

Packet Materials for:

MEETING OF THE
PUBLIC SAFETY INCOME TAX (PS LIT) COMMITTEE
(OF THE MONROE COUNTY INCOME TAX COUNCIL)

ON

THURSDAY, MAY 30, 2019 AT 6:00 PM
IN THE McCLOSKEY ROOM (ROM 135),
SHOWERS BUILDING, 401 NORTH MORTON STREET,
BLOOMINGTON, INDIANA, 47404

- *Draft Agenda*
- *Notice (with contact information)*
- *Last year's Application and Guidelines (with only slight modifications due to uncertainty about changes that might occur as a result of Committee discussion).*
 - *Summary and Link to Capstone Report*
- *Actual Schedule of Meetings in Summer of 2018 – as an example for use in 2019*
- *Overview of Tax Rates and Revenues*
 - Table of 2017, 2018 & 2019 Tax Rates, Allocations, and Percentage of Revenues (Forthcoming)*
- *Approved Budget for Unified Central Dispatch for 2019*
 - (Other material may be provided at the meeting)*
- *Minutes for 2018*
 - Please see PS LIT Committee Minutes for meetings on June 18th, July 11th, July 31st, August 7th, and December 12th, 2018 at <https://bloomington.in.gov/boards/public-safety-local-income-tax/meetings/2018>*

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AGENDA

MONROE COUNTY INCOME TAX COUNCIL PUBLIC SAFETY INCOME TAX COMMITTEE

McCLOSKEY ROOM (ROOM 135)
SHOWERS BUILDING
401 NORTH MORTON STREET, 47404
THURSDAY, MAY 30, 2019
6:00 PM

1. ROLL CALL AND INTRODUCTIONS
2. ELECTION OF CHAIR *(and any other preliminary actions)*
3. OVERVIEW OF LOCAL INCOME TAX RATES, REVENUES, AND DISTRIBUTIONS (Jeffrey Underwood, City Controller, or designee) *
4. REPORT ON UNIFIED CENTRAL DISPATCH EXPENDITURES (Captain Joseph Qualters or designee) *
5. GUIDELINES AND APPLICATION FORM *
Note: This discussion will include any recommendations on funding and will be influenced by the Capstone Report.
6. SCHEDULE *
Note: This will involve arranging deliberations over the summer so, in part, proper notice is sent to the public.
7. OTHER BUSINESS *
8. ADJOURNMENT

* *Unless the Committee decides otherwise, public comment on the asterisked items will be allowed and be limited to no more than 3 minutes per speaker.*

**THE MONROE COUNTY LOCAL INCOME TAX
COUNCIL (TAX COUNCIL)**

NOTICE

**THE
PUBLIC SAFETY LOCAL INCOME TAX COMMITTEE
(PS LIT COMMITTEE)**

WILL MEET AS FOLLOWS:

**THURSDAY, MAY 30, 2019
6:00 p.m.
McCLOSKEY ROOM (ROOM 135) SHOWERS
BUILDING
401 NORTH MORTON STREET
BLOOMINGTON, IN, 47404**

THE TAX COUNCIL SERVES AS THE “ADOPTING BODY” IN REGARD TO CERTAIN LOCAL INCOME TAX RATES PER IC 6-3.6 ET AL. IT IS COMPRISED OF FOUR MEMBERS - THE: BLOOMINGTON COMMON COUNCIL, ELLETTSVILLE TOWN COUNCIL, MONROE COUNTY COUNCIL, AND STINESVILLE TOWN COUNCIL. REPRESENTATIVES OF THE MEMBERS SIT ON THE PS LIT COMMITTEE, WHICH WILL MEET AS INDICATED ABOVE TO DISCUSS THE PROCESS OF REVIEWING APPLICATIONS FROM QUALIFYING SERVICE PROVIDERS (QSPs) FOR FUNDING UNDER IC 6-3.6-6-8(c) AND MAKING RELATED RECOMMENDATIONS TO THE TAX COUNCIL.

PURSUANT TO INDIANA OPEN DOOR LAW (I.C. 5-14-1.5), THIS PROVIDES NOTICE THAT THIS MEETING WILL OCCUR AND IS OPEN FOR THE PUBLIC TO ATTEND, OBSERVE, AND RECORD WHAT TRANSPIRES.

