

As of 2/15/12

TOWN COUNCIL AGENDA
Regular Meeting
Wednesday, February 22, 2012

- I. **6:30 PM - CALL TO ORDER**
- II. **ROLL CALL**
- III. **PLEDGE OF ALLEGIANCE**
- IV. **APPROVAL OF MINUTES**
January 25, 2012 (Tabled from 2/8/12)
February 8, 2012
- V. **AGENDA OVERVIEW**
- VI. **CONSENT AGENDA**
- VII. **TOWN ADMINISTRATOR'S REPORT**
- VIII. **PUBLIC INPUT: 15 Minutes**
- IX. **NOMINATIONS AND APPOINTMENTS**
Appointment – William E. King, Economic Development Committee
Available Positions – Heritage Commission, (2) Alternate Members
- X. **SCHEDULED APPOINTMENTS**
Community Development & Stantec, re: 3A Project
- XI. **15 MINUTE BREAK**
- XII. **OLD BUSINESS**
11-125 Budget
 a) Default Budget
 b) Warrants
12-4 Council Rules – Public Input
12-10 Town Administrator's Goals and Evaluation
- XIII. **NEW BUSINESS**
12-11 Quarterly Financial Report
12-12 Council's Vision for Economic Development Plan
- XIV. **SUB-COMMITTEE REPORTS**
- XV. **PUBLIC INPUT**
- XVI. **NON-PUBLIC SESSION**
- XVII. **ADJOURNMENT**

**Anyone requesting auxiliary aids or services is asked to contact
the Administration Department five business days prior to the meeting.**

Memorandum

To: Town Council

CC: Dr. Dean E. Shankle, Jr., Town Administrator
Jo Ann Duffy, Town Planner

From: Donna Fitzpatrick, Planning Coordinator *DF*

Date: 02/15/12

Re: Hooksett Roadway Improvements – Hackett Hill Rd. & Rte. 3A AND
Rte. 3A Hourglass

The Planning Board, at its meeting of Monday, February 13, 2012 was presented with two conceptual roadway improvement plans: 1) Hackett Hill Rd. & Rte. 3A intersection, and 2) Rte. 3A Hourglass (see attached). The Board is in favor of these plans moving forward to the Town Council for review as one Rte. 3A corridor phased plan; phase I = Hackett Hill Rd. & Rte. 3A intersection, and phase II = Rte. 3A Hourglass.

Thank you!

HACKETT HILL ROAD



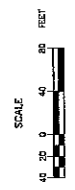
PROPOSED RAISED CONCRETE ISLAND

NH ROUTE 3A - WEST RIVER ROAD

PROPOSED SIGNALIZED INTERSECTION

MERRIMACK RIVER

PROPOSED 8'x8' BOX CULVERT - 50' L.F.



WEST RIVER ROAD, ROUTE 3A
& HACKETT HILL INTERSECTION
CONCEPTUAL IMPROVEMENTS PLAN
HOOKSETT, NEW HAMPSHIRE

PREPARED FOR: TOWN OF HOOKSETT

FEBRUARY 13, 2012



3 HERRING HILL DRIVE
HOOKSETT, NH 03042
TEL: 603-886-7000

AGENDA NO. 11.125 (a)
DATE: 2.22.12

**Staff Report
2012-13 Default Budget
February 22, 2012**

Background: The Town is required to prepare a default budget that will be utilized if the voters of Hooksett do not pass the operating budget. RSA 40:13, IX (b) "Default budget" as used in this subdivision means the amount of the same appropriations as contained in the operating budget authorized for the previous year, reduced and increased, as the case may be, by debt service, contracts, and other obligations previously incurred or mandated by law, and reduced by one-time expenditures contained in the operating budget.

Discussion: Major changes to the 2011-12 budget to create the 2012-13 default:

- Wages overall decreased due to staff turnover, a reduction in overtime for plowing, and a reduction of one laborer's position
- Health Insurance for Fire Union increase 3.5% for 2012 & 10% for 2013
- Health Insurance for all others decreased 2% for 2012 & 10% for 2013
- NHRS for Fire & Police increase in employer contributions
- NHRS for Employees decrease in employer contributions
- Fire Union Concessions in 2011-12 added back into the default
- IT & Software contracts increased
- FCC Narrow Banding regulation increased Fire & Police
- Fire Tanker lease increased, approved by voters in 2011-12
- Removed Peterbrook land purchase
- Removed Ambulance funding to Special Revenue Fund
- Removed Fire Pumper lease that was paid off
- Removed Safety Center Bond payment that was paid off
- Reduced interest payments on bonds
- Town Welfare decreased

Fiscal Impact: 2012-13 Default Budget is \$15,640,927, which is \$ 327,080 or 2.9% less than Council's recommended budget of \$15,968,007.

