

Memorandum

To: The Mohnton Borough Council and Mayor

From: Paul Janssen, Director, the Center for Excellence in Local Government (CELG) at Albright College

Re: Review of the Mohnton Borough General Fund Budget

Date: February 9, 2022

On January 21, 2022, Mohnton Borough executed a contract with the Center for Excellence in Local Government to provide services through the Municipal Financial Stabilization Program funded by the Berks County Commissioners and the Berks County Community Development Office. As the title indicates, the program was designed to assist municipalities in Berks County through CELG in achieving financial stability especially during the COVID pandemic. CELG is currently under contract with seven different entities (Boroughs of West Reading, Mt. Penn, Womelsdorf, Bernville, Antietam Valley Municipal Authority, and the Central Berks Regional Police Department) in addition to Mohnton in Berks County. The services focus on budget development and projecting a long term budget for effective planning, opportunities for inter government cooperation for enhanced services, Effective policies and procedures for GAAP accounting standards for handling Borough finances, and reviewing policies and procedures for enhanced revenues and cost containment strategies.

Tonight the focus is on the immediate finances for the Borough in the General Fund as this is the operating fund for the Borough, All administrative, codes, police, and most public works funding for Borough operations come from the General Fund. In addition, all other funds for the Borough are special use funds with dedicated funding sources generated for those project and expense uses.

While the 2022 General Fund Budget is the current focus of the budget review, after the meeting tonight CELG, will embark on a complete reconstruction of the General Fund and all of the numerous special use funds, including the Sewer Fund, Liquid Fuels, the Fire Fund, the MS(4) fund, and the Capital Fund.

It is the General Fund which has the current focus as Borough Code provides for what is called a budget reopener following a municipal election. The purpose of the reopener is to adjust property taxes if the new Borough Council believes that the adopted budget in place for that year has issues which require attention. That, in fact, is the case for the current Mohnton Borough Council.

None of the special use funds have the current demand for review as the revenues are already set and allow for review in the next stage of the budget work.

In order to fully understand the current status of the 2022 General Fund budget a review of the previous three years of budgets needs to be completed both for revenues and expenses.

During the past two weeks the 2019-2021 budgets were reconstructed and verified through audit work and trial balance reports. Special thanks goes to [Roxanne N. McMurtry, CPA](#), Senior Manager, of Herbien & Company your appointed auditor for supporting and verifying the reconstructed report. All of the funds reported in the spreadsheet which we will be viewing tonight were developed with the Borough Trial Balance reports from 2019 – 2021 and the actual Borough Audits. Both Ms. McMurtry and I have reviewed the documentation and have verified the spreadsheet. While the 2021 audit is not complete, the pre-audit work was completed in November, 2021 and the trial balance has been reviewed and verified.

The report tonight is a factual presentation of the current status of the Mohnton Borough General Fund. Issues as to why and how decisions were made are not part of the report. The purpose of the reopener is to adjust property taxes if the new Borough Council believes that the adopted budget in place for that year has issues which require attention. That in fact is the case for the current Mohnton Borough Council. I will be happy to take questions but the report speaks for itself. The rationale for when and why the decisions were made are for Borough Council, Mayor and you the citizens of Mohnton Borough to decide.

Before the review of individual accounts occurs we need to review the trends in the fund balance with the General Fund. General Fund balances are typically recommended to be at least 25% of expenses due to a number of reasons:

First, most municipal revenues are delayed in the beginning of the fiscal year (January) due to the issuance of the property tax bills which are not even mailed until mid-February and are received in April of each calendar year. The property tax in Mohnton accounts for over 33% of General Fund revenues. Operational expenses are fairly regular so the need for revenues to handle expenses from January until May each year requires reserves.

Second, the recession of 2008 is a testament to the impact economic conditions can have on a municipality. Across the board, the earned Income tax, the transfer tax, and even the property taxes were severely impacted. Many municipalities were forced into double digit tax increases and layoffs they did not have adequate reserves to weather the revenue reductions.

Third, unexpected events and emergencies force municipalities into unbudgeted expenses as they react to unexpected issues. Reserves give them the financial independence to make those decisions.

A quick look at the Borough of Mohnton General Fund balances each year show a wide variance between budget projections and actual performance.

The 2019 budget began with a balance of \$ 415,641.00 or 24% of the budgeted expenses of \$ 1,705,644.00. Unfortunately the budget was adopted with a deficit of \$127,500.00. The actual performance of the budget continued to produce a deficit of \$109,364.17. This deficit reduced the fund balance to only \$ 241,876.83 or 18% of the 2020 budget.

The 2020 budget began with budgeted revenues of \$ 1,608,044.00 and budgeted expenses of \$ 1,672,444.00 which results in a \$64,000 deficit. The actual performance of the budget however had expenses of only \$1,317,928.00 and resulted in a surplus of \$ 271,881.00 and restored the fund balance

of \$ 578,157.83 and 35% of the 2021 budget. The surplus was generated by reducing expenses by \$ 354,516.00 or 27%. Revenues were actually almost \$20,000 below budget. Of course, if you spend almost 27% under your budget it raises the question of whether the full expense budget is actually needed or did the Borough Council simply defer decisions that they could just to restore the fund balance. Hindsight is 20/20 however, the fund balance was restored to a safe level of 35% of the 2021 Budget.

The 2021 budget began with budgeted revenues of \$ 1,791,100.00 and budgeted expenses of \$ 1,647,187.00 which results in \$ 143,913.00 surplus raising the projected fund balance to \$ 722,070.83 or 44% of the budgeted expenses. Very robust!

The actual performance of the 2021 budget is very different. The Borough Council listed the ARPA Grant from Congress as a 2021 budget line item even though it wasn't even announced until April 2021 and received in July of 2021. Revenues out performed the budget projection by \$ 46,962.97 due almost exclusively to the Earned Income Tax and Transfer Tax outperforming the budget projection by over \$100,000.00.

It is on the expense side where the performance of the budget bears little resemblance to the actual decisions made during the year. The adopted Budget had expenses of \$ 1,647,187.00 however, the actual expenses ended the year at \$ 2,143,751.49 almost \$500,000.00 over budget. That caused a budget deficit of \$ 305,688.52 and reduces the Borough's fund balance to \$ 272,469.31 or 18% of the previous Borough Council's adopted 2022 General Fund balance. To make matters worse the 2022 adopted budget includes a deficit of \$ 57,822.17 further reducing the 2023 projected fund balance to \$ 214,647.14 or only 11% of the current year's operating budget.

