



\*\*\* All present are expected to conduct themselves in accordance with our City's Core Values \*\*\*

## OFFICIAL NOTICE AND AGENDA

of a meeting of a City Board, Commission, Department, Committee, Agency, Corporation, Quasi-Municipal Corporation, or sub-unit thereof.

Meeting of: **COMMITTEE OF THE WHOLE**  
Date/Time: **Wednesday, November 4, 2015 at 5:30 pm**  
Location: **Council Chambers, City Hall 407 Grant Street, Wausau**  
Members: **Bill Nagle, Romey Wagner, David Nutting, Tom Neal, Gary Gisselman, Keene Winters, Lisa Rasmussen, Karen Kellbach, Dave Oberbeck, Sherry Abitz and Robert Mielke (C), and Mayor James Tipple**

\*\*\*\* REVISED November 3, 2015 \*\*\*\*

### AGENDA ITEMS FOR CONSIDERATION/ACTION

Committee of the Whole 3rd Budget Meeting

- 1) Public Hearing: Proposed 2016 City of Wausau Budget
- 2) Final Committee of the Whole Adjustments to the 2016 Budget - Discussion and possible action regarding Final Adjustments to the 2016 City Budget
- 3) Discussion and possible action regarding a recommendation to the Common Council of the 2016 Budget and the related Property Tax Levy

Robert Mielke  
Council President

This notice was posted at City Hall and faxed to the Wausau Daily Herald newsroom on 11/03/15 at 2:30 pm

Please note that, upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. For information or to request this service, contact the Clerk's Office at 715-261-6620, Wausau City Hall, Wausau, WI 54403

