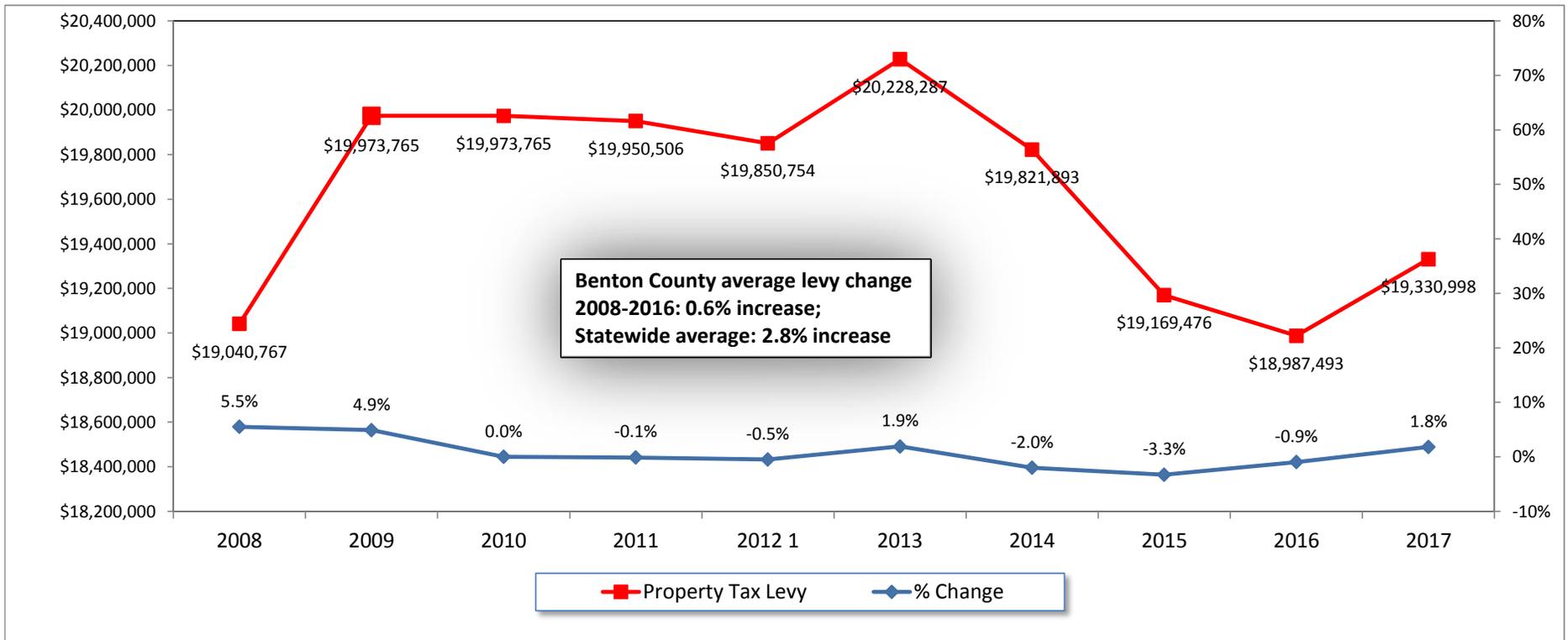


## Benton County Tax Capacity, Levy and Tax Rate Summary - 10 Year Trend

	<u>2008</u>	<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u> <sup>1</sup>	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>
Net Tax Capacity	\$29,489,552	\$30,231,318	\$30,808,025	\$29,734,912	\$27,123,669	\$26,054,288	\$25,626,490	\$27,233,856	\$28,333,717	\$29,042,060
% Change	8.3%	2.5%	1.9%	-3.5%	-8.8%	-3.9%	-1.6%	6.3%	4.0%	2.5%
Property Tax Levy	\$19,040,767	\$19,973,765	\$19,973,765	\$19,950,506	\$19,850,754	\$20,228,287	\$19,821,893	\$19,169,476	\$18,987,493	\$19,330,998
% Change	5.5%	4.9%	0.0%	-0.1%	-0.5%	1.9%	-2.0%	-3.3%	-0.9%	1.8%
Tax Rate	64.59%	66.28%	65.04%	67.32%	73.28%	77.74%	77.61%	70.62%	67.14%	66.56%
Chg in Rate	-1.7%	1.7%	-1.2%	2.3%	6.0%	4.5%	-0.1%	-7.0%	-3.5%	-0.6%



<sup>1</sup> Residential homestead market value exclusion implemented for taxes payable in 2012.

