

12/14/2020

The regular meeting of the Stuart City Council was called to order on the above date at 6:30 pm by Mayor Cook. Present were Council Members Askren (over the phone), Kalbach, Glass (over the phone), and Renslow. Also present were City Administrator Ashour, Deputy Clerk Morgan, City Attorney Wild, Police Chief Reha, Jim Henderson, Kory Guisinger, Kevin Guisinger, Katie Guisinger, Daniel Irving, Ryan Morrison, Deanna Berger, Chris Reha, Norma Thurman, Angie Capps, Dustin Capps, and Jason Steenhoek.

Moved by Renslow, seconded by Kalbach to approve the Agenda.

Roll Call: All Ayes

Moved by Glass, seconded by Renslow to approve the Consent Agenda:

- A. Approval of minutes of 11/09/2020
- B. Approval of financial statement as of 11/30/2020
- C. Approval of bills as presented
- D. Approval of liquor license – Hometown Foods
- E. Approval of liquor license – Country Kitchen

Roll Call: All Ayes

Councilmember Renslow made a presentation to the Council regarding Police Officer Shane Martinson's pay prior to when he was hired full-time, which included being paid for hours above the 80 hours worked for each pay period.

Police Chief Reha read a letter to the Council as follows:

"I understand that it may be confusing why or how the police department operates or the difference between regulations concerning Reserve Officer's versus Regular Officers. For someone that has no experience working as a Police Chief these concepts may be foreign. It may also be difficult to understand the importance of the chain of command and structure, scheduling practices, or compensation issues. The chain of command system is essentially the backbone of any law enforcement agency and provides for the continuing smooth operation of the department.

"In Iowa there can be no Police Officer without first having a Police Chief. It is a legal process, where Officer's derive their authority and ability to do their job from the Police Chief's authority. The police chief is directly responsible for the actions of his or her officers and it is therefore absolutely necessary that a relationship based on integrity, trust and ethical conduct be formed between the Police Chief and the Officers serving under him or her. Furthermore, as explained in Iowa Code Chapter 80D.6 and in Stuart City Code Chapter 31.03, Reserve Officers

shall function on the orders and at the discretion of the Police Chief, not the Council. Under Iowa Code 80D.9 Reserve Officers must be subordinate to other Certified Officers and can only operate under the specific direction of the Police Chief or his designee.

"It is critical when managing any organization that managers are allowed to manage. It is the Police Chief's responsibility to negotiate employment, compensation, procedures, policies, and handle disciplinary issues with his employees. They operate under his authority and certification. Under Iowa Law, Council members derive their authority in a legislative nature and only as a group. No one council member has the legal authority to manage or act as an administrator for any city department. Department administrators are appointed to do that work for the council.

"I want to believe that every council member has the best interest of the City of Stuart in mind and ultimately, I think that is true. I understand that as a council member there are times when your constituents contact you and ask questions or want action to be taken by you regarding certain employees or departments. I can understand where this line can get blurry and that in the process of trying to help the line can be crossed.

"The problem, however, begins when discussions happen with specific employees about specific topics. It is my firm belief that as a group setting city councils are responsible for giving guidance to departments, implementing plans and even offering ideas and suggestions to department heads. These ideas, plans, goals and guidance should be sought to benefit the entire department. If the goal is to compensate employees fairly, then that should be looked at from a group aspect. If it is a plan for the department to move in a certain direction, then the plan should include the entire department moving in that direction.

"When one employee is singled out and a topic about their compensation, or it is insinuated to them that they have been treated unfairly, it tends to sow seeds of distrust in the department, fellow officers, the chain of command and ultimately within the city council. Especially when these conversations are done without consulting or investigating the figures with department administrators first.

"These private conversations circumvent the chain of command, and neglect to consider that the administrator of that department may have made those decisions based on legal issues, regulations, or that a negotiation with that employee has already taken place. It neglects the ability to look into that employee's personnel file to see if there are any grievances, or complaints or to see that employees performance. It forces the conversation to be based on personal preference or assumptions. Things that only this person's direct supervisor would be able to provide, go without consideration. An administrator should be knowledgeable on topics related to their specific field, and the procedures, regulations and rules that may apply. It is not only the responsible thing to do, but it benefits the city most when the administrator is allowed to do their job efficiently.

