



Agenda Item #7A

To: City Council Members
From: Police Chief Hernandez, Public Works Director Afzali, Finance Director Robbecke, and City Clerk Trisha Summers
Date: August 3, 2020
Re: Mayor Salary Study

ATTACHMENTS: [Ordinance 1990-20](#)
[Mayor Compensation Comparison](#)
[Mayor Compensation Allocation and Funding](#)
[Mayor Compensation Additional Information Requested](#)
[Mayor Salary Study Financial Information](#)

TYPE OF ACTION:

Information Only Discussion Action Public Hearing Expenditure

Recommended Motion: "I move to approve an additional compensation component for the current Mayor of \$5,558 per month or \$66,700 per year to fulfill the role of City Administrator through December 31, 2021."

Fiscal Impact/Source of Funds: It is recommended that an additional compensation component for the current Mayor to fulfill the role of City Administrator be established at \$5,558 per month or \$66,700 per year. Including the Mayor's base salary of \$2,250 per month or \$27,000 per year established by separate ordinance, the current Mayor's total combined compensation would be \$93,700 per year through December 31, 2021. The additional compensation component would also be eligible for benefits equivalent to other regular non-represented employees of the City in the amount of approximately \$30,000.

The additional compensation component can be allocated as provided for in the 2019 Budget for the Municipal Services Administrator. These changes would impact the General Fund, Electric Utility Fund, Water Utility Fund, Stormwater Fund, Information Technology Fund and Vehicle Maintenance Fund. Expenditures in each of these funds are currently trending below budgeted amounts and should be able to accommodate the compensation adjustment. In addition, General Fund revenues are trending slightly higher than budgeted amounts as well as amounts received in the previous year during the same time period.

More details regarding these amounts are included in the attachments.

Issue: The scope and complexity of the Mayor's responsibilities have increased, as the Mayor has assumed the full-time responsibilities of a day-to-day administrator without an appointed City Administrator. As the City Administrator and Chief Executive Officer of the City, the Mayor has been working in a full-time capacity and managing the City's human resources, contracts, budgeting, forecasting, labor relations, and a management team comprised of four direct report managers including Finance, Police, Public Works, and City Clerk as well as a host of other issues.

The Mayor's current compensation rate is \$2,250 per month or \$27,000 per year. This amount has not been adjusted to reflect the increase in responsibilities and time commitment required by the Mayor and should be adjusted commensurate with the additional responsibilities and efforts required.

Discussion: This item was originally presented to the City Council on July 6, 2020, and presented again for further discussion during the Study Session on July 13, 2020 and the Regular City Council Meeting on July 20th. It was recommended that two separate ordinances be presented to the City Council to establish a new base salary for the Mayor for the ceremonial and other regularly established duties of the position of Mayor, and to establish additional compensation for the current Mayor to fulfill the role of City Administrator.

During the meetings, it was also recognized that the City has a need for central leadership, either with a Mayor that performs City Administrator duties or with a Mayor and a City Administrator. This has become even more evident with recent developments in the City and throughout the United States related to COVID-19 and emerging social issues. Central leadership is needed to effectively address these complex issues today and into the foreseeable future.

The current mayor has demonstrated a willingness and ability to fulfill this expanded role that has been imperative during these uncertain times. She has demonstrated her ability to be an effective leader with an understanding of the community and its citizens.

In 2019, the City's budget included a full-time Municipal Services Administrator with a salary range of \$92,400 to \$128,000. The City had some difficulty in permanently filling this position, so the funds were repurposed through a budget amendment in 2019 and removed in 2020.

Given the historical difficulties in filling this position, providing for the current Mayor to continue in the role of City Administrator through the end of 2021 would provide consistent and continuous leadership. Her dedication and skills have been proven and can provide the central leadership needed to navigate the City through these uncertain times.

The Mayor should be fairly compensated for these increased duties, so it is suggested that her compensation be made up of two components, including the ceremonial Mayoral duties and the City Administrator responsibilities.

During a Finance Committee meeting on July 8, 2020, a suggestion was made to include funding for a City Administrator in the current and future budgets to recognize the continuing need for central leadership in the future. The current Mayor would then receive additional compensation for performing City Administrator duties, and that compensation would reflect a portion of the amount budgeted for the City Administrator position through the end of her current term.

