



**City of Scandia
2015 Budget**

*DRAFT
FOR
CITY COUNCIL DISCUSSION*

December 3, 2014
Public Hearing

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BUDGET OVERVIEW

Budget Process and Timeline

This document contains a draft budget for the period of January 1 through December 31, 2015 for the City of Scandia. The budget is preliminary and has been prepared for discussion by the Scandia City Council at their budget workshops. Year to date (YTD) data is, unless otherwise stated, as of June 30, 2014.

The timeline for developing the 2015 City budget is shown below. While the final budget will not be adopted until December, the City is required to certify its proposed maximum property tax levy to the county auditor not later than September 30, 2014 (still September 15th for special levies such as the EDA). The city may continue to refine the budget, but after that date the levy cannot be increased. Notices to property owners will be based on the maximum levy.

The schedule for review of the 2015 budget is as follows:

City of Scandia 2015 Budget/ Capital Improvement Plan Calendar

Dates	Action
Tuesday, May 6	Planning Commission CIP
Wednesday, June 4 Wednesday, July 2	Council work session(s) on Capital Improvement Program (CIP)
June/ July	Staff prepares draft budget
Wednesday, August 6	City Council budget workshop (regular work session)
Wednesday, August 20	City Council budget workshop (special meeting)
Wednesday, September 3	Regular work session date; special Council meeting to adopt proposed budget by resolution and certify proposed levy to county auditor; set date for public meeting on levy and budget
Tuesday, September 30	Last date to certify proposed (maximum) tax levy to county auditor, September 15 for EDA levy
October 1 (approximate)	Include information on proposed budget in City newsletter
Wednesday, October 1 or 15	City Council budget workshop (regular work session or special meeting)
Tuesday, October 28	City Council budget workshop (special meeting, optional)
Wednesday, November 5	Planning Commission hearing on Capital Improvement Program (CIP)
Wednesday, December 3	Public meeting on budget and tax levy

Tuesday, December 16	Budget hearing/ adopt final property tax levy and budget <i>(last regular Council meeting of 2014)</i>
Friday, December 26	Last date to certify final tax levy to county auditor
January, 2015	Publish summary budget in legal newspaper

Budget Format

The draft 2015 budget is divided into the following fund and departmental budgets:

Fund Type	2015 Budget Funds
General Fund	General Fund (101) <i>Departments within General Fund:</i> <ul style="list-style-type: none"> • <i>Administration & Finance (41000)</i> • <i>City Council (41110)</i> • <i>Elections (41410)</i> • <i>Planning & Building (41910)</i> • <i>Police (42000)</i> • <i>Fire (42200)</i> • <i>Public Works (43000)</i> • <i>Parks (45000)</i> • <i>Community Center (45180)</i>
Debt Service Funds	2007 Blacktop Project (307)
	Fire Hall/ Public Works (310)
	2010 Equipment Certificate (311)
	2011 Equipment Certificate (312)
	2013 Equipment Certificate (313)
Capital Funds	Capital Improvement Fund (401)
	Parks Capital Improvement Fund (404)
	Equipment Replacement Fund (405)
	Local Road Improvement Fund (408)
Enterprise Funds	201 Sewer Project Fund (602)
	Uptown Sewer Fund (612)

Fund Type		2015 Budget Funds	
Special Fund		EDA Fund	

The major expenditure categories in the budget are:

Personnel Services (100)	Costs related to employees including wages, salaries, retirement contributions and all other benefits.
Materials and Supplies (200)	All of the “things” that the city purchases, such as office supplies, parts, fuel, sand & gravel, etc.
Contractual Services and Charges (300-400)	All types of services and functions performed by or provided by those other than employees.
Capital Outlay (500)	Projects, equipment or furnishings with a useful life of three years or longer and cost greater than \$500. (Capital outlay items with a life of five years or longer and cost \$10,000 or greater would also be listed in the CIP.)
Debt Service (600)	Principal and interest payments on short- or long-term debt.
Transfers (700)	Transfers from one fund to another.

