



# City of Howell

## 2018-2019 Proposed Budget

BUDGET WORK SESSION APRIL 16, 2018

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# 2018-2019 Budget Presentation

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## Agenda

- Budget Document Overview
- 2017-2018 Projected Budget (Year End)
- 2018-2019 Budget
  - Projected Revenues
  - Expenditure Overviews

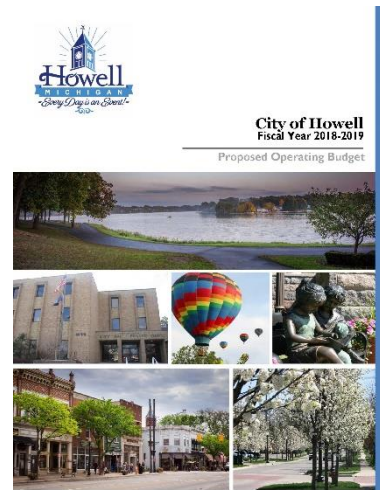


# Budget Document

City produces two Budget Documents each year a line item detail and an Enhanced budget.

The line item budget is the accounting detail for the proposed budget and is broken into assorted funds as prescribed by the State of Michigan chart of accounts.

The enhanced budget is designed to provide an overall summary of the budget in an easy to read format. Each section covers a different aspect of the City's total budget addressing service areas as well as summaries of the organization.





## 2017-2018 Projected Budget

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- General Fund Fund Balance projected to be reduced by \$199,779 to \$1,930,845 equaling 25.7%.
- Original Budget was to reduce Fund Balance by \$441,257 down to \$1,579,257 equaling 22%
- Difference related to a number unanticipated revenues and expenditures.



# 2017-2018 Projected Budget General Fund Significant Changes

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- Unanticipated Revenue
  - Excess Personal Property Tax Reimbursement from State of Michigan of \$442,000
  - Building Permit Revenues projected to be \$110,000 higher than original budget due to higher than expected construction activity.
  - Additional \$61,000 reimbursement from Howell Public Schools for reestablishment of School Resource Officer.
  - State Constitutional Revenue Sharing \$40,000 higher than projected.
- Expenses
  - Additional wages & benefits for new police officer to reestablish School Resource Officer
  - Additional \$149,254 payment from General Fund to Michigan Employee Retirement System (MERS) to continue to address unfunded pension liability. Payment authorized after higher than expected PPT reimbursement.
  - Cost savings in police wages & benefits due to slower than expected hiring of replacement officers (hiring issue profession wide).



# 2017-2018 Projected Budget Other Funds

		<b>Actual</b>	<b>Projected</b>
		<b>Fund Balance</b>	<b>Fund Balance</b>
<b>Fund Name</b>		<b>6/30/2017</b>	<b>7/1/2018</b>
General Fund		2,130,633	1,930,845
Major Street		286,660	205,773
Local Street		-	-
Rubbish and Garbage		-	-
Sewer	**	1,701,092	1,191,616
Water	**	1,210,779	1,233,393
Equipment Pool	**	717,475	618,523
Department of Public Services		269,914	136,541
Cemetery Perpetual Care		490,031	453,211

\*\*Working Capital – Projected Available Resources



# 2018-2019 Proposed Budget Revenues

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- Taxable Value
  - City's taxable value increased by 4%
- Millage Rates
  - General Operating Millage Rate subject to an additional Headlee Roll Back reducing from 15.5636 to 15.4998 mills.
  - Refuse Collection (Garbage Millage) reduced from 1.2 Mills to 1.115 Mills. Reflection is growth in overall taxable value and savings from solid waste contract with Advanced Disposal Services which keeps costs level for a five year period.
- General Fund Revenue
  - Property Tax Revenue will only increase by \$146,629 or 3.2% increase.



# 2018-2019 Proposed Budget Revenues - PPT

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## Personal Property Tax Revenue

- State of Michigan changed the Personal Property Tax (PPT) system in 2014 exempting small PPT taxpayers and industrial PPT.
- New system uses a combination of a 3 mill state levy on exempt property and revenues from reallocated use tax to reimburse local jurisdictions for their lost revenue.
- City's total Personal Property Taxable Value has declined from \$37 Million to \$17 million
- State reimburses the City back to its base year of 2013 value (\$37 Million Taxable Value in 2013).
- Any new industrial Personal Property is exempted and the City recognizes no new revenue from the investments.
- Average normal reimbursement is about \$300,000 annually.
- Under the new PPT law any excess revenue in the reimbursement fund is to be issued to the local jurisdiction based on their losses.





