160-331	TRAVEL EXPENSE	889	211	1,321	711	904	942	1,000	1,000	962	1,000	0.00%
101-4160-332	TRAVEL ALLOWANCE	1,304	1,309	1,309	1,344	1,302	1,320	1,500	1,500	1,279	1,400	-6.67%
101-4160-333	CONFERENCE REGISTRATION FEES	225	490	390	205	885	65	450	450	685	450	0.00%
101-4160-415	EQUIPMENT RENTAL	1,500	1,125	1,500	1,500	1,500	1,500	1,700	1,700	1,700	1,700	0.00%
101-4160-433	DUES & SUBSCRIPTIONS	1,366	1,102	1,102	1,117	1,302	1,702	1,000	1,000	1,282	1,300	30.00%
101-4160-434	BOOKS/SUBSCRIPTIONS	0	0	0	0	0	0	0	0	0	0	0.00%
101-4160-560	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0	0	0	0.00%
101-4160-560	COMPUTER EQUIPMENT	0	0	0	0	0	0	0	0	0	0	0.00%
101-4160-580	TOTAL EXPENDITURES	\$180,190	\$184,533	\$184,710	\$192,825	\$192,002	\$199,093	\$217,396	\$217,396	\$213,066	\$220,313	1.34%

ACCOUNT #	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	% CHANGE
101-4210-201	\$233	\$1,030	\$1,230	\$415	\$718	\$625	\$700	\$1,152	\$700	0.00%
101-4210-250	16	0	0	0	0	0	0	0	0	0.00%
101-4210-308	\$1,200	\$1,050	\$1,200	\$1,750	\$1,800	\$1,400	\$2,000	\$1,400	\$1,800	-10.00%
101-4210-309	813,692	852,635	874,667	912,104	919,624	923,436	966,305	980,004	1,031,998	6.80%
101-4210-315	7,754	2,530	0	0	0	0	12,555	0	11,525	-8.20%
101-4210-316	2,254	2,180	1,455	853	197	1,127	1,000	471	800	-20.00%
TOTAL EXPENDITURES	\$825,149	\$859,425	\$878,552	\$915,122	\$922,339	\$926,588	\$982,560	\$983,027	\$1,046,823	6.54%
ACCOUNT #	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	% CHANGE
101-4220-309	\$226,970	\$230,176	\$228,910	\$212,711	\$226,231	\$227,567	\$236,896	\$236,896	\$254,110	7.27%
TOTAL EXPENDITURES	\$226,970	\$230,176	\$228,910	\$212,711	\$226,231	\$227,567	\$236,896	\$236,896	\$254,110	7.27%
ACCOUNT #	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	% CHANGE
101-4230-101	\$129,237	\$131,710	\$107,309	\$129,187	\$118,725	\$123,827	\$126,680	\$129,858	\$136,110	7.44%
101-4230-102	61	0	0	0	0	0	200	0	0	-100.00%
101-4230-103	2,498	684	0	0	0	0	0	0	0	0.00%
101-4230-104	9,573	9,671	8,107	9,266	8,777	9,158	9,516	9,736	10,208	7.27%
101-4230-122	9,653	9,406	8,450	9,590	8,849	8,978	9,706	9,362	10,412	7.27%
101-4230-131	21,142	22,203	14,042	16,085	15,674	17,642	18,920	16,158	18,920	0.00%
101-4230-132	1,032	1,068	671	926	892	1,067	1,075	1,071	1,170	8.84%
101-4230-135	990	990	720	0	0	0	0	0	0	0.00%
101-4230-142	0	734	0	0	0	0	0	0	0	0.00%
101-4230-151	898	932	955	1,100	1,000	1,040	1,100	1,100	1,210	10.00%