Revenue Budget Assumptions

Property Taxes

Property taxes are the city’s largest revenue source, representing 80% of revenues to the General Fund. Some years, Minnesota cities over 2,500 in population have been subject to property tax levy limits established by the state legislature. For 2014, there are no levy limits in place.

The following table shows the total tax levy of the City of Scandia in recent years with the percentage increases from the previous year. The 2015 preliminary maximum levy, which is what would be required to fund the draft budget presented by staff, is shown for illustration only. It may change based on decisions the City Council makes about the budget. The draft budget assumes a 2.60% levy increase in 2015.

Property Tax Levy History

Year	Total Levy	Increase
2007	\$1,533,930	3.40%
2008	\$1,703,589	11.06%
2009	\$1,860,893	9.23%
2010	\$1,918,647	3.10%
2011	\$2,013,651	4.95%

2012	\$2,055,174	2.06%
2013	\$2,171,074	5.64%
2014	\$2,171,074	0%
2015	\$2,217,509	2.14%

How changes in the city budget and levy will impact individual property tax payers is a complex question. The amount of the tax levy is only one of many factors. Preliminary data from Washington County indicates that the city's tax capacity may increase by 19.2% for the pay 2015 tax year. The proposed 2.14% increase in the levy would lower the tax rate from 40.976 to 34.593. A house with a market value of \$224,500 in 2014 that saw a 19.8% increase in value for 2015 to \$268,900 would see about a \$35 increase in the City portion of their taxes in 2015. The city will have more information available after the Truth in taxation statements are mailed in November and before the final budget and levy is adopted.

Other Revenues

The following assumptions were made about other revenue sources for 2015:

- Other taxes (gravel tax revenue)—increase consistent with projections in the EIS for Zavoral Mine Project.
- License and permits—similar revenue to 2014, with exception of building permit revenue which was adjusted down slightly from 2013 to account for the flurry of activity that came in during the winter months and Liquor License increased in anticipation of a new liquor license being applied for now that the ordinance has been changed.
- Intergovernmental revenues—the only revenues assumed in the General Fund is the recycling grant in the Administration Department and the Fire Relief Aid from the State and other state grants for the Fire Department. (Scandia receives no Local Government Aid (LGA).)
- Charges for services—After consulting with our new auditors, staff is proposing the show the net revenues charges related to planning and zoning as opposed to the gross revenues and expenses. This gives the taxpayer a clearer picture of the services their tax dollars support and also increases efficiency by not requiring so many accounting adjustments.
- Fines and forfeitures—decreased based on 2013 actual and 2014 estimates
- Interest— interest earnings will continue to be low; similar rates to 2014.

In November 2012 the Council approved an update to the Fund Balance Policy that if the unassigned fund balance in the General Fund rises above 50% at the end of the fiscal year, the amount above 50% would be applied to the following year's operating budget or transferred to a capital improvement fund. Per the December 31, 2013 audit report, the unassigned, unrestricted fund balance was \$1,460,133, which is equal to about 70% of the general fund expenses included in the draft 2015 budget. Therefore, staff is proposing that \$200,000 be transferred from the General Fund to the recently created Local Road Improvement Fund.

Expense Budget Assumptions

Wages and Benefits

The draft budget assumes a 1.5% cost of living adjustment (COLA) is applied to the step plan adopted by the Council in July 2013. This is consistent with the increase in the Consumer Price Index for last year. The COLA would be effective January 1, 2015. The draft budget assumes that step increase will be given when an employee is eligible.

Direction was given to staff at the August 20, 2014 budget work session to not include a salary increase for the Mayor and Council. An ordinance to delay the increase until after the 2016 election will be voted on at the September 16, 2014 regular Council meeting.

For health insurance, the 2015 rates from Health Partners have been factored into the budget. Because the city's health insurance plan is a high-deductible plan (to keep premium costs down) the City has been contributing to Health Savings Accounts (HSAs) for eligible employees. The draft budget assumes continuing city contributions to the HSAs at the same level as in the last 4 years.