A part of the work that the Center for Excellence in Local Government is providing is a detailed reconstruction of the revenues and expenses which have impacted the 2021 budget. CELG is also provide a detailed recommendation for a revised 2022 General Fund budget accurately reflecting the revenues and expenses detailed therein.

If the current proposed tax increase is not implemented, the Borough will face a cash flow problem in the first quarter of 2023 or Council will be forced to dramatically cut services to restore the fund balance to at least a minimum level of 20%. At best the Borough Council will be facing both budget cuts and the tax increase to simply build the fund balance back to 20% or \$375,000.

One comment that has been made about the Boroughs financial position is there are multiple accounts which have funds. The concern about this statement is why have these funds been accumulated. Was there a fiduciary requirement for the funds or was the Council simply generating fund balances. There are two (among all others) accounts which will be examined in the next round of work which have significant funds. The first is the sewer fund which each resident of the Borough who has public sewer pays into and is for the direct and specific purpose of maintaining the collection and treatment process of the Borough. The second fund is the MS(4) fund which has been developed to finance the DEP mandated projects to meet EPA required storm water effluent quality projects.

What are some of the decisions which have placed the Borough in its current position?

Revenues

1. Property tax revenues have routinely been over budgeted by at least \$30,000. A simple look back at previous budgets would cause a reduction in the account.
2. Real Estate Transfer Taxes have been underestimated as they should be as reliance on housing and property sales can be devastating in a recession when they cease.
3. Earned Income Taxes again were overestimated in 2019 and 2020, then reduced in 2021 when the tax generated additional funds. The 2022 budget is underestimated given the inflation which has been forecast since last fall.
4. The American Rescue Plan funds are a two year grant which normally would have added almost \$316,000 for long term financial stability for the Borough. Unfortunately the 2021 grant has been spent and there is still a budget deficit and the 2022 grant only minimizes the losses in 2022.
5. The next area of review is the Refuse Revenues and expenses. There was a minimal surplus in revenue and expenses in the fund in 2019, however since then the service has had losses of over 17,000 in 2020, in 2021 and projected to be a loss of over \$72,000 in 2022, utilizing historical data. That \$72,000 is not included in the budget projections for 2022. CELG will conduct an in depth analysis and recommendation for stabilizing this fund. Again there was no historical look back at the performance of the fund. Also of concern is that there are no current records (2021) of any delinquent collection although there is an indication the firm of Portnoff & Associates has over \$200,000 in unpaid bills since 2017 which it is pursuing. CELG will perform a detailed review of this area of revenue and expenses.

Expenses

1. The Secretary/Treasurer compensation has routinely been underestimated by 5k-7k annually, however in 2021 the compensation paid was almost \$18,000 above budget. Typical budget controls would require either a formal approved personnel policy with a Borough Council vote, or a budget amendment approved by Borough Council to record the excess expenditures.
2. There were repairs to the park of almost \$23,000 which were over 500% of the approved budget. Again a budget amendment would have memorialized the expense.
3. The 2022 budget for the Police Department had to be recreated based on the 2021 documented expenses as the prior Council simply put a lump sum budget for police expenses, salaries, payroll taxes and insurances. This will be verified in the next budget review.
4. The prior Borough Council spent **\$ 241,970.34** to buyout the lease for a fire truck which was financed at 3.84% from 2015 through 2030. The payment was made in 2021 and records are clear that it was an unbudgeted expense. Further, the Council had already spent over \$72,409.66 in interest in the first six years to then save 47,215.84 over the final nine years. Additionally, they did not even lower the fire tax which was collected for the express purpose of supporting the fire company and paying this annual payment of

\$31,304.36. The \$241,970.34 came directly out of the General Fund and was unbudgeted and was a major contributor to the \$300,000 plus budget deficit.

5. The next issue of real concern is the portion of the budget which deals with refuse. I have broken out the refuse revenues and the refuse expenses so that we can easily follow the issue. Revenues are under projections in 2019 by \$10,000 and expenses were over budget by 14,000 resulting in an overall surplus of \$15,000. In 2020 however, revenues were \$27,000 under projections and \$27,000 over expenses resulting in deficit of over \$17,000. 2021 experienced revenues under projections of \$67,000 and expenses over budget of \$45,000 creating a deficit of almost \$60,000, also a large part of the deficit in 2021. Even more disconcerting is the same over budgeting of revenues and under budgeting of expenses occurred in 2022. The budget projection is a \$24,308 surplus which is unsupportable with a simple review of the past 3 years. The actual projection is for another deficit of \$72,000 which is not part of the budget analysis above. The only opportunity to impact this performance is the fact that Portnoff and Associates is pursuing delinquent tax bills of over \$153,000 developed since 2017 a reportedly given to them to collect in 2021. Unfortunately, experience dictates that the collection process typically takes a couple of years to return dividends. The trash fee deficit will need to be revisited this year once we have a solid understanding of the performance of collections and justification of the expenses.
6. The final issue contributing to the budget issues the current council is facing was the decision to purchase a new street sweeper for the public work operation. Again this was an unbudgeted expense of 239,601.12. There are many issues which create a real problem with this decision. The decision to purchase the sweeper was made after the decision to buy out the fire truck lease. Even if you accept the ARP funds receipt the Council spent \$481,571.46 on two pieces of equipment which will be in operation in the Borough for the next 15-20 years. The ARP funds will only offset the expense by \$315,892. In addition the Borough Council paid of the truck with a final check dated in December 2021, almost 30 days before the sweeper was delivered. Also this type of sweeper does a great job but is maintenance dependent, The Council did not even provide a budget for its maintenance. Annual operational maintenance will require a budget of \$7,000 to \$15,000 annually to service the broom brushes, vacuums, two engines, and the hydraulics. Finally the department only has 3 three employees and will lose one anytime the sweeper is in operation and only one employee should operate the vehicle due to the training and responsibility for proper operations.

In summary, this is going to be a daunting task for Borough Council to stabilize the finances and will probably require two very lean years of operations. Even with the Tax increase the budget surplus is only projected to be \$63,000 and without significant delinquent refuse collections or a rate increase the surplus could shrink to a minor gain or even another overall deficit.