<u>Member</u>	<u>Address</u>	<u>Phone / Email</u>
Bloomington Common Council	401 N. Morton St. (Room 110) P.O. Box 100 Bloomington, IN 47402	812-349-3409 / council@bloomington.in.gov
Ellettsville Town Council	1150 W. Guy McCown Drive P.O. Box 8 Ellettsville, IN 47429	812-876-3860 / clerktreasurer@ellettsville.in.us
Monroe County Council	100 W. Kirkwood Ave (Room 306) Bloomington IN 47404 -5140	812-349-7312 / counciloffice@co.monroe.in.us
Stinesville Town Council	P.O. Box 66 Stinesville, IN 47464	812-876-8303 / stinesville@bluemarble.net

Eligibility and Guidelines
Public Safety Local Income Tax (PS LIT) Committee Review of Applications under IC 6-3.6-6-8(c)
(June 18, 2018 - Last Year's Guidelines)

Eligibility

As a threshold matter, entities must be eligible to receive funding. In order to be eligible under Indiana Code § 6-3.6-6-8(c), the following 4 elements must be satisfied:

1. The request must be made by a fire department, volunteer fire department, or emergency medical services provider (as defined in Indiana Code § 16-18-2-110) (“Provider”).
2. The Provider must provide fire protection or emergency medical services within Monroe County.
3. The Provider must be operated by or serve a political subdivision.
4. The political subdivision mentioned above is not otherwise entitled to receive a distribution of tax revenue under Indiana Code § 6-3.6-6-8(c) (“Political Subdivision”).¹

Guidelines

The Committee will review all timely filed, eligible applications based on the following criteria:

1. Benefit to the Political Subdivision;
2. Benefit to the community as a whole (including whether the request would address a need that is not currently being addressed);
3. What the request will fund (including whether, for example, the request is for an operational or capital need);
4. The number of dispatch runs by the requesting fire department, volunteer fire department, or emergency medical services provider to the Political Subdivision (as provided by Unified Central Dispatch);
5. If the requesting agency received funds in the previous year, whether the funds were used for purposes proposed;
6. Whether the request would result in new capabilities for the Provider;
7. Whether the request would change how an existing capability of the Provider is funded;
8. Whether the request is for a critical infrastructure need;
9. Whether the Public Safety Local Income Tax is expected to be the sole source of funding for the request; and
10. Whether the Political Subdivision and, if applicable, the Provider are currently at their maximum tax levy.

¹ Those political subdivisions entitled to receive a distribution of the public safety tax rate include: “the county and ... each municipality in the county that is carrying out or providing at least one (1) public safety purpose.” IC 6-3.6.6.8(b).

XPUBLIC SAFETY COMMITTEE

MONROE COUNTY LOCAL INCOME TAX COUNCIL

Application and Guidelines regarding Requests for Public Safety County Income Tax Funding
(Last year's Application with slight modifications)

Dear Fire Department, Volunteer Fire Department, or Emergency Medical Services Provider ("Provider"),

You may be eligible to request funds from the Monroe County Local Income Tax Council ("Tax Council") under Indiana Code § 6-3.6-6-8(c). The Tax Council is comprised of the fiscal bodies of: the City of Bloomington (Common Council); Monroe County (County Council); the Town of Ellettsville (Town Council); and, the Town of Stinesville (Town Council) (Collectively referred to as the "Members").

In order to consider requests that you and any other Provider may make of the Tax Council, a Public Safety Committee ("Committee") consisting of representatives from the Members, has met and approved the following application, policies and guidelines.

Submission of Materials: The Committee prefers that the application and accompanying materials be submitted in electronic form, but will accept applications and accompanying materials submitted in hard-copy.

Deadline for Submission of Materials

All materials that you wish the Tax Council to consider – whether delivered via email or in hard-copy - must be submitted **by 4:00 pm on Monday, July 1, 2019.**¹

Electronic Application and Materials – Location for Delivery of Materials

Electronic applications and materials shall be delivered to the following email address by the date and time indicated above:

- council@bloomington.in.gov (the email account for the Common Council for the City of Bloomington).

