



SPECIAL COMMITTEE OF THE WHOLE
Town Hall – Council Chambers
Monday, May 25, 2014
7:00 pm

AGENDA

1. Call to Order
2. Budget Discussions
3. Adjournment

TOWN OF MIDDLETON
BUDGET SUMMARY 2015/2016

SUMMARY OF EXPENSE

	PREV YEAR ACTUAL	2014/15 ACTUAL	2014/15 BUDGET	2015/16 BUDGET	BUDGET INC	% INC.	% OF TOTAL
1. General Gov't	542,909	390,721	418,969	528,619	109,650	26.17	13.45
2. Police Protection	576,666	592,969	594,089	616,539	22,450	3.78	15.69
3. Fire Protection	125,408	130,152	140,178	128,806	-11,372	-8.11	3.28
3a. Hydrant Rental	114,687	113,225	113,225	130,625	17,400	15.37	3.32
4. Oth Protec Serv	9,833	13,124	12,000	13,500	1,500	12.50	0.34
5. Transportation Serv	529,386	575,025	569,177	581,167	11,990	2.11	14.79
6. Enviromental Health	366,486	356,423	399,768	449,575	49,807	12.46	11.44
7. Pub Health & Welfare	8,000	2,000	1,500	1,000	-500	-33.33	0.03
8. Env Dev Services	187,747	176,585	204,479	196,712	-7,767	-3.80	5.01
9. Recreation Services	332,462	325,064	359,160	378,000	18,840	5.25	9.62
10. Fiscal Services	791,131	870,860	900,417	905,248	4,831	0.54	23.04
TOTAL EXPENSE	\$3,584,715	\$3,546,148	\$3,712,962	\$3,929,791	\$216,829	5.84%	100.00%

SUMMARY OF REVENUE

1. Tax Revenue & GIL	2,283,023	2,317,253	2,315,628	2,389,235	73,607	3.18	61.28
2. Spec Assmts	398,508	425,903	426,226	454,329	28,103	6.59	11.65
3. Tax on County Rate	63,106	63,565	63,569	69,694	6,125	9.64	1.79
4. Tax & GIL (not on rate)	168,768	124,198	146,286	120,541	-25,745	-17.60	3.09
5. Serv to Oth Govts	131,286	107,273	98,965	91,613	-7,352	-7.43	2.35
6. Sale of Services	128,343	98,106	99,939	103,094	3,155	3.16	2.64
7. Rev own Sources	147,196	134,079	137,684	143,316	5,632	4.09	3.68
8. Unconditional Tfrs	337,129	338,661	338,662	338,674	12	0.00	8.69
9. Conditional Tfrs	39,803	39,929	26,000	67,272	41,272	158.74	1.73
10. Tfrs Fr Oth Funds	0	60,003	60,003	121,410	61,407	0.00	3.11
11. Transfer From own Agency	0	0	0	0	0	0.00	0.00
TOTAL REVENUE	\$3,697,160	\$3,708,970	\$3,712,962	\$3,899,178	\$186,216	5.02%	100.00%
SURPLUS(DEFICIT)	\$112,445	\$162,822	\$0	-\$30,613	-\$30,613	0.82%	0

TOWN OF MIDDLETON
TAX RATE SUMMARY
2015/2016

COMMERCIAL RATE	0.043	RESIDENTIAL RATE	0.0182
SPEC.LEGISLATION(COUNTY RATE	0.0186	SEASONAL TOURIST	0.0323
FARM ACREAGE RATE	2.96 /ACRE		
FORREST TAXABLE(UNDER50000)	0.25 /ACRE		
ACRES			

RESIDENTIAL REVENUE	86,582,300	assmt	to#11111	1,575,798
COMMERCIAL REVENUE	15,767,400	assmt	to#11121	677,998
SPEC LEGISLATION REVENUE	3,264,100	assmt	to#11122	60,712
SEASONAL TOURIST PROPERTY	278,500	assmt	to#11122	8,982
RESOURCE PROPERTY REV	214,900	assmt	to#11151	3,911
BUS OCCUPANCY REVENUE	0	assmt	to#11411	0
GIL FEDERAL-COMMERCIAL	777,200	assmt	to#12111	33,420
GIL FEDERAL-RESOURCE	2,700	assmt	to#12111	49
PROVINCIAL GIL-COMMERCIAL	2,277,300	C-assmt	to#12311	97,924
PROVINCIAL GIL-RESIDENTIAL	0	R-assmt	to#12311	0
PROVINCIAL GIL -RESOURCE	7,400	R-assmt	to#12311	135
FARM ACREAGE grant	203	acres	to#16286	601
FORREST ACREAGE(UNDER 50000 ACRES)	163	acres	to#11153	41
TOTALS	109,171,800			2,459,570