The Borough of Mohnton

	2019 Adp. Budget Reserve % of Bud. 0.24	2019 Audit	2020 Adp. Budget Reserve % of Bud. 0.18	2020 Audit	2021 Adopted Budget Reserve % of Bud. 0.35	2021 Trial Balance	2022 Proposed Budget Reserve % of Bud. 0.15	w/tax increase
Operating Budget								
Fund Balance 1/1	\$ 415,641.00	\$ 415,641.00	\$ 306,276.83	\$ 306,276.83	\$ 578,157.83	\$ 578,157.83	\$ 272,469.31	\$ 272,469.31
Revenues	\$ 1,578,144.00	\$ 1,567,809.83	\$ 1,610,064.00	\$ 1,589,809.00	\$ 1,793,121.00	\$ 1,840,083.97	\$ 1,820,802.76	\$ 1,949,485.76
Total Assets	\$ 1,993,785.00	\$ 1,983,450.83	\$ 1,916,340.83	\$ 1,896,085.83	\$ 2,371,278.83	\$ 2,418,241.80	\$ 2,093,272.07	\$ 2,221,955.07
Total Expenses	\$ 1,707,663.00	\$ 1,677,174.00	\$ 1,674,464.00	\$ 1,317,928.00	\$ 1,649,208.00	\$ 2,145,772.49	\$ 1,878,624.93	\$ 1,886,458.09
Budget surplus or (deficit)	\$ (129,519.00)	\$ (109,364.17)	\$ (64,400.00)	\$ 271,881.00	\$ 143,913.00	\$ (305,688.52)	\$ (57,822.17)	\$ 63,027.67
Fund Balance 12/31	\$ 286,122.00	\$ 306,276.83	\$ 241,876.83	\$ 578,157.83	\$ 722,070.83	\$ 272,469.31	\$ 214,647.14	\$ 335,496.98

DCED Chart of Account # & Title	2020 Adp. Budget	2020 Actual	2021 Adopted Budget	2021 PYE	2022 Projected Budget	2022 Projected Budget
GENERAL FUND REVENUES						
Revenues -Taxes						
0130110 · Real Estate Taxes - Current *	\$ 580,269.00	\$ 549,980.51	\$ 605,169.00	\$ 575,611.74	\$ 605,159.00	\$ 733,842.00
01319110 Prior Real Estate		\$ 4,514.88				actual collection 577,000 projected
0130140 · Del Real Estate Tax IMMTL	\$ 15,000.00	\$ 16,729.50	\$ 15,000.00	\$ 22,235.32	\$ 15,000.00	\$ 15,000.00
01301010 · Per Capita Taxes -Current	\$ 9,800.00	\$ 5,636.00	\$ 9,800.00	\$ 8,863.90	\$ 9,800.00	\$ 9,800.00
01319110 · Per Capita Taxes-Prior	\$ 1,500.00	\$ 3,004.50	\$ 1,500.00	\$ 787.40	\$ 1,500.00	\$ 1,500.00
0131010 · Real Estate Transfer Taxes	\$ 25,000.00	\$ 40,516.46	\$ 30,000.00	\$ 100,450.61	\$ 40,000.00	\$ 40,000.00
01310400 LST TAX	\$ 17,000.00	\$ 18,548.98	\$ 17,000.00	\$ 17,616.66	\$ 15,000.00	\$ 15,000.00
0131020 · Earned Income Taxes	\$ 450,000.00	\$ 417,540.13	\$ 450,000.00	\$ 437,581.46	\$ 425,000.00	\$ 425,000.00
01310401· Occ Assessment Taxes	\$ 8,000.00	\$ 5,713.98	\$ 8,000.00	\$ 4,204.38	\$ 8,000.00	\$ 8,000.00
Total Revenues Taxes	\$ 1,106,569.00	\$ 1,062,184.94	\$ 1,136,469.00	\$ 1,167,351.47	\$ 1,119,459.00	\$ 1,248,142.00

DCED Chart of Account # & Title	2020 Adp. Budget	2020 Actual	2021 Adopted Budget	2021 PYE	2022 Projected Budget	2022 Projected Budget
GENERAL FUND REVENUES						
REVENUES PERMITS						
01322000 · Building/Zoning	\$ 12,000.00	\$ 9,159.79	\$ 12,000.00	\$ 12,811.84	\$ 12,000.00	\$ 12,000.00
01322850 · Rental Registration & Ins.	\$ 5,500.00	\$ 4,949.00	\$ 5,500.00	\$ 5,870.50	\$ 18,000.00	\$ 18,000.00
01321800· Cable Franchise Fee	\$ 44,000.00	\$ 55,328.05	\$ 44,000.00	\$ 53,151.91	\$ 44,000.00	\$ 44,000.00
01322852 · Misc. Permits	\$ 1,000.00	\$ 2,043.00	\$ 1,000.00	\$ 4,011.00	\$ 1,000.00	\$ 1,000.00
01322860 Trash and Sewer Certs	\$ 700.00	\$ 875.00	\$ 700.00	\$ 985.00	\$ 700.00	\$ 700.00
Total Revenues Permits	\$ 63,200.00	\$ 72,354.84	\$ 63,200.00	\$ 76,830.25	\$ 75,700.00	\$ 75,700.00

REVENUES FINES

01321110 - Vehicle Code Violations	\$ 7,500.00	\$ 7,799.11	\$ 7,500.00	\$ 8,391.39	\$ 7,500.00	\$ 6,940.64	\$ 7,500.00	\$ 7,500.00
01321120 Ordinance Violations	\$ 2,000.00	\$ 830.62	\$ 2,000.00	\$ 910.26	\$ 2,000.00	\$ 6,533.26	\$ 2,000.00	\$ 2,000.00
Total Revenues Fines	\$ 9,500.00	\$ 8,629.73	\$ 9,500.00	9,301.65	\$ 9,500.00	\$ 13,473.90	\$ 9,500.00	\$ 9,500.00