101-4230-201	1,081	1,162	1,400	1,175	1,000	576	600	400	600	0.00%
101-4230-212	1,530	1,500	1,750	1,750	1,700	1,500	1,500	1,500	1,400	-6.67%
101-4230-250	190	0	0	0	0	0	0	0	0	0.00%
101-4230-308	0	0	0	0	0	144	0	1,425	200	0.00%
101-4230-331	0	0	0	54	(95)	0	75	0	50	-33.33%
101-4230-333	650	973	455	900	745	1,208	1,200	542	1,300	8.33%
101-4230-415	3,000	2,250	3,700	4,000	4,000	4,000	6,500	6,500	6,500	0.00%
101-4230-434	100	125	0	0	814	0	250	0	250	0.00%
101-4230-540	0	0	0	0	0	0	0	0	0	0.00%
101-4230-560	0	0	0	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$181,635	\$183,408	\$147,559	\$174,033	\$162,081	\$169,140	\$177,322	\$177,652	\$188,331	6.21%

ACCOUNT #	ROAD & BRIDGE	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	% CHANGE
101-4310-101	SALARIES, FULL TIME - REG	\$137,499	\$142,156	\$137,781	\$142,738	\$144,355	\$152,518	\$179,900	\$166,683	\$189,000	5.06%
101-4310-102	SALARIES, FULL TIME - OT	2,126	1,141	0	0	0	0	5,000	0	5,000	0.00%
101-4310-103	SALARIES, PART-TIME - REG	0	0	0	0	0	0	0	0	0	0.00%
101-4310-104	SALARIES, TEMPORARY - REG	8,488	6,941	10,154	0	4,929	5,154	9,300	5,299	7,500	-19.35%
101-4310-121	PERA CONTRIBUTIONS	10,156	10,391	9,692	10,348	10,799	11,432	13,868	12,489	14,550	4.92%
101-4310-122	FICA CONTRIBUTIONS	11,043	10,912	10,688	10,177	10,788	11,178	14,856	12,611	15,415	3.76%
101-4310-131	HEALTH INSURANCE	25,693	25,321	26,351	27,923	22,193	26,576	32,390	30,510	33,620	3.80%
101-4310-132	DISABILITY INSURANCE	1,039	1,123	796	1,111	1,012	1,077	1,420	1,164	1,530	7.75%
101-4310-135	HEALTH INSUR. CASH CREDIT	823	877	1,066	0	0	0	0	0	0	0.00%
101-4310-142	UNEMPLOYMENT BENEFITS	0	56	0	0	0	0	500	0	500	0.00%
101-4310-151	WORKER'S COMPENSATION	11,439	13,953	14,302	15,000	16,000	16,625	17,475	17,475	19,200	9.87%
101-4310-201	OFFICE SUPPLIES	200	200	205	150	125	100	100	100	100	0.00%
101-4310-215	SHOP MATERIALS	0	0	0	0	0	0	0	0	0	0.00%
101-4310-216	CHEMICALS	39,528	42,951	61,570	68,500	16,950	49,499	45,000	48,946	40,000	-11.11%
101-4310-220	OPERATING SUPPLIES - OTHER	763	258	3,264	2,190	2,722	1,525	2,800	2,407	3,000	7.14%
101-4310-224	STREET MAINTENANCE MATERIALS	29,204	19,402	24,475	11,457	20,919	16,323	19,000	31,979	20,000	5.26%
101-4310-225	LANDSCAPING MATERIALS	217	1,515	779	1,009	79	509	800	997	1,000	25.00%
101-4310-226	SIGNS, SIGN REPAIR MATERIALS	5,870	6,951	8,815	5,279	2,105	616	4,000	10,913	4,000	0.00%
101-4310-228	UNIFORM ALLOWANCE	585	501	697	1,343	815	1,343	845	959	1,000	18.34%