# 2018-2019 Proposed Budget Revenues - PPT

- In 2016 & 2017 the State PPT Reimbursement fund had much higher than projected excess funds.
  - Lower than expected exemptions and higher than projected revenues.
- City of Howell received extra PPT Payments \$299,000 in 2016 and \$442,000 in 2017.
- City views these as one time payments.
- Governor Snyder’s 2018-2019 State Budget includes a proposal to reallocate excess PPT funds to new Revenue Sharing per capita formula.
- Under new formula the City would receive an additional \$133,000 annually (revenue dependent) and no excess PPT reimbursement. (House Fiscal Agency Analysis February 18, 2018)

**Comparison of TY 2017 Tier 3 PPT Revenue Versus the Administration Proposal  
(Counties, Cities, Villages, and Townships only)**

<u>Local Unit Type</u>	<u>County Name</u>	<u>Local Unit Name</u>	<u>Population</u>	<u>TY2017 Tier 3 Distribution</u>	<u>Administration Proposal</u>	<u>Dollar Change</u>
City	Livingston	Fenton	10	\$0.00	\$141.86	\$141.86
City	Livingston	Howell	9,385	\$416,452.01	\$133,131.34	(\$283,320.67)
Village	Livingston	Fowlerville	2,886	\$0.00	\$30,712.80	\$30,712.80
Village	Livingston	Pinckney	2,427	\$0.00	\$25,828.12	\$25,828.12





# 2018-2019 Proposed Budget Revenues – PPT

- Consensus among Executive Branch, Senate Fiscal Agency and House Fiscal Agency is the PPT Reimbursement Fund will have excess revenue and this is a structural issue.
- Based on Governor’s proposal the 2018-2019 Proposed Budget includes the \$133,000 which has been incorporated in the Revenue Sharing line item.
- There are other proposals emerging as the Legislature works through the State Budget.
- All proposals so far will result in higher than the amount budgeted in our General Fund.

The following table shows the TY 2017 Tier 3 funding as it was actually distributed as compared to what the distribution would have been under the Administration's proposal, in millions:

	<b>Current Law</b>	<b>Administration Proposal</b>	<b>Dollar Change</b>
Fire Protection Grants	\$0.0	\$15.0	\$15.0
Authorities	6.0	0.0	(6.0)
Libraries	7.3	0.0	(7.3)
Community Colleges	24.2	21.3	(2.9)
Counties	42.0	42.6	0.6
Cities	67.0	68.2	1.2
Townships	7.5	7.1	(0.4)
Villages	3.1	2.8	(0.3)
<b>Total</b>	<b>\$157.1</b>	<b>\$157.1</b>	<b>\$0.0</b>