01341000 - INTEREST & SAVINGS	\$ 500.00	\$ 2,567.14	\$ 500.00	\$ 1,129.34	\$ 500.00	\$ 741.17	\$ 500.00	\$ 500.00
TOTAL Interest and Savings	\$ 500.00	\$ 2,567.14	\$ 500.00	1,129.34	\$ 500.00	\$ 741.17	\$ 500.00	\$ 500.00

REVENUES MISCELLANEOUS

01342000 - Rents and Royalties	\$ 500.00		\$ 500.00	\$ -	\$ 500.00		\$ 500.00	\$ 500.00
01342001 - Cell Tower	\$ 22,770.00	\$ 20,366.61	\$ 22,770.00	\$ 23,051.28	\$ 22,770.00	\$ 25,550.76	\$ 25,550.76	\$ 25,550.76
01351050 - ARPA Grant				\$ -	\$ 157,946.00	\$ 157,948.84	\$ 157,946.00	\$ 157,946.00
01351040 - Recycling Grant	\$ 5,000.00	\$ 7,834.00	\$ 5,000.00	\$ -	\$ 3,000.00	\$ 3,689.58	\$ 3,000.00	\$ 3,000.00
01354030 - High & Str - PennDot	\$ 3,800.00	\$ 8,292.42	\$ 3,800.00	\$ 4,234.67	\$ 3,800.00	\$ 6,193.04	\$ 3,800.00	\$ 3,800.00
01355010 - Public Utility Real Estate	\$ 1,200.00	\$ 956.02	\$ 1,200.00	\$ 1,040.41	\$ 1,200.00	\$ 1,105.90	\$ 1,200.00	\$ 1,200.00
01355130 - Fireman's Relief Fund		\$ 15,141.18	\$ -	\$ 15,255.56		\$ 13,676.49		
01355120 - State Aid Pension	\$ 55,000.00	\$ 56,325.48	\$ 55,000.00	\$ 54,162.16	\$ 55,000.00	\$ 38,378.26	\$ 38,000.00	\$ 38,000.00
01361300 - Zoning and Sub. Fees	\$ 500.00	\$ 700.00	\$ 500.00	\$ -	\$ 500.00	\$ 2,100.00	\$ 500.00	\$ 500.00
01361320 - Engineer Fees	\$ 500.00		\$ 500.00	\$ -	\$ 500.00	\$ 112.00	\$ 500.00	\$ 500.00
01362110 - Accident Reports	\$ 125.00	\$ 390.00	\$ 125.00	\$ 370.00	\$ 125.00	\$ 480.00	\$ 125.00	\$ 125.00
01363990 - Paving and Sp. Charges	\$ 500.00		\$ 500.00		\$ 500.00		\$ 500.00	\$ 500.00

DCED Chart of

Account # & Title	2020		2020		2021		2021		2022		2022	
	Adp. Budget		Actual		Adopted Budget		PYE		Projected Budget		Projected Budget	
GENERAL FUND REVENUES												
01364300 - Refuse Charges	\$ 282,180.00	\$ 257,161.04	\$ 282,180.00	\$ 259,207.60	\$ 365,800.00	\$ 296,740.15	\$ 356,700.00	\$ 356,700.00				
01363100 - Prior Year Ref. Charges	\$ 15,000.00	\$ 27,205.00	\$ 15,000.00	\$ 15,087.80	\$ 15,000.00	\$ 16,169.00	\$ 15,000.00	\$ 15,000.00				
01364500 - Sale of Recycled Metals	\$ 3,000.00	\$ 1,429.46	\$ 3,000.00	\$ 2,954.18	\$ 3,000.00	\$ 4,465.14	\$ 3,000.00	\$ 3,000.00				
01367330 - Pavilion Rentals	\$ 6,000.00	\$ 5,571.00	\$ 6,000.00	\$ -	\$ 5,000.00	\$ 300.00	\$ 5,000.00	\$ 5,000.00				
01367331 - Park Field Rentals			\$ -	\$ 250.00			\$ -	\$ -				
01380000 - Misc Revenues	\$ 500.00	\$ 386.89	\$ 500.00	\$ 1,008.47	\$ 500.00	\$ 6,097.89	\$ 500.00	\$ 500.00				
01383000- Refunds and Reimb.	\$ 500.00	\$ 20.37	\$ 500.00	\$ 348.80	\$ 500.00		\$ 500.00	\$ 500.00				
01383010- Permits and Licenses		\$ 400.00		\$ 400.00								
01387000 - Contributions and Don.		\$ 1,500.00	\$ -	\$ 2,570.00		\$ 2,800.00						
01391020 - Comp. for Loss Assets		\$ 5,229.00										
013911000 - Sale of Fixed Assets	\$ 1,000.00		\$ 1,000.00	\$ -	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00				
01392001 - Trans. from Gen. Fund				\$ -								
01395000 - Ref. Prior Yr Expend.	\$ 300.00	\$ 13,164.71	\$ 300.00	\$ -	\$ 300.00	3859.13	\$ 300.00	\$ 300.00				
Total Miscellaneous Revenues	\$ 398,375.00	\$ 422,073.18	\$ 400,395.00	\$ 381,960.93	\$ 638,962.00	\$ 581,687.18	\$ 615,643.76	\$ 615,643.76				
TOTAL OPERATING BUDGET REV.	\$ 1,578,144.00	\$ 1,567,809.83	\$ 1,610,064.00	\$ 1,591,828.85	\$ 1,793,121.00	\$ 1,840,083.97	\$ 1,820,802.76	\$ 1,949,485.76				