## Property Tax Levies - by Jurisdiction

(millions)

Payable Year	County	% Chng	City	% Chng	Town	% Chng	School	% Chng	Special	% Chng	State	% Chng	Total	% Chng
2000	1,476		851		98		2,246		173		0		<b>4,845</b>	
2001	1,578	6.9%	922	8.3%	104	6.1%	2,399	6.8%	193	11.5%	0		<b>5,196</b>	7.3%
2002	1,686	6.8%	1,071	16.1%	136	31.6%	1,069	-55.4%	165	-14.6%	588		<b>4,715</b>	-9.3%
2003	1,787	6.0%	1,143	6.7%	150	10.1%	1,267	18.5%	188	14.0%	595	1.1%	<b>5,129</b>	8.8%
2004	1,879	5.1%	1,233	7.9%	158	5.1%	1,358	7.2%	191	1.3%	623	4.9%	<b>5,441</b>	6.1%
2005	1,994	6.1%	1,333	8.1%	167	5.6%	1,441	6.1%	210	10.1%	628	0.7%	<b>5,772</b>	6.1%
2006	2,118	6.2%	1,438	7.9%	177	6.2%	1,678	16.5%	234	11.6%	658	4.8%	<b>6,303</b>	9.2%
2007	2,264	6.9%	1,558	8.3%	185	4.6%	1,837	9.5%	263	12.6%	693	5.4%	<b>6,801</b>	7.9%
2008	2,414	6.6%	1,686	8.2%	197	6.2%	1,977	7.6%	289	9.9%	734	5.9%	<b>7,296</b>	7.3%
2009	2,551	5.7%	1,757	4.3%	207	5.2%	2,125	7.5%	289	-0.1%	776	5.7%	<b>7,705</b>	5.6%
2010	2,628	3.0%	1,827	4.0%	211	1.9%	2,199	3.5%	306	5.8%	778	0.3%	<b>7,949</b>	3.2%
2011	2,658	1.2%	1,867	2.2%	218	3.5%	2,241	1.9%	314	2.7%	799	2.6%	<b>8,097</b>	1.9%
2012	2,670	0.4%	1,884	0.9%	225	3.3%	2,281	1.8%	312	-0.9%	820	2.6%	<b>8,191</b>	1.2%
2013	2,704	1.3%	1,927	2.3%	230	1.9%	2,317	1.6%	321	3.0%	842	2.8%	<b>8,340</b>	1.8%
2014	2,737	1.2%	1,957	1.6%	234	2.0%	2,356	1.7%	325	1.3%	849	0.8%	<b>8,458</b>	1.4%
2015	2,810	2.7%	2,036	4.0%	239	2.2%	2,471	4.9%	334	2.7%	852	0.3%	<b>8,742</b>	3.4%
2016 cert	2,906	3.4%	2,128	4.5%	245	2.3%	2,645	7.0%	352	5.4%	863	1.3%	<b>9,138</b>	4.5%