Other Distribution: Media, Alderpersons ,Mayor, Department Heads

**CITY OF WAUSAU**

**2016 BUDGET ANALYSIS- LEVY DEPENDENT FUNDS - COW 10/20/2015**

	2016 EXECUTIVE/FINANCE BUDGET	COW MODIFICATIONS	2016 ADJUSTED BUDGET	2015 BUDGET	CHANGE INCREASE (DECREASE)	PERCENT CHANGE
<b>GENERAL FUND</b>						
Expenditures	\$31,894,972	(\$119,782)	\$31,775,190	\$31,572,888	\$202,302	0.641%
Revenues	15,024,591	1,340	15,025,931	15,372,261	(346,330)	-2.253%
Fund's Net Levy Requirement	16,870,381	(121,122)	16,749,259	16,200,627	548,632	3.386%
<b>RECYCLING FUND</b>						
Expenditures	618,665	(8,500)	610,165	665,575	(55,410)	-8.325%
Revenues	148,000		148,000	148,300	(300)	-0.202%
Fund's Net Levy Requirement	470,665	(8,500)	462,165	517,275	(55,110)	-10.654%
<b>RENTAL LICENSING FUND</b>						
Expenditures	151,838		151,838	143,266	8,572	5.983%
Revenues	151,838		151,838	130,000	21,838	16.798%
Fund's Net Levy Requirement	-	-	-	-	-	
<b>COMMUNITY DEVELOPMENT/ECONOMIC DEVELOPMENT FUND</b>						
Expenditures	1,430,010		1,430,010	1,422,165	7,845	0.552%
Revenues	1,445,791		1,445,791	1,847,304	(401,513)	-21.735%
Fund's Net Levy Requirement	156,375		156,375	48,500	107,875	222.423%
<b>DEBT SERVICE FUND</b>						
Expenditures	7,696,013		7,696,013	8,016,800	(320,787)	-4.001%
Revenues	3,865,855		3,865,855	3,953,204	(87,349)	-2.210%
Fund Balance Application	(292,842)		(292,842)	(59,404)	(233,438)	392.967%
Fund's Net Levy Requirement	4,123,000		4,123,000	4,123,000	-	0.000%
<b>CAPITAL PROJECT FUND</b>						
Expenditures	8,713,346		8,713,346	7,007,651	1,705,695	24.340%
Revenues	8,263,346		8,263,346	6,439,171	1,824,175	28.329%
Fund Balance Application	-		-	162,390	(162,390)	-100.000%
Fund's Net Levy Requirement	450,000		450,000	406,090	43,910	10.813%
<b>CENTRAL EQUIPMENT AND FACILITY CAPITAL FUND</b>						
Expenditures	110,800	68,000	178,800	-	178,800	
Revenues	-	68,000	68,000	-	68,000	0.000%
Fund Balance Application	-		-	-	-	0.000%
Fund's Net Levy Requirement	110,800	0	110,800	-	110,800	
<b>METRO RIDE FUND</b>						
Expenditures	3,125,481		3,125,481	3,359,262	(233,781)	-6.959%
Revenues	2,326,032		2,326,032	2,548,417	(222,385)	-8.726%
Fund Balance Application	275,030		252,107	161,556	90,551	56.049%
Fund's Net Levy Requirement	547,342		547,342	647,342	(100,000)	-15.448%
<b>PARKING FUND</b>						
Expenditures	2,407,948		2,407,948	1,912,528	495,420	25.904%
Revenues	1,048,400		1,048,400	1,052,700	(4,300)	-0.408%
Fund Balance Application(Noncash Depreciation)	1,148,496		1,148,496	648,776	499,720	77.025%
Fund's Net Levy Requirement	211,052		211,052	211,052	-	0.000%
<b>WAUSAU DOWNTOWN AIRPORT FUND</b>						
Expenditures	386,835		386,835	382,605	4,230	1.106%
Revenues	133,586		133,586	137,100	(3,514)	-2.563%
Fund Balance Application(Noncash Depreciation)	173,249		173,249	165,505	7,744	4.679%
Fund's Net Levy Requirement	80,000		80,000	80,000	-	0.000%
<b>ANIMAL CONTROL</b>						
Expenditures	193,569	(37,105)	156,464	204,924	(48,460)	-23.648%
Revenues	156,464		156,464	126,435	30,029	23.751%
Fund's Net Levy Requirement	37,105	(37,105)	0	78,489	(78,489)	-100.000%
<b>TOTAL LEVY BEFORE INCREMENT</b>	<b>23,056,720</b>	<b>(166,727)</b>	<b>22,889,993</b>	<b>22,312,375</b>	<b>577,618</b>	<b>2.589%</b>
City's Share of TIF Increment	2,056,030	(14,867)	2,041,162	1,795,196	245,967	13.701%
<b>TOTAL LEVY</b>	<b>\$25,112,750</b>	<b>(\$181,594)</b>	<b>\$24,931,155</b>	<b>\$24,107,571</b>	<b>\$823,585</b>	<b>3.416%</b>
<b>Assessed Value</b>	<b>\$2,648,059,500</b>		<b>\$2,648,059,500</b>	<b>\$2,748,578,600</b>	<b>(\$100,519,100)</b>	<b>-3.657%</b>
<b>Tax Rate Per \$1,000 of Assessed Value</b>	<b>\$9.48345</b>	<b>(\$0.06858)</b>	<b>\$9.4148770</b>	<b>\$8.770923</b>	<b>\$0.64395</b>	<b>7.342%</b>
<b>Equalized Value</b>	<b>\$2,633,849,300</b>		<b>\$2,633,849,300</b>	<b>\$2,655,928,800</b>	<b>(\$22,079,500)</b>	<b>-0.831%</b>
<b>Tax Rate Per \$1,000 of Equalized Value</b>	<b>\$9.53462</b>	<b>(\$0.06895)</b>	<b>\$9.465673</b>	<b>\$9.0768890</b>	<b>\$0.388784</b>	<b>4.283%</b>