Account #' & Title	2019 Adp. Budget	2019 Audit	2020 Adp. Budget	2020 Audit	2021 Proposed Budget	2021 Audit	2022 Projected Budget	2022 Projected Budget
GENERAL FUND EXPENSES								
GENERAL GOVERNMENT - Admin								
01400113 - Council Salaries	\$ 3,480.00	\$ 2,205.00	\$ 3,480.00	\$ 1,995.37	\$ 3,480.00	\$ 1,560.00	\$ 3,480.00	\$ 3,480.00
01400113 - Secretary/Treasurer Salary	\$ 54,600.00	\$ 61,421.54	\$ 56,785.00	\$ 63,030.69	\$ 58,489.00	\$ 76,254.34	\$ 59,659.00	\$ 59,659.00
01400135 - Bonus - Office	\$ 460.00	\$ 480.00	\$ 520.00	\$ 540.00	\$ 540.00	\$ 600.00	\$ 600.00	\$ 600.00
01400210 - Office Supplies	\$ 5,000.00	\$ 3,059.18	\$ 5,000.00	\$ 4,592.76	\$ 5,000.00	\$ 3,421.85	\$ 5,000.00	\$ 5,000.00
01400300 - General Expenses	\$ 7,500.00	\$ 3,859.18	\$ 7,500.00	\$ 4,054.51	\$ 7,500.00	\$ 10,434.83	\$ 7,500.00	\$ 7,500.00
01400310 - Website	\$ 1,000.00	\$ 720.00	\$ 1,000.00	\$ 780.00	\$ 1,000.00	\$ 840.00	\$ 1,000.00	\$ 1,000.00
01400320 - Newsletter	\$ 3,000.00	\$ 1,384.60	\$ 3,000.00	\$ 240.00	\$ 3,000.00	\$ 245.00	\$ 4,000.00	\$ 4,000.00
01400340 - Adver. And Printing	\$ 2,000.00	\$ 2,498.59	\$ 2,000.00	\$ 8,100.67	\$ 2,000.00	\$ 3,914.03	\$ 2,000.00	\$ 2,000.00
01400353 - Secretary Treasurer Bond	\$ 300.00	\$ 300.00	\$ 300.00	\$ -	\$ 300.00		\$ 300.00	\$ 300.00
01400420 - Dues,Sub. Memberships	\$ 1,400.00	\$ 797.00	\$ 1,400.00	\$ 1,102.00	\$ 1,400.00	\$ 997.00	\$ 1,400.00	\$ 1,400.00

Account #' & Title	2019 Adp. Budget	2019 Audit	2020 Adp. Budget	2020 Audit	2021 Proposed Budget	2021 Audit	2022 Projected Budget	2022 Projected Budget
GENERAL FUND EXPENSES								
01400500 - Contrib. Grants, Subsidies	\$ 750.00	\$ 1,180.00	\$ 750.00	\$ 1,080.00	\$ 750.00	\$ 580.00	\$ 750.00	\$ 750.00
01401111 - Salary of Mayor	\$ 600.00	\$ 650.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00	\$ 600.00
01402300 - Bank Charges	\$ 94.00	\$ 599.20	\$ 600.00	\$ 816.30	\$ 600.00	\$ 794.50	\$ 600.00	\$ 600.00
01402311 - Auditors	\$ 9,500.00	\$ 9,350.00	\$ 9,500.00	\$ 10,400.00	\$ 10,000.00	\$ 9,750.00	\$ 10,000.00	\$ 10,000.00
01403100 - Tax Collector Comission	\$ 3,100.00	\$ 3,528.43	\$ 3,300.00	\$ 3,582.88	\$ 3,300.00	\$ 3,740.15	\$ 3,300.00	\$ 3,300.00
01403300 - Tax Collector Expense	\$ 2,000.00	\$ 2,933.69	\$ 3,000.00	\$ 1,637.73	\$ 3,000.00	\$ 3,710.33	\$ 3,000.00	\$ 3,000.00
01403353 - Tax Collector Bond	\$ 360.00	\$ 421.00	\$ 150.00	\$ 300.00	\$ 150.00		\$ 150.00	\$ 150.00
01404312 - Solicitor	\$ 12,000.00	\$ 8,672.76	\$ 15,000.00	\$ 5,469.38	\$ 15,000.00	\$ 10,130.00	\$ 15,000.00	\$ 15,000.00
01406312 - Pension Fees	\$ 3,000.00	\$ 4,400.00	\$ 3,000.00	\$ 4,634.00	\$ 3,000.00	\$ 1,640.00	\$ 1,500.00	\$ 1,500.00
01407313 - MS4 Project	\$ 83,300.00	\$ 1,200.00	\$ 1,200.00	\$ 1,254.00	\$ 48,800.00	\$ 1,200.00	\$ 48,800.00	\$ 48,800.00
01408313 - Engineer	\$ 15,000.00	\$ 16,169.10	\$ 15,000.00	\$ 15,164.71	\$ 15,000.00	\$ 15,824.00	\$ 15,000.00	\$ 15,000.00
01429312 - Legal Fees	\$ 10,000.00		\$ 10,000.00	\$ -	\$ 10,000.00		\$ -	\$ -
01488100 - Pen Exp - Non Uniform	\$ 26,440.00	\$ 24,440.00	\$ 24,779.00	\$ 6,310.00	\$ 15,538.00	\$ 11,066.53	\$ 16,011.00	\$ 16,011.00
TOTAL Administration	\$ 246,903.00	\$ 152,288.27	\$ 169,884.00	\$ 137,705.00	\$ 210,468.00	\$ 159,323.56	\$ 201,672.00	\$ 201,672.00
Municipal Buildings								
01409200 - Supplies	\$ 3,000.00	\$ 1,538.27	\$ 3,000.00	\$ 7,758.51	\$ 3,000.00	\$ 4,071.61	\$ 3,000.00	\$ 3,000.00
01409320 - Phones	\$ 3,800.00	\$ 4,582.88	\$ 4,400.00	\$ 4,221.58	\$ 4,400.00	\$ 4,365.91	\$ 4,400.00	\$ 4,400.00
01409321 - Cell Phones	\$ 1,560.00	\$ 1,819.80	\$ 1,800.00	\$ 1,824.78	\$ 1,800.00	\$ 2,208.12	\$ 1,650.00	\$ 1,650.00
01409361 - Electricity	\$ 3,800.00	\$ 3,443.15	\$ 3,800.00	\$ 2,821.69	\$ 3,800.00	\$ 5,760.48	\$ 3,800.00	\$ 3,800.00
014093611 - Electricity Park	\$ 4,500.00	\$ 1,262.50	\$ 4,500.00	\$ 792.38	\$ 4,500.00	\$ 1,014.99	\$ 4,500.00	\$ 4,500.00
01409382 - Gas	\$ 2,500.00	\$ 2,865.44	\$ 2,500.00	\$ 2,351.29	\$ 2,500.00	\$ 2,297.42	\$ 2,500.00	\$ 2,500.00
014093822 - Gas Park	\$ 1,000.00	\$ 238.22	\$ 1,000.00		\$ 1,000.00	\$ -	\$ 1,000.00	\$ 1,000.00
01409383 - Propane	\$ 4,500.00	\$ 2,678.10	\$ 4,500.00	\$ 1,743.84	\$ 4,500.00	\$ 1,363.80	\$ 4,500.00	\$ 4,500.00
01409866 Water	\$ 500.00	\$ 551.37	\$ 500.00	\$ 434.21	\$ 500.00	\$ 472.06	\$ 500.00	\$ 500.00
014098666 - Water - Park	\$ 2,000.00	\$ 1,277.38	\$ 2,000.00	\$ 475.99	\$ 2,000.00	\$ 754.91	\$ 2,000.00	\$ 2,000.00
01409370 - Repairs & Maintenance	\$ 4,500.00	\$ 7,337.95	\$ 4,500.00	\$ 2,578.28	\$ 4,500.00	\$ 22,961.39	\$ 4,500.00	\$ 4,500.00