COMMERCIAL ASSESSMENT

15,767,400
3,264,100
0
777,200
278,500
2,277,300
<u>22,364,500</u>
109,171,800

RESIDENTIAL ASSESSMENT

86,582,300
214,900
7,400
0
2,700
<u>86,807,300</u>

1 Cent on
TAX RATE

2,236

8,681

\$10,917

TOWN OF MIDDLETON
BUDGET 2015/2016
REVENUE

<u>DESCRIPTION</u>	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
R-E-V-E-N-U-E				
TAXATION-REAL				
01-110-111-1001-TAXATION RESIDENTIAL	1,468,203	1,517,968	1,522,103	1,575,798
01-110-111-1002-COMMERCIAL TAXABLE	676,750	660,142	660,142	677,998
01-110-111-1065-COMM SP. LEGISLATION	63,106	63,565	63,569	69,694
01-110-111-1003-RESOURCE TAXABLE	3,457	3,827	3,827	3,911
01-110-111-1006-FOREST TAXABLE	41	41	41	41
01-110-111-1005-FARM ACREAGE TAXABLE	0	0	0	0
SUB TOTAL	2,211,556	2,245,543	2,249,682	2,327,442
TAXATION-SPECIAL				
01-110-112-1060-SIDEWALK ANNUAL CHG	0	0	0	0
01-110-112-1061-SEWER ANNUAL ENT	0	0	600	600
01-110-112-1062-SEWER USAGE CHARGE	398,508	425,903	425,626	453,729
SUB TOTAL	398,508	425,903	426,226	454,329
TAXATION-BUSINESS				
01-110-114-1041-BUSINESS OCCUPANCY	0	0	0	0
01-110-114-1042-BASED ON REV.MT&T	15,057	13,859	13,859	13,098
01-110-114-1043-POWER CORP-HST	23,722	18,764	23,000	18,000
SUB TOTAL	38,779	32,623	36,859	31,098
OTHER TAXES				
01-110-119-1064-DEED TRANSFER TAX	105,533	67,156	85,000	65,000
SUB TOTAL	105,533	67,156	85,000	65,000
GIL-FEDERAL				
01-110-121-1070-FEDERAL (GIL)	34,857	35,697	33,298	33,469
SUB TOTAL	34,857	35,697	33,298	33,469
GIL-PROVINCIAL				
01-110-123-1071-REAL PROPERTY	99,755	99,618	96,258	98,059
01-110-123-1072-FIRE PROTECTION	23,923	23,923	23,931	23,931
SUB TOTAL	123,678	123,541	120,189	121,990

TOWN OF MIDDLETON
BUDGET 2015/2016
REVENUE

	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
GIL-PROV AGENCIES				
01-110-124-1073-NSLC	0	0	0	0
01-110-124-1074-NSPC	492	455	455	471
SUB TOTAL	492	455	455	471
SERV PROVID OTH GOVTS				
01-110-133-1080-GEN GOV'T (ANNA CO)	2,446	2,434	2,434	2,482
01-110-133-1081-FIRE(ANNAPOLIS CO)	76,831	74,431	74,531	72,131
01-110-133-1083-PLANNING	42,609	22,408	14,000	9,000
01-110-133-1084-RECREATION(ANNA CO)	9,400	8,000	8,000	8,000
SUB TOTAL	131,286	107,273	98,965	91,613
SALE OF SERVICES				
01-110-141-1100-GEN GOV'T SERVICE	64,874	31,156	36,436	37,871
01-110-141-1102-TRANSPORTATION RENT	62,969	66,351	62,803	64,523
01-110-141-1103-RECREATION RENTAL	500	600	700	700
SUB TOTAL	128,343	98,106	99,939	103,094
OTHER REV FROM OWN SOURCES				
01-110-151-1120-LICENSES-TAXI,ETC.	80	80	0	0
01-110-151-1121-LICENSE-DOG	35	25	25	25
01-110-151-1122-BUILDING FEES	6,513	9,727	6,000	6,500
01-110-151-1123-PLANNING FEES	1,400	500	2,500	1,500
01-110-151-1124-DRIVEWAY/Bldg. PERMITS	0	175	350	350
01-110-151-1125-FINES	2,138	1,058	5,000	1,000
01-110-151-1126-RENTS	19,963	19,188	19,664	23,341
01-110-151-1127-CONCESSIONS/FRANCHISE	0	0	0	0
01-110-151-1128-INT DEPOSIT REC'D	5,386	2,206	4,500	3,000
01-110-151-1129-INT SUNDRY	413	387	100	100
01-110-151-1130-INT RATES & TAXES	57,206	52,743	55,000	55,000
01-110-151-1131-DONATIONS-RECREATION	2,454	530	2,500	0
01-110-151-1132-PROGRAMS-RECREATION	41,235	38,641	40,000	50,000
01-110-151-1133-DONATIONS-OTHER	50	0	0	0
01-110-151-1134-MISC JOBBING TAX CERT	2,043	2,612	2,045	2,500
01-110-151-1135-WCB RECOVERIES	8,280	6,208	0	0
SUB TOTAL	147,196	134,079	137,684	143,316
UNCOND TFRS FR OTH GOV				
FEDERAL				
01-110-161-1150-CANADA WORKS GRANT	0	0	0	0
01-110-161-1151-GAS TAX	0	0	0	0
SUB TOTAL	0	0	0	0

TOWN OF MIDDLETON
BUDGET 2015/2016
REVENUE

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
PROVINCIAL				
01-110-162-1152-ICE CONTROL				
01-110-162-1153-DMA (EQUALIZATION)	336,546	338,073	338,073	338,073
01-110-162-1154-FARM ACREAGE	583	588	589	601
01-110-162-1155-COMMERCIAL EQUIPMENT	0	0	0	0
01-110-163-1156-TRANSITION GRANT	0	0	0	0
SUB TOTAL	337,129	338,661	338,662	338,674
COND TFRS FR OTH GOV				
FEDERAL				
01-110-171-1170-EXCISE & NSHT RECOV	6,463	7,399	5,000	5,000
SUB TOTAL	6,463	7,399	5,000	5,000
PROVINCIAL				
01-110-175-1171-EMO GRANTS	1,000	1,000	1,000	1,000
01-110-175-1172-OTHER(COMPASS)	0	0	0	40,000
01-110-175-1173-THROUGH STREETS	0	0	0	0
01-110-175-1176-COMM. DEVELOPMENT	0	0	0	0
01-110-175-1177-RECREATION	32,340	31,531	20,000	21,272
SUB TOTAL	33,340	32,531	21,000	62,272
OTHER TRANSFERS				
ASSET VALUATION ALLOWANCES & EQUITY				
01-110-191-1200-VALUATION ALL-TAXES	0	0	0	0
01-110-191-1201-VALUATION ALL-AREA RATE	0	0	0	0
01-110-191-1202-VALUATION ALL-OTHER	0	0	0	0
01-110-191-1203-SURPLUS PRIOR YEAR	0	0	0	81,410
01-110-191-1204-TFR REV RESERVE	0	60,003	60,003	40,000
SUB TOTAL	0	60,003	60,003	121,410
TRANSFERS FROM OWN AGENCIES				
01-110-193-1220-VWRMA DEBT RECOVERY	0	0	0	0
SUB TOTAL	0	0	0	0
TOTAL REVENUES	3,697,160	3,708,970	3,712,962	3,899,178