Other Expenses

The draft expense budgets include the following assumptions for costs in 2015 compared to 2014:

- PERA & FICA—PERA increase to 7.5% per state statute, effective January 1, 2015
- Insurance (Property & Auto, Liability and Worker's Compensation—+ 10% Actual costs will be available in December for the policy year beginning January 1.
- Fuel and utilities—assumes 5% and 3% increases respectively

Capital Projects

The following projects in the draft Capital Improvement Plan (CIP) update are included in the draft 2015 budget. Detailed descriptions are included in the CIP and/or the department budget narratives.

Proj #	CIP Project Name	Cost	Funding
CC-004	Community Center Parking Lot	\$12,000	Capital Improvement Fund
F-011	Tanker 5177 Replacement	\$230,000	Equipment Replacement Fund
PR-001	Lilleskogen Park Improvements	\$36,000	Funds to come from grant revenue or donations not yet secured
PR-019	Log House Landing Improvements	\$400,000	Capital Improvement Fund (\$100,000), CMSCWD Grant/Cost Share (\$100,000), DNR Grant (\$200,000)
PW-002	Street Maintenance Program	\$300,000	General Fund, Public Works Budget (43000)
PW-027	Quinell Ave	\$550,000	Local Road Improvement Fund (\$425,000) County Turnback Funds (\$125,000)

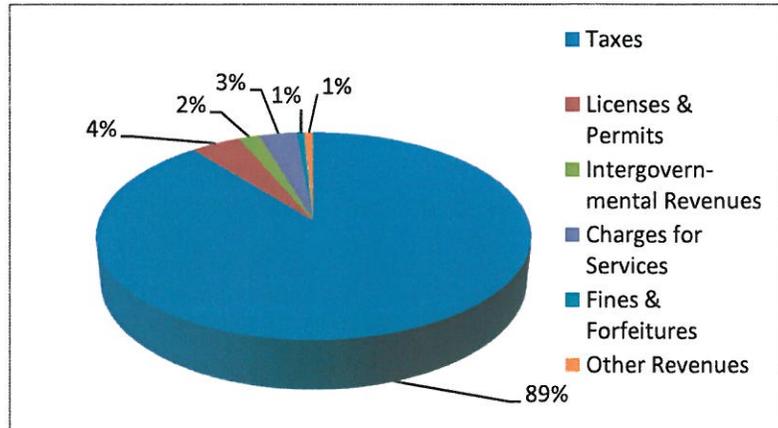
In addition to the projects in the CIP these other capital expenditures are included in the draft 2015 budget. (These projects do not meet the \$10,000 threshold for inclusion in the CIP.)

Budget	Description	Cost
Administration & Finance	Office Equipment (570)	\$2,000
City Council	Furniture and Fixtures (560)	\$1,200
Fire Department	Furniture and Fixtures (580)	\$1,000
Fire Department	Office Equipment (570)	\$2,000

Overview, General Fund

The draft 2015 General Fund expense budgets total \$1,977,341, down approximately 7.56% from the 2014 budget. Departmental budgets with increases include Administration and Finance (4.25%, codification services), City Council (6.81%, new chairs for the council chambers), and Parks (11.09%, year –round maintenance position). Departmental budgets with decreases are Elections (-92.31% no election in 2015), Planning and Zoning (-56.86% due to netting expenses), Police (-0.88%), Fire (-12.25%, no state retirement contribution required and Council decision to decrease contribution to Equipment Replacement Fund), Public Works (-4.13%, Council decision to decrease contribution to Equipment Replacement Fund), and Community Center (-0.57%). More information on these changes is included in the department worksheets and narratives.