01409701 Repairs-Park	\$ 10,000.00	\$ 16,630.72	\$ 12,000.00	6,584.86	\$ 25,000.00	\$ 9,241.16	\$ 25,000.00	\$ 25,000.00
01409372 Land Improvements			\$ 15,000.00	0.00	\$ 15,000.00	\$ -		
014093722 - Improvements - Park				0.00		\$ 65,505.00	\$ 15,000.00	\$ 15,000.00
TOTAL Municipal Buildings	\$ 41,660.00	\$ 44,225.78	\$ 59,500.00	31,587.41	\$ 72,500.00	\$ 120,016.85	\$ 72,350.00	\$ 72,350.00

Account #' & Title	2019 Adp. Budget	2019 Audit	2020 Adp. Budget	2020 Audit	2021 Proposed Budget	2021 Audit	2022 Projected Budget	2022 Projected Budget
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GENERAL FUND EXPENSES

PROTECTION TO PERSON & PROPERTY

0141001 - Police Department Expenses

01410120 - Salary Chief	\$ 75,361.00	\$ 75,316.16	\$ 77,245.00	\$ 71,257.64	\$ 79,176.00	\$ 79,109.60	\$ 81,551.28	\$ 81,551.28
01410131 - Salary - 1st Patrolman-	\$ 64,316.00	\$ 64,738.39	\$ 65,924.00	\$ 72,846.00	\$ 67,572.00	\$ 68,035.86	\$ 70,076.94	\$ 70,076.94
01410131 - Salary - 2nd Patrolman-	\$ 64,316.00	\$ 64,277.60	\$ 65,924.00	\$ 68,031.92	\$ 67,572.00	\$ 67,531.80	\$ 69,599.16	\$ 69,557.75
01410131 - Salary - 3rd Patrolman-	\$ 64,316.00	\$ 63,164.48	\$ 65,924.00	\$ 10,636.10			\$ 69,599.16	\$ 69,599.16
01410135 - Salary Bonus	\$ 2,620.00		\$ 2,860.00	\$ 2,860.00	\$ 2,820.00	\$ 3,000.00	\$ 3,500.00	\$ 3,500.00
01410150 - Police OT	\$ 12,000.00	\$ 27,645.86	\$ 15,000.00	\$ 16,656.73	\$ 15,000.00	\$ 2,780.62	\$ 15,000.00	\$ 15,000.00
01410180 - Salary PT	\$ 12,000.00	\$ 7,440.00	\$ 10,000.00	\$ 2,105.00	\$ 10,000.00	\$ 405.00	\$ 15,000.00	\$ 15,000.00
01410220 - Police Uniform	\$ 1,560.00	\$ 42.40	\$ 1,560.00	\$ 121.50	\$ 1,560.00	\$ 260.20	\$ 2,000.00	\$ 2,000.00
01410221 - Police Equipment/Guns	\$ 1,500.00	\$ 3,600.32	\$ 2,500.00	\$ 803.24	\$ 2,000.00	\$ 650.74	\$ 3,000.00	\$ 3,000.00
01410300 General Expense	\$ 5,500.00	\$ 3,878.17	\$ 5,500.00	\$ 4,240.28	\$ 5,000.00	\$ 6,308.57	\$ 5,000.00	\$ 5,000.00
01410310 Pistol Range Fee	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
01410320 - Communications	\$ 29,300.00	\$ 29,423.02	\$ 32,000.00	\$ 31,232.42	\$ 32,000.00	\$ 31,232.42	\$ 32,000.00	\$ 32,000.00
01410321 - Radio Payments	\$ 2,400.00	\$ 2,510.30	\$ 2,350.00	\$ 2,317.20				
01410322 - Code Red	\$ 4,150.00	\$ 4,110.00	\$ 4,150.00	\$ 4,110.00	\$ 4,200.00	\$ 4,110.00	\$ 4,110.00	\$ 4,110.00
014101330 - Police - gasoline & oil	\$ 9,000.00	\$ 8,452.46	\$ 9,000.00	\$ 3,599.69	\$ 9,000.00	\$ 8,387.40	\$ 11,000.00	\$ 11,000.00
01410370 - Police Vehicle Rep. & Maint.	\$ 8,000.00	\$ 6,849.59	\$ 8,000.00	\$ 2,585.59	\$ 8,000.00	\$ 4,219.18	\$ 10,000.00	\$ 10,000.00
01410800 - Police Car Purchase		\$ 36,301.71	\$ -	\$ -	\$ -			
01411500 - Contribution to the Fire Co		\$ 15,141.18		\$ 15,256.56	\$ -	\$ 13,676.49		
01411600 - Fire Truck Lease Payoff						\$ 241,970.34		
01411363 - Hydrant Service	\$ 15,000.00	\$ 15,900.72	\$ 15,000.00	\$ 16,696.44	\$ 15,000.00	\$ 17,364.48	\$ 15,000.00	\$ 15,000.00
01413100 - Code Enforcement Fee	\$ 35,000.00	\$ 30,940.98	\$ 35,000.00	\$ 42,636.05	\$ 35,000.00	\$ 36,637.40	\$ 45,000.00	\$ 45,000.00
014104300 - Planning and Zoning	\$ 3,000.00	\$ 400.00	\$ 3,000.00	\$ 150.00	\$ 3,000.00	\$ 505.00	\$ 3,000.00	\$ 3,000.00
Total Public Safety	\$ 410,339.00	\$ 461,133.34	\$ 421,937.00	\$ 369,142.36	\$ 357,900.00	\$ 587,185.10	\$ 455,436.54	\$ 455,395.13