Hard Copy Application and Materials – Location for Delivery of Materials

If you will be submitting an application in hard copy, it must be:

- **Delivered to the Office of the City of Bloomington Common Council** in Room 110 of the City Hall (Showers Building), at 401 North Morton Street, Bloomington, Indiana by the date and time indicated above:

Please note that hard copy applications sent via mail or other method of delivery that are not received at the Office of Bloomington Common Council by the stated date and time will not have complied with this deadline. The mailing address for the City Council Office is:

City of Bloomington
Office of Common Council, Suite 110
Post Office Box 100
Bloomington, Indiana 47402

Steps after Submission: State law requires the Tax Council to review your applications. The Committee has scheduled the following meetings to review and make non-binding recommendations regarding eligible applications under IC 6-3.6-6-8(c) and other PS LIT matters. These meetings are to be held in the City Council Chambers on:

- **Review of PSAP Budget, Review of Member-Jurisdiction Needs, and Review of Applications from QSPs – Date/Time**
- **Continuation of Meeting (if necessary) – Date/Time, and**
- **Recommendations on PSAP Rate, QSP allocation, and remaining amounts destined for member-jurisdictions - Date/Time**

¹ This gives applicants a little more time than set forth in statute (before June 30th) because that day falls on a weekend.

Guidelines (Attached) and Prospects for Funding: The Committee expects to look favorably upon: requests that have a significant impact on both the political subdivision that you serve and the community as a whole; requests which result in new capabilities (rather than simply changing how an existing project is funded); and, requests to fund services for which the Tax Council is not expected to be the sole source of funding. **(Should reflect Guidelines)**

However, please recall that, under statute, the PS LIT revenues are distributed in the following order:

- First, revenues are allocated in the form of a tax rate to the Public Safety Answering Point (PSAP) to fund the operation of the Unified Central Dispatch;
- Second, a specified amount of money *may* be allocated to applicants under IC 6-3.6-6-8(c); and
- Third, any remaining revenues are distributed to the Members of the MC LIT Council based upon the proportion of property taxes imposed by those political subdivisions in relation to the property taxes imposed in the County.

Approval of Funding: State law does not require any application to be approved. However, if an application is to be approved, it must be done by adoption of a resolution by the Tax Council before September 1st. The approval of a resolution by the Tax Council requires the separate action by the Members of the Tax Council. Applicants may be asked to present to them, as well as the Committee.

2018 Applications - with some notes and highlights of possible changes

APPLICATION FOR FUNDING UNDER INDIANA CODE § 6-3.6-6-8(c)
(TO BE CONSIDERED BY THE PUBLIC SAFETY LOCAL INCOME TAX [PS LIT] COMMITTEE
OF THE MONROE COUNTY, INDIANA, PUBLIC SAFETY LOCAL INCOME TAX [PS LIT] COUNCIL)
(JUNE, 2019)

PROVIDER/APPLICANT:

Name of Provider:

Provider is a (mark with an X):

Fire Department	
Volunteer Fire Department	
Emergency Medical Services Provider	

Address:

POINT PERSON (FOR QUALIFYING SERVICE PROVIDER):

Please identify a point person for the Qualifying Service Provider who can address questions that members of the Committee and Tax Council may have in its consideration of the Application. It is not expected that the point person will have all of the answers to any conceivable question, but that the point person will be able to gather the information that any of the councils may request in a timely manner.

Name of Point Person	
Title	
Phone Number	
Email Address	

Note: The Committee expects that the application be authorized by the Provider. Listing the name and related information for the Provider and Point Person, constitutes authorization by the Provider for submittal of an application to the Tax Council for these tax revenues.

POLITICAL SUBDIVISION (NOT OTHERWISE ELIGIBLE TO RECEIVE TO RECEIVE A DISTRIBUTION OF PS LIT UNDER IC § 6-3.6-6-8[c]):

Name of Political Subdivision(s) and Point Person for each Political Subdivision:

Political Subdivisions is/are a (mark with an X or specify as indicated below):

Township(s)	
Other: (Please Identify)	

ELIGIBILITY:

Indiana Code § 6-3.6-6-8 (c) states:

A fire department, volunteer fire department, or emergency medical services provider that:

- (1) provides fire protection or emergency medical services within the county; and
- (2) is operated by or serves a political subdivision that is not otherwise entitled to receive a distribution of tax revenue under this section;

may before July 1 of a year, apply to the county income tax council for a distribution of tax revenue under this section during the following calendar year.

Explain why you are eligible to request funds under Indiana Code § 6-3.6-6-8 (c). This should include information as to how you meet (1) and (2), above. Please attach documents which establish a formal relationship between you and the political subdivision you serve. (You may continue on an additional sheet of paper if necessary.)