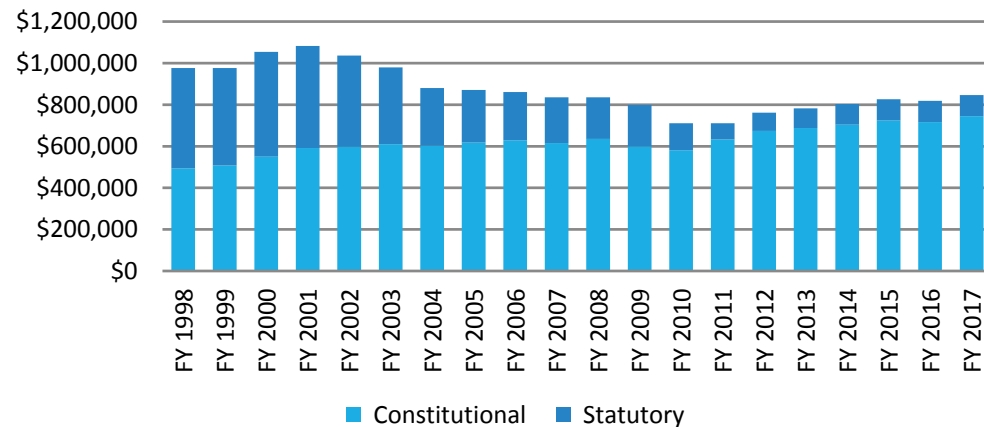


# 2018-2019 Proposed Budget Revenues – Revenue Sharing

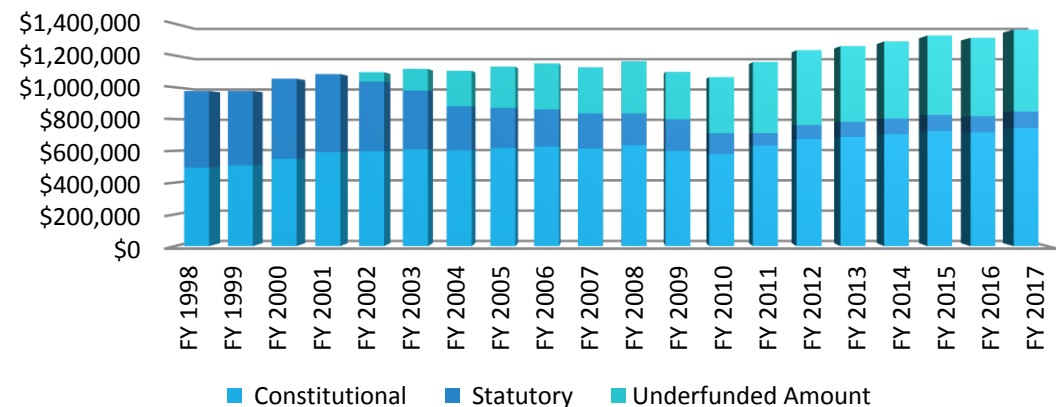
The City receives two types of Revenue Sharing from the State of Michigan Constitutional and Statutory. Constitutional is distributed to all communities based on population as mandated by the State Constitution and Statutory is appropriated each year with the amount determined by the Michigan Legislature. Since 2003 the State of Michigan has reallocated Statutory Revenue Sharing to balance its budget.

Excluding the potential PPT reimbursement, overall Revenue Sharing is expected to increase from \$878,849 to \$894,788. As a matter of perspective in Fiscal Year 2002 the City received \$1.035 Million in combined Revenue Sharing and if fully funded the City would receive about \$1.3 Million.