TOWN OF MIDDLETON
BUDGET 2015/2016
GENERAL GOVERNMENT SERVICES

	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
<u>DESCRIPTION</u>				
E-X-P-E-N-D-I-T-U-R-E-S				
GENERAL GOV'T SERVICES				
LEGISLATIVE				
01-210-211-2000-MAYOR'S STIPEND	10850	11200	11200	11200
01-210-211-2024-MAYOR'S TRAV EXP	377	622	1523	1523
01-210-211-2001-COUNCIL'S STIPEND	38412	39550	39550	39550
01-210-211-2034-COUNCIL'S TRAVEL EXP	5149	3947	5431	5431
SUB TOTAL	54789	55319	57704	57704
ADMINISTRATIVE				
01-210-212-2009-T.H. LIGHTS	14332	16171	13685	16000
01-210-212-2027-T. H. REPAIRS	8807	6443	8465	13465
01-210-212-2013-T.H. SUPPLIES	1337	1158	1450	1450
01-210-212-2010-T.H. INSURANCE	1324	1372	1390	1413
01-210-212-2002-T.H. SALARY	569	600	603	645
01-210-212-2011-T.H. FUEL	7109	5330	7000	7000
01-210-212-2012-T.H. JANITOR	9205	9389	9420	9608
01-210-212-2020-T.H. OTHER-TAX,WATER	984	1456	1000	1475
01-210-212-2003-T.H. WAGES	0	52		0
SUB TOTAL	43667	41971	43013	51056
FINANCIAL				
01-210-213-2002-FIN OFFICE SALARY	223190	171647	172809	180181
01-210-213-2022-FIN LEGAL	68804	6251	21000	21000
01-210-213-2023-FIN AUDITORS	10585	10867	12000	12000
01-210-213-2017-FIN OFFICE SUPPLIES	5019	7100	6955	8150
01-210-213-2016-FIN POSTAGE	1798	2307	3200	3200
01-210-213-2015-FIN TELEPHONE	7038	6954	8500	8500
01-210-213-2018-FIN EQUIP RENT & SERV	3145	3860	4271	10108
01-210-213-2032-FIN MISC	66538	11532	5203	89800
01-210-213-2033-FIN GIFTS,FLOWERS & MEMORIALS.	2201	4273	4900	4900
SUB TOTAL	388317	224791	238838	337839
TAXATION				
01-210-214-2040-TAX C B & TAX SALE	0	307	0	0
01-210-214-2042-TAX. EXEMPT WIDOWS	700	500	1500	1500
01-210-214-2043-TAX EXEMPT 25(A)	10471	10322	10490	10490
SUB TOTAL	11171	11128	11990	11990

TOWN OF MIDDLETON
BUDGET 2015/2016
GENERAL GOVERNMENT SERVICES

	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
OTH GENERAL SERV				
01-210-219-2050-GEN ELECT RATE PAYER	0	0	0	0
01-210-219-2024-GEN CONV DELEG	1263	1591	2100	2100
01-210-219-2025-GEN TRAINING	6402	5202	7450	7450
01-210-219-2026-GEN UNSM&AMA DUES	3077	3389	3370	3650
01-210-219-2004-FRinge BEN (EMPLOYER)	42682	46669	54004	56330
01-210-219-2006-OTHER BENEFITS(ACCR	-8458	660	500	500
01-210-219-2005-WCB	0	0	0	0
SUB TOTAL	44966	57512	67424	70030
DEPARTMENT TOTAL	542909	390721	418969	528619

TOWN OF MIDDLETON
BUDGET 2015/2016
POLICE PROTECTIVE SERVICES

DESCRIPTION	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
POLICE COMMISSION				
01-220-220-2007-HONORARIA	0	0	0	0
01-220-220-2024-OTHER EXP	0	198	500	500
SUB TOTAL	0	198	500	500
CRIME INVEST & PREV				
01-220-222-2008-POL SERV CONT	528,813	544,982	544,980	558,605
01-220-222-2035-SHARED SERVICES	32,967	32,994	32,994	33,820
01-220-222-2071-MISC EXPENSE	313	715	0	0
01-220-222-2024-TRAVEL & MEALS	0	0	0	0
SUB TOTAL	562,093	578,691	577,974	592,425
TRAFFIC ACTIVITIES				
01-220-223-2003-WAGES-CROSS GUAR	7,666	7,841	8,436	8,599
01-220-223-2080-EQUIP-CROSS GUAR	26	27	350	350
01-220-223-2004-FRINGE BENEFITS	541	570	575	575
SUB TOTAL	8,234	8,438	9,361	9,524
STATIONS & BLDGS				
01-220-225-2090-STATIONS(BLDG REN	5,790	5,565	5,704	13,540
SUB TOTAL	5,790	5,565	5,704	13,540
POLICE SERVICES OTH				
01-221-227-2022-OTH SERV LEGAL	549	78	550	550
SUB TOTAL	549	78	550	550
DEPARTMENT TOTAL	576,666	592,969	594,089	616,539