## SUMMARY OF WAUSAU'S 2016 TAX INCREMENTAL FINANCING BUDGET

	TIF #3	TIF #5	TIF #6	TIF #7	TIF #8	TIF #9	TIF #10	Totals
<b>Timeframe</b>								
Date Created:	09/01/94	07/31/97	05/11/05	01/11/06	04/10/12	09/25/12	09/10/13	
Mandated Dissolution Date:	09/01/31	07/31/20	05/10/25	01/10/26	04/10/39	09/25/39	09/10/33	
<b>Property Tax Revenue</b>								
Total Increment	\$2,122,455	\$1,422,594	\$1,651,520	\$576,000	\$339,193	\$23,578	\$78,842	\$6,214,182
City's Share (Estimated)	\$758,388	\$508,316	\$590,115	\$205,814	\$121,199	\$8,425	\$28,172	\$2,220,429
<b>Development Expenses</b>								
Rasmussen College (Ghidorzi) Grant			\$56,032					\$56,032
Kocourek Automotive Group Grant			\$150,000					\$150,000
Loan to Schierl Development					\$325,000			\$325,000
Stewart Avenue, LLC, Grant				\$110,000				\$110,000
<b>Infrastructure Expenses</b>								
Skywalk to the Dudley Building	\$1,500,000							\$1,500,000
Riverfront Work	\$3,862,727							\$3,862,727
Stinchfield Creek Bank Improvements	\$800,000							\$800,000
Other Contractual Services	\$35,000	\$6,000						\$41,000
Grants & Miscellaneous Revenue				\$57,650	\$67,650	\$3,150	\$2,150	\$171,600
Public Charges								-\$31,350
Thomas Street Construction*								\$4,633,168
Professional Services & Administration								\$560,150
Loan Repayments								-\$57,514
Parking Pavement Markings					\$50,000			\$50,000
2 <sup>nd</sup> Street Reconstruction					\$1,200,000			\$1,200,000
Clark Street Lighting & Landscaping					\$150,000			\$150,000
Utility Relocation					\$350,000			\$350,000
Payment to the Wisconsin DOT				\$45,000				\$45,000
Stormwater Study & Construction				\$200,000				\$200,000
<b>Net Total Project Spending</b>	<b>\$4,777,031</b>	<b>\$6,000</b>	<b>\$5,361,804</b>	<b>\$412,650</b>	<b>\$2,142,650</b>	<b>-\$54,364</b>	<b>\$2,150</b>	<b>\$12,647,921</b>
<b>Debt Service Costs</b>	<b>\$2,041,961</b>	<b>\$283,598</b>	<b>\$497,031</b>	<b>\$613,851</b>	<b>\$118,441</b>	<b>\$74,674</b>	<b>\$44,300</b>	<b>\$3,673,856</b>
<b>Total Spending Including Debt Service</b>	<b>\$6,818,992</b>	<b>\$289,598</b>	<b>\$5,858,835</b>	<b>\$1,026,501</b>	<b>\$2,261,091</b>	<b>\$20,310</b>	<b>\$46,450</b>	<b>\$16,321,777</b>
<b>Indebtedness</b>								
Outstanding Debt Obligations 12/31/2015	-\$16,088,447	-\$555,000	-\$3,026,010	-\$1,887,465	-\$1,210,000	-\$500,000	-\$1,535,000	-\$24,801,922
Accumulated Fund Balance 12/31/2015	-\$4,074,142	\$210,926	-\$458,201	-\$2,010,961	\$1,375,514	-\$81,416	-\$118,089	-\$5,156,369
<b>Total Indebtedness 12/31/2014</b>	<b>-\$20,162,589</b>	<b>-\$344,074</b>	<b>-\$3,484,211</b>	<b>-\$3,898,426</b>	<b>\$165,514</b>	<b>-\$581,416</b>	<b>-\$1,653,089</b>	<b>-\$29,958,291</b>
Projected Fund Balances 12/31/2016	-\$3,964,003	\$1,343,922	-\$164,770	-\$2,270,462	\$3,616	-\$78,148	-\$85,697	-\$5,215,542

\* First installment of the \$10 million project. Additional costs follow in 2017. Source: City Budget Presentation Document