**Revenue Sharing - Actual**



**Howell Revenue Sharing - Full Funding**

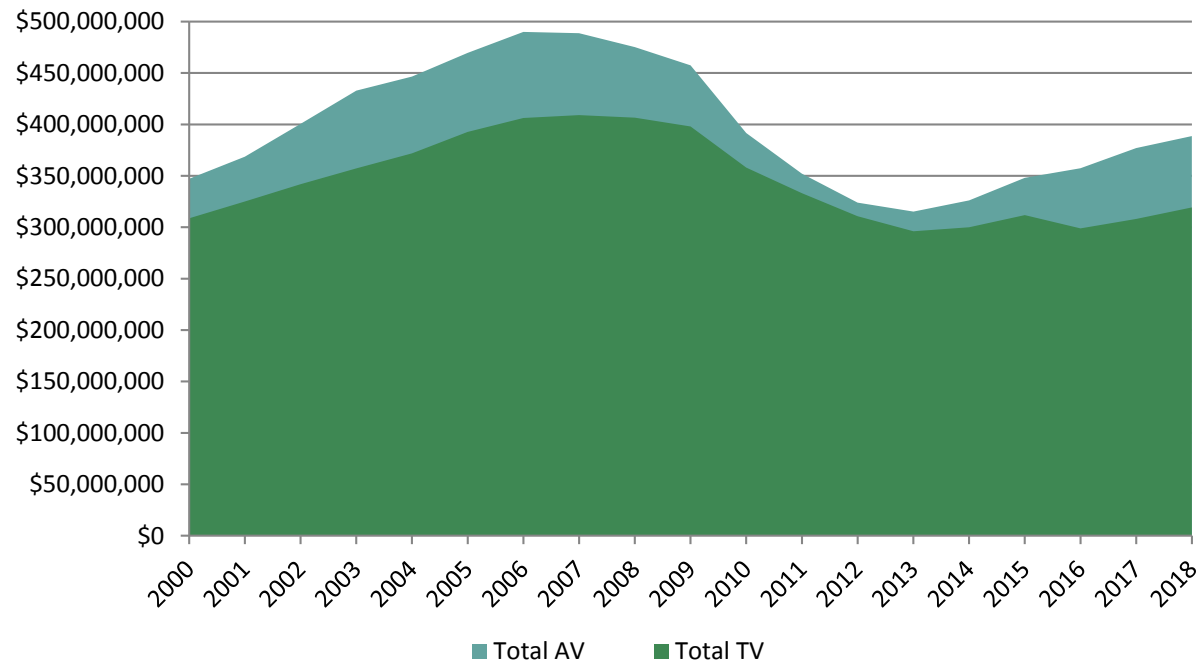




# 2018-2019 Proposed Budget Revenues – Public Safety Assessment

2013 was the first year that overall taxable value began to grow in the City after the on-set of the 2008 Recession. From 2008-2012 the City’s overall taxable Value declined 27.6% and since 2013 we have only recovered about 7.21%.

**Assessed Value vs. Taxable Value**





# 2018-2019 Proposed Budget Revenues – Public Safety Assessment

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Given the artificial constraints imposed by Proposal A and the combined Headlee Roll Back the City of Howell has reached a point that in order to maintain current service levels additional revenue is required. Without the additional revenue the City would need to begin reducing overall services to the community.

The Mayor & City Council have directed staff to include a 3 mill Public Safety Special Assessment pursuant to Public Act 33 of 1951 in the 2018-2019 budget. The Special Assessment Revenue will provide for a portion of the City's Police Department operating cost, which now funded by the General Fund.

The 3 mill special assessment on Real Property in the City will generate \$861,590 in 2018-2019. This amount covers 34% of the department's cost. The additional special assessment revenue enables the City to redirect General Fund resources into a number of projects to rehabilitate and maintain existing infrastructure.

The new revenue will enable the City to maintain its current staffing levels within the Police Department. No new positions are proposed for the Department.



# 2018-2019 Proposed Budget Overview

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- The 2018-219 Proposed Budget maintains current staffing and service levels.
- First year since the multi-year street program the City will be able to make significant investments in existing infrastructure.
  - Proposed Projects include rehabilitation of North Chestnut (Grand River to West Clinton), Warbler Way, East Brooks Street (Isbell Street to Gregory) and South National Street (East Sibley to southern City Boundary).
- Year 2 of the SAW Grant Program which funds 90% of the activities.
- Funds are included for accelerated payment to MERS of \$114,116, of which \$74,175 is related to the General Fund, to smooth out future years of contribution.



City of Howell  
2018-2019 Proposed Budget

City Council

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
Personnel Services	11,527	13,668	13,668	13,668
Operating	13,534	19,375	15,875	18,250
Capital	-	-	-	-
<b>TOTAL</b>	<b>25,061</b>	<b>33,043</b>	<b>29,543</b>	<b>31,918</b>

- 
- No significant Changes



City of Howell  
2018-2019 Proposed Budget

City Manager

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
Personnel Services	177,796	174,377	178,518	181,023
Operating	8,573	9,200	9,593	10,300
Capital	-	1,000	1,000	3,250
<b>TOTAL</b>	<b>186,369</b>	<b>184,577</b>	<b>189,111</b>	<b>194,573</b>

- 
- Minimal change





City of Howell  
2018-2019 Proposed Budget

City Clerk/HR Director

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
Personnel Services	115,336	126,619	127,119	125,130
Operating	5,704	7,514	7,435	7,884
Capital	-	-	-	1,450
Human Resources	26,143	23,275	24,725	44,325
Elections	20,801	20,395	19,422	21,590
<b>TOTAL</b>	<b>167,984</b>	<b>177,803</b>	<b>178,701</b>	<b>200,379</b>

- 
- Increase in Human Resources to account for upcoming contract negotiations.