Avg 2008-2016

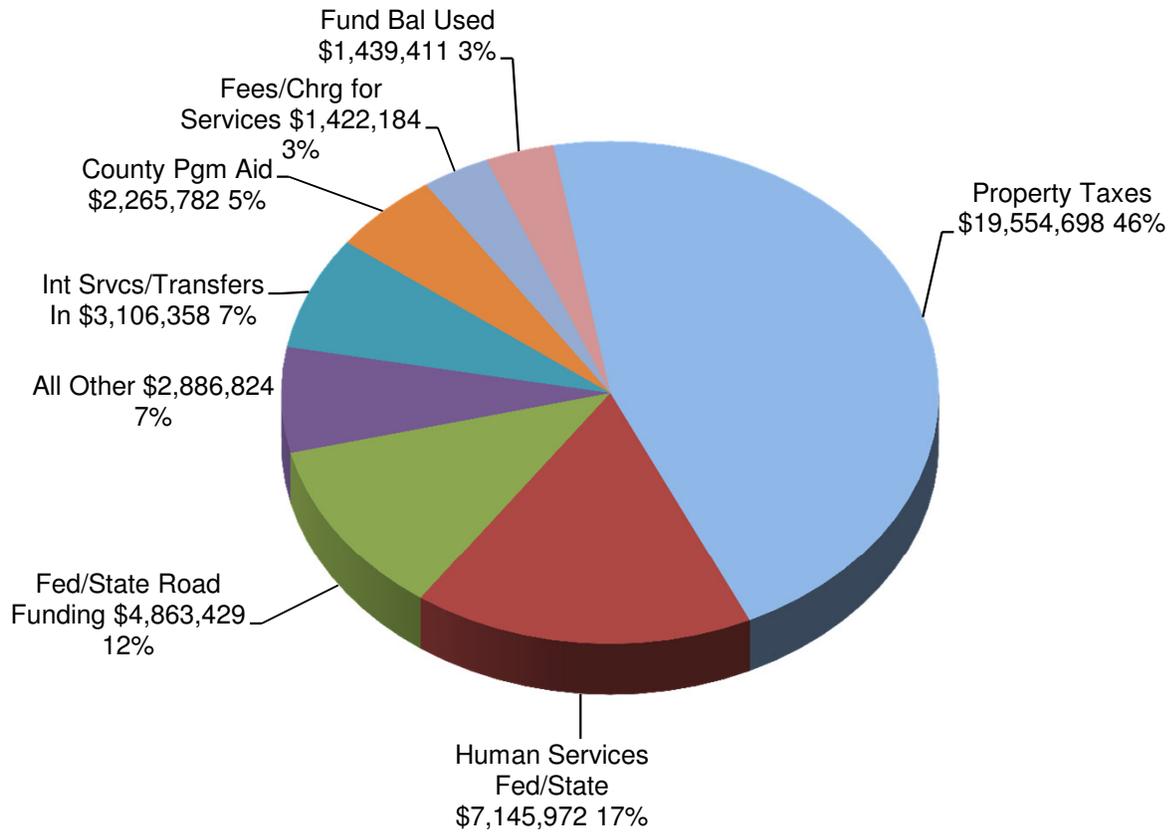
2.8% Increase

Benton County  
Truth in Taxation Public Meeting – December 7, 2016  
Summary of Major Factors in the Proposed 2017 Budget and Levy

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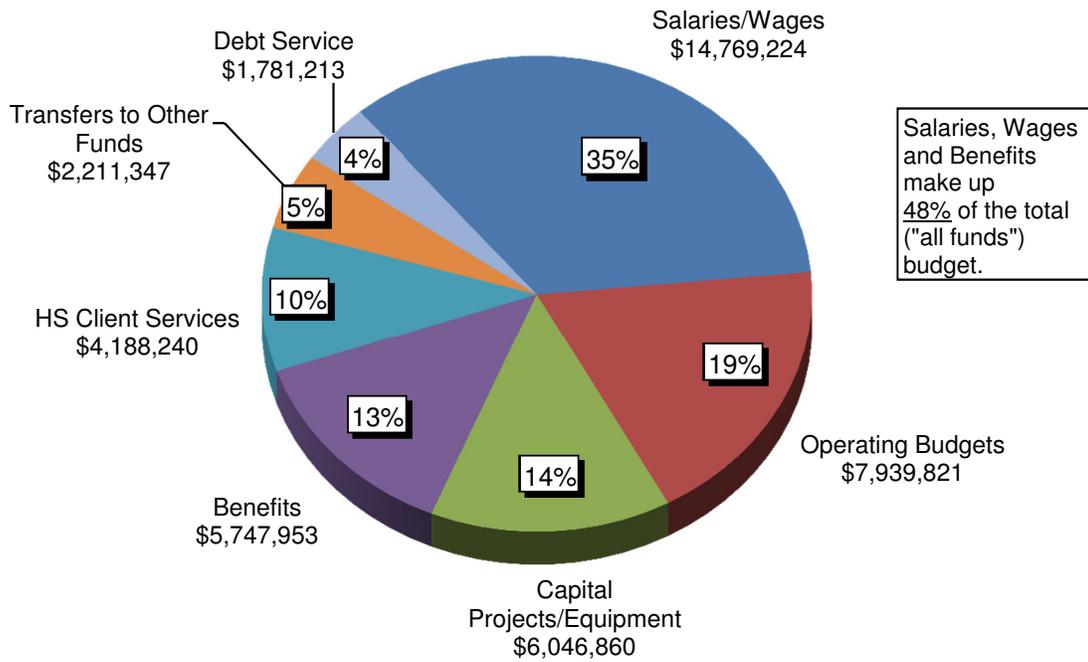
- ❑ The proposed 2017 levy increases 1.8%, or \$343,505 from 2016, to a total of \$19,330,998
- ❑ The proposed levy keeps the increase below the 2.5% expected growth in the County’s payable 2017 tax capacity, which translates into no increase in the County tax rate in 2017
- ❑ The proposed 2017 operating budget totals \$42,684,658, a reduction of \$2,417,671, or 5.4% from 2016
- ❑ The operating budget reduction is due primarily to a smaller road construction program next year
- ❑ The proposed budget adds three new positions:
  - a part-time (30 hour per week) Assistant County Attorney due to increased caseloads
  - a Case Aid/Human Resources Contact in Human Services to focus on maximizing revenue (billing for Social Worker time/relieving Social Workers of clerical tasks); and to manage recruitments for the Department
  - an Eligibility Specialist for Human Services related primarily to increased caseload from the MNSURE program
- ❑ The proposed budget adds \$25,000 to help the Benton Soil and Water Conservation District hire a Water Plan Technician to update and implement the County Water Plan
- ❑ The Highway Department maintenance budget is increased by \$100,000 to allow the Department to do more road patching (patching is typically done on short segments of road when only that segment needs immediate repair or when paved roads are dug up to replace culverts)
- ❑ \$100,000 is set aside in the proposed budget to support an update to the County’s Comprehensive Land Use Plan (last updated in 2006)
- ❑ The Human Services budget for placements at the Anoka Regional Treatment facility increases \$225,000 in the proposed budget; such placements have been occurring when a County resident who has committed a crime is placed in the facility by the Courts in its “treat to competency” program; in the short-term, this cost increase is funded with reserves
- ❑ The County’s Workers Compensation premiums will fall \$58,000 next year, a 24% reduction from 2016, reflecting fewer work-related injuries and less associated medical costs and lost time
- ❑ The proposed 2017 budget includes funding for the County’s 5-Year Capital Improvement Plan (CIP), with projects totaling \$388,553 next year; replacing the County’s aging telephone system is the largest project in the Plan, with an estimated cost of \$500,000 over two years; County reserves make up the primary funding source for the CIP

