



# Board of County Commissioners Agenda Request

5A  
Agenda Item #

Requested Meeting Date: April 12, 2016

Title of Item: 2017 Budget Discussion

<input checked="" type="checkbox"/> REGULAR AGENDA <input type="checkbox"/> CONSENT AGENDA <input type="checkbox"/> INFORMATION ONLY	<b>Action Requested:</b> <input type="checkbox"/> Approve/Deny Motion <input type="checkbox"/> Adopt Resolution (attach draft)	<input type="checkbox"/> Direction Requested <input checked="" type="checkbox"/> Discussion Item <input type="checkbox"/> Hold Public Hearing* <i>*provide copy of hearing notice that was published</i>
<b>Submitted by:</b> Nathan Burkett		<b>Department:</b> Administration
<b>Presenter (Name and Title):</b> Nathan Burkett, County Administrator		<b>Estimated Time Needed:</b>
<b>Summary of Issue:</b> Attached for discussion is a Draft 2017 budget process and county financial data search and comparisons.		
<b>Alternatives, Options, Effects on Others/Comments:</b>		
<b>Recommended Action/Motion:</b>		
<b>Financial Impact:</b> Is there a cost associated with this request? <input type="checkbox"/> Yes <input type="checkbox"/> No What is the total cost, with tax and shipping? \$ Is this budgeted? <input type="checkbox"/> Yes <input type="checkbox"/> No <span style="margin-left: 100px;">Please Explain:</span>		

**BUDGET PROCESS**

The Aitkin County budget process is designed to allow maximum opportunity for the County Board to provide direction and for administration and department heads to communicate internally and with the Board on budget development issues. All dates are approximate, but are generally the timeframe that will be adhered to in budget development.

<b>Approx Date</b>	<b>Milestone</b>	<b>Approx Date</b>	<b>Milestone</b>
4/12/16	Board begins consideration of levy and operational guidance	9/13/16	Initial budget presentation to County Board, provides additional guidance on priorities
4/26/16	Board provides levy and operational guidance	9/27/16	County Board adopts preliminary levy
5/13/16	County Administrator provides budget instructions to department heads	9/28/16 – 11/7/16	Administration and department heads implement any additional County Board directives
5/16/16 – 7/21/16	Individual department conferences with administration, budget development	11/8/16	County Board presented with 2nd draft, proposed budget
7/22/16	Department budget requests, department capital requests due to administration	11/22/16	County Board provides additional guidance and directives
8/10/16	Department heads and administration meet in collaborative budget session	12/6/16	2017 Budget public hearing (night meeting)
8/24/16	(if necessary) Department heads and administration meet in collaborative budget session	12/13/16 or 12/27/16	County Board approves 2017 budget

**BUDGET DISCUSSION**

**Setting the Aitkin County Levy**

One of the greatest responsibilities that the Aitkin County Board has is setting the property tax levy for Aitkin County. The levy is the single greatest source of funding for the operations of Aitkin County. The Aitkin County property tax levy comprised just over 41% of the County's budgeted revenue in 2016.

The County Board must consider many factors in establishing the levy, not the least of which is the Board's sense of balancing the needs of the County to provide services to the Aitkin County Community against property taxpayers' ability to pay. A few factors that are considered in establishing of the levy are included.

**Aitkin County Community Economics and Demographics**

Name	2010	2011	2012	2013	2014	2015	2016 (est)
% Average annual unemployment (not seasonally adjusted)	10.4%	10.3%	8.0%	7.3%	6.5%	6.1%	6.3%
\$ Median household income	40,226	41,303	41,919	41,617	42,036		
% Population > 60 years of age	34%	34%	35%	35%		41%	
% Population living in poverty (federal guidelines)	13.5%	12.2%	12.6%	12.1%	11.9%		
% < 18 years of age living in poverty	22.8%	19.4%	18.4%	14.7%	13.2%		
% > 65 years of age living in poverty	9.0%	9.0%	9.0%	9.2%	8.6%		

Figure 1 - Community and Economic Indicators (source: MN State Demographer)

The measures in this section speak to the economic health of the County Community, and the potential ability of property taxpayers to pay property taxes. While there may still be public sentiment of a down economy, and it may be true that the economy in Aitkin County is somewhat depressed in comparison to the rest of the State of Minnesota, Aitkin County has experienced a rebound from economic lows of 2008 – 2012.