City of Howell  
2018-2019 Proposed Budget

Finance

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
Personnel Services	318,095	331,963	333,882	325,908
Operating	53,852	57,100	55,241	52,500
Capital	-	4,300	4,100	-
<b>TOTAL</b>	<b>371,947</b>	<b>393,363</b>	<b>393,223</b>	<b>378,408</b>



City of Howell  
2018-2019 Proposed Budget

Information Technology

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
Personnel Services	141,998	145,114	147,726	144,063
Operating	47,576	46,785	51,771	55,050
Capital	31,221	88,100	62,311	74,500
<b>TOTAL</b>	<b>220,795</b>	<b>279,999</b>	<b>261,808</b>	<b>273,613</b>

- 
- Joint Data Center with Brighton Completed in 2017-2018.
  - Replacement of Network Switch that connects all city facilities,
  - Begin migration to Microsoft Outlook e-mail from current GroupWise.



City of Howell  
2018-2019 Proposed Budget

Community Development

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
Personnel Services	153,435	164,087	159,599	167,701
Operating	48,941	55,850	52,341	52,050
Capital	-	1,600	3,111	2,150
<b>Planning/Zoning/Code</b>	<b>202,376</b>	<b>221,537</b>	<b>215,051</b>	<b>221,901</b>
Operating	74,395	86,905	91,225	74,705
Capital	1,343	-	-	-
<b>Building</b>	<b>75,738</b>	<b>86,905</b>	<b>91,225</b>	<b>74,705</b>
<b>TOTAL</b>	<b>278,114</b>	<b>308,442</b>	<b>306,276</b>	<b>296,606</b>

- 2017-2018 Operating costs up due to additional building permit activity.
- Projecting overall permit revenues will be lower in 2018-2019.



City of Howell  
2018-2019 Proposed Budget

[Downtown Development Authority](#)

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
Personnel Services	145,485	133,453	138,416	138,015
Operating	73,581	85,018	107,328	80,036
Capital/Projects	-	1,500	1,713	-
Debt Service	99,128	99,809	99,459	101,346
Main Street Contribution	96,919	130,000	130,000	110,000
<b>TOTAL</b>	<b>415,113</b>	<b>449,780</b>	<b>476,916</b>	<b>429,397</b>

- 
- 2<sup>nd</sup> Year Implementation of Main Street Agreement - \$110,000 Transfer



City of Howell  
2018-2019 Proposed Budget

Police Department

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
Personnel Services	2,090,527	2,370,239	2,321,517	2,325,382
Operating	255,653	267,442	265,635	288,298
Capital	11,468	22,061	79,837	13,280
<b>TOTAL</b>	<b>2,357,648</b>	<b>2,659,742</b>	<b>2,666,989</b>	<b>2,626,960</b>

- 
- Continuation of Department State of Michigan Accreditation Process through Michigan Association of Chiefs of Police
  - Staffing levels proposed to remain at 2017-2018 levels.
  - 2<sup>nd</sup> Year of School Resource Officer with Howell Schools.



City of Howell  
2018-2019 Proposed Budget

Department of Public Services

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
Personnel Services	198,122	223,143	229,313	216,973
Operating	90,956	119,948	127,013	118,067
Capital	21,375	139,400	144,400	4,480
<b>DPS Administration</b>	<b>310,453</b>	<b>482,491</b>	<b>500,726</b>	<b>339,520</b>
Personnel Services	31,476	23,964	23,964	24,154
Operating	50,396	69,014	66,724	66,071
<b>Forestry Conservation</b>	<b>81,872</b>	<b>92,978</b>	<b>90,688</b>	<b>90,225</b>
Personnel Services	20,724	25,968	27,513	24,189
Operating	12,478	20,250	21,750	18,250
Capital	-	-	-	12,000
<b>Parking Lot/Street Light Maint</b>	<b>33,202</b>	<b>46,218</b>	<b>49,263</b>	<b>54,439</b>

- Forestry includes \$40,000 in tree trimming
- Crack sealing of parking lots \$12,000.