If the City decides to maintain the current practice of having a Mayor that also performs the duties of a City Administrator, the additional compensation for performing City Administrator duties could be reviewed through an objective method to be established at a later date, such as through a salary commission, public hearing or other independent evaluation.

More details regarding funding for these positions is included in the attachments. A budget amendment could be prepared to incorporate these changes into 2020, and funding options for 2021 could be discussed during the budget process this fall.

CITY OF MILTON, WASHINGTON

ORDINANCE NO. 1990-20

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MILTON, WASHINGTON, ESTABLISHING AN ADJUSTED COMPENSATION FOR THE MAYOR AND THE TERMS AND CONDITIONS APPLICABLE THERETO AND PROVIDING FOR SEVERABILITY, AN EFFECTIVE DATE, AND FOR SUMMARY PUBLICATION BY ORDINANCE TITLE ONLY.

WHEREAS, RCW 35A.12.100 specifies that the Mayor in a Mayor-Council form of government is the Chief Executive and Administrative Officer of the City, in charge of all departments and employees; and

WHEREAS, the scope and complexity of the Mayor's municipal responsibilities have increased, as the Mayor has assumed the full-time responsibilities without an appointed City Administrator; and

WHEREAS, the City Council has determined that the monthly salary and benefits of the Mayor should be adjusted commensurate with the additional responsibilities and efforts required, consistent with a full-time Mayor for the term of the current Mayor; and

WHEREAS, the compensation of the Mayor of the City of Milton was previously confirmed for the current mayoral term by Ordinance No. 1988-20; and

WHEREAS, the Mayor's current monthly compensation rate is \$2,250, which amount has not been adjusted to reflect the increase in the Mayor's responsibilities and time commitment to the City; and

WHEREAS, RCW 35A.12.070 allows the salary of an incumbent Mayor to be increased by ordinance during his/her term of office provided that the Mayor is prohibited from voting on his/her salary and may not cast a tie-breaking vote on said ordinance;

NOW, THEREFORE,
THE CITY COUNCIL OF THE CITY OF MILTON, WASHINGTON, DO
ORDAIN AS FOLLOWS:

Section 1. The above stated recitals are hereby adopted as the Council's findings and reasons for the adoption of this ordinance.

Section 2. Compensation. Effective from, and after the effective date of this ordinance, the Mayor shall receive a total annualized salary of \$93,700 and insurance benefits equivalent to other regular non-represented employees of the City. He/she shall not accrue sick or vacation leave. The adjusted salary is based upon the expansion of the regularly established duties and salary of the Mayor acting without a City Administrator and a comparison of the compensation provided to full-time mayors and city administrators in similarly sized communities. The salary shall consist of a base annualized salary of \$27,000 or \$2,250 per month for the ceremonial and other duties of the position of Mayor and an additional annualized component of \$66,700 per year or \$5,558 per month to fulfill the role of City Administrator. The additional component of \$5,558 per month and the provision of insurance benefits shall expire at midnight on December 31, 2021.

Section 3. Full Time. The Mayor has agreed to and shall be required to perform the duties of the Mayor on a full-time basis with regularly established office hours during the term of her office. As is applicable to the City's FLSA exempt employees, the Mayor has the discretion to perform her duties in as much or as little time as she deems appropriate, taking time off at her discretion. It is the expectation of the City Council that the Mayor shall continue with the time and diligence which she has applied to her duties for the remainder of her term.

Section 4. Salary Adjustment. The City Council reserves the right to adjust the annual salary of the Mayor in the future with the understanding that all salary adjustments shall

remain effective only through the end of the term of the current Mayor, and that no compensation or benefits shall be payable to the individual elected as Mayor for the next term of office other than the base component of monthly salary of \$2,250 as established by this ordinance.

Section 5. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 6. Effective Date. This ordinance, being an exercise of a power specifically delegated to the City legislative body, is not subject to referendum, and shall take effect five (5) days after passage and publication of an approved summary thereof consisting of the title.

Passed by the Milton City Council the ____ day of August 2020, and approved by the Mayor, the ____ day of August 2020.