## Benton County 2017 Proposed Budget - Where It Comes From



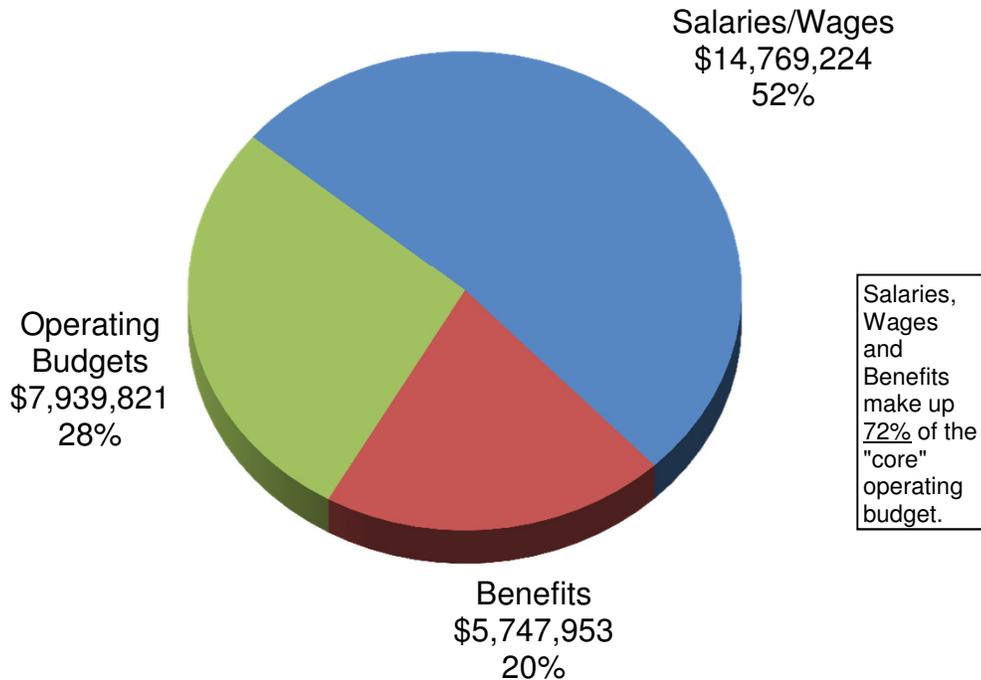
**Total Revenues/Fund Balance Used: \$42,684,658**