Account #' & Title	2019 Adp. Budget	2019 Audit	2020 Adp. Budget	2020 Audit	2021 Proposed Budget	2021 Audit	2022 Projected Budget	2022 Projected Budget
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GENERAL FUND EXPENSES

General Fund - Health & Sanitation

01421310 - Stray Animal Control	\$ 8,500.00		\$ 1,000.00	\$ -	\$ 1,000.00		\$ 1,000.00	\$ 1,000.00
01421300 - Rodent Control	\$ 850.00		\$ 850.00	\$ 844.00	\$ 850.00	\$ 435.00	\$ 850.00	\$ 850.00

01426000 - Metal Recycling	\$ 700.00	\$ 1,024.04	\$ 3,500.00	\$ 1,980.00	\$ 3,500.00	\$ 1,428.00	\$ 3,500.00	\$ 3,500.00
01427440 - Waste Trash Disposal	\$ 105,116.00	\$ 104,861.27	\$ 107,114.00	\$ 106,947.00	\$ 134,000.00	\$ 142,931.10	\$ 134,000.00	\$ 134,000.00
01427441 - Dump Fees	\$ 82,000.00	\$ 91,484.17	\$ 82,000.00	\$ 96,909.41	\$ 82,000.00	\$ 101,806.15	\$ 90,000.00	\$ 90,000.00
01427442 - Recycling	\$ 52,000.00	\$ 50,631.33	\$ 52,988.00	\$ 53,155.71	\$ 85,560.00	\$ 89,928.07	\$ 91,392.00	\$ 91,392.00
01427443 - Yard Waste Recycling	\$ 23,000.00	\$ 29,650.00	\$ 23,000.00	\$ 35,032.70	\$ 30,000.00	\$ 41,794.00	\$ 35,000.00	\$ 35,000.00
Total Health & Sanitation	\$ 272,166.00	\$ 277,650.81	\$ 270,452.00	\$ 294,868.82	\$ 336,910.00	\$ 378,322.32	\$ 355,742.00	\$ 355,742.00

GENERAL FUND Light & HIGHWAY

01430120 - Salary - Main. Workers	\$ 82,319.00	\$ 81,720.00	\$ 82,319.00	\$ 70,232.77	\$ 94,120.00	\$ 85,802.38	\$ 95,680.00	\$ 95,680.00
01430121- Salary PT Time Worker	\$ 14,000.00	\$ 8,829.22	\$ 14,000.00		\$ 6,000.00	\$ 9,901.09	\$ 10,000.00	\$ 10,000.00
01430135 Bonus Street	\$ 690.00	\$ 3,420.00	\$ 910.00	\$ 270.00	\$ 300.00	\$ 153.87	\$ 180.00	\$ 180.00
01430150 - Street OT wages	\$ 4,000.00	\$ 2,322.60	\$ 4,000.00	\$ 1,038.99	\$ 4,000.00	\$ 770.36	\$ 4,000.00	\$ 4,000.00
01430162 Unemployment Comp. Streets	\$ 4,000.00		\$ 4,000.00		\$ 4,000.00			
01430220 - Equip./Uniforms	\$ 500.00	\$ 646.95	\$ 500.00	\$ 459.22	\$ 500.00	\$ 2,372.59	\$ 500.00	\$ 500.00
01430300 - General Expenses - Street	\$ 9,000.00	\$ 13,017.44	\$ 7,047.00	\$ 4,490.35	\$ 7,000.00	\$ 3,430.61	\$ 7,000.00	\$ 7,000.00
01430330 - Gas & Oil - Street	\$ 6,000.00	\$ 7,547.99	\$ 6,000.00	\$ 1,782.09	\$ 6,000.00	\$ 5,942.16	\$ 8,000.00	\$ 8,000.00
01430370 - Repairs and Main. Trucks	\$ 30,000.00	\$ 7,378.58	\$ 30,000.00	\$ 7,191.79	\$ 30,000.00	\$ 15,563.59	\$ 30,000.00	\$ 30,000.00
01430380 - Rentals	\$ 1,800.00	\$ 2,459.78	\$ 2,000.00	\$ 1,599.06	\$ 2,000.00	\$ 2,134.58	\$ 2,000.00	\$ 2,000.00
01430381 - Street Sweeping Contract			\$ 8,000.00		\$ 8,000.00			
01430740 - Capital Equipment Purchase	\$ 3,500.00	\$ 4,615.88	\$ 5,000.00	\$ 4,036.93	\$ 5,000.00	\$ 239,601.12	\$ 150,000.00	\$ 150,000.00
01432450 - Snow & Ice Removal	\$ 22,000.00	\$ 28,983.24	\$ 25,000.00	\$ 11,008.67	\$ 25,000.00	\$ 29,583.83	\$ 30,000.00	\$ 30,000.00
01433200 - Street Signs & Markings	\$ 3,000.00	\$ 2,696.62	\$ 3,000.00	\$ 1,425.66	\$ 3,000.00	\$ 11,322.20	\$ 5,000.00	\$ 5,000.00
01433630 - Storm Sewer & Repairs	\$ 25,000.00	\$ 73,358.93	\$ 15,000.00	\$ 11,008.67	\$ 15,000.00	\$ 37,100.65	\$ 15,000.00	\$ 15,000.00
014336301 - Wyo Creek @ Woodland			\$ 50,000.00		\$ 45,000.00	\$ 47,600.00		
01434361 - Street Lights	\$ 45,000.00	\$ 48,993.67	\$ 45,000.00	\$ 38,938.24	\$ 5,000.00	\$ 46,613.03	\$ 45,000.00	\$ 45,000.00
01438313 - HWY Maint & Repairs	\$ 10,000.00	\$ 834.96	\$ 5,000.00	\$ 672.47		\$ 6,682.30	\$ 5,000.00	\$ 5,000.00
014396601 - HWY Construction	\$ 55,000.00		\$ 50,000.00				\$ 50,000.00	\$ 50,000.00
Total Light & Highways	\$ 315,809.00	\$ 286,825.86	\$ 356,776.00	\$ 154,154.91	\$ 259,920.00	\$ 544,574.36	\$ 457,360.00	\$ 457,360.00