SHANNA STYRON SHERRELL, MAYOR

ATTEST/AUTHENTICATED:

TRISHA SUMMERS, CITY CLERK

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:

BY

OGDEN, MURPHY & WALLACE, CITY ATTORNEY

FILED WITH THE CITY CLERK:
PASSED BY THE CITY COUNCIL:
PUBLISHED:
EFFECTIVE DATE:
ORDINANCE NO. 1990-20

Cities with Population of 1,000 - 14,999
2020 Compensation for Mayor with No City Administrator

Mayor Compensation		Population	Geographic Size	# of Employees	Utilities	
Agency	Monthly	Annual				
Port Orchard	\$ 7,111	\$ 85,327	14,734	11.21 sq mi	84 FT	Water, Sewer, Storm
Edgewood	\$ 8,200	\$ 98,400	12,070	9.00 sq mi	24 FT	Storm
Poulsbo	\$ 8,444	\$ 101,324	11,180	4.50 sq mi	99 FT, 8 PT	Water, Sewer, Storm, Garbage
Othello	\$ 12,512	\$ 150,144	8,270	3.98 sq mi	46 FT, 7 PT	Water, Sewer
Coupeville	\$ 6,000	\$ 72,000	1,900	1.95 sq mi	15 FT	Water, Sewer
Langley	\$ 4,583	\$ 54,996	1,175	1.58 sq mi	17 FT, 2 PT	Water, Sewer, Storm
Average	\$ 7,808	\$ 93,700				
Milton	\$ 1,500	\$ 18,000	8,400	2.76 sq mi	46 FT, 1 PT	Electric, Water, Storm

Cities with Population of 1,000 - 14,999
2020 Compensation for Mayor with City Administrator

Agency	Mayor Compensation		City Administrator Compensation		Population	Geographic Size	# of Employees	Utilities	
	Monthly	Annual	Monthly	Annual					
Quincy	\$ 1,300	\$ 15,600	\$ 9,442	\$ 113,304	7,930	6.13 sq mi	60 FT	Water, Sewer, Garbage	
Chehalis	\$ 150	\$ 1,800	\$ 12,687	\$ 152,244	7,550	5.88 sq mi	95 FT, 3PT	Water, Sewer, Storm	
Enumclaw	\$ 1,000	\$ 12,000	\$ 11,340	\$ 136,080	12,610	5.10 sq mi	110 FT, 5 PT	Natural Gas, Sewer, Storm, Water, Garbage	
Ephrata	\$ 500	\$ 6,000	\$ 9,500	\$ 114,000	8,210	10.43 sq mi	49 FT	Water, Sewer, Garbage	
Stevenson	\$ 600	\$ 7,200	\$ 7,500	\$ 90,000	1,655	1.79 sq mi	10 FT	Water, Sewer	
Leavenworth	\$ 1,500	\$ 18,000	\$ 9,667	\$ 116,004	2,080	1.42 sq mi	31 FT	Water, Sewer, Storm	
Average	\$ 842	\$ 10,100	\$ 10,023	\$ 120,272					
Milton	\$ 1,500	\$ 18,000	\$ 10,250	\$ 123,000	8,400	2.76 sq mi	46 FT, 1 PT	Electric, Water, Storm	

Cities with Population of 1,000 - 14,999 and Electric Utility
2020 Compensation for Mayor with City Administrator

Agency	Mayor Compensation		City Administrator Compensation		Population	Geographic Size	# of Employees	Utilities	
	Monthly	Annual	Monthly	Annual					
Eatonville	\$ 1,417	\$ 17,000	\$ 7,208	\$ 86,500	2,970	1.84 sq mi	19 FT	Electric, Water, Sewer, Storm, Garbage	
Steilacoom	\$ 750	\$ 9,000	\$ 13,420	\$ 161,039	6,450	2.07 sq mi	48 FT	Electric, Water, Sewer, Storm	

MAYOR COMPENSATION ALLOCATION AND FUNDING

Mayor Compensation Allocation

Mayor Compensation			City Administration Compensation			Total Mayor and City Administration Compensation		
Amount	Percentage	Fund	Amount	Percentage	Fund	Amount	Percentage	Fund
\$ 19,445	72.02%	General Fund	\$ 16,635	24.94%	General Fund	\$ 36,080	38.51%	General Fund
\$ 2,611	9.67%	Electric Utility Fund	\$ 18,576	27.85%	Electric Utility Fund	\$ 21,187	22.61%	Electric Utility Fund
\$ 2,751	10.19%	Water Utility Fund	\$ 10,905	16.35%	Water Utility Fund	\$ 13,656	14.57%	Water Utility Fund
\$ 1,912	7.08%	Stormwater Utility Fund	\$ 7,477	11.21%	Stormwater Utility Fund	\$ 9,389	10.02%	Stormwater Utility Fund
\$ 281	1.04%	Information Technology Fund	\$ 12,760	19.13%	Information Technology Fund	\$ 13,041	13.92%	Information Technology Fund
\$ -	0.00%	Vehicle Maintenance Fund	\$ 347	0.52%	Vehicle Maintenance Fund	\$ 347	0.37%	Vehicle Maintenance Fund
\$ 27,000	100.00%		\$ 66,700	100.00%		\$ 93,700	100.00%	