- Unemployment is still higher than the State average, and the first two months of 2016 are a very small percentage higher than they were in 2016. It is possible that there will be a slight increase in unemployment between 2015 and 2016, but it is highly dependent upon the regional economy and tourism activity through the summer of 2016.
- Median household income grew at a pace faster than inflation between the period of 2010 and 2014, and while official estimates are not provided for 2015 by the state demographer or other sources, it is expected that trend continued in to 2015 and likely in to 2016. The growth in median household income in the time period of 2010 – 2014 was \$1810 annually. The change in property taxes to a \$100,000 homestead property was \$73.
- Aitkin County is at the very beginning of a significant demographic shift. The population over the age of 60 is greater than 40% and growing, with a projected peak over 50% in about a decade. The importance of this change in demographics is important for two primary reasons; (1) individuals over 60 are beginning a phase of their lives where they live on fixed incomes such as retirement or social security, increases in property taxes can impact those fixed budgets and (2) rising average age of a population tends to drive demand for services, increasing cost.
- The percent of the population living in poverty is also a good indicator of ability to pay; but similar to the rising average age, higher poverty will generally equate to greater demand for services. Fortunately, Aitkin County’s population living below the federal poverty line is decreasing, indicating some wage growth, and a growth in the employment base. Especially of note, the number of children age 18 and under living in poverty has improved significantly since 2010. The 60+ population living in poverty has remained relatively constant; and likely will remain constant for the foreseeable future.

**Aitkin County Property Values**

	2010	2011	2012	2013	2014	2015	2016 (est)	2017 (proj)
\$ Total estimated market value	3,391,350,000	3,216,851,700	3,087,488,875	2,995,719,800	2,883,279,600			
% Change in property value		-5.15%	-4.02%	-2.97%	-3.75%			
\$ Tax capacity	33,210,597	31,536,477	29,081,272	28,195,873	27,077,480	26,677,074		

% Change in tax capacity		-5.04%	-7.79%	-3.04%	-3.97%	-1.48%		
\$ Tax capacity change from new construction	187,799	128,704	142,164	137,351	149,988	145,921		

Since property taxes are based upon property values changes in property market value and taxable value have an impact on the property tax system. However, generally speaking property valuation is not the best indicator of ability to pay because even if a property value goes up it does not mean the owner has additional revenue to pay increased property taxes. This information helps us to understand the underlying implications of the levy that the County Board may adopt.

- Total estimated market value has been decreasing steadily since 2010. It appears that it may have slowed and/or stopped in 2015 and 2016. Market values in general in Aitkin County are 20 - 30% lower than they were at their peak and certain properties may have seen an even greater decrease. In general, compared to the rest of the State, Aitkin County is rebounding more slowly. This may be because the market is saturated with homes for sale and that means lower prices, it may mean that demand for homes in Aitkin County is down. If market values continue to decrease it is likely that Aitkin County will see a greater number of foreclosures, short sales and tax forfeited properties, which will have an undesired compounding effect. The County Board should be aware of the continued decrease of market value in the County. While property taxes have not been shown to have a significant impact on home buying decisions in rural areas (as opposed to metro), further decreases in market value will have a detrimental impact on the Aitkin County economy.
- Tax capacity growth from new construction is important because in theory the County Board could raise the property tax levy by the amount of new tax capacity times the existing property tax rate and the average property tax will not increase. Tax capacity change from new construction is also a reasonable indicator of investment in the Aitkin County Community; whether it is building a new home, remodeling, building or adding on to a business this growth is extremely positive.