City of Howell  
2018-2019 Proposed Budget

Department of Public Services  
2 of 2

Personnel Services	16,423	21,031	23,104	19,917
Operating	15,870	20,115	19,765	18,748
Capital	-	117,000	117,000	75,000
<b>Sidewalk Maintenance</b>	<b>32,293</b>	<b>158,146</b>	<b>159,869</b>	<b>113,665</b>
Personnel Services	132,883	135,025	135,375	139,655
Operating	207,766	220,575	214,900	213,443
Capital	256,675	398,000	378,000	187,600
Debt	64,374	63,125	63,281	64,000
<b>Equipment Pool</b>	<b>661,698</b>	<b>816,725</b>	<b>791,556</b>	<b>604,698</b>
<b>TOTAL</b>	<b>1,119,518</b>	<b>1,596,558</b>	<b>1,592,102</b>	<b>1,202,547</b>

- Sidewalk Program for \$60,000 and Trip Hazard for \$15,000
- Equipment Pool
  - Unit #44 Replacement \$36,000
  - Unit #47 Replacement \$36,000
  - Unit #7 Replacement \$65,000





City of Howell  
2018-2019 Proposed Budget

Parks and Cemetery

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
Personnel Services	117,401	124,413	124,413	124,251
Operating	111,879	116,934	110,084	115,447
Capital	16,175	78,000	62,600	-
<b>Parks</b>	<b>245,455</b>	<b>319,347</b>	<b>297,097</b>	<b>239,698</b>
Personnel Services	163,927	141,801	156,611	148,667
Operating	85,503	98,169	102,539	108,873
Capital	-	82,300	65,885	18,000
<b>Cemetery</b>	<b>249,430</b>	<b>322,270</b>	<b>325,035</b>	<b>275,540</b>
<b>TOTAL</b>	<b>494,885</b>	<b>641,617</b>	<b>622,132</b>	<b>515,238</b>

- 
- Parks – Demolition of Barnard Center \$100,000



## City of Howell 2018-2019 Proposed Budget

### Major Streets

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
<b>Revenues</b>				
State Sources	542,050	610,881	614,621	691,049
Interest Income	227	250	500	500
SAW Grant	7,567	214,200	146,700	126,000
Miscellaneous	185	-	-	-
<b>Total Revenue</b>	<b>550,029</b>	<b>825,331</b>	<b>761,821</b>	<b>817,549</b>
<b>Expenses</b>				
Personnel Services	161,523	179,214	203,470	187,241
Operating	136,216	143,518	133,747	125,350
Contractual	39,507	47,000	44,000	40,500
Capital	156,166	57,000	57,000	212,000
Grant Expenditures	8,407	238,000	163,000	140,000
Operating Transfers	59,818	303,491	303,491	40,562
<b>Total Expenses</b>	<b>561,637</b>	<b>968,223</b>	<b>904,708</b>	<b>745,653</b>
<b>REVENUES OVER/(UNDER)</b>	<b>(11,608)</b>	<b>(142,892)</b>	<b>(142,887)</b>	<b>71,896</b>

- South National Street Rehabilitation \$226,950
- North Chestnut Resurfacing
- Major Street Crack Sealing \$50,000



## City of Howell 2018-2019 Proposed Budget

### Local Streets

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
<b>Revenues</b>				
Intergovernmental	222,288	248,344	254,764	258,284
SAW Grant	7,567	261,225	175,500	81,000
Miscellaneous	308	150	250	250
Transfer In	172,703	429,586	422,594	1,071,733
<b>Total Revenue</b>	<b>402,866</b>	<b>939,305</b>	<b>853,108</b>	<b>1,411,267</b>
<b>Expenses</b>				
Personnel Services	177,197	201,914	201,102	194,938
Operating	156,619	161,591	159,506	154,712
Contractual	16,208	13,550	16,500	16,500
Capital	33,259	272,000	281,000	945,117
Grant Expenditures	19,583	290,250	195,000	100,000
<b>Total Expenses</b>	<b>402,866</b>	<b>939,305</b>	<b>853,108</b>	<b>1,411,267</b>
<b>REVENUES OVER/(UNDER)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