**Benton County  
2017 Proposed Budget - Where It Goes**

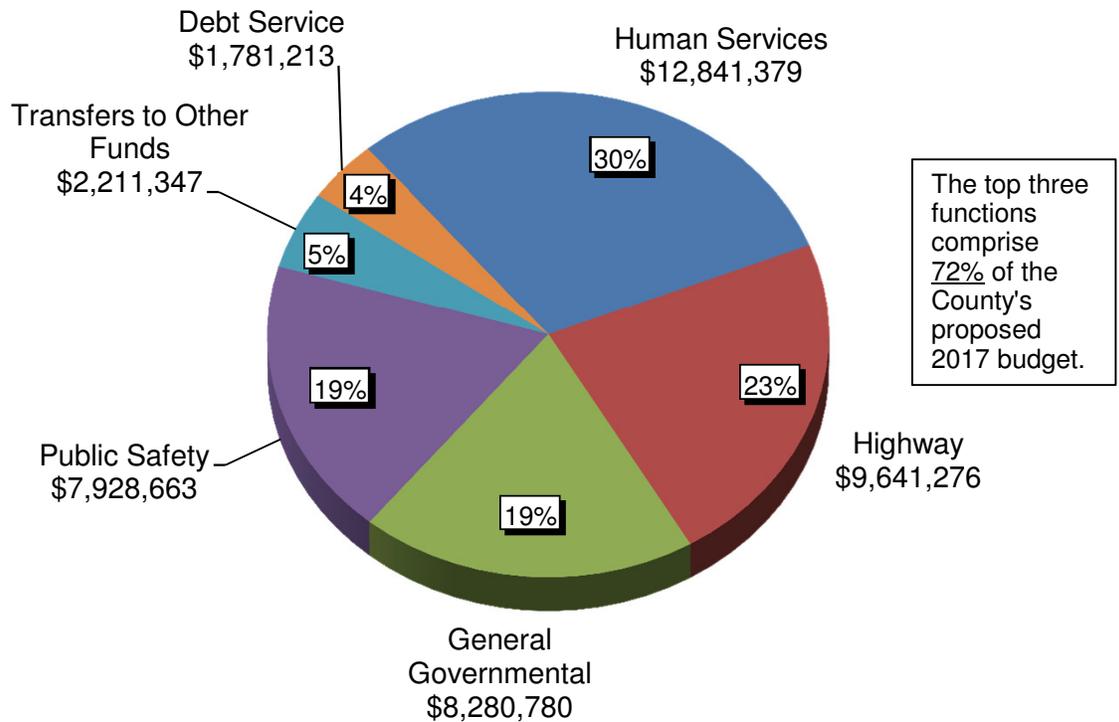


**Total Proposed 2017 Budget: \$42,684,658**

**2017 Proposed Budget - Where It Goes  
"Core Operating Budget"**



**Benton County  
2017 Proposed Budget - Where It Goes by Major Function**



**Benton County Budget and Levy Summary  
2017 Proposed Budget and Levy**

	<u>2016 Adopted</u> <u>Budget</u>	<u>2017 Proposed</u> <u>Budget</u>	<u>\$ Chg</u>	<u>% Chg</u>
<b>Revenue/Transfers-In (Other Than Property Tax Levy and County Program Aid)</b>				
Revenue Fund	\$2,787,911	\$3,004,084	\$216,173	7.8%
Highway	10,899,721	7,385,617	(3,514,104)	-32.2%
Human Services	7,654,560	7,763,806	109,246	1.4%
Capital Projects	400,000	762,000	362,000	90.5%
Capital Projects - Highway	1,277,000	800,000	(477,000)	-37.4%
Debt Service	409,390	407,960	(1,430)	-0.3%
Tax Abatements (Fund 70)	0	0	0	0.0%
Totals	\$23,428,582	\$20,123,467	(\$3,305,115)	-14.1%
<b>Expenditures</b>				
Revenue Fund	\$15,976,801	\$16,322,687	\$345,886	2.2%
Highway	13,217,591	9,641,276	(3,576,315)	-27.1%
Human Services	12,586,941	13,091,379	504,438	4.0%
Capital Projects	428,197	388,553	(39,644)	-9.3%
Capital Projects - Highway	476,309	1,455,450	979,141	205.6%
Debt Service	2,412,389	1,781,213	(631,177)	-26.2%
Tax Abatements (Fund 70)	4,100	4,100	0	0.0%
Totals	\$45,102,328	\$42,684,658	(\$2,417,671)	-5.4%
<b>Levy Required (Before Fund Balance Used/State Aid Reduction)</b>				
Revenue Fund	\$13,188,890	\$13,318,603	\$129,713	1.0%
Highway	2,317,870	2,255,659	(62,211)	-2.7%
Human Services	4,932,381	5,327,573	395,192	8.0%
Capital Projects	28,197	(373,447)	(401,644)	-1424.4%
Capital Projects - Highway	(800,691)	655,450	1,456,141	-181.9%
Debt Service	2,002,999	1,373,253	(629,747)	-31.4%
Tax Abatements (Fund 70)	4,100	4,100	0	0.0%
Totals	\$21,673,746	\$22,561,191	\$887,445	4.1%
<b>Fund Balance Used</b>				
Revenue Fund	(\$602,000)	(\$363,650)	\$238,350	-39.6%
Highway	0	0	0	0.0%
Human Services	(125,000)	(475,000)	(350,000)	280.0%
Capital Projects	(7,300)	394,344	401,644	-5502.0%
Capital Projects - Highway	867,691	(588,450)	(1,456,141)	-167.8%
Debt Service	(1,040,616)	(406,855)	633,761	-60.9%
Tax Abatements (Fund 70)	200	200	0	0.0%
Totals	(\$907,025)	(\$1,439,411)	(\$532,386)	58.7%
<b>Net Property Tax Levy</b>				
Revenue Fund	\$12,586,890	\$12,954,953	\$368,063	2.9%
Highway	2,317,870	2,255,659	(62,211)	-2.7%
Human Services	4,807,381	4,852,573	45,192	0.9%
Capital Projects	20,897	20,897	0	0.0%
Capital Projects - Highway	67,000	67,000	0	0.0%
Debt Service	962,383	966,398	4,015	0.4%
Tax Abatements (Fund 70)	4,300	4,300	0	0.0%
Totals	\$20,766,721	\$21,121,780	\$355,059	1.7%
Less County Program Aid	(1,779,228)	(1,790,782)	(11,554)	0.6%
<b>Net Property Tax Levy</b>	<b>\$18,987,493</b>	<b>\$19,330,998</b>	<b>\$343,505</b>	<b>1.8%</b>