**Comparison to Other Minnesota Counties**

	2010	2011	2012	2013	2014	2015	2016 (est)	2017 (proj)
\$ Levy	10,999,199	10,999,199	11,384,174	11,725,696	11,725,696	11,999,900		
\$ Levy Change		-	384,975	341,522	-	274,204		
% Levy Change		0.00%	3.50%	3.00%	0.00%	2.34%		
% State average levy change	3.0%	1.2%	0.4%	1.3%	1.2%	2.7%	3.7%	
% State average levy change - Aitkin County levy change		-1.2%	3.1%	1.7%	-1.2%	-0.4%		
% Property tax rate	33.12%	34.88%	39.15%	41.59%	43.30%	44.98%		
% State average county property tax rate					46.51%	44.05%		
\$ Estimated tax on \$100,000 homestead	238	250	281	298	311	323		
\$ Statewide estimated tax on \$100,000 homestead					334	316		
\$ Estimated tax on \$250,000 homestead					1019	1058		
\$ Statewide estimated tax on \$250,000 homestead					1094	1036		
\$ Estimated tax on \$300,000 C/I					2273	2362		
\$ Statewide estimated tax on \$300,000 C/I					2442	2313		

While comparison to other Minnesota counties is an imperfect methodology of gauging what the levy should be, Minnesota Counties often deal with similar cost pressures regardless of whether they are metro or greater Minnesota, and regardless of size. Making some

comparison to the average Minnesota County can provide some insight in to whether or not Aitkin County is within a reasonable range. Being within said range is probably not verification that it is correct; but avoiding major deviations from the norm without justification is probably the best use of this data.

- Aitkin County has kept levy changes fairly consistent with the rest of the counties in the State of Minnesota. Aitkin County has not adopted any extraordinarily large levy increases in the recent history, and has held the levy the same or relatively low, similar to other Minnesota Counties.
- Aitkin County's property tax rate is very similar to the average of the property tax rates across the State of Minnesota. Aitkin County's property tax rate is climbing in the past couple of years, less because of property tax increases, and more because of property value decreases. The property tax rate increase between 2010 and 2015 is due 2/3 to property value decreases, and 1/3 to levy increase.
- The estimated property taxes on 100k and 250k homesteads and 300k commercial/industrial property is an interesting comparison. While it is nearly impossible to create a significant comparison between "what a 100k house looks like" throughout the state; the equalizer is that most people take out mortgages on a home that they can afford. So, a person in Aitkin County takes out a mortgage on a 100k home, and a person in St. Cloud takes out a mortgage on a 100k home. First, acknowledge that the 100k home in Aitkin is probably going to be a lot nicer, but theoretically the payments will be about the same. The Board can reasonably presume that for a person in the market for a home of approximately 100k, that Aitkin County's property taxes are competitive, and that the home the individual can purchase for their money is in better condition and better appointed than most 100k homes in the State.

# County Financial Data Search and Comparison

SPECIAL NOTE ABOUT "RANK": The "rank" is of the per capita amount. A rank of one means the highest dollar amount. Rankings are only done among counties that have revenues or expenditures for a given category. For example, if there are 84 counties that have "Sanitation" expenditures, then the rank would be "x" of 84.

N/A - In the ranking column this means there was no rank because there were no expenditures in this category. N/A in other categories means the data is unavailable, or does not apply.

Select a County and Year:

AITKIN ▼ 2014 ▼ Go

AITKIN ▼ 2014 ▼ Go

County: Aitkin  
Year: 2014  
Population: 15,762

Description	Amount	Per Capita	Rank
Taxable Tax Capacity	\$26,969,114	\$1,711.02	29 of 87
Net Tax Levy	\$11,869,831	\$753.07	18 of 87
<b>Revenues</b>			
Taxes	\$11,148,518	\$707.30	25 of 87
Special Assessments	\$1,510	\$0.10	72 of 74
Licenses and Permits	\$385,300	\$24.44	1 of 87
Federal Grants	\$2,172,175	\$137.81	40 of 87
State Grants	\$9,826,260	\$623.41	20 of 87
Local Grants	\$1,842,586	\$116.90	1 of 76
Total Intergovernmental Revenues	\$13,841,021	\$878.13	15 of 87
Charges for Services	\$1,706,774	\$108.28	50 of 87
Fines and Forfeits	\$0	\$0.00	N/A
Interest Earnings	\$758,976	\$48.15	5 of 87
All Other Revenues	\$2,677,484	\$169.87	5 of 87
<b>Total Revenues</b>	<b>\$30,519,583</b>	<b>\$1,936.28</b>	<b>17 of 87</b>
Total Borrowing	\$21,777	\$1.38	46 of 52
<b>Current Expenditures</b>			