Recommendation: To accept and sign the 2012-13 Default Budget at \$15,640,927.

Prepared by: Christine Soucie, Finance Director

Town Administrator Recommendation: Concur with recommendation.



Dean E. Shankle Jr., Ph.D.
Town Administrator

2012-13 Default Budget Calculation

2/14/2012

DEPARTMENT	2011-12 Budget	Contractual Items	Remove One-time Items	2012-13 Default Budget
ADMINISTRATION	1,109,808	(6,459)	(201,999)	901,350
ASSESSING	160,498	2,856	-	163,354
BUILDING & ZBA (renamed Code Enforcement and moved under PUBLIC WORKS as of 1-1-2012)				
COMMUNITY DEVELOPMENT	198,146	(3,780)	-	194,366
FAMILY SERVICES	211,732	(11,542)	-	200,190
FINANCE	181,586	15,439	-	197,025
FIRE-RESCUE	3,540,559	128,286	(74,576)	3,594,269
PUBLIC WORKS	2,789,528	(45,297)	-	2,744,231
RECYCLING & TRANSFER	1,150,260	(56,403)	-	1,093,857
TAX COLLECTOR	233,479	7,179	-	240,658
TOWN CLERK	20,333	6,721	-	27,054
OPERATING BUDGET	9,595,929	37,000	(276,575)	9,356,354
BUDGET COMMITTEE	5,914	2,744	-	8,658
CAPITAL LEASES	129,056	56,712	(100,391)	85,377
CAPITAL PURCHASE	-	-	-	-
CEMETERY COMMISSION	850	-	-	850
CONSERVATION COMMISSION	10,393	(253)	-	10,140
DEBT PRINCIPAL	370,000	-	(110,000)	260,000
DEBT INTEREST	18,113	-	(12,913)	5,200
DEBT TAN INTEREST	1	-	-	1
LIBRARY	529,757	767	-	530,524
POLICE COMMISSION	3,384,699	47,047	-	3,431,746
TOTAL BUDGET	14,044,712	144,017	(499,879)	13,688,850
SEWER DEPARTMENT	1,952,077	-	-	1,952,077
TOTAL DEFAULT BUDGET	15,996,789	144,017	(499,879)	15,640,927

Increased the default:

Fire Health Insurance +3.5% for 2012 & 10% for 2013

NHRS: Police +3.33% to 19.95%

Fire +2.81% to 22.89%

Worker's Compensation +9%

Unemployment Compensation

IT & Software contracts

Assessor's contract

Concessions made by Local 3264, Hooksett

Permanent Firefighters Association.

GASB Requirement

Fire Dispatch contract

Fire & Police Broad banding

Fire Tanker Truck lease

Police Union Uniforms added one

State & Federal Elections

Decreased the default:

Wages due to staff turnover & reductions

Health Insurance -2% for 2012 & 10% for 2013

NHRS: Employee -2.29% to 8.80%

Removed Land Purchase

Reduced Welfare

Removed Ambulance funding

Fire Pumper Trucks Lease ended

Safety Center Bond Payments & Interest ended

Reduced interest payments on bond

Reduced laborer

Reduced GMILCS for Library

Town Warrant

To the inhabitants of the Town of Hooksett, New Hampshire, in the county of Merrimack in said state, qualified to vote in Town affairs.

You are hereby notified to meet at the **David R. Cawley Middle School on Saturday, April 7, 2012 at 9:00 am** for the first session of the Town Meeting to discuss and amend, as required, warrant articles _ through _.

The final ballot vote for warrant articles will take place at **David R Cawley Middle School on Tuesday, May 8, 2012.** The polls will be open from 6 am until 7 pm.

Article #1

To choose all necessary Town officers for the year ensuing.