101-4310-229	UNIFORM MAINTENANCE	578	670	600	580	454	693	625	204	750	20.00%
101-4310-240	SMALL TOOLS & EQUIPMENT	0	0	0	241	0	197	250	92	250	0.00%
101-4310-250	SALES TAX	6,417	0	0	0	0	0	0	0	0	0.00%
101-4310-303	PROF SRV - ENGINEERING FEE	41	2,130	8,117	19,028	21,503	21,576	19,000	12,951	20,000	5.26%
101-4310-308	PROFESSIONAL SERVICES	450	0	5,146	115	345	1,587	800	0	1,000	25.00%
101-4310-309	CONTRACTED SERVICES	1,030	3,574	3,335	23,933	18,666	3,364	16,035	13,138	16,000	-0.22%
101-4310-313	SEALCOATING/ROAD MAINT. REPAIR	0	0	0	0	0	0	0	0	0	0.00%
101-4310-321	TELEPHONE	0	0	0	0	0	0	0	0	0	0.00%
101-4310-331	TRAVEL EXPENSE	258	6	327	458	50	0	0	0	0	0.00%
101-4310-333	CONFERENCE & SCHOOLS	606	1,253	430	375	1,207	1,773	2,000	1,744	1,800	-10.00%
101-4310-351	LEGAL NOTICE PUBLICATION	0	0	0	0	0	0	0	0	0	0.00%
101-4310-385	ELECTRICITY - STREET LIGHTS	55,797	47,078	54,577	56,786	52,620	56,354	55,270	58,891	57,000	3.13%
101-4310-405	REPAIR/MAINTENANCE - OTHER	4,400	4,858	(4,072)	4,731	1,588	2,876	5,750	0	5,500	-4.35%
101-4310-415	EQUIPMENT RENTAL	14,000	12,750	13,000	18,014	20,000	27,500	45,000	45,000	45,000	0.00%
101-4310-434	BOOKS/SUBSCRIPTIONS	45	0	0	0	0	0	0	0	0	0.00%
101-4310-510	LAND	0	0	0	0	0	0	0	0	0	0.00%
101-4310-530	IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0.00%
101-4310-540	MOTOR VEHICLES	0	0	0	0	0	0	0	0	0	0.00%
101-4310-560	FURNITURE & FIXTURES	0	0	0	0	0	0	0	0	0	0.00%
101-4310-720	TRANSFERS TO OTHER FUNDS	40,000	40,000	190,000	110,000	316,000	508,000	71,000	71,000	79,000	0.00%
	TOTAL EXPENDITURES	\$408,295	\$396,978	\$582,095	\$531,359	\$686,224	\$918,395	\$563,434	\$545,552	\$582,165	3.32%

ACCOUNT #	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	% CHANGE
PUBLIC WORKS										
101-4320-101	\$56,476	\$58,443	\$58,179	\$60,494	\$53,373	\$54,967	\$60,730	\$60,485	\$63,800	5.06%
101-4320-102	0	0	0	38	0	0	0	48	0	0.00%
101-4320-104	0	23	948	0	0	0	0	0	0	0.00%
101-4320-104	4,105	4,237	4,094	4,389	4,017	4,127	4,555	4,554	4,785	5.06%
101-4320-121	4,202	4,237	4,296	4,311	3,846	3,842	4,646	4,434	4,881	5.06%
101-4320-122	10,454	7,696	11,472	11,181	9,008	10,665	11,655	12,534	12,130	4.08%
101-4320-131	426	461	367	554	384	440	490	436	525	7.14%
101-4320-132	368	3,517	444	895	0	0	0	0	0	0.00%
101-4320-135	2,003	2,457	2,518	2,800	3,050	3,175	3,350	3,350	3,680	9.85%
101-4320-151	0	190	0	0	0	23	0	0	0	0.00%
101-4320-211	38,882	29,585	36,925	30,140	10,402	9,959	28,000	12,696	21,500	-23.21%
101-4320-212	1,563	1,725	1,272	662	2,387	1,388	1,800	971	1,500	-16.67%