- East Brooks Rehabilitation \$444,400
- Warbler Way Resurfacing \$92,900



City of Howell  
2018-2019 Proposed Budget

Rubbish and Garbage

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
<b>Revenues</b>				
Charges for Services	136,102	141,700	138,200	138,200
Miscellaneous	491	-	150	150
General Fund Contribution	136,165	131,219	137,780	117,419
Garbage Millage/PPT	370,582	384,290	382,736	397,826
<b>Total Revenue</b>	<b>643,340</b>	<b>657,209</b>	<b>658,866</b>	<b>653,595</b>
<b>Expenses</b>				
Personnel Services	138,569	139,414	137,196	134,533
Operating	84,036	87,935	91,810	89,202
Waste Contract Services	420,735	429,860	429,860	429,860
<b>Total Expenses</b>	<b>643,340</b>	<b>657,209</b>	<b>658,866</b>	<b>653,595</b>
<b>REVENUES OVER/(UNDER)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

- Millage being reduced from 1.2 Mills to 1.115



City of Howell  
2018-2019 Proposed Budget

Water Treatment

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
<b>Revenues</b>				
Charges for Services	2,123,533	2,117,105	2,305,192	2,362,185
Investment Income	392	400	1,153	2,500
Miscellaneous	134,309	82,000	88,098	75,000
Capital Fees	78,825	50,000	80,000	50,000
<b>Total Revenue</b>	<b>2,337,059</b>	<b>2,249,505</b>	<b>2,474,443</b>	<b>2,489,685</b>
<b>Expenses</b>				
Personnel Services	771,548	844,485	827,985	836,999
Operating	708,313	742,697	755,779	716,017
Capital	273,675	403,200	403,714	368,500
Debt Service	467,476	464,351	464,351	461,101
<b>Total Expenses</b>	<b>2,221,012</b>	<b>2,454,733</b>	<b>2,451,829</b>	<b>2,382,617</b>
<b>REVENUES OVER/(UNDER)</b>	<b>116,047</b>	<b>(205,228)</b>	<b>22,614</b>	<b>107,068</b>

- Does not include Rate Adjustment
- West Brooks Water Main - \$225,000
- South National Street Water Main \$88,950
- Plant Dehumidifier \$100,000



City of Howell  
2018-2019 Proposed Budget

Wastewater Treatment

FINANCIAL HIGHLIGHTS	ACTUAL FY 16/17	AMENDED FY 17/18	PROJECTED FY 17/18	RECOMMENDED FY 18/19
<b>Revenues</b>				
Charges for Services	2,234,658	2,261,500	2,384,906	2,433,755
Investment Income	5,425	4,000	5,000	5,000
Miscellaneous	63,925	40,000	45,000	45,000
Capital Fees	81,825	50,000	80,000	50,000
SAW Grant	29,359	483,120	306,000	221,400
<b>Total Revenue</b>	<b>2,415,192</b>	<b>2,838,620</b>	<b>2,820,906</b>	<b>2,755,155</b>
<b>Expenses</b>				
Personnel Services	795,398	870,225	791,326	870,792
Operating	843,788	729,772	768,421	737,754
Capital	151,185	1,218,300	1,136,494	978,900
Grant Expenditures	56,968	496,000	365,297	246,000
Debt Service	314,342	268,844	268,844	275,901
<b>Total Expenses</b>	<b>2,161,681</b>	<b>3,583,141</b>	<b>3,330,382</b>	<b>3,109,347</b>
<b>REVENUES OVER/(UNDER)</b>	<b>253,511</b>	<b>(744,521)</b>	<b>(509,476)</b>	<b>(354,192)</b>

- Does not include Rate Adjustment
- Damsite Lift Station Rehabilitation \$190,000
- West Brooks Sewer Main - \$117,000
- South National Street Sewer - \$74,850
- UV System Replacement \$220,000



# 2018 Street Program

## Proposed Street Program

Road Segment	Total Road Costs	Total Sanitary Costs	Total Water Costs	Grand Totals
National Street (E. Sibley Street – S City Limit)	\$226,950	\$74,850	\$88,950	<b>\$390,750</b>
Chestnut Street (Grand River Ave – Clinton Street)	\$64,250	\$0	\$0	<b>\$64,250</b>
Warbler Way (Fowler Street – Meadow Lark Lane)	\$92,900	\$0	\$0	<b>\$92,900</b>
East Brooks Street (Isbell Street – Gregory Street)	\$444,400	\$117,000	\$228,100	<b>\$789,500</b>
<b>TOTALS</b>	<b>\$828,500</b>	<b>\$191,850</b>	<b>\$317,050</b>	<b>\$1,337,400</b>