TOWN OF MIDDLETON
BUDGET 2015/2016
PROTECTIVE SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
<u>DESCRIPTION</u>				
PROTECTIVE SERV FIRE				
FIRE PROTECTION SERV				
01-221-240-2100-FIRE CHIEFS EXP	1175	1203	2000	2000
01-221-240-2015-ALARMS(TELEPHONE)	11557	10708	12000	12000
01-221-240-2101-HYDRANT RENTAL	114687	113225	113225	130625
01-221-240-2025-TRAINING	9822	4713	10000	11500
01-221-240-2024-TRAVEL& CONV.	2555	2372	2500	2500
SUB TOTAL	139796	132220	139725	158625
STATIONS & BLDGS				
01-221-241-2010-INSURANCE	2439	2526	2561	2602
01-221-241-2027-REPAIR	8882	16396	17500	12500
01-221-241-2011-FUEL	10232	11024	12000	12000
01-221-241-2009-LIGHTS	4497	4514	5500	5500
01-221-241-2020-WATER	468	494	500	500
01-221-241-2012-JANITOR	2700	2700	2700	2700
01-221-241-2013-JANITOR SUPPLIES	1831	1868	2000	2000
SUB TOTAL	31049	39521	42761	37802
FIRE FIGHTING EQUIP				
01-221-242-2110-HOSE & COUPL	7462	4800	6000	4500
01-221-242-2019-EQUIP GAS	3943	3448	4500	4500
01-221-242-2028-VEHICLE REPAIR	11923	15557	15000	10500
01-221-242-2010-VEHICLE INSUR	5513	5104	5789	5004
01-221-242-2030-CLOTHING & BOOTS	15554	14623	12000	10500
01-221-242-2029-RADIO REPAIR	6212	5096	5500	5500
01-221-242-2111-OTHER EQUIP	6292	11129	10000	10000
01-221-242-2112-OTHER	5288	4698	4628	5000
SUB TOTAL	62187	64454	63417	55504
OTHER FIRE EXP				
01-221-243-2007-HONORARIA	4500	4500	4500	4500
01-221-243-2010-LIAB INSUR	1947	2089	2000	2000
01-221-243-2120-MISC(ADV,SUBS)	616	593	1000	1000
01-221-243-2121-DONATIONS	0	0	0	0
SUB TOTAL	7063	7182	7500	7500
DEPARTMENT TOTAL	240095	243377	253403	259431

TOWN OF MIDDLETON
BUDGET 2015/2016
OTHER PROTECTIVE SERVICES

<u>DESCRIPTION</u>	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
EMERGENCY MEASURES				
01-221-244-2007-EMO HONORARIUM	0	0	0	0
01-221-244-2130-EMO OTHER EXP	1000	1000	1000	1000
01-221-244-2131-REGIONAL EMO	4786	5297	5500	5500
SUB TOTAL	5786	6297	6500	6500
OTHER PROTECTIVE SERVICES				
01-221-245-2140-ANIMAL & PEST CONT	4047	6827	5500	7000
SUB TOTAL	4047	6827	5500	7000
DEPARTMENT TOTAL	9833	13124	12000	13500

TOWN OF MIDDLETON
BUDGET 2015/2016
TRANSPORTATION SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
<u>DESCRIPTION</u>				
TRANSPORTATION SERVICES				
COMMON EQUIPMENT				
01-230-260-2002-EQUIP SALARY	8,158	7,447	8,636	7,645
01-230-260-2003-EQUIP WAGE	0	286	0	0
01-230-260-2019-EQUIP GAS	28,899	32,362	25,000	25,000
01-230-260-2010-EQUIP INSUR	5,315	5,516	5,581	5,525
01-230-260-2028-EQUIP REPAIR	35,971	35,344	40,000	40,000
SUB TOTAL	78,343	80,955	79,217	78,170
SMALL TOOLS & EQUIP				
01-230-261-2150-SMALL TOOLS	11,007	9,202	10,542	12,706
SUB TOTAL	11,007	9,202	10,542	12,706
WORKSHOPS YDS & BLDG				
01-230-262-2002-WRKSHOP SALARY	5,322	10,816	5,634	10,846
01-230-262-2003-WRKSHOP WAGES	0	156	0	0
01-230-262-2009-WRKSHOP LIGHTS	3,456	2,464	5,500	5,500
01-230-262-2011-WRKSHOP FUEL	7,150	4,751	6,000	6,000
01-230-262-2015-WRKSHOP TELEPHONE	3,839	5,632	5,000	5,000
01-230-262-2020-WRKSHOP WATER	439	371	500	500
01-230-262-2010-WRKSHOP INSURANCE	594	672	624	691
01-230-262-2027-WRKSHOP REPAIR	2,937	8,771	5,350	5,350
SUB TOTAL	23,737	33,633	28,608	33,887
LIABILITY				
01-230-263-2010-LIAB INS/DAMAGE	9,516	9,572	8,705	10,017
SUB TOTAL	9,516	9,572	8,705	10,017
ENGINEERING				
01-230-264-2021-SURVEY & ENGINEER	0	1,369	0	400
SUB TOTAL	0	1,369	0	400

TOWN OF MIDDLETON
BUDGET 2015/2016
TRANSPORTATION SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
ROADS & STREETS				
01-230-265-2002-SALARY	126,634	117,662	146,051	132,022
01-230-265-2003-WAGES	5,148	12,997	0	0
01-230-265-2004-FRINGE BENEFITS	60,804	63,530	64,171	64,955
01-230-265-2160-CHLORIDE	0	0	0	0
01-230-265-2161-SAND&GRAVEL	6,710	3,754	7,342	7,342
01-230-265-2162-PATCHING	33,892	67,322	61,869	76,869
01-230-265-2163-STORM SEWER MAINT.	411	618	6,000	3,000
01-230-265-2005-W C B	0	0	0	0
01-230-265-2030-SAFETY SUPPLIES	2,805	1,610	5,831	5,831
01-230-265-2025-TRAINING	12,587	8,543	5,370	5,370
01-230-265-2164-SUPPLY & EXPENSE	6,149	8,983	7,800	7,800
01-230-265-2029-RADIO REP./RENTAL	311	311	400	400
01-230-266-2002-SNOW-SALARY	33,464	42,366	35,425	43,216
01-230-266-2003-SNOW WAGES	512	16,525	0	0
01-230-266-2170-SNOW CHLORIDE&CART/	24,347	28,594	25,000	30,000
01-230-266-2171-SNOW EQUIP RENTAL	3,737	2,111	2,000	2,000
SUB TOTAL	317,512	374,926	367,259	378,805
STREET LIGHTING				
01-230-267-2009-ST LIGHTING NSPC	52,064	28,286	30,846	26,182
01-230-267-2180-ST LIGHTING MATERIAL	1,658	710	1,500	1,500
SUB TOTAL	53,722	28,996	32,346	27,682
TRAFFIC SERVICES				
01-230-268-2190-TRAFFIC SERV SIGN	2,332	0	6,000	4,000
01-230-268-2191-TRAFFIC SERV PAINT	12,732	14,371	14,500	14,500
SUB TOTAL	15,064	14,371	20,500	18,500
PARKING SERVICES				
01-230-269-2200-PARK LOT RENTALS	0	0	0	0
SUB TOTAL	0	0	0	0
PUBLIC TRANSIT				
01-230-270-2210-OTHER	20,482	22,000	22,000	21,000
	20,482	22,000	22,000	21,000
DEPARTMENT TOTAL	529,386	575,025	569,177	581,167