101-4320-213	3,874	1,520	1,305	1,770	3,723	5,968	5,000	1,159	5,000	0.00%
101-4320-215	0	0	0	0	0	794	0	0	800	0.00%
101-4320-216	2,329	2,715	2,406	7,096	5,960	5,525	6,250	7,799	6,500	4.00%
101-4320-220	25,214	26,504	31,659	50,920	26,838	27,384	35,000	13,412	35,000	0.00%
101-4320-221	207	209	276	659	200	559	325	399	500	53.85%
101-4320-228	240	279	264	242	176	289	250	189	275	10.00%
101-4320-229	0	0	0	425	166	1,141	2,000	3,474	2,000	0.00%
101-4320-240	458	320	0	3,202	1,660	9,732	0	16	0	0.00%
101-4320-250	735	1,762	943	12,290	5,274	1,144	4,000	787	4,000	0.00%
101-4320-308	0	0	267	80	2,012	1,896	1,500	1,983	2,000	33.33%
101-4320-309	243	89	245	381	1,256	256	300	0	300	0.00%
101-4320-331	106	853	3,531	2,393	1,645	1,822	1,800	4,169	1,800	0.00%
101-4320-333	10,000	10,000	10,000	11,000	12,000	12,000	11,650	11,650	12,500	7.30%
101-4320-363	5,670	15,938	7,361	28,005	25,072	22,008	21,000	17,743	21,000	0.00%
101-4320-404	0	876	157	26	1,292	1,325	800	7,266	1,200	50.00%
101-4320-405	60,000	22,500	13,000	17,000	20,000	27,000	45,000	45,000	45,000	0.00%
101-4320-415	680	1,376	487	556	563	399	800	0	750	-6.25%
101-4320-434	0	0	0	0	0	0	0	0	0	0.00%
101-4320-530	0	0	0	0	0	0	0	0	0	0.00%
101-4320-540	0	0	0	0	0	0	0	0	0	0.00%
101-4320-580	0	0	0	0	0	0	0	0	0	0.00%
101-4320-720	0	0	100,000	0	0	0	0	0	0	0.00%
TOTAL EXPENDITURES	\$228,235	\$197,512	\$292,416	\$251,509	\$194,304	\$207,828	\$250,901	\$214,554	\$251,426	0.21%

ACCOUNT #	TOWN BUILDINGS	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	% CHANGE
101-4330-101	SALARIES, FULL TIME - REG	\$11,295	\$11,689	\$11,485	\$11,819	\$11,659	\$12,406	\$13,740	\$13,622	\$14,410	4.88%
101-4330-102	SALARIES, FULL TIME - OT	97	0	0	7	0	0	75	10	75	0.00%
101-4330-104	SALARIES, TEMPORARY - REG	495	909	3,499	0	429	1,288	2,325	548	1,875	-19.35%
101-4330-121	PERA CONTRIBUTIONS	828	847	808	857	877	931	1,036	1,026	1,086	4.85%
101-4330-122	FICA CONTRIBUTIONS	885	917	1,094	844	878	977	1,235	1,045	1,066	1.36%
101-4330-131	HEALTH INSURANCE	2,099	2,165	2,294	2,415	1,887	2,260	2,463	2,562	2,560	3.94%
101-4330-132	DISABILITY INSURANCE	96	92	66	92	82	88	110	95	120	9.09%
101-4330-135	HEALTH INSUR. CASH CREDIT	68	73	89	0	0	0	0	0	0	0.00%
101-4330-142	UNEMPLOYMENT BENEFITS	0	0	0	0	0	0	0	0	0	0.00%
101-4330-151	WORKER'S COMPENSATION	513	669	686	800	800	830	875	875	960	9.71%
101-4330-211	CLEANING SUPPLIES	0	0	0	0	0	0	0	0	0	0.00%
101-4330-215	SHOP MATERIALS	48	0	222	2,230	0	0	0	0	0	0.00%