AMOUNT, BREAKDOWN, AND EXPLANATION OF REQUEST:

Total Amount of Request:

Intended Use of Requested Funds:

This should describe "what" you will use the funds for, if the request is approved. Please breakdown your request in the following categories, as applicable:

Category 1: Personnel and Fringe Benefits

Personnel (FTE)	Amount	Further Description of Request and What Program(s) It Serves

Category 2: Supplies

Items of Supplies	Amount	Further Description of Request and What Program(s) It Serves

Category 3: Other Services and Charges

Items of Other Services and Charges	Amount	Further Description of Request and What Program(s) It Serves

Category 4: Capital

Items of Capital	Amount	Further Description of Request and What Program(s) It Serves

Total Amount of Request

Benefit of Request:

This should describe "how" the residents of the political subdivision and the County as a whole would benefit from your expenditure of these funds, and "why" this is a prudent expenditure of these funds. Please use this space to distinguish whether the request would maintain or expand the existing level(s) of service.

Partial Funding (Itemized Priorities):

In the event that the Tax Council wishes to approve part, but not all, of your request, please provide an itemized list of request elements, ranked by priority and their costs.

Item	Amount

OTHER SIGNIFICANT SOURCES OF REVENUE – BOTH ACTUAL AND POTENTIAL – AND AS APPLIED TO THE DEPARTMENTAL SERVICES AND OVERALL BUDGET, IN GENERAL, AS WELL AS TO THE REQUEST, IN PARTICULAR.

Please identify the other sources of funding you expect to receive to help fund your Department's services.

Amount	Source	Confirmed or Pending

Other Avenues of Funding Available to Fund the Request:

Please explain: (1) what other sources of funding exist to pay for this request, including and in addition to the funds mentioned above, (2) your efforts at obtaining funds from those sources (including any pending grant applications) (new), and (3) if applicable, how these services are currently being funded, and how those existing funds would be used if this request were granted.

Amount	Source	Existing Funds? Efforts to Obtain New Funds?

SUPPORT FROM THE RELEVANT POLITICAL SUBDIVISION(S):

The Tax Council expects that any application will be supported by the political subdivision which: 1) operates or is served by the requesting Provider; and, 2) is not otherwise entitled to receive a distribution of tax revenue under Indiana Code § 6-3.6-6-8.

Please attach to this Application a statement of support from the governing body of the political subdivision that explains:

- How the residents of the political subdivision would benefit from this expenditure of funds.
- Why, in the view of the governing body of the political subdivision, this is a prudent expenditure of funds.
- Why the political subdivision is unable to provide the requested support directly.
- The political subdivision’s property tax rate for last year, the current year, and its estimated property tax rate for next year. (The Tax Council understands that this statement of support is due prior to “budget season.” The estimated property tax rate is only expected to be an estimate.)

CONSOLIDATION OF SERVICES

In the past, the Committee has heard how Providers and Political Subdivisions work together to provide safety-related services to the community. The Committee wishes to know about any of your efforts to merge or consolidate services with other Providers or any efforts to extend or expand services to other Political Subdivisions. If ready to discuss them, please describe your plans to combine services with other Providers or extend or expand services to other Political Subdivisions. In addition, please explain why you are pursuing these changes and how you intend to fund them.

LONG-RANGE PLANS/NEEDS *(information is welcome but not required)*

The more information the Committee has regarding long-term plans, the better it can anticipate long-term needs. If you have prepared a long-term (e.g. 5-Year) plan for staffing, equipment and capital expenditures the Committee would welcome any information you are ready to share at this time. Please note that answering this question is optional and will not affect your opportunity to receive funds.

ADDITIONAL DOCUMENTS:

Please also include:

- A year-end financial statement (for both the Provider and the political subdivision) that includes fund balances and total revenue and expenditures in line-item detail.
- Proposed budgets for the Provider for next year: (1) assuming your request is approved, and then (2) assuming your request is not approved. (Please note, the Tax Council understands that the June 30 deadline is prior to “budget season.” This budget is not expected to be finalized.)