"It is my strong believe that the day to day operations of departments and specific employee interaction should be handled directly by the administrators of those departments at the council's direction. The council should absolutely be allowed to be a part of the process, but never should

one council member take that leadership or administrative role from the department head. If it is ultimately the goal of the council to see that the city departments succeed in the highest level and that city employees be treated fairly, it is my belief that the council should partner with the department administrators and work in cooperation and coordination with to achieve those goals. It should be a group effort, with sufficient communication and structure. In my opinion this is how we can all succeed and deliver our goals to the citizens of Stuart.

"I have been the Police Chief in Stuart for over 10 years. I have experience working with multiple council members during this time and I have always had the desire and willingness to work with the council on police and other related issues. It is my goal to provide the citizens of Stuart with the most professional level of law enforcement services possible while at the same time taking care of my employees the best that I can. I know that in order to do that we need partnerships within the community and within our own city government. If the council values my employees as much as I do then we should be working together to achieve these goals.

"Several times in recent meetings I have publicly and privately invited members of the council to visit with me in person or by phone or email if a need arises. As a manager it is impossible for me to adequately do my job if concerns are not brought to my attention. It is also my opinion that by circumventing me on important issues like the one brought up tonight, it challenges my abilities and authority to do the job, that you, the leaders of this city have entrusted me to do. It is my strong opinion that this issue should have been brought to my attention and discussed with me personally, before it was brought in front of a public forum and the fact that it was not, after all of my offers to communicate with the council, is not only frustrating but indicates to me that my experience, knowledge and skills are not being adequately respected.

"Had this issue been brought to my attention and discussed with me prior to tonight's meeting I could have shared information from a different perspective. I could have explained that what was discussed and agreed upon between Reserve Officer Martinson and myself. I could have recommended that the information be further discussed before being reported to members of the council. In a sense I could have helped provide a more realistic figure and possible solutions to remedy the situation that is more appropriate and fiscally responsible.

"I want to say this very clearly. I have no problem with Shane being paid for each hour he worked. I am in fact in favor of it. To say that a reserve officer's time is not worth being compensated is unfair. If it were up to me and the budget allowed, each reserve officer would be compensated fairly for every hour they provide to the city. However, Shane Martinson is not the only Reserve Officer the City of Stuart employs. To argue that one Reserve Officer be paid for every hour that he works while others continue to provide their services for free, not only implies that the others are not worthy of compensation but also creates a divide and conflict within the fellow Reserve Officers serving the Stuart Police Department.

"Shane Martinson was offered a Reserve Officer position and does not dispute the fact that he agreed to provide some of his services on a voluntary basis. Other Reserve Officers have also agreed to provide their services on a voluntary basis, in some cases, far exceeding the number of hours that Shane has provided. Now those Reserve Officers feel that one Reserve Officer has

been singled out over the others and is being offered compensation for their time, while their time is being ignored and underappreciated. My argument is not that Reserve Officer Martinson should not be paid for the hours he worked. My argument is that in my opinion, if the Council is deciding tonight that one Reserve Officer should be compensated as a regular employee, and paid for every hour worked, then each Reserve Officer should be compensated evenly.

"I personally get along well with Reserve Officer Martinson and I am happy with his performance as a Reserve. My argument is not personal and I'm disappointed that it may have been construed in this way. I value the help that Reserve Officer Martinson has provided. I also value each of the other Officers working for me, whether Reserve or not. Each of them put in extra hours, work hard, and do a fantastic job. They all deserve to be considered equally.

"As a comparison the other Reserve Officers work in excess of 12-24 hours per month, many of which are spent securing special events like the Street Dance that was approved by the council for the High School. Which, these Reserve Officers worked for free. Had these Reserve Officers been paid for their annual work it would be in excess of 144 hours each or \$2,394 dollars.

"In closing, had this issue been brought to me I would have gladly explained these things to the council and been more than willing to work with council members and Shane on any possible remedy. It would have prevented the unnecessary tension and distrust amongst officers that it has now created.

"I ask the council that before any decisions are made tonight, you please consider two things. 1. If Reserve Officers should be paid for each hour worked, that each Reserve Officer be given the same equal consideration for fair compensation. And 2. If an issue like this were to arise in the future, that it be discussed with the administrator prior to discussion at a public meeting.

"Sincerely, (signed David Reha), Chief David Reha".