## SUMMARY OF WAUSAU'S 2015 TAX INCREMENTAL FINANCING BUDGET

	2015 TID PROJECT EXPENDITURE BUDGET	BUDGETED PROJECTS COMPLETED	NON-BUDGETED PROJECTS COMPLETED	NET UNSPENT BUDGET
<b><u>Developer Incentives (to Create Tax Base)</u></b>				
TID 3 Wausau on the Water Development Grants & Loans			\$1,129,000	-\$1,129,000
TID 5 Developer Grant			\$600,000	-\$600,000
TID 6 Kocourek Automotive Group Grant	\$250,000	\$225,711		\$24,289
TID 6 Rassmussen College Tax Refund	\$78,600	\$78,600		\$0
TID 7 Stewart Avenue, LLC, Grant	\$75,000	\$75,000		\$0
TID 8 Commerical Rehabilitation Loan Fund	\$50,000			\$50,000
TID 10 Apogee Wausau Group Grant			\$1,200,000	-\$1,200,000
<b>Subtotal for Developer Incentives</b>	<b>\$453,600</b>	<b>\$379,311</b>	<b>\$2,929,000</b>	<b>-\$2,854,711</b>
<b><u>Infrastructure &amp; Overhead Expenses</u></b>				
TID 3 1 <sup>st</sup> Street Construction & Parking Lot	\$1,000,000	\$1,224,449		-\$224,449
TID 3 Church of the Resurrection Purchase & Demolition			\$1,110,000	-\$1,110,000
TID 3 Contracts & Administration	\$170,000	\$50,000		\$120,000
TID 3 McClellan & Grant Street Improvements	\$200,000	\$240,000		-\$40,000
TID 3 River Warf	\$400,000			\$400,000
TID 3 Riverbank Improvements	\$1,000,000	\$1,126,018		-\$126,018
TID 3 Rivers Edge Trail	\$1,325,000			\$1,325,000
TID 3 Utility Relocation	\$1,000,000	\$1,000,000		\$0
TID 3 Wayfinding	\$60,000			\$60,000
TID 5 Contracts & Administration	\$40,000	\$46,628		-\$6,628
TID 5 Industrial Park Jogging Trail*	\$1,174,000			\$1,174,000
TID 6 Contracts & Administration	\$32,150	\$53,631		-\$21,481
TID 6 Thomas Street Construction	\$4,650,000	\$396,639		\$4,253,361
TID 6 Wayfinding	\$60,000			\$60,000
TID 7 Contracts & Administration	\$92,000	\$67,650		\$24,350
TID 7 Stormwater Study & Construction	\$200,000			\$200,000
TID 7 Wayfinding	\$30,000			\$30,000
TID 8 1 <sup>st</sup> & 3 <sup>rd</sup> Avenue Traffic Study	\$50,000	\$50,650		-\$650
TID 8 2 <sup>nd</sup> Avenue Reconstruction	\$850,000			\$850,000
TID 8 Clark Street Lighting & Landscaping	\$150,000			\$150,000
TID 8 Contracts & Administration	\$25,000			\$25,000
TID 8 Lighting & Street Improvments	\$50,000	\$30,154		\$19,846
TID 8 Rivers Edge Trail	\$50,000			\$50,000
TID 8 Utility Relocation	\$350,000			\$350,000
TID 8 Wayfinding	\$60,000			\$60,000
TID 9 Contracts & Administration	\$3,200	\$3,150		\$50
TID 10 Contracts & Administration	\$1,200	\$30,469		-\$29,269
TID 10 Capital Outlays		\$207,623		-\$207,623
<b>Subtotal for Infrastructure Spending</b>	<b>\$13,022,550</b>	<b>\$4,527,061</b>	<b>\$1,110,000</b>	<b>\$7,385,489</b>
<b>Total Spending</b>	<b>\$13,476,150</b>	<b>\$4,906,372</b>	<b>\$4,039,000</b>	<b>\$4,530,778</b>

\* Deleted from the Mayor's Budget by the City Council

Source: City Budget Documents for 2015 & 2016

Prepared by: Keene Winters  
October 29, 2015

# Non-Represented Employee

- Periodic
- Across the Board



HRC Approved for  
2016—(10/12/15)  
Amount and Date  
unknown

## General Wage Adjustment (GWA) *Market Driven*

A GWA is an increase in pay that keeps an employee's salary current with the rate of inflation. It is a retention measure, typically tied to the Consumer Price Index (CPI) within the geographic locale. Without periodic COLA's, employee buying power declines. With paychecks flat as the price of good and services within the market increase, employees end up with less real money in their pocket. GWA's add to the base budget going forward.

- End of Review Period
- Internal Alignment
- Reclassification
- Retention
- Reorganization
- Premium Pay



HRC Approved  
(8/10/2015)  
\$48k for 2016  
budget

## Compensation Plan Administration *Operations Driven*

The operational needs of the City drive the work to be performed by employees. The market determines the level of pay needed to have the work performed and the Equal Pay Act requires equal pay for equal work. As organization needs change, there are times when operational management decisions make it appropriate to adjust an employee's pay. These decisions are usually technical and are delegated to the Human Resources Director to administer within the approved budget. These funds add to the base budget going forward.