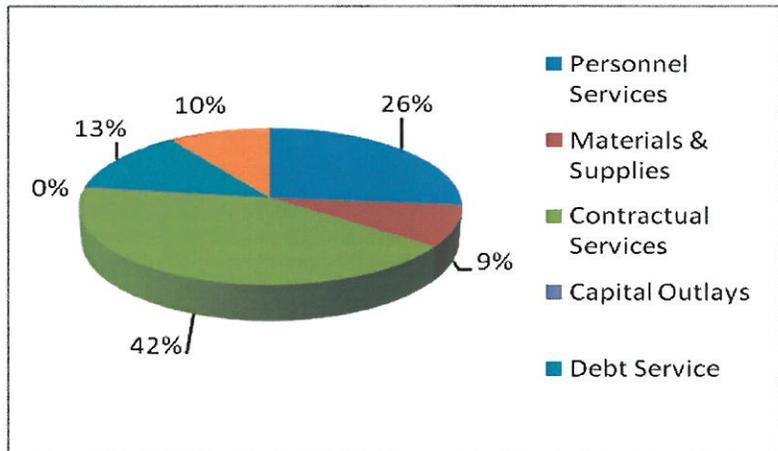
2015 Draft Budget
General Fund Revenue by Type



The pie chart to the right shows revenues to the General Fund, which are largely from property taxes (89%) and Licenses and Permits (4%) with the remainder from other sources.

The second pie chart, to the right, shows proposed General Fund expenses by type. Forty-two percent of the budget would go for Contractual Services, with Personnel Services being the next highest category (26%).

2015 Draft Budget
General Fund Expenses by Type



Overview, Other Funds

Debt Service Funds—The total debt service budget will be significantly lower (down 20.13%) in 2015 than in 2014. The property tax levy for debt service is based on principal and interest payments plus the statutory 5% coverage, less any assessments and interest revenue. An updated Debt Management Analysis prepared by Northland Securities is included with the budget details of the Debt Service Funds. There are no new planned expenditures from the Debt Service Fund

in 2015. The Council may want to consider borrowing for the Tanker 5177 replacement as opposed to using funds from the Equipment Replacement Fund. This would help the cash flow in the Equipment Replacement Fund.

Capital Funds— The draft budget currently proposes \$30,000 of the tax levy as revenue to the Capital Improvements Fund (401.) There are two proposed expenditures from the Capital Improvement Fund in 2015, CIP project CC-004, Community Center Parking Lot (\$12,000) and PR-019, Log House Landing Improvements (\$100,000).

The budget for the Parks Capital Improvements Fund (404) does not include any expenditure in 2015 unless donations are received. It is assumed that there will be donations of materials and labor, or grants to cover any expenses related to Lilleskogen Park. Staff is estimating that two of the subdivisions approved in 2014 or earlier will have to pay Park Dedication fees in 2015.

Revenues to the Equipment Replacement Fund (406) are proposed to be \$20,000 in transfers from operating budgets in 2015. Currently, \$230,000 is proposed to be expended from the Equipment Replacement Fund in 2015 for the Tanker 5177 replacement. With the Council decision to lower the annual contribution to the Equipment Replacement Fund, borrowing will be necessary to meet the proposed expenditures beginning in 2016.

The Local Road Improvement Fund is proposed to receive a \$200,000 transfer from excess fund balance over 50% of General Fund operating expenses and \$345,000 in new tax levy. One expenditure is planned in 2015-Quinell Ave. \$425,000 from the LRIF and \$125,000 in money the County gave the township when turning the road over to them years ago. Additional revenues will be added if the Council pursues a Franchise Agreement with the electric and gas utilities.

The table on the following page shows the fund balances expected in the three capital funds at the end of 2014, and the proposed 2015 expenses and revenues (including interest.)