Allocations are based on a 2018 time study used for the 2019 Budget. A new time study will be completed in 2020 for use in the 2021 Budget.

Mayor Compensation Funding for 2020

Amount	Fund	Funding Source
\$ 18,152	General Fund	Annual amounts for wages and benefits are included in the 2020 Budget for positions that have not yet been filled or will not have a full year of compensation.
\$ 12,310	Electric Utility Fund	Wages and benefits as well as total expenditures are currently under budget by more than this amount.
\$ 7,735	Water Utility Fund	Wages and benefits as well as total expenditures are currently under budget by more than this amount.
\$ 5,314	Stormwater Utility Fund	Wages and benefits as well as total expenditures are currently under budget by more than this amount.
\$ 7,825	Information Technology Fund	Expenditures in this internal service fund are distributed among multiple funds based on calculated allocations.
\$ 210	Vehicle Maintenance Fund	Expenditures in this internal service fund are distributed among multiple funds based on calculated allocations.
\$ 51,546		

Amount equals 41.67% or 5 months (August 2020 - December 2020) of annual compensation amount with benefits.

Mayor Compensation
Additional Information Requested by City Council

- 1. Please provide updated revenues/expenditures through the end of July 2020 with a forecast through the end of year because of COVID-19.**

A Budget Position Report through June 30, 2020 for the General, Electric, Water and Stormwater Funds is attached. The complete second quarter report is scheduled to be presented at the Study Session on August 10th. The month of July was not complete at the time this document was prepared, but additional information for July and through the end of the year will be presented at the Study Session as well.

- 2. If benefits are included, what percentage does the City budget for benefits on the salary of 66,696? Is 30% or 40% used in the calculation? And that cost would only be on the \$66,696, and would not include the \$27,000 approved last week, correct?**

Benefits are budgeted by employee. Social Security and Medicare together are 7.65% of total wages. These taxes apply to both the \$66,700 and \$27,000.

The Mayor is eligible for retirement through the Department of Retirement Systems, but is not likely to meet vesting requirements, so this benefit has not been included in the calculations.

A majority of non-police employees have chosen the Regence medical plan through AWC. These employees pay 10% of their medical insurance premiums. Depending on plan choice and family size, the City's share of medical insurance premiums ranges from \$631.98 per month for the employee only to \$1,990.22 per month for a full family (employee, spouse and two or more dependents). The City covers the full cost of dental and vision insurance premiums. Depending on plan choice and family size, dental and vision insurance premiums range from \$68.19 per month for the employee only to \$246.35 per month for a full family.

- 3. Do cities pay for the entire benefits for an elected official, or does that official pay a portion of the benefits?**

Benefit coverage differs from city to city. The City Administrator portion of the Mayor's compensation would be covered under a separate employment agreement, so benefits could be specifically defined in the agreement. Other City employees who choose the Regence medical plan through AWC pay 10% of their medical insurance premiums.

- 4. The January to March General Fund revenues seem to be 8.8% less than expenditures for that period. Last year, the revenues were 4.57% less than expenditures from January to March 2019.**

Explain if there is a risk that this percentage will grow as we continue into the COVID-19 impact on revenues, i.e., sales tax revenue impact.

The total financial impact of COVID-19 is still uncertain, but the difference between General Fund revenues and expenditures as of 6/30/20 is a positive amount that is greater than the positive amount as of 6/30/2019. As of 6/30/2020, General Fund revenues exceeded expenditures by \$594,771. As of 6/30/2019, General Fund revenues exceeded expenditures by \$443,773.