- One-time cash bonus
- Paid Time Off
- Flexibility
- Tuition reimbursement
- Developmental Training
- Gift Cards
- Nominal Items



HRC Approved  
(8/10/2015)  
\$72k for 2016  
budget

## Discretionary Performance Recognition *Performance Driven*

Allows management the opportunity to recognize outstanding or exceptional performance. Program components will include recognition documented on the annual performance appraisal, as well as opportunities for "on-the-spot" recognition. Broad general parameters will be developed, published in the Employee Handbook, and administered by Human Resources with a centralized reporting system to the Human Resources Committee.

Commonly referred to as "Pay for Performance"

## COW APPROVED CITY OF WAUSAU 2016 SUPPLEMENTAL BUDGET REQUESTS

DEPARTMENT	DEPT PRIORITY	DESCRIPTION	ONE TIME OR RECURRING	FTE	COSTS					REVENUES		NET BUDGET IMPACT	ASSESSED TAX RATE IMPACT	TOTAL	AVE	
					PERSONNEL	CONTRACTUAL SERVICES	SUPPLIES EXPENSE	BUILDING MATERIALS	CAPITAL OUTLAY	TOTAL	AMOUNT					FUNDING SOURCE
2 Parks	Critical	East River Front Development Maintenance	Ongoing	0.47	31,866	10,000	2,635			44,501	44,501	TID #3	-	\$ -	692	76.89
3 Public Works	Critical	Street Seal Coating	Ongoing			100,000				100,000	100,000	TID #6 & 8	-	\$ -	641	71.22
4 Parks	Medium	Design a mountain bike park in Sylvan Hill Park	One Time			20,000				20,000	20,000	Room Tax	-	\$ -	567	63.00
1 Fire	Critical	Accreditation (\$11,000 in 2017)	Two Year						6,000	6,000			6,000	\$ 0.002	537	59.67
12 Parks	High #5	Fern Island Park - Replace Bridge Decking	One Time					12,000		12,000	12,000	Debt Proceeds	-	\$ -	537	59.67
11 Parks	High #4	Sylvan Park - Furnace Replacement	One Time			11,500				11,500	11,500	Debt Proceeds	-	\$ -	534	59.33
6 Parks	High	Facilities and Grounds Operations and Maintenance Seasonal Labor	Ongoing		7,884					7,884			7,884	\$ 0.003	531	59.00
9 Parks	High #2	400 Block - Wall surface repairs and restaining - Deferred Maintenance	One Time			6,000				6,000	6,000	Room Tax Fund	-	\$ -	498	55.33
18 Parks	High #11	Whitewater Seating and Bank Repair	One Time					8,000		8,000	8,000	Room Tax Fund	-	\$ -	496	55.11
10 Parks	High #3	400 Block - Install 6' concrete walk in front of stage	One Time			6,000				6,000	6,000	Room Tax Fund	-	\$ -	479	53.22
13 Parks	High #6	Athletic Park - 1st Base Concession Roof	One Time			10,000				10,000	10,000	Debt Proceeds	-	\$ -	469	52.11
15 Parks	High #8	Stewart Park - Light Fixture Replacement	One Time					3,500		3,500	3,500	Debt Proceeds	-	\$ -	461	51.22
14 Parks	High #7	Oak Island Restrooms - Sink Replacement	One Time					5,000		5,000	5,000	Debt Proceeds	-	\$ -	454	50.44
16 Parks	High #9	Sylvan Park - Front Door Replacement	One Time					8,500		8,500	8,500	Debt Proceeds	-	\$ -	434	48.22
8 Parks	High #1	Stewart Park Masonry Repairs - Deferred Maintenance	One Time			15,000				15,000	15,000	Debt Proceeds	-	\$ -	432	48.00
17 Parks	High #10	Athletic Park - 1st Base Drinking Fountain Replacement	One Time			2,500				2,500	2,500	Debt Proceeds	-	\$ -	380	42.22
					<u>0.47</u>	<u>39,750</u>	<u>181,000</u>	<u>2,635</u>	<u>37,000</u>	<u>6,000</u>	<u>266,385</u>	<u>252,501</u>	<u>13,884</u>	<u>\$ 0.006</u>		

Please note Finance Committee Recommended Modifying this Supplemental Request to provide for \$\$215,000 with \$180,000 funded by TID #6 and \$35,000 funded from TID #10