2018 Applications - with some notes and highlights of possible changes

**Proposed Schedule for the Deliberations of the
Public Safety Local Income Tax Committee (Committee) of the
Monroe County Local Income Tax Council (Tax Council) for Summer 2018**
(Actual 2018 Times, Dates, Locations, and Topics)

1st Committee Meeting: 5:30 pm, Monday, June 18, 2018, City Council Chambers, Room 115, Showers Building, 401 North Morton Street

- Topic: Consider guidelines, form of application, schedule, and other aspects of the deliberations in 2018; hear about PS LIT revenues for 2018 (Jeffrey Underwood, City Controller); and, hear about expenditures for Unified Central Dispatch in 2018 (Jeff Schemmer, Manager)

2nd Committee Meeting: 5:30 pm, Wednesday, July 11, 2018, Council Chambers (Room 115), City Hall, 401 North Morton, Bloomington, IN 47402

- Topic: Consider proposed budget for Unified Central Dispatch for 2019 and proposed Public Safety Answering Point (PSAP) tax rate and revenues for 2019
 - Presentation: Jeffrey Schemmer, Manager, Unified Central Dispatch
- Topic: Commence review of timely and otherwise eligible applications;
 - Presentations by each eligible applicant (not to exceed 10 minutes), which should focus on addressing the Committee's Guidelines and providing an itemized list of the request elements (including cost) ranked by priority, followed by time for the Committee to ask questions and make requests for additional information
- An opportunity for public comment (not to exceed 5 minutes each) will be provided after the conclusion of presentations on each topic.

Note: a second meeting that week was cancelled

3rd Committee Meeting: 5:30 pm, Tuesday, July 31st, Council Chambers (Room 115), City Hall, 401 North Morton, Bloomington, IN 47401

- Topic: Hear needs for PS LIT funds by member-jurisdictions and continue discussions on recommendations.

4th Committee Meeting: Noon, Tuesday, August 7th, 2018, Council Chambers (Room 115) City Hall, 401 North Morton, Bloomington, IN 47401

- Topic: Final Recommendations

Note: The Joint Special Session called for in the City/County Interlocal Agreement regarding Unified Central Dispatch was scheduled for early August, but not needed.

If action is taken, it must be done by resolution of the fiscal bodies of the City of Bloomington (Common Council), Monroe County (County Council), and Town of Ellettsville (Town Council) which, along with the Stinesville Town Council, constitute the members of the Tax Council. These fiscal bodies could act at their meetings scheduled on the following dates:

Town of Ellettsville: August 13 or August 27, 2018 at 6:30 pm in the Ellettsville Town Hall at 1150 W. Guy McCown Drive, Ellettsville, IN 47429.

Monroe County: August 14th (Regular Session) and August 28th (Work Session) at 5:30 pm in the Nat. U Hill meeting room of the Monroe County Courthouse at 100 West Kirkwood, Bloomington, Indiana.

City of Bloomington: August 8 or 15, 2018 at 6:30 pm in the Council Chambers (Room 115) at 401 North Morton Street, Bloomington, IN 47404.

**Summary of
the
Capstone Report
(Attached)**

**[Link to City Council PS LIT Committee
Webpage](#)**

***(See 2019 Capstone Report at the
bottom of the page)***

10. Reasoning for Recommendations

10.1. Simplify Application Process

One of the critical areas for improvement is the application process itself. Interviewees have reported that the process is overly bureaucratic, changes too much year-over-year and there is uncertainty regarding the decision-criteria. To simplify the application process, reduce workload and decrease uncertainty without compromising on decision-quality, we propose the following changes:

Changes to the Application Process:

There are two specific changes to the application process:

- ❖ **Modify Application Time Frame:** there are legal constraints towards extending the due date, but there are no legal barriers to starting the application process earlier in the year. There is a majority consensus amongst interviewees that starting the application earlier would improve the process.
- ❖ **Additional Guidelines for Applicants:** one of the PS LIT allocation challenges rises from having to choose between specialized equipment for the heterogeneous needs of QSPs. As funding is fungible, we suggest that Fire Departments rely on PS LIT for common expenditures, freeing up their own resources for their specialized needs. The guidelines for instrumenting these are:
 - Apply for funding of commonly used equipment and resources. This will simplify decision making as needs are similar across service providers and proportional to the size of service coverage.
 - Apply for funding of resources that would otherwise come out of each unit's General Fund. Relying on PS LIT funds for common expenditures will free-up the Fire Department's resources which, in turn, can be redirected to cover their specialized needs. For this to be viable for the Fire Departments, the PS LIT committee would have to commit to a consistent pattern; this is not to be confused with an amount, of funding, year to year.