- 5. The 19.2% of budgeted revenues collected is down because of COVID-19. Last year, January to March 2019, we were at 23% of budgeted revenues collected. Can you compare April, May and June revenues to see if that percentage matches the percentage in the same months of 2019?**

As of 6/30/20, General Fund revenues were at \$52.9% of budgeted revenues. As of 6/30/19, General Fund revenues were at 53.3% of budgeted revenues, however, the budget for General Fund revenues in 2020 is \$206,116 higher than the budget for General Fund revenues in 2019. Through June 2020, General Fund revenues were \$2,607,803. This is \$92,220 higher than General Fund Revenues through June 2019.

- 6. Can you specify which projects, items or etc. will have reduced funding based on the percentage used from each fund to calculate the proposed salary?**

As of June 30, 2020, expenditures in each of the affected funds are below the 50% benchmark, so it is not anticipated that any projects or items will have reduced funding in 2020.

CITY OF MILTON
2020 Budget Position through June 30, 2020

GENERAL FUND 001						
	2019		2020			Comments
	Actual through 06/30/2019	Budget	Actual through 06/30/2020	Budget Remaining	Actual as a Percentage of Budget	
REVENUES						
310 Taxes	2,016,382.73	3,947,015.00	2,057,448.17	1,889,566.83	52.1%	
320 Licenses & Permits	103,630.99	330,507.00	268,857.22	61,649.78	81.3%	Increased building permit activity
330 State Generated Revenues	14,636.73	-	8,847.72	(8,847.72)	0.0%	Streamlined sales tax mitigation payment
340 Charges for Services	166,495.49	243,452.00	148,212.82	95,239.18	60.9%	
350 Fines & Forfeitures	71,134.11	147,107.00	69,027.33	78,079.67	46.9%	
360 Miscellaneous Revenues	48,936.52	87,721.00	50,385.00	37,336.00	57.4%	
380 Non-Revenues	94,366.48	173,700.00	5,024.65	168,675.35	2.9%	Various revenues moved to Fund 632
TOTAL REVENUES	2,515,583.05	4,929,502.00	2,607,802.91	2,321,699.09	52.9%	
EXPENDITURES						
511 City Council	11,064.44	80,340.00	10,593.23	69,746.77	13.2%	
512 Judicial	51,706.47	393,000.00	51,319.33	341,680.67	13.1%	
513 Mayor & Executive Offices	18,647.66	157,124.00	59,367.35	97,756.65	37.8%	
514 Administration & Finance	12,114.31	126,290.00	22,473.52	103,816.48	17.8%	
515 Legal Services	(6,784.98)	30,150.00	(2,423.90)	32,573.90	0.0%	Negative due to indirect cost allocations
517 Other Admin & Personnel	1,807.59	11,039.00	1,994.54	9,044.46	18.1%	
518 Facilities	10,081.61	51,563.00	13,893.03	37,669.97	26.9%	
518 Other Central Services	51,715.78	57,137.00	63,143.47	(6,006.47)	110.5%	Includes WCIA annual insurance payment
524 Protective Inspections	-	1,000.00	-	1,000.00	0.0%	
553 Conservation	148.83	200.00	-	200.00	0.0%	
554 Environmental Services	1,226.01	1,500.00	-	1,500.00	0.0%	
558 Building	142,549.08	347,881.00	129,304.59	218,576.41	37.2%	
558 Planning	67,308.45	227,710.00	77,360.54	150,349.46	34.0%	
575 Recreational Facilities	5,871.11	27,300.00	6,879.07	20,420.93	25.2%	
576 Park Facilities	76,010.55	228,480.00	80,278.19	148,201.81	35.1%	
580 Non-Expenditures	92,009.04	178,100.00	(2,793.49)	180,893.49	0.0%	Various expenditures moved to Fund 632
597 Interfund Transfers	1,536,334.02	3,010,685.00	1,501,642.50	1,509,042.50	49.9%	
TOTAL EXPENDITURES	2,071,809.97	4,929,499.00	2,013,031.97	2,916,467.03	40.8%	
FUND EXCESS/(DEFICIT)	443,773.08	3.00	594,770.94			