2016 BUDGET REDUCTIONS AND OTHER SAVINGS PROPOSALS

	DEPARTMENT	REQUIRED REDUCTION	DESCRIPTION	SERVICE IMPACT	ONE TIME OR SUSTAINABLE	FTE	COSTS				REVENUES		NET BUDGET IMPACT	ASSESSED TAX RATE SAVINGS	TOTAL	AVE
							PERSONNEL	CONTRACTUAL SERVICES	SUPPLIES EXPENSE	BUILDING MATERIALS	TOTAL	AMOUNT				
3	Common Council	\$ 20,539	Eliminate Council Raise Approved by the HR Council		Unustainable. Salary modifications only allowed once during the term. No increase in eight years		20,539				20,539		20,539	\$0.008	38	4.75
2	Mayor's Office	\$ 11,670	Eliminate Mayor Salary Raise Approved by the HR Committee		Unustainable. Salary modifications only allowed once during the term. No increase in eight years		11,670				11,670		11,670	\$0.005	49	6.125
1	Various Dpts	\$ 10,313	Reduce Dental Insurance Costs to reflect 0% quote in renewal	None	Premium requirements reviewed annually		10,313				10,313		10,313	\$0.004	56	7
17	Unclassified	\$ 1,340	Increase in Revenue to Reflect new Lamar Lease		Sustainable					-	1,340	Lease Income -Lamar	1,340	\$0.001	210	26.25
18	Finance	\$ 2,400	Eliminate Comp time budget due to the Presidential Election activity		Generally staff are expected to flex time to prevent an actual expense of comp or overtime. Timing of Presidential election workload peak in November and then tax collection in December may make it difficult for people to flex there time so a line item of \$2,400 was put in the budget to compensate for the additional costs.		2,400				2,400		2,400	\$0.001	233	29.125
13	Engineering	\$ 10,000	Eliminate engineering contractual services line item from operating budget		There is a professional services line item within the capital budget that should be sufficient for departmental needs			10,000			10,000		10,000	\$0.004	240	30
14	Audit	\$ 6,000	Reduce budget to reflect the contract recently authorized by the Finance Committee	No service impact	Dependent upon future quotes for service			6,000			6,000		6,000	\$0.002	267	33.375
15	Refuse	\$ 9,000	Adjust for clarification in the residential unit definition		Recent ordinance language clarifies that residential units located within commercial property contract for refuse and recycling separately			9,000			9,000		9,000	\$0.004	309	38.625
16	Recycling	\$ 8,500	Adjust for clarification in the residential unit definition		Recent ordinance language clarifies that residential units located within commercial property contract for refuse and recycling separately			8,500			8,500		8,500	\$0.003	309	38.625
9	Police - Animal Control	\$ 1,500	Reduce the Animal Control training budget		Sustainable				1,500		1,500		1,500	\$0.001	344	43
8	Police - Animal Control	\$ 2,000	Reduce the Animal Control supplies budget		Sustainable				2,000		2,000		2,000	\$0.001	355	44.375
11	Police	\$ 42,498	Reduce Salaries and maintain 3 FTE vacancies for 2 months	Reduction is not expected to impact organizational goals	One Time		42,498				42,498		42,498	\$0.017	467	58.375
7	Police - Animal Control	\$ 23,376	Eliminate the majority of CSO Animal Control Staffing for 2016 and related CSO uniform costs. If stray cat transports are eliminated and related response calls the demand for CSO's declines	Residents would no longer have an opportunity to call the police department for pick up of stray cats and other non-dog strays.	City could in the future examine other options to deal with strays such as Trap Neuter Release program		22,376		1,000		23,376		23,376	\$0.010	494	61.75
10	Police	\$ 21,246	Reduce budget for CSO police part time staff	Reduction is not expected to impact organizational goals	Sustainable		21,246				21,246		21,246	\$0.009	535	66.875
6	Police - Animal Control	\$ 52,500	Eliminate service of housing/disposing of cats and other non-dog strays. Small amount of funds retained for special circumstances.	Residents would no longer have an opportunity to call the police department for pick up of stray cats and other non-dog strays.	City could in the future examine other options to deal with strays such as Trap Neuter Release program			52,500			52,500		52,500	\$0.022	567	70.875
Animal Control Reductions were limited to the amount of levy which was \$37,105																
						12	131,042	86,000	4,500	-	221,542	1,340	222,882	\$ 0.0917		