Moved by Renslow, seconded by Kalbach to approve paying Police Officer Shane Martinson (from the time Police Officer Irving went to the academy, while Police Officer Guisinger was on leave) the hours in addition to the 80 hours that were worked each pay period at the hourly rate that was agreed on between Police Chief Reha and Officer Martinson and to let Police Chief Reha and City Administrator Ashour figure out the hours and the amount owed.

Roll Call: Ayes: Kalbach, Renslow
 Nays: Askren, Glass

Motion not carried.

Public Works Director Henderson informed the Council that the permanent part-time help for the Street Department had resigned and that they are taking applications for the position.

Jason Steenhoek, owner of 1404 NE 2nd St, discussed with the Council his concerns regarding the easement road that runs through his property to the West Central Valley High School. Jason informed the Council that the access road has been used as a parking lot and is getting used at random times of the night and that people are turning around in his yard due to the easement road being closed on the school side.

The council tabled the issue until the regular meeting in January to further discuss the issue and to come up with possible solutions to resolve the issues related to the easement road that runs through Jason's property located at 1404 NE 2nd St. and requested that Jason work with Public Works Director Jim Henderson, City Attorney Beverly Wild, and City Engineer Forrest Aldrich on the issue.

Councilmember Kalbach left at 7:45pm

Angie Capps, owner of 110 NW 2nd St., made a presentation to the Council regarding changing the alley-way next to her property into a one-way alley going North to South. Angie informed the Council that she is planning to open a coffee shop at this location and having a drive up window at the alley for customers to use. Angie also informed the Council that she received letters from business owners in the same alley that state that they would accept the alley-way being a one-way alley going North to South.

Moved by Askren, seconded by Glass to approve the one-way alley proposal going North to South as presented by Angie Capps, owner of 110 NW 2nd St., and to refer the item to City Attorney Beverly Wild.

Roll Call: Ayes: Askren, Glass, Renslow
Nays: None

Motion Carried

Chip Schultz, City Financial Advisor with Northland Securities, made a presentation to the Council regarding potential LMI Funds available September 2021.

The Council would like to see the information related to the LMI Funds to be posted on the stuartia.com website for everyone to have the chance to apply to use the funds (when the funds become available in September 2021).

Mayor Cook opened the Public Hearing regarding the sale of vacated street right of way between SW 7th St. and SW 8th St. for the platted Wise Street as shown on the plat of Marks Business Park, City of Stuart, Adair County, Iowa for \$8,500.00.

There were no written or oral objections.

Mayor Cook declared Public Hearing closed.

Moved by Renslow, seconded by Glass to approve Resolution No. 20-34C "To Approve Sale of Vacated Street Right Of Way between SW 7th Street And SW 8th Street For The Platted Wise Street as Shown On The Plat of Marks Business Park, City of Stuart, Adair County, Iowa

Roll Call: Ayes: Glass, Renslow
Nays: Askren

Motion Carried

Mayor Cook opened the Public Hearing regarding the Stuart Municipal Utilities Water Improvements Project concerning applying for Community Development Block Development Grant for improvements to the water supply and distribution system.

There were no written or oral objections.

Mayor Cook declared Public Hearing closed.

Moved by Askren, seconded by Glass to approve a \$1,000.00 contribution to Region XII Council of Government's Housing Trust Fund.

Roll Call: Ayes: Askren, Glass, Renslow
Nays: None

Motion Carried

Moved by Askren, seconded by Glass to approve Pay Estimate No. 2 for the amount of \$95,046.51 to Hydro Klean LLC for the 2020 Sanitary Sewer System Lining Project.

Roll Call: Ayes: Askren, Glass, Renslow
Nays: None

Motion Carried

Moved by Askren, seconded by Glass to approve Change Order No. 1 for the amount of \$2,307.00 to Hydro Klean LLC for the 2020 Sanitary Sewer System Lining Project.

Roll Call: Ayes: Askren, Glass, Renslow
Nays: None

Motion Carried

Moved by Askren, seconded by Glass to approve Pay Estimate No. 12 to Concrete Technologies, Inc. in the amount of \$51,818.61 for the All Saints Addition Project.

Roll Call: Ayes: Askren, Glass, Renslow
Nays: None

Motion Carried

Moved by Askren, seconded by Glass to approve the invoices for the amount of \$34,581.57 for the All Saints Addition Electric Distribution Project.

Roll Call: Ayes: Askren, Glass, Renslow
Nays: None

Motion Carried

Councilmember Belden arrived at 8:28pm.