TOWN OF MIDDLETON
BUDGET 2015/2016
ENVIRONMENTAL HEALTH SERVICES

DESCRIPTION	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
ENVIRONMENTAL HEALTH SERV				
SEWAGE COLLECTION SYSTEM				
01-240-300-2002-COLL SALARY	3078	3490	3259	3450
01-240-300-2003-COLL WAGES	0	0	0	0
01-240-300-2220-COLL SUPP & EXP	2026	9151	3500	6000
01-240-300-2221-COLL CLEANING	0	0	4000	10000
SUB TOTAL	5104	12641	10759	19450
SEWAGE LIFT STATIONS				
01-240-301-2002-LIFT STN SALARY	8692	5439	9201	10396
01-240-301-2003-LIFT STN WAGES	0	20	0	0
01-240-301-2009-LIFT STN POWER	7268	6999	6281	6281
01-240-301-2230-LIFT STN SUPP & EXP	3743	5449	10936	12189
01-240-301-2231-LIFT STN EQUIP REPA	3963	469	11650	11650
SUB TOTAL	23667	18376	38068	40516
SEWAGE TREATMENT & DISPOSAL				
01-240-302-2002-TREAT SALARY	49624	37641	52409	54903
01-240-302-2003-TREAT WAGES	0	7783	0	0
01-240-302-2009-TREAT POWER	56405	56787	52572	52572
01-240-302-2240-TREAT UV	0	12388	16805	16805
01-240-302-2241-TREAT OTH CHEMICAL	0	0	0	0
01-240-302-2005-TREAT WCB	0	0	0	0
01-240-302-2242-TREAT SUPP & EXP	82993	44551	58944	75924
01-240-302-2015-TREAT TELEPHONE	1548	1551	1500	1500
01-240-302-2243-TREAT EQPT/MOTOR I	1345	4192	5000	5000
01-240-302-2028-TREAT VEHICLES (POI	9793	10119	8823	8816
01-240-302-2020-TREAT WATER	330	304	400	400
SUB TOTAL	202037	175315	196453	215920
GARBAGE & WASTE COLLECTION & DISPOSAL				
01-240-303-2002-WST COLL SALARY	0	0	0	0
01-240-303-2003-WST COLL WAGES	0	0	0	0
01-240-303-2251-OTH COLL EXP	4319	5564	8100	8100
01-240-303-2252-WST/RECYCL CONT	124817	139926	140388	150589
SUB TOTAL	129136	145490	148488	158689
OTHER				
01-240-304-2002-OTHER SALARY	0	0	0	0
01-240-304-2003-OTHER WAGES	0	0	0	0
01-240-304-2260-OTHER EXP-CONTRAC	6542	4601	6000	15000
SUB TOTAL	6542	4601	6000	15000
DEPARTMENT TOTAL	366486	356423	399768	449575

TOWN OF MIDDLETON
BUDGET 2015/2016
PUBLIC HEALTH WELFARE SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
<u>DESCRIPTION</u>				
HEALTH & WELFARE SERVICES				
PUBLIC HEALTH				
01-250-320-2270-MENTAL HEALTH	0	0	0	0
01-250-302-2271-OTHERS	0	0	0	0
SUB TOTAL	0	0	0	0
OTHER HEALTH				
01-250-321-2280-NURSING(VON)	0	0	0	0
01-250-321-2281-OTHERS	0	0	0	0
SUB TOTAL	0	0	0	0
SOCIAL WELFARE ADMIN				
01-250-322-2290-ADMIN & PLACEMENT	0	0	0	0
SUB TOTAL	0	0	0	0
SOCIAL WELFARE SERVICES				
01-250-323-2300-MUNICIPAL HOMES	0	0	0	0
01-250-323-2301-PRIVATE HOMES	0	0	0	0
01-250-323-2302-CHILD WELFARE	0	0	0	0
SUB TOTAL	0	0	0	0
SOCIAL WELFARE				
01-250-323-2303-OTHER EMP PROJECT	8000	2000	1500	1000
SUB TOTAL	8000	2000	1500	1000
DEPARTMENT TOTAL	8000	2000	1500	1000