Fund		12/31/2014 Projected	2015 Expense	2015 Revenue	12/31/2015 Projected
401	Capital Improvements	\$249,500	\$412,000	\$330,700	\$168,200
404	Parks Capital Improvements	\$1,500	\$36,000	\$42,000	\$7,500
406	Equipment Replacement	\$428,000	\$230,000	\$21,000	\$219,000
408	Local Road Improvement	\$327,700	\$425,000	\$545,500	\$448,200
	Total	\$1,006,700	\$1,103,000	\$939,200	\$842,900

Enterprise Funds—Fund 602 is one of the city’s enterprise funds, for the operation of the “201” community sewer system that serves approximately 100 homes on Big Marine Lake. Fund 612 is an enterprise fund created in 2013 to segregate the revenues and expenses for operation of the Uptown Sewer System from the General Fund budget.

201 System (602):

No rate increase is proposed for 2015 as there is still a healthy fund balance anticipated (~\$70,000) by the end of 2014. Personnel Services increases while operation and maintenance decreases. This is due to staff taking over the maintenance of the system from EcoCheck, who will remain on retainer for emergencies only. The Public Works Director is budgeted to spend 12.5% of his time on the 201 System in addition to 11% for one maintenance worker and 25% for another. These percentages have also been increased due to the amount of time staff is spending this year maintaining the system. Also, software costs associated with utility billing have been budgeted within the sewer funds as opposed to the general fund.

Uptown System (612):

No rate increase is proposed; revenues are expected to slightly outweigh expenses. Similar to the 201 system, personnel services are increased while operation and maintenance are decreased due to staff taking over maintenance of the system and EcoCheck being retained for emergencies. The Public Works Director and two maintenance workers are budgeted to spend about 4% of their time on the Uptown System.

City of Scandia, 2015 Draft Budget

Personal Services

Employee FTEs (Full Time Equivalents) Excluding City Council

1 FTE = 2,080 hours

Position	Department							Total Number of FTEs Employees
	41000 Admin & Finance	51410 Elections	41910 Planning/ Bldg	42200 Fire & Rescue	43000 Public Works	45000 Parks	45180 Comm. Ctr	
Regular Employees, FT								
City Administrator/Clerk +	1.000							1.000
Maintenance Superintendent +					1.000			1.000
Maintenance Worker, FT					3.000			3.000
Deputy Clerk	1.000							1.000
Subtotal	2.000	0.000	0.000	0.000	4.000	0.000	0.000	6.000
Regular Employees, PT								
Treasurer	0.400							0.400
Office Assistant	0.300							0.300
Recreation Coordinator					0.160			0.160
Community Center Attendant *						0.025		0.025
Maintenance, Parks Grounds					0.560			0.560
Subtotal	0.700	0.000	0.000	0.000	0.000	0.160	0.025	0.885
Paid-on-Call Firefighters **				3.241				3.241
Seasonal/ Temporary Employees								
Election Judges		0.240						0.240
Skating Supervisor					0.029			0.029
Ice Rink Attendant					0.264			0.264
Recreation Program Instructors					0.033			0.033
Maintenance, Seasonal/Temp (PW/Winter)					0.144			0.144
Subtotal	0.000	0.240	0.000	0.000	0.144	0.326	0.000	0.711
All Employees	2.700	0.240	0.000	3.241	4.144	0.486	0.025	10.836