**Benton County Budget Detail by Department**

Department	Adopted 2016 Budget and Levy			2017 Base Budget							2017 Policy Issues			2017 Proposed Budget Summary			
	Revenue	Expenditures	Levy	Salary & Benefits	Operating	Capital	Total Expenditures	Revenue Forecast	Addtl. State Aid	Total Revenue	2017 Base Budget Levy	Expenditures	Revenue	Addtl. State Aid (Policy Issues)	Revenue	Expenditures	Levy
Commissioners	1,500	293,764	292,264	257,857	38,500		296,357			0	296,357				0	296,357	296,357
General Government	188,000	1,053,965	865,965	239,811	733,971	3,000	976,782	228,000		228,000	748,782				228,000	976,782	748,782
Public Defender	0	140,000	140,000		145,000		145,000			0	145,000				0	145,000	145,000
Auditor/Treasurer	627,022	619,962	(7,060)	539,587	56,300		595,887	659,982		659,982	(64,095)	21,000			659,982	616,887	(43,095)
Assessor	48,000	485,896	437,896	513,411	51,350		564,761	46,000		46,000	518,761				46,000	564,761	518,761
Attorney	229,000	1,069,518	840,518	1,029,759	75,700		1,105,459	225,500		225,500	879,959	70,610			225,500	1,176,069	950,569
Recorder	200,000	272,123	72,123	208,910	81,825		290,735	200,000		200,000	90,735				200,000	290,735	90,735
Administrator																	
Administration	0	660,096	660,096	568,435	90,475		658,910			0	658,910				0	658,910	658,910
Emergency Management	25,000	89,411	64,411	81,470	10,075		91,545	23,750		23,750	67,795				23,750	91,545	67,795
Information Services	297,600	784,251	486,651	484,543	237,030	78,000	799,573	294,750		294,750	504,823				294,750	799,573	504,823
Property Management	260,838	810,944	550,106	484,136	312,010	28,800	824,946	262,838		262,838	562,108				262,838	824,946	562,108
Veterans' Services	0	71,020	71,020	71,505	2,810		74,315			0	74,315				0	74,315	74,315
Administrator - Total	583,438	2,415,722	1,832,284	1,690,089	652,400	106,800	2,449,289	581,338	0	581,338	1,867,951	0	0	0	581,338	2,449,289	1,867,951
Department of Development	88,271	348,301	260,030	389,654	46,548		436,202	163,271		163,271	272,931	100,000			163,271	536,202	372,931
Outside Agencies	0	797,459	797,459		808,345		808,345			0	808,345	16,000			0	824,345	824,345
Sheriff's Office																	
Sheriff	298,098	3,768,256	3,470,158	3,452,074	310,614	160,000	3,922,688	297,893		297,893	3,624,795	35,000			297,893	3,957,688	3,659,795
Jail	416,500	3,302,541	2,886,041	2,711,893	692,934	7,500	3,412,327	496,500		496,500	2,915,827				496,500	3,412,327	2,915,827
Sheriff - Total	714,598	7,070,797	6,356,199	6,163,967	1,003,548	167,500	7,335,015	794,393	0	794,393	6,540,622	35,000	0	0	794,393	7,370,015	6,575,622
Department of Corrections	107,082	592,355	485,273	69,508	525,095		594,603	104,900		104,900	489,703	12,500			104,900	607,103	502,203
Extension	1,000	214,939	213,939	74,346	144,796		219,142	700		700	218,442				700	219,142	218,442
Transfers From/To Other Funds	0	602,000	602,000		250,000		250,000			0	250,000				0	250,000	250,000
<b>Total - Revenue Fund</b>	<b>2,787,911</b>	<b>15,976,801</b>	<b>13,188,890</b>	<b>11,176,899</b>	<b>4,613,378</b>	<b>277,300</b>	<b>16,067,577</b>	<b>3,004,084</b>	<b>0</b>	<b>3,004,084</b>	<b>13,063,493</b>	<b>255,110</b>	<b>0</b>	<b>0</b>	<b>3,004,084</b>	<b>16,322,687</b>	<b>13,318,603</b>
<b>Other Funds</b>																	
Highway	10,899,721	13,217,591	2,317,870	1,801,510	2,330,586	5,400,004	9,532,100	7,385,617		7,385,617	2,146,483	109,176			7,385,617	9,641,276	2,255,659
Human Services	7,654,560	12,586,941	4,932,381	7,353,206	5,601,797		12,955,003	7,726,516		7,726,516	5,228,487	136,376	37,290		7,763,806	13,091,379	5,327,573
Capital Projects	400,000	428,197	28,197		37,597	350,956	388,553	762,000		762,000	(373,447)				762,000	388,553	(373,447)
Capital Projects - Highway	1,277,000	476,309	(800,691)		1,455,450		1,455,450	325,000	475,000	800,000	655,450				800,000	1,455,450	655,450
Debt Service	409,390	2,412,389	2,002,999		1,781,213		1,781,213	407,960		407,960	1,373,253				407,960	1,781,213	1,373,253
Tax Abatements (Fund 70)	0	4,100	4,100		4,100		4,100			0	4,100				0	4,100	4,100
<b>Total - Other Funds</b>	<b>20,640,671</b>	<b>29,125,527</b>	<b>8,484,856</b>	<b>9,154,716</b>	<b>11,210,743</b>	<b>5,750,960</b>	<b>26,116,419</b>	<b>16,607,093</b>	<b>475,000</b>	<b>17,082,093</b>	<b>9,034,326</b>	<b>245,552</b>	<b>37,290</b>	<b>0</b>	<b>17,119,383</b>	<b>26,361,971</b>	<b>9,242,588</b>
<b>Grand Total - All Funds</b>	<b>23,428,582</b>	<b>45,102,328</b>	<b>21,673,746</b>	<b>20,331,615</b>	<b>15,824,121</b>	<b>6,028,260</b>	<b>42,183,996</b>	<b>19,611,177</b>	<b>475,000</b>	<b>20,086,177</b>	<b>22,097,819</b>	<b>500,662</b>	<b>37,290</b>	<b>0</b>	<b>20,123,467</b>	<b>42,684,658</b>	<b>22,561,191</b>