TOWN OF MIDDLETON
BUDGET 2015/2016
OTHER ENVIRONMENTAL DEVELOPMENT SERVICES

<u>DESCRIPTION</u>	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
OTHER ENV DEV SERVICES				
PLANNING & ZONING				
01-260-340-2002-ADMIN SALARIES	14,290	14,869	14,761	9,628
01-260-340-2003-ADMIN WAGES	13,324	17,233	13,500	17,200
01-260-340-2008-ADMIN CONTRACT	35,006	35,679	44,700	48,210
01-260-340-2004-FRinge COSTS	4,733	5,382	3,919	3,681
01-260-340-2005-WCB	0	0	0	0
01-260-340-2310-PROFESSIONAL FEES	0	735	1,500	1,500
01-260-340-2017-OFFICE EXPENSE	2,225	2,225	2,225	0
01-260-340-2016-PHOTOCOPY & POSTAGE	1,505	1,505	1,505	500
01-260-340-2015-TELEPHONE	1,800	2,520	2,520	720
01-260-340-2018-OFFICE EQUIPMENT	0	387	1,050	0
01-260-340-2311-OFFICE RENTAL	382	417	385	385
01-260-340-2024-TRAVEL & MEETINGS	995	1,586	1,000	1,585
01-260-340-2031-ADVERTISING COSTS	141	47	0	0
01-260-340-2025-TRAINING & CONFERENCES	0	0	1,200	1,225
01-260-340-2010INSURANCE EXPENSE	6,178	5,854	6,437	7,370
01-260-340-2014-AMORTIZATION EXPENSE	0	0	0	0
01-260-340-2312-OTHER	0	0	0	0
SUB TOTAL	80,580	88,439	94,702	92,004
COMMUNITY DEVELOPMENT				
01-260-341-2002-ADMINISTRATION	40,598	41,123	43,653	45,054
01-260-341-2004-FRinge COSTS	8,603	8,327	8,862	9,408
01-260-341-2005-WCB	0	0	0	0
01-260-341-2017-OFFICE EXPENSE	2,804	1,592	2,500	2,000
01-260-341-2016-PHOTOCOPYING & POSTAGE	428	400	450	450
01-260-341-2015-TELEPHONE	3,348	3,814	4,000	4,000
01-260-341-2018-EQUIP./PGMS& SERVICE	4,565	4,383	5,872	4,000
01-260-341-2320-OFFICE RENTAL	4,489	4,315	4,422	5,249
01-260-341-2024-TRAVEL & EDUCATION	0	0	0	0
01-260-341-2031-ADV & PROMOTION	5,808	872	4,375	4,375
01-260-341-2321-SPECIAL PROJECTS	12,717	3,300	11,300	11,300
01-260-341-2025-TRAIN & CONFERENCES	2,550	1,307	1,800	1,800
SUB TOTAL	85,910	69,432	87,234	87,636
OTHER DEV SERVICES				
01-260-342-2330-TOURIST BUREAU	16,641	15,847	15,847	12,249
01-260-342-2026-MEMBERSHIPS	600	855	700	700
01-260-342-2331-TOWN CRIER'S EXP	35	0	250	250
01-260-342-2332-OTHER TOURISM EXP	1,174	300	2,674	800
01-260-342-2333-XMAS LIGHTING EXP	2,690	1,641	2,500	2,500
01-260-342-2334-GRANTS OTH ORG	0	0	0	0
01-260-342-2335-OTHER EXP	118	71	572	573
01-260-342-2336-COMM IN BLOOM	0	0	0	0
SUB TOTAL	21,257	18,714	22,543	17,072
DEPARTMENT TOTAL	187,747	176,585	204,479	196,712

TOWN OF MIDDLETON
BUDGET 2015/2016
RECREATION CULTURAL SERVICES

	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
DESCRIPTION				
REC & CULTURAL SERVICES				
ADMINISTRATION				
MANAGEMENT				
01-270-361-2002-ADMIN SALARY	70,467	73,753	76,295	78,104
01-270-361-2003-OFFICE WAGES(CASUAL)	0	0	0	0
01-270-361-2004-FRINGE BENEFITS	13,456	13,806	14,256	15,890
01-270-361-2024-TRAVEL & MEALS	1,205	1,674	1,600	1,600
01-270-361-2025-TRAINING & CONF	2,273	1,173	4,000	1,300
01-270-361-2026-MEMBERSHIP FEES	150	145	400	400
SUB TOTAL	87,551	90,551	96,551	97,294
OFFICE				
01-270-362-2017-OFFICE SUPPLIES	0	0	0	0
01-270-362-2016-PHOTOCOPY & POST	0	0	0	0
01-270-362-2015-TELEPHONE	0	0	0	0
01-270-362-2031-PRINTING & ADVER	632	968	1,000	1,000
01-270-362-2350-RESOURCE MATER	0	0	0	0
01-270-362-2018-OFFICE EQUIP & SERV	0	0	0	0
01-270-362-2351-OFFICE RENTAL	0	0	0	0
01-270-362-2005-WCB	0	0	0	0
SUB TOTAL	632	968	1,000	1,000
POOL				
01-270-363-2002-POOL SALARY	0	0	0	0
01-270-363-2003-POOL WAGES	0	0	0	0
01-270-363-2020-POOL WATER/SEWER	0	0	0	0
01-270-363-2009-POOL LIGHTS	100	100	100	100
01-270-363-2360-POOL MATERIALS	0	0	0	0
01-270-363-2361-POOL GRANTS	12,000	12,000	12,000	12,000
01-270-363-2362-POOL OTHER	147	152	154	157
SUB TOTAL	12,247	12,252	12,254	12,257

TOWN OF MIDDLETON
BUDGET 2015/2016
RECREATION CULTURAL SERVICES

DESCRIPTION	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
RINK				
01-270-364-2002-RINK SALARY	0	0	0	0
01-270-364-2003-RINK WAGES(CASUAL	0	0	0	0
01-270-364-2020-RINK WATER/SEWER	5,476	5,139	5,500	6,900
01-270-364-2370-RINK GRANTS	7,500	5,000	5,000	2,500
SUB TOTAL	12,976	10,139	10,500	9,400
REC FACILITIES				
01-270-365-2002-PARKS SALARY	36,246	35,459	35,446	36,142
01-270-366-2002-PARKS SALARY(PW)	2,443	687	2,586	705
01-270-365-2003-PARKS WAGES(CASUA	16,682	19,499	19,901	21,033
01-270-366-2003-PARKS WAGES(PW)	0	26	0	0
01-270-365-2004-FRINGE BENEFITS	10,045	9,090	7,595	8,143
01-270-365-2005-WCB	0	0	0	0
01-270-365-2025-PARKS TRAINING	1,134	1,783	3,390	1,590
01-270-365-2020-PARKS WATER/SEWER	428	435	700	700
01-270-365-2009-PARKS LIGHTS	1,870	1,841	1,700	1,700
01-270-365-2010-PARKS INSURANCE	559	578	587	651
01-270-365-2380-PARKS EQUIPMENT	5,701	8,064	8,358	7,808
01-270-365-2381-EQUIP.RENTAL(P.W.)	3,000	3,000	3,000	3,000
01-270-365-2382-PARKS STRUCTURES	13,979	9,647	13,550	21,950
01-270-365-2015-PARKS TELEPHONE	871	1,474	1,250	1,250
01-270-365-2383-PARKS GRNDS MGT	14,517	15,533	17,110	21,510
01-270-365-2384-PARKS SPEC PROJ	0	0	0	0
SUB TOTAL	107,476	107,115	115,173	126,182
CUL BLDGS & FACILITIES				
MUSEUMS				
01-270-367-2390-MCDNLD MUSEUM	5,000	5,000	5,000	2,500
SUB TOTAL	5,000	5,000	5,000	2,500