101-4330-216	CHEMICALS	648	891	71	1,990	147	170	1,000	90	800	-20.00%
101-4330-220	OPERATING SUPPLIES - OTHER	3,250	4,673	4,954	3,499	6,003	7,569	6,000	5,113	5,000	-16.67%
101-4330-223	BUILDING MATERIALS	0	231	118	67	191	0	200	995	200	0.00%
101-4330-228	UNIFORM ALLOWANCE	43	42	55	101	68	112	65	84	100	53.85%
101-4330-229	UNIFORM MAINTENANCE	1,130	363	122	48	38	58	50	21	75	50.00%
101-4330-250	SALES TAX	2,980	0	0	0	0	0	0	0	0	0.00%
101-4330-308	PROFESSIONAL SERVICES	0	777	180	765	3,109	1,787	3,000	1,575	3,250	8.33%
101-4330-309	CONTRACTED SERVICES	14,045	10,562	10,787	13,102	9,967	13,460	18,000	18,799	18,000	0.00%
101-4330-317	BUILDING INSPECTIONS	0	0	0	0	0	0	0	0	0	0.00%
101-4330-318	SECURITY MONITORING FEES	2,073	1,923	3,788	3,676	2,458	1,494	3,000	2,374	2,800	-6.67%
101-4330-320	TELEPHONE	12,804	14,604	14,156	11,675	9,810	10,893	12,500	11,024	12,250	-2.00%
101-4330-331	TRAVEL EXPENSES	21	0	0	0	0	0	0	0	0	0.00%
101-4330-333	REGISTRATION & CONFERENCE FEE	13	13	0	20	55	54	75	0	100	0.00%
101-4330-381	ELECTRICITY	16,403	13,544	15,331	18,562	13,851	16,621	16,500	16,422	17,000	3.03%
101-4330-382	GAS	14,181	8,837	9,390	18,887	7,575	7,775	11,000	7,345	9,000	-18.18%
101-4330-384	HERITAGE HALL	6,288	4,335	3,279	3,379	3,330	4,505	4,500	3,812	4,500	0.00%
101-4330-386	WATER/SEWER UTILITIES	2,027	2,250	1,854	1,682	1,735	1,845	2,000	1,829	2,500	25.00%
101-4330-401	REPAIR MAINTENANCE - BLDG.	5,951	11,264	3,604	8,342	8,587	11,171	10,000	8,630	10,000	0.00%
101-4330-404	REPAIR MAINTENANCE - EQUIP.	6,085	3,144	10,255	9,620	3,432	7,687	10,000	2,481	8,000	-20.00%
101-4330-405	REPAIR MAINTENANCE - OTHER	2,488	5,475	3,749	1,177	4,896	1,025	4,000	4,727	4,000	0.00%
101-4330-411	FACILITY RENTAL	0	24,500	24,500	22,000	26,500	26,500	26,500	26,500	26,500	0.00%
101-4330-415	EQUIPMENT RENTAL	0	4,000	4,000	6,500	7,500	9,000	10,500	10,500	10,500	0.00%
101-4330-520	BUILDING IMPROVEMENT	0	0	0	0	0	3,890	0	0	0	0.00%
101-4330-530	OTHER IMPROVEMENTS	0	0	21,111	0	0	521	0	0	0	0.00%
101-4330-720	TRANSFERS TO OTHER FUNDS	15,000	15,000	200,000	0	0	50,000	0	0	0	0.00%
	TOTAL EXPENDITURES	\$121,854	\$143,799	\$351,547	\$144,156	\$125,864	\$194,917	\$160,749	\$142,104	\$156,913	-2.39%

ACCOUNT #	PARKS & RECREATION	2011 ACTUAL	2012 ACTUAL	2013 ACTUAL	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 BUDGET	2017 PROJECTED	2018 BUDGET	% CHANGE
101-4410-101	SALARIES, FULL TIME - REG	\$115,219	\$118,671	\$115,010	\$119,016	\$113,559	\$128,704	\$139,875	\$133,091	\$147,100	5.17%