+ salaried employee

* paid per event; FTE based on \$14 per hr

** all wages (hourly + officer stipends) /\$13 per hr

2015 Draft Budget

2015 Draft Expenditure Budget
Summary by Fund and Department (Preliminary)

Fund	Dept.	Description	Personnel Services	Materials & Supplies	Contractual Services	Capital Outlays	Debt Service	Transfers	Total	% of Fund
101	41000	Administration & Finance	\$181,120	\$4,600	\$173,947	\$2,000			\$361,667	18.20%
	41110	City Council	\$17,621		\$1,300	\$1,200			\$20,121	1.01%
	41410	Elections			\$470				\$470	0.02%
	41910	Planning & Building			\$71,700				\$71,700	3.61%
	42000	Police			\$120,989				\$120,989	6.09%
	42200	Fire	\$102,932	\$50,500	\$105,841	\$3,000		\$9,241	\$271,515	13.66%
	43000	Public Works	\$280,259	\$129,300	\$418,336	\$500		\$210,759	\$1,039,155	52.29%
	45000	Parks	\$29,183	\$4,631	\$28,431				\$62,244	3.13%
	45180	Community Center	\$811	\$5,000	\$33,668				\$39,480	1.99%
		General Fund Total	\$611,927	\$194,031	\$954,683	\$6,700		\$220,000	\$1,987,341	100.00%
307		2007 Blacktop					\$147,197		\$147,197	49.96%
310		Fire Hall/ Public Works								
311		2010 Equipment Certificates					\$44,184		\$44,184	15.00%
312		2011 Equipment Certificates					33,926		\$33,926	11.51%
313		2013 Fire Truck/Dump Truck					69,321		\$69,321	23.53%
		Debt Service Funds Total					\$294,628		\$294,628	100.00%
401		Capital Improvements				\$412,000			\$412,000	60.77%
404		Parks Capital Improvements				\$36,000			\$36,000	5.31%
406		Equipment Replacement				\$230,000			\$230,000	33.92%
408		Local Road Improvements				\$550,000			\$550,000	100%
		Capital Funds Total				\$678,000			\$678,000	100%
602		201 Sewer	\$33,065	\$325	\$28,780				\$62,170	76.29%
612		Uptown Sewer	\$8,695	\$300	\$7,689		\$2,640		\$19,323	23.71%
		Enterprise Funds Total	\$41,760	\$625	\$36,469		\$2,640		\$81,493	100.00%
225		EDA Expenses			\$5,000				\$5,000	100.00%
		HRA Expenses								
		Econ Dev. Auth. Funds Total			\$5,000				\$5,000	100.00%
		All Funds, Total Expenditures	\$611,927	\$194,031	\$959,683	\$684,700	\$294,628	\$220,000	\$2,964,969	

2015 EXPENSE BUDGET

Expenditure Budget History Total Expenditures by Fund and Department (Preliminary, not Including Sewer Funds)

Fund	Dept.	Description	2011 Actual	2012 Actual	2013 Actual	2014 Budget	2015 Budget	Change, 2014 Budget to 2015		% Change, 2014 Budget to 2015
								Proposed	Proposed	
101	41000	Administration & Finance	\$319,366	\$401,664	\$347,730	\$344,542	\$361,667	\$17,125	4.97%	
	41110	City Council	\$20,000	\$17,949	\$17,801	\$18,839	\$20,121	\$1,282	6.81%	
	41410	Elections	\$20,000	\$6,035	\$470	\$6,110	\$470	-\$5,640	-92.31%	
	41910	Planning & Building	\$336,333	\$296,202	\$204,125	\$166,200	\$71,700	-\$94,500	-56.86%	
	42000	Police	\$114,119	\$117,172	\$116,384	\$122,068	\$120,989	-\$1,079	-0.88%	
	42200	Fire	\$320,554	\$361,522	\$276,840	\$309,404	\$271,515	-\$37,889	-12.25%	
	43000	Public Works	\$579,338	\$731,967	\$847,491	\$1,076,097	\$1,039,155	-\$36,942	-3.43%	
	45000	Parks	\$58,767	\$48,045	\$59,385	\$56,031	\$62,244	\$6,213	11.09%	
	45180	Community Center	\$60,480	\$42,538	\$36,808	\$39,707	\$39,480	-\$227	-0.57%	
		General Fund Total	\$1,850,330	\$2,023,094	\$1,907,034	\$2,138,998	\$1,987,341	-\$151,656	-7.09%	
302		2002 Blacktop								
304		2004 Blacktop								
307		2007 Blacktop	\$170,980	\$165,850	\$160,619	\$157,907	\$147,197	-\$10,710	-6.78%	
310		Fire Hall/ Public Works	\$115,143	\$116,675	\$287,875	\$43,722	\$43,722	-\$43,722	-100.00%	
311		2010 Equipment Certificate	\$49,020	\$52,533	\$44,440	\$45,497	\$44,184	-\$1,313	-2.89%	
312		2011 Equipment Certificate	\$49,020	\$36,776	\$34,200	\$34,965	\$33,926	-\$1,039	-2.97%	
313		Fire Truck/Dump Truck				\$69,783	\$69,321	-\$462	-0.66%	
		Debt Service Funds Total	\$384,163	\$371,834	\$527,134	\$351,874	\$294,628	-\$55,745	-16.27%	
401		Capital Improvements	\$20,173	\$99,601	\$41,616	\$68,250	\$412,000	\$343,750	503.66%	
404		Parks Capital Improvements	\$5,479	\$3,575	\$1,450	\$47,500	\$36,000	-\$11,500	-24.21%	
406		Equipment Replacement	\$148,828	\$93,913	\$344,953	\$200,000	\$230,000	\$30,000	0.15	
408		Local Road Improvement					\$550,000			
		Capital Funds Total	\$154,307	\$197,089	\$388,019	\$315,750	\$1,228,000	\$362,250	288.92%	