Article #

Shall the Town raise and appropriate as an operating budget, not including appropriations by special warrant articles, the amounts set forth on the budget posted with the warrant, for the purposes set forth therein, and other appropriations voted separately totaling \$_____. Should this article be defeated, the operating budget shall be \$_____, which is the same as last year, with certain adjustments required by previous action of the Town meeting, or by law or the Town Council may hold one special meeting, to take up the issue of a revised operating budget only. Note: This Article does not include special warrant articles # __ through # __.

Article #

To see if the Town will vote to raise and appropriate the sum of **\$160,000.00** to purchase a Front End Loader for the Recycling and Transfer Department and to authorize the withdrawal from the Solid Waste Disposal Special Revenue Fund. No amount to be raised from taxation. Recommend by the Town Council 8-0,

Article #

To see if the Town will vote to raise and appropriate the sum of **\$150,000.00** to be placed in the Town Building Maintenance Capital Reserve Fund already established. Recommend by the Town Council 8-0,

Note: Balance held by the Trustees as of _____ for this fund is \$_____.

Article #

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Hooksett Police Commission and the Hooksett Police Union Local 24, NEPBA which calls for the following increases in salaries and benefits at the current staffing level:

Estimated increase over prior year

<u>Fiscal Year</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Estimated Increase</u>
2012-13	\$		
2013-14			

and further to raise and appropriate the sum of \$_____ for the current fiscal year, such sum represents the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels.

Article #

Shall the Town, if articles #__ is defeated, authorize the governing body to call one special meeting, at its option, to address articles #__ cost items only?

Article #

To see if the Town will vote to approve the cost items included in the collective bargaining agreement reached between the Town Council and the Hooksett Permanent Firefighters Association Local 3264, IAFF which calls for the following increases in salaries and benefits at the current staffing level:

Estimated increase over prior year

<u>Fiscal Year</u>	<u>Salaries</u>	<u>Benefits</u>	<u>Estimated Increase</u>
2012-13	\$86,374	\$ 691	\$ 87,065
2013-14	\$40,232	\$13,261	\$ 53,493
2014-15	\$41,236	\$13,559	\$ 54,795

and further to raise and appropriate the sum of **\$87,065.00** for the current fiscal year, such sum represents the additional costs attributable to the increase in salaries and benefits required by the new agreement over those that would be paid at current staffing levels. Recommend by the Town Council 9-0,

Article #

Shall the Town, if articles #__ is defeated, authorize the governing body to call one special meeting, at its option, to address articles #__ cost items only?

Article #

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Plow Dump Trucks for Public Works and to raise and appropriate the sum of **\$80,000.00** to be placed in this fund, and to name the Town Administrator as the agent to expend. Recommend by the Town Council 8-0,

Article #

To see if the Town will vote to raise and appropriate the sum of **\$68,500.00** to be placed in the Revaluation Capital Reserve Fund already established. Recommend by the Town Council 8-0,

Note: Balance held by the Trustees as of _____ for this fund is \$ _____.

Article #

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing Fire Apparatus for the Fire-Rescue department and to raise and appropriate the sum of **\$50,000.00** to be placed in this fund, and to name the Town Administrator as the agent to expend. Recommend by the Town Council 8-0,

Article #

To see if the Town will vote to raise and appropriate the sum of **\$50,000.00** to be placed in the Emergency Radio Communication Development Capital Reserve Fund already established. Recommend by the Town Council 8-0,

Note: Balance held by the Trustees as of _____ for this fund is \$ _____

Article #

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose drainage upgrades for Public Works and to raise and appropriate the sum of **\$50,000.00** to be placed in this fund, and to name the Town Administrator as the agent to expend. Recommend by the Town Council 8-0,

Article #

To see if the Town will vote to raise and appropriate the sum of **\$47,000.00** to purchase financial software, including data conversion, 1st year's maintenance and support, and hardware. This will be a non-lapsing appropriation per RSA 32:7, VI and will not lapse until the software conversion is completed or by June 30, 2016, whichever is sooner. Recommend by the Town Council 8-0,

Explanation:

The intent of this article is to replace the current financial software, including General Ledger, Payroll and Accounts payable, and to add a purchasing program.