## Major Factors Affecting the 2017 Benton County Proposed Levy

### Revenue Fund

2017 general wage increase	\$206,506
Step increases and other base salary adjustments	157,166
Health insurance premium increase/enrollment changes	74,068
<b>Operating Account Changes</b>	
> Remove one-time transfer-out for CSAH 3 project funding gap	(477,000)
> Increased reserve usage for 5-Year Capital Improvement Plan	125,000
> Sheriff's Office/Jail operating account adjustments	20,500
> Public Defender caseload (CHIPS/TPR)	5,000
> Elk River Watershed District Joint Powers Board increase	5,500
> All Other Operating Account Changes	(25,964)
Capital Outlay Base Budget Adjustments	0
Net Revenue Changes (Negative equals an increase/lowering levy costs)	(216,173)
Change in Fund Balance Used (Positive equals less fund balance use)	238,350
Policy Issues (see attached detail)	255,110
<b>Total Changes</b>	<b>\$368,063</b>

### Highway Fund

2017 general wage increase	\$32,328
Step increases and other base salary adjustments	(107,671)
Health insurance premium increase/enrollment changes	3,408
<b>Operating Account Changes</b>	
> Net change in contracted services needed for 2017 road program	(93,076)
> Increased township fuel tax pass-through (offset by revenue)	5,798
> All Other Operating Account Changes	954
Net Change in Road Program (2016 to 2017)	(3,451,699)
All Other Capital Equipment Base Budget Adjustments	(75,533)
Net Revenue Changes (reduction due to removing one-time Sauk Rapids ROW funds)	3,514,104
Change in Fund Balance Used	0
Policy Issues (see attached detail)	109,176
<b>Total Changes</b>	<b>(\$62,211)</b>

### Human Services Fund

2017 general wage increase	\$147,807
Step increases and other base salary adjustments	82,875
Health insurance premium increase/enrollment changes	11,328
<b>Operating Account Changes</b>	
> Increase account for St. Peter facility placements (mandated cost)	225,000
> Increased transfer-out of reserves to fund 5-Year CIP	125,000
> Increase detox account for caseload growth (a mandated service)	40,000
> Increased medical assistance enrollment (premiums); offset by revenue	21,171
> All Other Operating Account Changes	(132,249)
Capital Outlay Base Budget Adjustments	(152,870)
Net Revenue Changes (Negative equals an increase/lowering levy costs)	(109,246)
Change in Fund Balance Used (Negative equals greater fund balance use)	(350,000)
Policy Issues (see attached detail)	136,376
<b>Total Changes</b>	<b>\$45,192</b>

## Major Factors Affecting the 2017 Benton County Proposed Levy

### Other Operating Funds

<b>Capital Projects Fund</b>	
No changes	\$0
<b>Capital Projects - Highway</b>	
No changes	0
<b>Debt Service Fund</b>	
Adjustments for 2017 debt repayment schedules	4,015
<b>Tax Abatements (Fund 70)</b>	
No changes	0
<b>County Program Aid</b>	
Decreased County Program Aid (due to formula factors)	(11,554)
<b>Total Changes - All Funds</b>	<u><u>\$343,505</u></u>

Major Factors - Recap	
2017 general wage increase	\$386,641
Step increases and other base salary adjustments	132,370
Health insurance premium increase/enrollment changes	88,804
Operating Account Changes	(154,366)
Capital Outlay Base Budget Adjustments	(3,680,102)
Net Revenue Changes (including changes in transfers)	3,188,685
Change in Fund Balance Used	(111,650)
Capital Projects Fund	0
Debt Service Fund	4,015
Tax Abatements	0
County Program Aid	(11,554)
Policy Issues	500,662
<b>Total Change in the 2017 Proposed Levy (from 2016)</b>	<u><u>\$343,505</u></u>