General Government	\$4,240,919	\$269.06	25 of 87
Public Safety	\$5,599,313	\$355.24	5 of 87
Streets and Highways	\$5,325,992	\$337.90	18 of 87
Sanitation	\$327,716	\$20.79	52 of 78
Human Services	\$5,263,803	\$333.96	34 of 87
Health	\$759,270	\$48.17	38 of 84
Culture and Recreation	\$763,676	\$48.45	14 of 87
Conservation of Natural Resources	\$2,127,404	\$134.97	8 of 86
Economic Development	\$96,045	\$6.09	43 of 80
All Other Expenditures	\$28,007	\$1.78	26 of 29
<b>Total Current Expenditures</b>	<b>\$24,532,145</b>	<b>\$1,556.41</b>	<b>15 of 87</b>

### **Capital Outlay**

General Government CO	\$0	\$0.00	N/A
Public Safety CO	\$0	\$0.00	N/A
Streets and Highways CO	\$2,155,902	\$136.78	63 of 85
Sanitation CO	\$0	\$0.00	N/A
Human Services CO	\$0	\$0.00	N/A
Health CO	\$0	\$0.00	N/A
Culture and Recreation CO	\$0	\$0.00	N/A
Conservation of Natural Resources CO	\$0	\$0.00	N/A
Economic Development CO	\$0	\$0.00	N/A
All Other Capital Outlay	\$0	\$0.00	N/A
<b>Total Capital Outlay</b>	<b>\$2,155,902</b>	<b>\$136.78</b>	<b>68 of 87</b>
<b>Total Debt Service</b>	<b>\$372,566</b>	<b>\$23.64</b>	<b>65 of 83</b>
<b>Total Expenditures</b>	<b>\$27,060,613</b>	<b>\$1,716.83</b>	<b>25 of 87</b>

# County Financial Data Search and Comparison

SPECIAL NOTE ABOUT "RANK": The "rank" is of the per capita amount. A rank of one means the highest dollar amount. Rankings are only done among counties that have revenues or expenditures for a given category. For example, if there are 84 counties that have "Sanitation" expenditures, then the rank would be "x" of 84.

N/A - In the ranking column this means there was no rank because there were no expenditures in this category. N/A in other categories means the data is unavailable, or does not apply.

Select a County and Year:

AITKIN ▼ 2012 ▼ Go

AITKIN ▼ 2013 ▼ Go

County: Aitkin  
Year: 2012  
Population: 15,919

County: Aitkin  
Year: 2013  
Population: 15,749

Description	Amount	Per Capita	Rank	Amount	Per Capita	Rank
Taxable Tax Capacity	\$29,095,591	\$1,827.73	9 of 87	\$28,459,018	\$1,807.04	16 of 87
Net Tax Levy	\$11,301,118	\$709.91	13 of 87	\$11,618,175	\$737.71	12 of 87
<b>Revenues</b>						
Taxes	\$10,910,186	\$685.36	18 of 87	\$11,181,902	\$710.01	19 of 87
Special Assessments	\$1,513	\$0.10	74 of 75	\$1,523	\$0.10	73 of 75
Licenses and Permits	\$324,514	\$20.39	2 of 87	\$379,762	\$24.11	1 of 87
Federal Grants	\$3,917,809	\$246.11	9 of 87	\$1,710,303	\$108.60	44 of 87
State Grants	\$9,554,090	\$600.17	24 of 87	\$17,329,641	\$1,100.36	5 of 87
Local Grants	\$1,115,858	\$70.10	3 of 79	\$1,487,680	\$94.46	3 of 78
Total Intergovernmental Revenues	\$14,587,757	\$916.37	18 of 87	\$20,527,624	\$1,303.42	6 of 87
Charges for Services	\$1,604,396	\$100.78	49 of 87	\$2,241,977	\$142.36	23 of 87
Fines and Forfeits	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Interest Earnings	\$353,444	\$22.20	8 of 87	-\$451,390	-\$28.66	N/A
All Other Revenues	\$2,486,126	\$156.17	8 of 87	\$2,356,061	\$149.60	6 of 87
<b>Total Revenues</b>	<b>\$30,267,936</b>	<b>\$1,901.37</b>	<b>19 of 87</b>	<b>\$36,237,459</b>	<b>\$2,300.94</b>	<b>6 of 87</b>
Total Borrowing	\$0	\$0.00	N/A	\$48,280	\$3.07	39 of 47
<b>Current Expenditures</b>						