Moved by Askren, seconded by Glass to approve the Revised Agreement to Install a Sidewalk Between City and Casey's Marketing Company (sidewalk to be located along the west side S Division St. South of the new SW 8th St).

Roll Call: Ayes: Askren, Belden, Glass, Renslow
Nays: None

Motion Carried

Moved by Askren, seconded by Glass to approve Resolution No. 20-35C "Approving Perpetual Easement for Storm Sewer"

Roll Call: Ayes: Askren, Belden, Glass, Renslow
Nays: None

Motion Carried

The Council received a letter from Project Restore Foundation as follows:

“Due to Project Restore Foundation’s inability to make payments on the remainder of the utilities revolving loan, the foundation is hereby informing the City of Stuart that we are terminating the lease of the “Saints Center” on January 15, 2021.

“We hope to work with you on an amicable transition to ensure the property is heated and maintained during the transition. Also, there are a couple of weddings booked for next year that we hope to ensure are held successfully.

“We propose that the Utilities take ownership of the furnishings and equipment that were purchased through the USDA REDLEG loan to satisfy the call on the loan.

“Sincerely, (signed Richard Doherty) Richard Doherty, President Project Restore Foundation”.

Moved by Belden, seconded by Renslow to deny the lease termination request letter submitted by Project Restore Foundation for the lease of the Saints Center between the City of Stuart and Project Restore Foundation and refer the Project Restore Foundation item to Utility Attorney Melissa Larsen, and to require all legal fees incurred related to the Project Restore Foundation be paid for by Project Restore Foundation.