**2017 Policy Issue Summary**

	<b>Department</b>	<b>Policy Issue Title</b>	<b>Request ed Full Year Cost</b>	<b>New Revenue Offsets</b>	<b>Requested Net Levy Cost</b>	<b>Net Amt Funded in the Proposed 2017 Budget</b>	<b>Notes</b>
1	Commissioners	None submitted					
2	General Government	None submitted					
3	Public Defender	None submitted					
4	Auditor/Treasurer	Outsource Tax Statement Printing and Mailing	\$5,000		\$5,000	\$5,000	
5	Auditor/Treasurer	Scanner for Tax Payments	16,000		16,000	16,000	
6	Assessor	None submitted					
7	County Attorney	Part-time Assistant County Attorney (30 hours per week)	70,610		70,610	70,610	
8	Recorder	None submitted					
9	Administrator	None submitted					
10	DoD	Comprehensive Plan and Development Code Revisions	100,000		100,000	100,000	
11	Outside Agencies	See Outside Agency Detail	78,313		78,313	26,000	
12	Sheriff's Office	Eliminate Direct Funding to Ag Society (transfer to Sheriff's budget)	(15,000)		(15,000)	(10,000)	
13	Sheriff's Office	Addition to Sheriff's Overtime Budget for Dispatch Coverage	31,500		31,500	20,000	
14	Sheriff's Office	Reallocate Funding for Benton County Fair Security to Sheriff's Budget	15,000		15,000	10,000	
15	Sheriff's Office	Increase Deputy Training Budget	5,000		5,000	5,000	
16	Corrections	Use Adult Supervision Fees for Pre-Trial Testing	12,500		12,500	12,500	
17	Extension	None submitted			0		
	<b>Total - Revenue Fund</b>		<b>\$318,923</b>	<b>\$0</b>	<b>\$318,923</b>	<b>\$255,110</b>	
18	Highway	Increase Patch Budget	100,000		100,000	100,000	
19	Highway	Increase Front Office Admin Assistant Position to Full-Time	9,176		9,176	9,176	
	<b>Total - Highway Fund</b>		<b>\$109,176</b>	<b>\$0</b>	<b>\$109,176</b>	<b>\$109,176</b>	
20	Human Services	Case Aide/HR Contact	59,184	(7,694)	51,490	51,490	
21	Human Services	Eligibility Specialist for the Financial Unit	59,192	(29,596)	29,596	29,596	
22	Human Services	Cellphone Hotspots	18,000		18,000	18,000	
	<b>Total - Human Services Fund</b>		<b>\$136,376</b>	<b>(\$37,290)</b>	<b>\$99,086</b>	<b>\$99,086</b>	
	<b>Grand Total - All Funds</b>		<b>\$564,475</b>	<b>(\$37,290)</b>	<b>\$527,185</b>	<b>\$463,372</b>	

### Summary of Funding to Outside Agencies

	2016 Adopted Budget	2017 Request	Request \$ Increase from 2016	Request % Increase from 2016	2017 Proposed Budget	2017 \$ Chg from 2016	2017 % Chg from 2016
AG Society	\$10,000	\$10,000	\$0	0.0%	\$0	(\$10,000)	-100.0%
APO (JPO)	8,885	8,885	0	0.0%	8,885	0	0.0%
Elk River Watershed Assn. (JPO)	2,000	7,500	5,500	275.0%	7,500	5,500	275.0%
Historical Society	12,070	12,070	0	0.0%	12,070	0	0.0%
Humane Society	2,000	3,000	1,000	50.0%	2,000	0	0.0%
Initiative Foundation	5,700	5,700	0	0.0%	5,700	0	0.0%
Library (JPO)	544,883	547,351	2,468	0.5%	547,351	2,468	0.5%
SWCD	170,000	215,000	45,000	26.5%	195,000	25,000	14.7%
Council on Aging	2,534	2,534	0	0.0%	2,534	0	0.0%
United Way 2-1-1	3,000	3,000	0	0.0%	3,000	0	0.0%
RSVP	12,000	42,313	30,313	252.6%	12,000	0	0.0%
Smart Moves (Boys and Girls Clubs)	6,700	6,700	0	0.0%	6,700	0	0.0%
Greater St. Cloud Area Development Corpor	10,000	10,000	0	0.0%	10,000	0	0.0%
Central MN Regional Radio Board (JPO)	4,687	7,605	2,918	62.3%	7,605	2,918	62.3%
Foley Area CARE	3,000	5,000	2,000	66.7%	4,000	1,000	33.3%
<b>Totals</b>	<b>\$797,459</b>	<b>\$886,658</b>	<b>\$89,199</b>	<b>11.2%</b>	<b>\$824,345</b>	<b>\$26,886</b>	<b>3.4%</b>
<i>(JPO = Joint Powers Organization)</i>							