101-4410-102	SALARIES, FULL TIME - OT	0	0	0	70	0	0	100	95	0	-100.00%
101-4410-103	SALARIES, PART-TIME - REG	0	0	0	0	0	0	0	0	0	0.00%
101-4410-104	SALARIES, TEMPORARY - REG	22,596	23,543	18,235	28,244	15,051	16,934	30,225	15,085	24,375	-19.35%
101-4410-121	PERA CONTRIBUTIONS	8,383	8,614	8,076	8,634	8,545	9,661	10,488	9,994	11,033	5.09%
101-4410-122	FICA CONTRIBUTIONS	9,466	10,400	9,534	10,609	9,355	10,401	13,020	10,903	13,118	0.75%
101-4410-131	HEALTH INSURANCE	21,495	23,464	24,091	25,498	19,779	23,587	25,765	26,404	26,755	3.84%
101-4410-132	DISABILITY INSURANCE	860	939	663	927	815	901	1,115	974	1,195	7.17%
101-4410-135	HEALTH INSUR. CASH CREDIT	718	767	897	0	0	0	0	0	0	0.00%
101-4410-142	UNEMPLOYMENT BENEFITS	0	56	0	0	0	0	500	0	500	0.00%
101-4410-151	WORKER'S COMPENSATION	5,104	6,031	6,182	6,500	7,000	7,275	7,650	7,650	8,400	9.80%
101-4410-211	CLEANING SUPPLIES	0	0	0	0	0	0	0	0	0	0.00%
101-4410-212	MOTOR FUELS	0	449	746	740	912	918	750	0	900	20.00%
101-4410-216	CHEMICALS	8,550	11,890	7,822	12,320	6,269	8,201	14,000	9,577	12,000	-14.29%
101-4410-220	OPERATING SUPPLIES - OTHER	1,619	2,246	1,730	3,209	2,081	5,103	3,500	6,989	3,500	0.00%
101-4410-221	EQUIPMENT REPAIR PARTS	1,278	7,261	5,522	6,112	12,316	16,040	13,000	10,286	12,800	-1.54%
101-4410-225	LANDSCAPING MATERIALS	12,582	13,605	27,717	40,031	27,371	10,301	25,000	18,177	24,000	-4.00%
101-4410-226	SIGNS, SIGN REPAIR MATERIALS	512	0	1,370	336	6,919	3,245	4,500	3,254	4,500	0.00%
101-4410-228	UNIFORM ALLOWANCE	635	422	559	1,033	693	1,149	685	855	1,000	45.99%
101-4410-229	UNIFORM MAINTENANCE	481	574	554	507	397	607	500	331	600	20.00%
101-4410-240	TOOLS	0	11	0	0	0	288	0	0	0	0.00%
101-4410-250	SALES TAX	2,767	0	0	0	0	0	0	0	0	0.00%
101-4410-308	PROFESSIONAL SERVICES	3,754	2,138	13,211	15,389	7,490	8,057	8,000	8,200	8,500	6.25%
101-4410-309	CONTRACTUAL SERVICES	22,918	15,604	15,907	11,204	10,453	31,567	26,000	24,196	27,500	5.77%
101-4410-311	BELLAIRE BEACH OPERATIONS	16,991	19,361	16,351	15,577	16,968	21,289	20,600	21,494	21,000	1.94%
101-4410-321	TELEPHONE	0	0	0	0	0	0	0	0	0	0.00%
101-4410-331	TRAVEL EXPENSE	215	21	334	409	0	82	300	0	300	0.00%
101-4410-333	CONFERENCE REGISTRATION FEES	1,182	2,248	913	790	1,847	742	2,750	1,030	2,500	-9.09%
101-4410-381	ELECTRICITY	11,063	9,255	9,128	8,672	9,069	9,377	10,200	5,047	10,500	2.94%
101-4410-386	WATER/SEWER UTILITIES	720	8,948	4,802	2,430	5,368	4,692	5,000	4,861	5,500	10.00%