Roll Call: Ayes: Askren, Belden, Renslow
 Nays: Glass

Motion Carried

Adjournment at 9:10pm

Minutes submitted by Deputy Clerk Morgan

Dick Cook, Mayor

Ashraf Ashour, City Administrator

EXPENDITURES APPROVED BY THE CITY COUNCIL 12/14/2020

CHECK #	VENDOR	PURPOSE	AMOUNT	DEPARTMENT
59587	AFLAC INSURANCE	INSURANCE OCTOBER		
59588	LIBERTY NATIONAL	LIFE INSURANCE	\$451.82	ALL DEPARTMENTS
59589	SYMETRA	LIFE/DISABILITY INSURANCE NOV 2020	\$20.54	POLICE
90	G WORKS	2020 W2S' AND 1099 FORMS	\$704.81	ALL DEPARTMENTS
91	HERITAGE GROUP LLC	MICROBIAL TREATMENT FIRE/RESCUE BLDG	\$129.76	ALL DEPARTMENTS
59592	LINECO	HEALTH INS DEC 2020	\$450.00	GENERAL GOVERNMENT
59593	TRUCK CENTER COMPANIES	WORK ON UNIT #4	\$1,480.30	POLICE
59594	HOMETOWN FOODS	SUPPLIES	\$1,550.52	FIRE
59595	MEDIACOM	PHONE SERVICE	\$22.50	LIBRARY
59596	QUILL.COM	OFFICE SUPPLIES	\$78.33	LIBRARY
59597	STUART POST OFFICE	MAIL BOX RENTAL	\$68.22	LIBRARY
59598	LASER RESOURCES	COPIER SERVICE	\$84.00	LIBRARY
59599	AFLAC INSURANCE	INSURANCE NOVEMBER OCTOBER	\$16.60	LIBRARY
59560	FARMERS ELECTRIC	QUAIL RUN STREET LIGHTS	\$451.82	GENERAL GOVERNMENT
59601	GUTHRIE COUNTY RURAL ELECTRIC	STREET LIGHTS WAMBOLD	\$29.30	GENERAL GOVERNMENT
59601	GUTHRIE COUNTY RURAL ELECTRIC	WAMBOLD LIFT STATION	\$78.37	GENERAL GOVERNMENT
59602 - 59628	SALARIES	PAYROLL NOV 19 2020	\$67.89	SEWER
59639	CENTURY LINK	MONTHLY SERVICE	\$23,329.47	ALL DEPARTMENTS
59639	CENTURY LINK	MONTHLY SERVICE	\$158.46	POLICE
59639	CENTURY LINK	MONTHLY SERVICE	\$72.56	STREETS
59639	CENTURY LINK	MONTHLY SERVICE	\$131.20	SEWER
59640	PAUL SHELD AHL	CONTRACT LABOR	\$321.24	GENERAL GOVERNMENT
59641	FIRST CLASS CREDIT UNION	PAYROLL SAVINGS 11/20/2020	\$184.00	STREETS
59642	EFTPS	FEDERAL PAYROLL TAXES 11/20/2020	\$200.00	ROAD USE
59643	MMIT / BUSINESS SOLUTIONS GROUP	COPIER LEASE / OVERAGE CHARGE FOR POLICE DEPARTMENT	\$7,331.25	ALL DEPARTMENTS
59643	MMIT / BUSINESS SOLUTIONS GROUP	COPIER LEASE / OVERAGE CHARGE FOR POLICE DEPARTMENT	\$153.43	POLICE
59644	PREMIER CREDIT UNION	PAYROLL SAVINGS 11/20/2020	\$163.08	POLICE
59645	FBH BILLING SERVICE	FIRE BILLING SERVICE OCTOBER 2020	\$200.00	GENERAL GOVERNMENT
59646	CENTURY LINK	MONTHLY TELEPHONE SERVICE FOR AQUATIC CENTER	\$436.00	FIRE
59647 - 59668	SALARIES	PAYROLL 12/04/2020	\$40.34	POOL
59669	DE LAGE LANDEN	COPIER LEASE FOR LIBRARY	\$20,058.80	ALL DEPARTMENTS
59670	LASER RESOURCES	COPIER SERVICE FOR LIBRARY	\$193.00	LIBRARY
59671	COON VALLEY COOP TELEPHONE ASSN	MONTHLY INTERNET SERVICE FOR POLICE DEPARTMENT	\$57.56	LIBRARY
59671	COON VALLEY COOP TELEPHONE ASSN	MONTHLY INTERNET SERVICE FOR POL	\$64.95	POLICE
59672	GALLS	POLICE UNIFORM	\$64.95	POOL
73	DANIEL IRVING	ACADEMY EXPENSE	\$55.98	POLICE
73	DANIEL IRVING	ACADEMY EXPENSE / REIMBURSE FOR FUEL	\$96.67	POLICE
59674	MIDAMERICAN ENERGY	MONTHLY GAS SERVICE FOR STREET SHED	\$413.30	POLICE
59674	MIDAMERICAN ENERGY	MONTHLY GAS SERVICE FOR POOL	\$65.92	STREETS
59674	MIDAMERICAN ENERGY	MONTHLY GAS SERVICE FOR CITY HALL, POLICE, LIBRARY	\$12.13	POOL
59675	MILLER PLUMBING, HEATING, & ELECTRIC	REPLACEMENT FILTERS FOR FIRE DEPARTMENT	\$193.66	GEN GOVT / POLICE
59676	SOUTHWEST IOWA PEST CONTROL	MONTHLY PEST CONTROL SERVICE FOR POLICE STATION	\$72.48	FIRE
59677	STUART TRUE VALUE	PARTS / SUPPLIES	\$43.00	POLICE