TOWN OF MIDDLETON
BUDGET 2015/2016
RECREATION CULTURAL SERVICES

	Prev Year <u>Actual</u>	Actual YTD <u>Mar 31/15</u>	Curr 14/15 <u>Budget</u>	2015/16 <u>Budget</u>
LIBRARY				
01-270-368-2015-LIBRARY TELEPHONE	567	444	500	500
01-270-368-2020-LIBRARY WATER	408	581	450	600
01-270-368-2009-LIBRARY LIGHTS	4,798	4,870	4,000	4,500
01-270-368-2027-LIBRARY REPAIRS	366	2,084	3,150	1,000
01-270-368-2010-LIBRARY INSURANCE	406	421	426	434
01-270-368-2013-LIBRARY BLDG SUPPLIES	402	209	500	775
01-270-368-2012-LIBRARY JANITORIAL	4,956	5,056	5,072	5,174
SUB TOTAL	11,904	13,664	14,098	12,983

DESCRIPTION

PROGRAM DEVELOP				
01-270-369-2002-SUMMER SALARY	0	0	0	0
01-270-369-2003-WAGES(CASUAL)	23,152	26,000	25,834	33,134
01-270-369-2025-TRAVEL & TRAINING	988	1,608	2,100	2,100
01-270-369-2400-SPORTS PROGRAM	854	652	1,000	1,000
01-270-369-2403-SPECIAL PROG	0	0	500	500
01-270-369-2404-CREATIVE ARTS	325	0	250	250
01-270-369-2405-GENERAL PROG	27,392	21,568	30,500	27,500
01-270-369-2406-MUN PHYS ACTIVITY LEA	9,809	6,389	8,500	8,500
SUB TOTAL	62,521	56,218	68,684	72,984

LEADERSHIP DEVEL

01-270-370-2410-WORKSPS & CLINIC	0	0	500	500
SUB TOTAL	0	0	500	500

REC GRANT PROG

01-270-370-2420-COMM ORG GRANTS	0	0	0	0
01-270-371-2421-CULTURAL GRANTS	2,500	0	500	3,000
SUB TOTAL	2,500	0	500	3,000

SP EVENTS/FESTIVALS

01-270-373-2440-HEART OF THE VALLEY	7,500	7,500	7,500	7,500
01-270-373-2441-APPLE BLOSS FEST	948	520	750	750
01-270-373-2442-EVENTS-OTHER	21,208	21,137	26,650	31,650
01-270-373-2443-EVENTS-CONCESS	0	0	0	0
SUB TOTAL	29,656	29,157	34,900	39,900

DEPARTMENT TOTAL

332,462	325,064	359,160	378,000
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TOWN OF MIDDLETON
BUDGET 2015/2016
FISCAL SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
<u>DESCRIPTION</u>				
FISCAL SERVICES				
DEBT CHARGES				
INT SHORT-TERM BORROW				
01-280-400-2450-OPERATING BORROW	181	326	900	500
01-280-400-2451-TEMP CAPITAL BORROW	0	0	0	0
SUB TOTAL	181	326	900	500
INT/LONG-TERM DEBIT				
01-280-400-2460-DEBENTURE INTEREST	69,292	77,415	79,517	74,440
01-280-400-2461-TERM LOAN INTEREST	2,825	1,867	2,087	1,133
SUB TOTAL	72,117	79,282	81,604	75,573
PRIN-LONG TERM DEBIT				
01-280-400-2470-DEBENTURE PRINC	210,203	272,603	272,603	272,603
01-280-400-2471-TERM LOAN PRINC	48,153	33,518	33,518	15,165
01-280-400-2472-SINKING FUND REQ	0	0		
SUB TOTAL	258,356	306,121	306,121	287,768
OTH DEBT CHARGES				
01-280-400-2480-BANK SERV CHARGE	3,519	3,888	3,500	4,000
01-280-400-2481-DISC ON DEBENTURE	963	0	800	915
01-280-400-2482-CASH OVER/SHORT	-16	-10	0	0
SUB TOTAL	4,466	3,878	4,300	4,915
TR. TO OWN RES/FUNDS				
01-280-401-2490-UNCOLLECTIBLE TAX	0	0	0	0
01-280-401-2491-OTHER DOUBTFUL REC	0	600	0	0
01-280-401-2492-UNRESOLVED ASS APPE	0	0	0	0
01-280-401-2493-DEFICIT PREV YR	0	0	0	0
SUB TOTAL	0	600	0	0

TOWN OF MIDDLETON
BUDGET 2015/2016
FISCAL SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
OTHER FUNDS				
01-280-401-2500-SRF CAPITAL	0	0	0	0
01-280-401-2501-SRF EQUIPMENT	0	0	0	0
01-280-401-2502-SRF GEN OPERATIONS	0	0	0	0
01-280-401-2503-SRF OPER RECREATION	0	0	0	0
01-290-420-2002-COR SEWER SALARY	0	2,976	0	0
01-290-420-2003-COR SEWER WAGES	0	0	0	0
01-290-420-2540-COR SEWER MATERIAL	0	0	0	0
01-290-421-2002-COR STS SALARY	0	504	0	0
01-290-421-2003-COR STS WAGES	0	286	0	0
01-290-421-2550-COR STS MATERIAL	0	19,936	20,000	22,000
01-290-422-2002-COR LAND/BLDG-SAL.	7,352	5,435	0	0
01-290-422-2003-COR LAND/BLDG-WAGES	0	2,191	0	0
01-290-422-2560-COR LAND/BLDG MATERIAL	-4,693	25,777	30,000	40,000
01-290-423-2570-COR EQUIP TOWN	0	0	0	0
01-290-423-2571-COR EQUIP POLICE	0	0	0	0
01-290-423-2573-COR EQUIP PW	0	3,429	7,600	0
01-290-423-2573-COR EQUIP FIRE	0	0	0	0
01-290-423-2574-COR EQUIP REC	4,279	0	3,000	7,000
01-290-423-2575-COR EQUIP ECO DEV	0	0	0	0
01-290-423-2576-COR EQUIP ENV PLAN	0	0	0	0
01-290-424-2002-COR SIDEWALKS SAL	0	0	0	0
01-290-424-2003-COR SIDEWALKS WAG	0	0	0	0
01-290-424-2580-COR SWALKS MATER	0	0	0	9,000
01-290-425-2002-COR SEWER LIFT SAL	5,945	0	0	0
01-290-425-2003-COR SEWER LIFT WAG	0	0	0	0
01-290-425-2590-COR SEWER LIFT MAT	0	0	0	4,000
SUB TOTAL	12,883	60,534	60,600	82,000