101-4410-404	REPAIR/MAINTENANCE - EQUIP.	869	2,312	1,342	4,551	3,285	2,380	5,262	962	5,000	-4.98%
101-4410-405	REPAIR/MAINTENANCE - OTHER	11,706	12,415	29,826	2,508	64,317	65,453	83,300	8,046	17,000	-79.59%
101-4410-411	FACILITY RENTAL	0	0	0	0	0	0	0	0	0	100.00%
101-4410-416	PARK EQUIPMENT RENTAL	35,000	26,362	28,000	28,000	30,000	37,000	45,000	45,107	206,300	358.44%
101-4410-434	BOOKS & SUBSCRIPTIONS	10	0	46	54	45	105	75	0	100	0.00%
101-4410-530	IMPROVEMENTS	0	0	17,478	52,877	92,951	67,932	76,000	7,830	5,500	-92.76%
101-4410-540	HEAVY MACHINERY/EQUIPMENT	0	7,683	7,050	1,731	5,093	0	0	0	0	0.00%
101-4410-580	OTHER EQUIPMENT	6,300	0	0	0	0	0	0	0	0	0.00%
101-4410-720	TRANSFER TO OTHER FUNDS	20,000	20,000	126,749	24,019	134,185	106,960	0	0	0	0.00%
	TOTAL EXPENDITURES	\$342,993	\$355,290	\$499,845	\$431,997	\$612,133	\$598,951	\$573,170	\$380,438	\$601,475	4.94%

ACCOUNT #	GENERAL FUND	2011	2012	2013	2014	2015	2016	2017	2017	2018	%
		ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROJECTED	BUDGET	CHANGE
101-4411-101	TOWNSHIP DAY FESTIVAL	\$1,512	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0.00%
101-4411-102	SALARIES, FULL TIME - REG	999	0	0	0	0	0	0	0	0	0.00%
101-4411-103	SALARIES, FULL TIME - OT	0	0	0	0	0	0	0	0	0	0.00%
101-4411-104	SALARIES, PART-TIME - REG	175	0	0	0	0	0	0	0	0	0.00%
101-4411-104	SALARIES, TEMPORARY - REG	182	0	0	0	0	0	0	0	0	0.00%
101-4411-121	PERA CONTRIBUTIONS	205	0	0	0	0	0	0	0	0	0.00%
101-4411-122	FICA CONTRIBUTIONS	0	0	0	0	0	0	0	0	0	0.00%
101-4411-131	HEALTH/DENTAL/LIFE INSURAN	0	0	0	0	0	0	0	0	0	0.00%
101-4411-142	U. C. BENEFIT PAYMENTS	54	0	0	0	0	0	0	0	0	0.00%
101-4411-151	WORKER'S COMP BENEFIT PAYM	813	323	608	8	1,402	2	1,000	230	1,000	0.00%
101-4411-220	OPERATING SUPPLIES - OTHER	41	0	0	0	0	0	0	0	0	0.00%
101-4411-250	SALES TAX	15,353	17,897	18,954	19,831	19,657	18,336	20,000	23,261	23,000	15.00%
101-4411-308	PROFESSIONAL SERVICES	0	0	0	0	0	0	8,500	5,140	7,000	100.00%
101-4411-331	MOVIE IN THE PARK SERIES	0	0	0	0	0	0	0	0	0	0.00%
101-4411-355	TRAVEL EXPENSE	0	0	0	0	0	0	0	0	0	0.00%
101-4411-449	ADVERTISING	0	0	0	0	780	412	2,000	0	2,000	0.00%
101-4411-530	MISCELLANEOUS	0	0	0	0	0	0	2,000	0	1,000	-50.00%
101-4411-540	IMPROVEMENTS	0	0	0	0	0	0	0	0	0	0.00%
101-4411-540	HEAVY MACHINERY	0	0	0	0	0	0	0	0	0	0.00%
101-4411-720	TRANSFERS TO OTHER FUNDS	0	0	0	0	0	0	0	0	0	0.00%
	TOTAL EXPENDITURES	\$19,334	\$18,220	\$19,562	\$19,839	\$21,839	\$18,750	\$33,500	\$28,631	\$34,000	1.49%