59678	VERIZON WIRELESS	MONTHLY CELL PHONE SERVICE FOR STREET, POLICE, & SEWER DEPARTMENTS	\$74.47	ALL DEPARTMENTS
59679	WALLACE AUTO SUPPLY	PARTS / SUPPLIES FOR STREET & POLICE DEPARTMENTS	\$459.65	STREET / POLICE / SEWER
59681	WILD, BAXTER, & SAND PC	ATTORNEY FEES FOR POLICE DEPARTMENT	\$758.16	STREET / POLICE
59682	EFTPS	FEDERAL PAYROLL TAXES 12/04/2020	\$132.70	POLICE
59683	IPERS	RETIREMENT NOVEMBER 2020	\$6,760.51	ALL DEPARTMENTS
59684	LINECO INSURANCE	HEALTH INSURANCE JANUARY 2021	\$9,617.58	ALL DEPARTMENTS
59685	TREASURER STATE OF IOWA	STATE WITHHOLDING NOVEMBER 2020	\$16,051.06	ALL DEPARTMENTS
59686	PAUL SHELD AHL	CONTRACT LABOR	\$2,650.00	ALL DEPARTMENTS
59687	FIRST CLASS CREDIT UNION	PAYROLL SAVINGS 12/04/2020	\$92.50	STREET
59688	LIBERTY NATIONAL	LIFE INSURANCE	\$200.00	ROAD USE
59689	PREMIER CREDIT UNION	PAYROLL SAVINGS 12/04/2020	\$20.54	POLICE
59690	PERRY'S WINDOW SERVICE	WINDOWS CLEANING CITY HALL BUILDING	\$200.00	GENERAL GOVERNMENT
59691	SYMETRA	LIFE / DISABILITY INSURANCE DECEMBER 2020	\$300.00	GENERAL GOVERNMENT
59692	ADAIR COUNTY SANITARY LANDFILL	CENSUS PER CAPITA	\$773.03	ALL DEPARTMENTS
59692	ADAIR COUNTY SANITARY LANDFILL	CENSUS PER CAPITA	\$5,768.00	SANITATION
59692	ADAIR COUNTY SANITARY LANDFILL	MONTHLY LANDFILL FEES	\$5,768.00	SANITATION
59693	AG SOURCE LABORATORIES	SEWER TESTING	\$3,206.40	SANITATION
59693	AG SOURCE LABORATORIES	SEWER TESTING	\$342.00	SEWER
59694	AGRILAND FS INC	FUEL FOR STREET DEPARTMENT	\$171.00	SEWER
59695	AVBY SANITATION	MONTHLY GARBAGE COLLECTION SERVICE NOVEMBER 2020	\$670.79	STREET
59696	B&B LEASING & RENTAL	ICE MELT	\$2,447.50	SANITATION
59697	BARBARA BOSS	CLEANING CITY HALL & LIBRARY NOVEMBER 2020	\$100.00	STREET
59698	BOUNDTREE MEDICAL LLC	MEDICAL SUPPLIES	\$382.67	GENERAL GOVERNMENT
59699	CONCRETE TECHNOLOGIES	PAY ESTIMATE NO. 12 - ALL SAINTS ADDITION	\$766.04	RESCUE
9700	CUMMINS SALES & SERVICE	WAMBOLD ADDITION LIFT STATION GENERATOR INSPECTION	\$51,818.61	GENERAL GOVERNMENT
00	CUMMINS SALES & SERVICE	GENERATOR INSPECTION / SUPPLIES	\$338.69	SEWER
59701	DGR ENGINEERING	ALL SAINTS ADDITION ELECTRICAL ENGINEERING	\$408.98	SEWER
59701	DGR ENGINEERING	ALL SAINTS ADDITION ELECTRICAL ENGINEERING	\$726.00	GENERAL GOVERNMENT
59702	DORSEY & WHITNEY LLP	LEGAL SERVICES FOR 2020 EMPLOYMENT QUESTIONS	\$8,538.50	GENERAL GOVERNMENT
59702	DORSEY & WHITNEY LLP	LEGAL SERVICES FOR CASEY'S TIF AGREEMENT	\$885.00	GENERAL GOVERNMENT
59703	ECHO ELECTRIC SUPPLY	ALL SAINTS ADDITION ELECTRIC DISTRIBUTION / WING NUTS & WIRE	\$18,500.00	GENERAL GOVERNMENT
59703	ECHO ELECTRIC SUPPLY	ALL SAINTS ADDITION ELECTRIC DISTRIBUTION / HIGH INTERRUPT FUSE	\$210.84	GENERAL GOVERNMENT
			\$227.00	GENERAL GOVERNMENT

CITY

EXPENDITURES MONTH OF NOVEMBER 2020

GENERAL	\$150,498.99
ROAD USE TAX	\$14,753.48
EMPLOYEE BENEFITS	\$23,111.53
ECONOMIC DEVELOPMENT	\$500.00
FIRE / RESCUE FUND	\$0.00
DEBT SERVICE FUND	\$900.00
CAPITAL PROJECTS	\$185,972.44
SEWER UTILITY	\$9,982.32
TOTAL	\$385,718.76

CITY

REVENUE MONTH OF NOVEMBER 2020

GENERAL	\$197,741.17
EMERGENCY	\$237.82
ROAD USE	\$20,522.43
I JOB FUND	\$0.00
EMPLOYEE BENEFIT	\$4,061.49
LIBRARY TRUST	\$0.00
FIRE/RESCUE TRUST	\$0.00
DEBT SERVICE	\$3,197.61
ECONOMIC DEV.	\$158,070.63
SPECIAL ASSESSMENT	\$0.54
CAPITAL PROJECT (1)	\$1.97
CAPITAL PROJECT (2)	\$1.45
CEMETERY PERPETUAL	\$0.00
SEWER	\$30,040.09