TFRS TO OTH GOVT AGEN

UNCONDITIONAL

01-280-402-2510-JOINT EX BOARD	0	0	0	0
01-280-402-2551-OTH LOCAL GOVT	0	0	0	0
01-280-402-2512-VALLEY WASTE AUTH	0	0	0	0
SUB TOTAL	0	0	0	0

TOWN OF MIDDLETON
BUDGET 2015/2016
FISCAL SERVICES

	<u>Prev Year Actual</u>	<u>Actual YTD Mar 31/15</u>	<u>Curr 14/15 Budget</u>	<u>2015/16 Budget</u>
CONDITIONAL				
01-280-403-2520-ASSESSMENT	24,643	24,262	24,262	23,942
01-280-403-2521-CORRECTIONS	25,451	25,083	25,083	24,829
01-280-403-2522-DEFICIT HOUSING AUTH.	44,583	40,000	40,000	40,000
01-280-403-2523-PLANNING (DPC)	0	0	0	0
01-280-403-2524-REGIONAL DEV.AUTHORITY	15,980	-11,533	14,722	12,309
01-280-403-2525-REG LIBRARY	11,519	11,528	11,528	11,528
01-280-403-2526-EDUCATION (ADSB)	320,952	330,780	331,297	341,884
SUB TOTAL	443,128	420,120	446,892	454,492
OTHER FISCAL SERV				
EXTRAORDINARY EXPENDITURES				
01-280-404-2160-EXTRAORDINARY EXP				0
SUB TOTAL	0	0	0	0
DEPARTMENTAL TOTAL	791,131	870,860	900,417	905,248
TOTAL EXPENDITURES	3,584,715	3,546,148	3,712,962	3,929,791
SURPLUS (DEFICIT)	112,445	162,822	0	-30,613

TOWN OF MIDDLETON 2015/16 GRANT REQUESTS AND RECOMMENDATIONS

Revised May 25, 2015

Organization	Project/Program	2013 Grant	2014 Grant	2015 Request	Comment
AVCC Tourism Committee	Marketing Strategy	0	\$0		
Middleton Fire Department	125th Anniversary			\$ 5,000.00	Building around HOV Celebrations
Trans County Transportation	Operating Grant	\$1,500	\$2,000	\$1,000	Based on \$1.80 per capita
Companion Animal Prot. Society	Operating Grant	\$3,000	\$3,000	\$3,000	Annual Funding Request
A.V. Macdonald Museum	Operating Grant	\$5,000	\$5,000	\$2,500	Annual Funding Request
Heart of the Valley Festival	Annual Festival	\$7,500	\$7,500	\$7,500	Annual Funding Request
AC Ground Search & Rescue	Training Funds	\$1,000	\$1,000	\$1,000	Annual Funding Request
Valley Community Learning	Program Support	\$500	\$500	\$1,000	Donation, Programs in Town
Middleton Rink Commission	Insulation/doors	\$5,000	\$5,000	\$2,500	Annual Funding Request
Old Holy Trinity Charity Trust				2,500	Exterior repairs incl. pinnacles
Total		\$23,500.00	\$24,000	\$26,000	

		MIDDLETON TOURIST BUREAU BUDGET			
			2015/16		
		Prev Year	2014/15	2014/15	2015/16
		<u>Actual</u>	<u>Actual</u>	<u>Budget</u>	<u>Budget</u>
DESCRIPTION			Mar 31/15		
REVENUE					
R-110 GRANTS		20,487	23,766	23,766	17,607
R-120 RENTAL INCOME		0	0	0	0
R-130 INT & MISC		10	11	0	0
R-140 SALES		0	0	0	0
R-150 TFRS FR SURPLUS		0	0	0	4,000
TOTAL REVENUE		20,497	23,777	23,766	21,607
EXPENDITURES					
E-205 SALARIES		15,111	17,246	18,568	16,403
E-210 CPP EXPENSE		537	740	919	812
E-215 EI EXPENSE		328	454	489	432
E-217 WCB EXPENSE		289	397	427	472
E-220 TELEPHONE		504	447	555	555
E-225 TRAVEL & MEALS		0	89	100	100
E-230 OFFICE SUPPLIES		102	99	150	150
E-235 PROMOTION EXPENSE		0	0	100	100
E-240 PROFESSIONAL FEES		782	782	785	785
E-245 BANK CHGS & INT		5	15	50	50
E-250 HEAT & ELECTRICITY		371	779	375	500
E-255 REP & MAINT		476	191	500	500
E-260 WATER & SEWER		210	166	220	220
E-265 PURCHASE/RESALE		0	0	0	0
E-270 POSTAGE		0	0	20	20
E-275 TAXES		447	431	475	475
E-280 ADVERTISING		0	0	0	0
E-285 INSURANCE		31	33	33	33
E-290 MISC EXPENSE		0	0	0	0
PRIOR YEAR'S DEFICIT		0	0	0	0
TOTAL EXPENDITURES		19,193	21,869	23,766	21,607
SURPLUS (DEFICIT)		1,304	1,908	0	0
SURPLUS ON HAND START OF YEAR		875	2,179	2,179	4,087
LESS AMOUNT TRANS. TO CURRENT YEAR		0	0	0	4,000
		875	2,179	2,179	87
LESS DEFICIT AT YEAR END					
PLUS SURPLUS AT YEAR END		1,304	1,908		
ACCUM. SURPLUS YEAR END		2,179	4,087	2,179	87