Article #

To see if the Town will vote to raise and appropriate the sum of **\$30,000.00** to purchase a new vehicle for the Fire-Rescue department. Recommend by the Town Council 7-1,

Article #

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of upgrading the diesel tanks and fuel dispenser for Recycling and Transfer Department and to raise and appropriate the sum of **\$25,000.00** to be placed in this fund, and to name the Town Administrator as the agent to expend. Recommend by the Town Council 8-0,

Article #

To see if the Town will vote to raise and appropriate the sum of **\$24,000.00** to purchase personal protective equipment for firefighters. Recommend by the Town Council 8-0,

Explanation: Per NFPA 1851 standard on selection, care and maintenance of protective ensembles for structural firefighting and proximity firefighting, there is a ten year lifespan on all personal protective equipment (PPE). Over the next 2 years we anticipate that 28 sets of in-service PPE will reach this benchmark. The intent of this article is to replace half of the PPE, with the second half being replaced next year.

Article #

To see if the Town will vote to raise and appropriate the sum of **\$20,000.00** to be placed in the Air Pack and Bottles Capital Reserve Fund already established. Recommend by the Town Council 5-3,

Note: Balance held by the Trustees as of _____ for this fund is \$ _____

Article #

To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** to be placed in the Town of Hooksett's Master Plan Capital Reserve Fund already established. Recommend by the Town Council 7-1,

Note: Balance held by the Trustees as of _____ for this fund is \$ _____.

Article #

To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** to be placed in the Town Wide Computer Development Capital Reserve Fund already established. Recommend by the Town Council 8-0,

Note: Balance held by the Trustees as of _____ for this fund is \$ _____.

Article #

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of improving infrastructure on conservation land and to raise and appropriate the sum of **\$10,000.00** to be placed in this fund, and to name the Town Administrator as the agent to expend. Recommend by the Town Council 8-0,

Article #

To see if the Town will vote to raise and appropriate the sum of **\$10,000.00** to be placed in the Parks and Recreation Facilities Development Capital Reserve Fund already established. Recommend by the Town Council 8-0,

Note: Balance held by the Trustees as of _____ for this fund is \$ _____.

Article #

To see if the Town will vote to establish a Capital Reserve Fund under the provisions of RSA 35:1 for the purpose of purchasing automated trash collection/curbside recycling equipment for Recycling and Transfer Department and to raise and appropriate the sum of **\$10,000.00** to be placed in this fund, and to name the Town Administrator as the agent to expend. Recommend by the Town Council 8-0,

Article #

To see if the Town will vote to raise and appropriate the sum of **\$7,500.00** to repair the fence at Riverside Cemetery. Recommend by the Town Council 8-0,

Article #

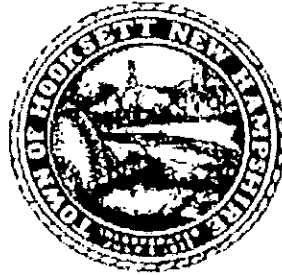
Shall the Town rescind **\$2,000,000.00** of bonding authority that was authorized at a Town Meeting in October 2007 for the construction of certain public and related project improvements in a newly created tax increment finance district related to the Cabela's Project? (3/5 ballot vote required.)

Article #

To see if the Town will vote to adopt the provisions of RSA 261:153 VI to collect an additional \$5.00 fee for the purpose of supporting municipal and transportation improvements and to establish a Municipal Transportation Improvement Capital Reserve fund for this purpose governed by the RSA 35:1; further to restrict \$4.50 from the fee to go into this fund and to name the Town Administrator as the agent to expend. The remaining .50 cents would lapse to the general fund. Recommend by the Town Council 5-4,