CITY OF MILTON
2020 Budget Position through June 30, 2020

ELECTRIC UTILITY FUND 401

	2019		2020		Comments
	Actual through 06/30/2019	Budget	Actual through 06/30/2020	Budget Remaining	
REVENUES					
320 Licenses & Permits	918.00	1,500.00	816.00	684.00	54.4%
340 Charges for Services	2,402,161.01	5,255,000.00	2,584,584.85	2,670,415.15	49.2%
350 Fines & Forfeitures	16,374.14	30,000.00	7,175.52	22,824.48	23.9%
360 Miscellaneous Revenues	52,637.75	113,091.00	115,777.00	(2,686.00)	102.4%
TOTAL REVENUES	2,472,090.90	5,399,591.00	2,708,353.37	2,691,237.63	50.2%
EXPENDITURES					
533 Indirect Cost Allocations	190,326.00	379,520.00	189,760.02	189,759.98	50.0%
533 Administration	373,649.46	929,370.00	396,452.05	532,917.95	42.7%
533 Operations	1,851,022.70	3,978,551.00	1,912,233.71	2,066,317.29	48.1%
597 Interfund Transfers	239,475.55	522,000.00	254,486.51	267,513.49	48.8%
TOTAL EXPENDITURES	2,654,473.71	5,809,441.00	2,752,932.29	3,056,508.71	47.4%
FUND EXCESS/(DEFICIT)	(182,382.81)	(409,850.00)	(44,578.92)		

CITY OF MILTON
2020 Budget Position through June 30, 2020

WATER UTILITY FUND 403

	2019		2020		Comments
	Actual through 06/30/2019	Budget	Actual through 06/30/2020	Budget Remaining	
REVENUES					
320 Licenses & Permits	1,638.00	3,500.00	3,774.00	(274.00)	107.8%
340 Charges for Services	1,134,674.32	2,302,750.00	1,187,957.53	1,114,792.47	51.6%
350 Fines & Forfeitures	8,336.33	17,000.00	2,652.31	14,347.69	15.6%
360 Miscellaneous Revenues	15,976.49	28,253.00	10,254.48	17,998.52	36.3%
380 Non-Revenues	407.00	800.00	51.00	749.00	6.4%
TOTAL REVENUES	1,161,032.14	2,352,303.00	1,204,689.32	1,147,613.68	51.2%
EXPENDITURES					
534 Indirect Cost Allocations	131,931.00	261,947.00	130,974.00	130,973.00	50.0%
534 Administration	269,164.36	730,406.00	279,235.72	451,170.28	38.2%
534 Operations	402,043.94	823,119.00	525,459.91	297,659.09	63.8%
534 Water Quality	63,799.97	188,750.00	78,568.92	110,181.08	41.6%
580 Non-Expenditures	1,356.00	1,500.00	305.00	1,195.00	20.3%
591 Debt Service	41,675.00	194,390.00	39,695.00	154,695.00	20.4%
597 Interfund Transfers	111,801.13	221,450.00	109,300.01	112,149.99	49.4%
TOTAL EXPENDITURES	1,021,771.40	2,421,562.00	1,163,538.56	1,258,023.44	48.0%
FUND EXCESS/(DEFICIT)	139,260.74	(69,259.00)	41,150.76		

CITY OF MILTON
2020 Budget Position through June 30, 2020

STORMWATER UTILITY FUND 406

	2019		2020		Comments
	Actual through 06/30/2019	Budget	Actual through 06/30/2020	Budget Remaining	
REVENUES					
320 Licenses & Permits	1,098.00	2,000.00	881.10	1,118.90	44.1%
340 Charges for Services	473,606.69	1,028,300.00	495,508.94	532,791.06	48.2%
350 Fines & Forfeitures	3,377.98	6,700.00	1,207.79	5,492.21	18.0%
360 Miscellaneous Revenues	10,511.40	27,005.00	11,815.96	15,189.04	43.8%
TOTAL REVENUES	488,594.07	1,064,005.00	509,413.79	554,591.21	47.9%
EXPENDITURES					
531 Indirect Cost Allocations	95,851.50	193,205.00	96,603.00	96,602.00	50.0%
531 Administration	111,302.74	382,208.00	142,131.54	240,076.46	37.2%
531 Operations	255,397.74	589,210.00	251,452.67	337,757.33	42.7%
554 Environmental Services	-	6,500.00	-	6,500.00	0.0%
597 Interfund Transfers	47,532.28	102,800.00	48,445.46	54,354.54	47.1%
TOTAL EXPENDITURES	510,084.26	1,273,923.00	538,632.67	735,290.33	42.3%
FUND EXCESS/(DEFICIT)	(21,490.19)	(209,918.00)	(29,218.88)		