## County Financial Data Search and Comparison

General Government	\$4,969,783	\$312.19	14 of 87	\$5,201,978	\$330.31	10 of 87
Public Safety	\$6,714,003	\$421.76	5 of 87	\$5,415,703	\$343.88	5 of 87
Streets and Highways	\$4,814,083	\$302.41	19 of 87	\$5,164,856	\$327.95	16 of 87
Sanitation	\$566,804	\$35.61	36 of 78	\$353,380	\$22.44	48 of 77
Human Services	\$5,251,792	\$329.91	29 of 87	\$5,002,381	\$317.63	37 of 87
Health	\$668,418	\$41.99	43 of 83	\$701,497	\$44.54	39 of 83
Culture and Recreation	\$862,866	\$54.20	8 of 87	\$740,706	\$47.03	14 of 87
Conservation of Natural Resources	\$1,841,999	\$115.71	12 of 86	\$1,916,652	\$121.70	12 of 86
Economic Development	\$63,159	\$3.97	46 of 79	\$60,685	\$3.85	48 of 78
All Other Expenditures	\$21,007	\$1.32	24 of 29	\$38,007	\$2.41	22 of 27
<b>Total Current Expenditures</b>	<b>\$25,773,914</b>	<b>\$1,619.07</b>	<b>10 of 87</b>	<b>\$24,595,845</b>	<b>\$1,561.74</b>	<b>12 of 87</b>
<b>Capital Outlay</b>						
General Government CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Public Safety CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Streets and Highways CO	\$6,424,344	\$403.56	18 of 86	\$5,830,640	\$370.22	13 of 86
Sanitation CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Human Services CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Health CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Culture and Recreation CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Conservation of Natural Resources CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Economic Development CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
All Other Capital Outlay	\$0	\$0.00	N/A	\$0	\$0.00	N/A
<b>Total Capital Outlay</b>	<b>\$6,424,344</b>	<b>\$403.56</b>	<b>19 of 87</b>	<b>\$5,830,640</b>	<b>\$370.22</b>	<b>16 of 87</b>
<b>Total Debt Service</b>	<b>\$422,612</b>	<b>\$26.55</b>	<b>63 of 82</b>	<b>\$470,016</b>	<b>\$29.84</b>	<b>61 of 84</b>
<b>Total Expenditures</b>	<b>\$32,620,870</b>	<b>\$2,049.18</b>	<b>12 of 87</b>	<b>\$30,896,501</b>	<b>\$1,961.81</b>	<b>14 of 87</b>

# County Financial Data Search and Comparison

SPECIAL NOTE ABOUT "RANK": The "rank" is of the per capita amount. A rank of one means the highest dollar amount. Rankings are only done among counties that have revenues or expenditures for a given category. For example, if there are 84 counties that have "Sanitation" expenditures, then the rank would be "x" of 84.

N/A - In the ranking column this means there was no rank because there were no expenditures in this category. N/A in other categories means the data is unavailable, or does not apply.

Select a County and Year:

AITKIN ▼ 2010 ▼ Go

AITKIN ▼ 2011 ▼ Go

County: Aitkin  
Year: 2010  
Population: 16,202

County: Aitkin  
Year: 2011  
Population: 16,202

Description	Amount	Per Capita	Rank	Amount	Per Capita	Rank
Taxable Tax Capacity	\$33,400,914	\$2,061.53	5 of 87	\$31,729,264	\$1,958.35	5 of 87
Net Tax Levy	\$10,927,211	\$674.44	14 of 87	\$10,929,662	\$674.59	15 of 87
<b>Revenues</b>						
Taxes	\$9,724,264	\$600.19	21 of 87	\$9,801,629	\$604.96	25 of 87
Special Assessments	\$1,513	\$0.09	74 of 74	\$1,513	\$0.09	74 of 75
Licenses and Permits	\$181,177	\$11.18	8 of 87	\$147,820	\$9.12	11 of 87
Federal Grants	\$4,699,356	\$290.05	8 of 87	\$2,288,501	\$141.25	35 of 87
State Grants	\$7,421,808	\$458.08	36 of 87	\$8,502,064	\$524.75	28 of 87
Local Grants	\$1,217,254	\$75.13	2 of 69	\$1,422,412	\$87.79	4 of 80
Total Intergovernmental Revenues	\$13,338,418	\$823.26	17 of 87	\$12,212,977	\$753.79	22 of 87
Charges for Services	\$1,959,896	\$120.97	29 of 87	\$2,144,547	\$132.36	25 of 87
Fines and Forfeits	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Interest Earnings	\$451,140	\$27.84	9 of 87	\$567,301	\$35.01	9 of 87
All Other Revenues	\$2,612,547	\$161.25	6 of 87	\$2,561,249	\$158.08	7 of 87
<b>Total Revenues</b>	<b>\$28,268,955</b>	<b>\$1,744.78</b>	<b>19 of 87</b>	<b>\$27,437,036</b>	<b>\$1,693.44</b>	<b>21 of 87</b>
Total Borrowing	\$0	\$0.00	N/A	\$0	\$0.00	N/A
<b>Current Expenditures</b>						

## County Financial Data Search and Comparison

General Government	\$4,621,053	\$285.21	14 of 87	\$4,844,670	\$299.02	11 of 87
Public Safety	\$5,078,726	\$313.46	7 of 87	\$5,261,460	\$324.74	6 of 87
Streets and Highways	\$3,794,472	\$234.20	23 of 87	\$4,034,605	\$249.02	19 of 87
Sanitation	\$279,759	\$17.27	52 of 76	\$267,742	\$16.53	55 of 76
Human Services	\$5,471,248	\$337.69	26 of 87	\$5,315,467	\$328.07	30 of 87
Health	\$687,734	\$42.45	42 of 83	\$673,246	\$41.55	44 of 83
Culture and Recreation	\$828,459	\$51.13	11 of 87	\$761,256	\$46.99	12 of 87
Conservation of Natural Resources	\$2,042,038	\$126.04	5 of 86	\$2,665,488	\$164.52	5 of 86
Economic Development	\$51,782	\$3.20	52 of 74	\$36,913	\$2.28	54 of 78
All Other Expenditures	\$21,220	\$1.31	26 of 30	\$21,007	\$1.30	26 of 30
<b>Total Current Expenditures</b>	<b>\$22,876,491</b>	<b>\$1,411.95</b>	<b>13 of 87</b>	<b>\$23,881,854</b>	<b>\$1,474.01</b>	<b>11 of 87</b>
<b>Capital Outlay</b>						
General Government CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Public Safety CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Streets and Highways CO	\$4,300,779	\$265.45	23 of 85	\$7,756,970	\$478.77	11 of 86
Sanitation CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Human Services CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Health CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Culture and Recreation CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Conservation of Natural Resources CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
Economic Development CO	\$0	\$0.00	N/A	\$0	\$0.00	N/A
All Other Capital Outlay	\$0	\$0.00	N/A	\$0	\$0.00	N/A
<b>Total Capital Outlay</b>	<b>\$4,300,779</b>	<b>\$265.45</b>	<b>32 of 87</b>	<b>\$7,756,970</b>	<b>\$478.77</b>	<b>16 of 87</b>
<b>Total Debt Service</b>	<b>\$540,005</b>	<b>\$33.33</b>	<b>53 of 81</b>	<b>\$715,113</b>	<b>\$44.14</b>	<b>46 of 83</b>
<b>Total Expenditures</b>	<b>\$27,717,275</b>	<b>\$1,710.73</b>	<b>18 of 87</b>	<b>\$32,353,937</b>	<b>\$1,996.91</b>	<b>13 of 87</b>