**2015 DRAFT Revenue Budget
Summary by Fund and Department**

Fund	Dept.	Description	Taxes	Licenses & Permits	Intergovernmental Revenues	Charges for Services	Fines & Forfeitures	Other Revenues	Total	%	% of Fund	Transfers	Interest	Spec Assess	misc
101		General Fund													
	41000	Administration & Finance	\$313,263	\$11,980	\$8,724	\$1,700	\$12,000	\$14,000	\$361,667		20.23%				
		41110 City Council	\$20,121						\$20,121		1.13%				
		41410 Elections	\$470					\$470	\$470		0.03%				
	41910	Planning & Building	\$3,450	\$66,500		\$1,750			\$71,700		4.01%				
	42000	Police	\$120,989						\$120,989		6.77%				
	42200	Fire & Rescue	\$212,358		\$24,646	\$34,511			\$271,515		15.19%				
	43000	Public Works	\$835,255	\$1,750		\$2,150			\$839,155		46.95%				
	45000	Parks & Recreation	\$52,244			\$10,000			\$62,244		3.48%				
	45180	Community Center	\$28,470			\$11,010			\$39,480		2.21%				
		General Fund Total	\$1,586,620	\$80,230	\$33,370	\$61,121	\$12,000	\$14,000	\$1,787,341	69.16%	100.00%				
307		2007 Blacktop	\$125,395					\$21,802	\$147,197		49.96%				
310		Fire Hall/ Public Works													
311		2010 Equipment Certificates	\$44,049					135	\$44,184		15.00%				
312		2011 Equipment Certificates	\$33,926						\$33,926		11.51%				
313		Fire Truck/Dump Truck	\$69,321						\$69,321		23.53%				
		Debt Service Funds Total	\$272,691					\$21,937	\$294,628	11.40%	100.00%				
401		Capital Improvements	\$30,000					\$700	\$30,700		7.61%				
404		Parks Capital Improvements				\$6,000		\$20	\$6,020		1.49%				
406		Equipment Replacement						\$21,000	\$21,000		5.21%				
408		Local Road Improvements	\$345,000					\$500	\$345,500		85.69%				
		Capital Funds Total	\$375,000			\$6,000		\$22,220	\$403,220	15.60%	100.00%				
602		201 Sewer				\$69,350		\$5,200	\$74,550		79.08%				
612		Uplown Sewer				\$19,717			\$19,717		20.92%				
		Enterprise Funds Total				\$89,067		\$5,200	\$94,267	3.65%	79.08%				
		EDA Levy							\$5,000						
		HRA Levy							\$5,000						
		Econ Dev Auth. Funds Total							\$5,000	0.19%					
		All Funds, Total Revenues	\$2,239,311	\$80,230	\$33,370	\$156,188	\$12,000	\$63,357	\$2,584,456						