Account #' & Title	2019 Adp. Budget	2019 Audit	2020 Adp. Budget	2020 Audit	2021 Proposed Budget	2021 Audit	2022 Projected Budget	2022 Projected Budget
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GENERAL FUND EXPENSES

GENERAL FUND RECREATION

01454200 - Park Programs	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00
Total Recreation	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ -	\$ 1,500.00	\$ -	\$ 1,500.00	\$ 1,500.00

GENERAL FUND Library

01454500 - Contribution - Library	\$ 10,000.00	\$ 10,480.00	\$ 10,000.00	\$ 10,480.00	\$ 10,000.00	\$ 10,480.00	\$ 10,000.00	\$ 10,000.00
Total Library-	\$ 10,000.00	\$ 10,480.00	\$ 10,000.00	\$ 10,000.00	\$ 10,000.00	\$ 10,480.00	\$ 10,000.00	\$ 10,000.00

GENERAL FUND INSURANCE

01486350 - Insurance	\$ 79,000.00	\$ 62,250.00	\$ 79,000.00	\$ 71,919.32	\$ 79,000.00	\$ 57,915.00	\$ 39,500.00	\$ 39,500.00
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01487152 - Medical Reimbursement	\$ 29,600.00	\$ 25,328.82	\$ 28,700.00	\$ 21,773.41	\$ 25,200.00	20449.41	\$ 12,600.00	\$ 12,600.00
01487156 - Health Insurance	\$ 175,000.00	\$ 144,302.14	\$ 160,000.00	\$ 128,002.63	\$ 183,750.00	\$ 149,991.80	\$ 157,491.39	\$ 165,365.96
01487158 - Life Insurance	\$ 2,200.00	\$ 2,595.00	\$ 2,200.00	\$ 2,180.25	2,200.00	\$ 2,384.25	\$ 2,400.00	\$ 2,400.00
01487161 - Payroll Taxes	\$ 32,000.00	\$ 35,752.62	\$ 35,000.00	\$ 28,697.75	\$ 30,500.00	\$ 29,529.84	\$ 32,000.00	\$ 32,000.00
01488000 - Pension Exp. Police	\$ 61,486.00	\$ 66,560.00	\$ 64,515.00	\$ 64,515.00	49,360.00	\$ 70,600.00	\$ 65,573.00	\$ 65,573.00
01493100 - Contingency	\$ 15,000.00	\$ 10,000.00		992.16	\$ 15,000.00		\$ -	\$ -
Total Insurance	\$ 394,286.00	\$ 346,788.58	\$ 369,415.00	\$ 318,080.52	385,010.00	\$ 330,870.30	\$ 309,564.39	\$ 317,438.96

INTERFUND TRANSFERS

01492019 - Transfer to CAP Acq.	\$ 15,000.00	\$ -	15000	\$ -	15000	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
Total Interfund Transfers	\$ 15,000.00	\$ -	15000	\$ -	15000	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00

GENERAL FUND Total Expense	\$ 1,707,663.00	\$ 1,580,892.64	\$ 1,674,464.00	\$ 1,315,539.02	\$ 1,649,208.00	\$ 2,145,772.49	\$ 1,878,624.93	\$ 1,886,458.09
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Refuse Budget Breakout

	2019 Adp. Budget	2019 Audit	2020 Adp. Budget	2020 Audit	2021 Adopted Budget	2021 PYE	2022 Proposed Budget	Historical Review
Total Revenues	\$ 302,180.00	\$ 292,200.04	\$ 302,180.00	\$ 274,295.40	\$ 383,800.00	\$ 316,598.73	\$ 374,700.00	\$ 319,700.00
Total Expenses	\$ 262,116.00	\$ 276,626.77	\$ 265,102.00	\$ 292,044.82	\$ 331,560.00	\$ 376,459.32	\$ 350,392.00	\$ 392,000.00
Budget Surplus or Deficit 12/31	\$ 40,064.00	\$ 15,573.27	\$ 37,078.00	\$ (17,749.42)	\$ 52,240.00	\$ (59,860.59)	\$ 24,308.00	\$ (72,300.00)
Revenues					Were fees increased?			
01351040 - Recycling Grant	\$ 5,000.00	\$ 7,834.00	\$ 5,000.00	\$ -	\$ 3,000.00	\$ 3,689.58	\$ 3,000.00	\$ 3,700.00
01364300 - Refuse Charges	\$ 282,180.00	\$ 257,161.04	\$ 282,180.00	\$ 259,207.60	\$ 365,800.00	\$ 296,740.15	\$ 356,700.00	\$ 300,000.00
01363100 - Prior Year Refuse Charges	\$ 15,000.00	\$ 27,205.00	\$ 15,000.00	\$ 15,087.80	\$ 15,000.00	\$ 16,169.00	\$ 15,000.00	\$ 16,000.00
	\$ 302,180.00	\$ 292,200.04	\$ 302,180.00	\$ 274,295.40	\$ 383,800.00	\$ 316,598.73	\$ 374,700.00	\$ 319,700.00
Expenses								
01427440 - Waste Trash Disposal	\$ 105,116.00	\$ 104,861.27	\$ 107,114.00	\$ 106,947.00	\$ 134,000.00	\$ 142,931.10	\$ 134,000.00	\$ 150,000.00
01427441 - Dump Fees	\$ 82,000.00	\$ 91,484.17	\$ 82,000.00	\$ 96,909.41	\$ 82,000.00	\$ 101,806.15	\$ 90,000.00	\$ 106,000.00
01427442 - Recycling	\$ 52,000.00	\$ 50,631.33	\$ 52,988.00	\$ 53,155.71	\$ 85,560.00	\$ 89,928.07	\$ 91,392.00	\$ 92,000.00
01427443 - Yard Waste Recycling	\$ 23,000.00	\$ 29,650.00	\$ 23,000.00	\$ 35,032.70	\$ 30,000.00	\$ 41,794.00	\$ 35,000.00	\$ 44,000.00
	\$ 262,116.00	\$ 276,626.77	\$ 265,102.00	\$ 292,044.82	\$ 331,560.00	\$ 376,459.32	\$ 350,392.00	\$ 392,000.00