Multi-Year Plan:

Another approach, compatible with those previously stated, is to consider allowing QSPs to propose a joint multi-year plan for PS LIT funds. A joint multi-year plan would have Fire Departments agree on common priority expenditures over a set of years and present a shared proposal to the PS LIT Committee. The Committee would, in turn, agree to a plan for the budget

in subsequent years. It is important to note the Committee would not pledge a specific dollar amount to the QSPs. Instead, the Committee would promise to fund the request for the first year as they deem appropriate, and give a projection for funding for the subsequent years. This process is very similar to composing a multi-year budget for a governmental body. This alternative would require higher up-front efforts, but diminish overall workload for the period. Other benefits are widespread support from stakeholders, reducing uncertainty and increasing planning efficiency.

10.2. In-Depth Understanding of Fire/Emergency Services' Needs

A key learning aspect of the PS LIT application process is the asymmetry of information between applicants and decision makers due to the highly-specialized nature of fire and emergency service requirements. The following suggestions aim at increasing understanding of QSPs needs in a way that may aid the Committee in decision-making:

- ❖ Bridge the distance between stakeholders though acknowledging the demanding nature of public representative's jobs, the understanding of QSPs specific needs can be enhanced by getting to know firefighters, workplaces, service requirements and characteristics across the County. Ride-alongs and on-site meetings may prove valuable tools in this effort.
- ❖ Unifying the budget reporting format is needed as fire/emergency service requirements are highly specific. The required equipment, funding priorities, and resource renovation timelines vary between departments. One way of improving the general understanding of QSPs' needs is to unify budget reporting formats. Budgets are vital documents for funding allocation decision-making. Setting a unified form would help clarify for the Committee members the current resources and requirements across departments.
- ❖ A higher reliance on data for decision-making can significantly improve the process. The framework we proposed for evaluating run type data, and personnel needs are examples of data-driven decision making. Though a purely data-driven choice model is not recommended due to the heterogeneous nature of services provided, we do suggest an increase in the reliance on NFPA standards to evaluate needs. We recommend including all stakeholders on deciding key indicators for use in fund allocation decision-making.

10.3. Priorities During the Decision-Making Process

The following are suggestions for factors determining priority allocation of resources during the decision-making process in cases where there is no clear consensus:

- ❖ Results from interviews and data analyzed seem to indicate that service in some areas of the County may be constrained due to understaffed Fire Departments. Additionally, though volunteer firefighters are a source of pride for the community, it is becoming increasingly challenging to recruit and retain new volunteers. Prioritizing understaffed departments could positively impact service provision in those areas and free-up resources for additional staff.
- ❖ NFPA standards are designed to ensure high-quality service provision. Funding Department's efforts to comply with NFPA standards would lead to a stronger reliance on data-driven decision-making and, if priority is given to areas lagging in service quality, would improve equity in fire services.
- ❖ As the allocating body, the Committee is concerned about the efficient use of taxpayers resources. In consequence, an additional factor in fund allocation decisions could be prioritizing applications for cost-saving initiatives. Cost-savings can adopt many forms if adequately implemented these strategies can help maximize the positive impact of PS LIT on fire and emergency service providers.

Central Dispatch 2019 Budget

Major Category	Account Number	Minor Category	Public Safety LIT	E911 Funds	Total
Personnel Services					
	51110	Salaries and Wages - Regular	1,162,164	427,635	
	51130	Salaries and Wages- Overtime	172,240	0	
	51210	FICA	121,620	0	
	51220	PERF	225,751	0	
	51230	Health and Life Insurance	485,316	0	
Total: Personnel Services			2,167,091	427,635	2,594,726
Supplies					
	52110	Office Supplies	750	0	
	52210	Institutional Supplies	3,000	0	
	52310	Building Materials and Supplies	2,200	0	
	52340	Other Repairs and Maintenance	1,000	0	
	52420	Other Supplies	53,000	0	
Total: Supplies			59,950	0	59,950
Other Services and Charges					
	53140	Exterminator Services	1,000	0	
	53150	Communications Contract	0	525,000	
	53160	Instruction	12,000	15,000	
	53210	Telephone	4,000	0	
	53510	Electrical Services	40,000	0	
	53530	Water and Sewer	1,000	0	
	53610	Building Repairs	10,000	0	
	53630	Machinery and Equipment Repairs	5,000	0	
	53650	Other Repairs	1,000	0	
	53990	Other Services and Charges	5,000	0	
Total: Other Services and Charges			79,000	540,000	619,000
Capital Outlays					
	54510	Other Capital Outlays	383,000	512,000	
Total: Capital Outlays			383,000	512,000	895,000
Grand Total			\$2,689,041	\$1,479,635	\$4,168,676