AGENDA NO. 12.11
DATE: 2.22.12

Town of Hooksett New Hampshire



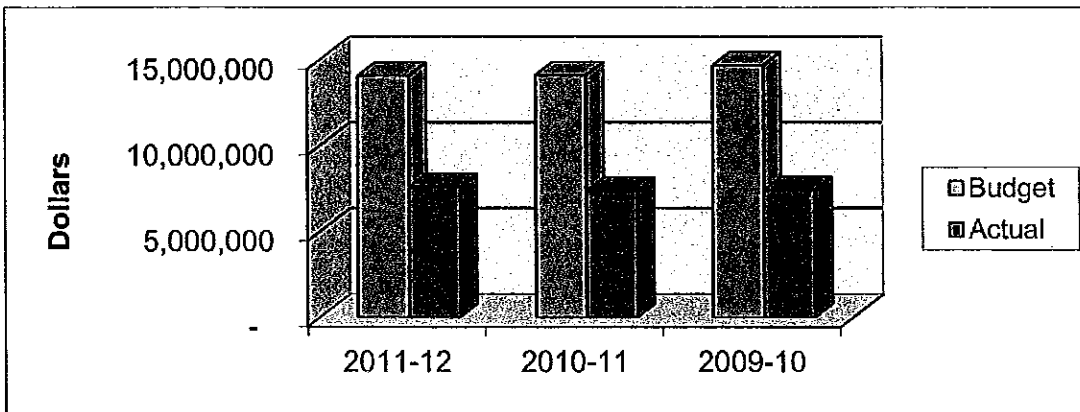
Quarterly Financial Report For December 31, 2011

Second Quarter of FY 2011-12

Unaudited

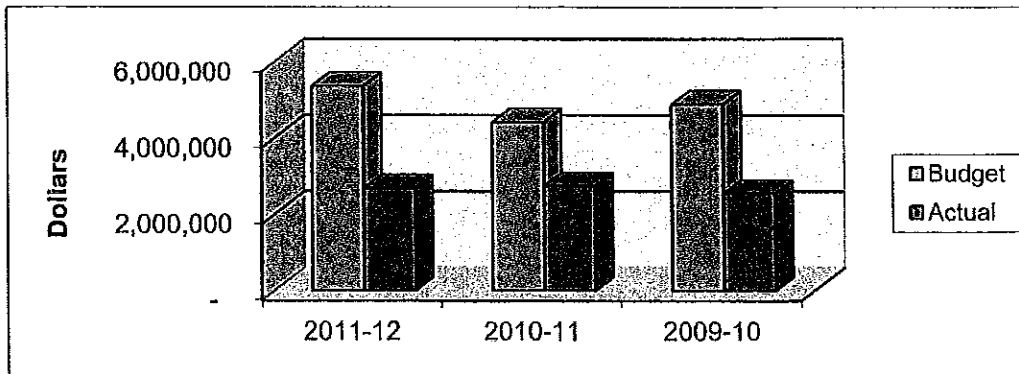
Total General Fund Operating Budget

Year	Budget	Actual	Actuals		%
			(Over)	Under	
2011-12	14,044,712	7,577,748	6,466,964		54%
2010-11	14,089,386	7,355,667	6,733,719		52%
2009-10	14,665,927	7,396,482	7,269,445		50%



Total General Fund Revenues

Year	Budget	Actual	Actuals		%
			(Under)	Over	
2011-12	5,374,344	2,690,299	(2,684,045)		50%
2010-11	4,420,571	2,745,742	(1,674,829)		62%
2009-10	4,896,839	2,554,766	(2,342,073)		52%



Note: Removed the Sewer from both the Expense and Revenues.

TOWN OF HOOKSETT - BUDGET SUMMARY FY 2011-12

December 31, 2011

50% of the year has expired

25 pay weeks of 52 weeks has expired or 48.08%

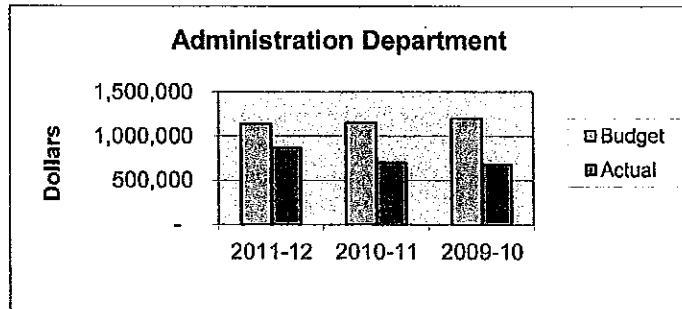
Department	2011-12 Appropriation	2011-12 Actual YTD	(Over) Under Expended YTD	Percent Expended
Administration	1,136,854	867,405	269,449	76.30%
Assessing	160,498	91,815	68,683	57.21%
Building & ZBA	161,148	71,781	89,367	44.54%
Community Development & Planning Board	198,146	87,147	110,999	43.98%
Family Services	211,732	67,670	144,062	31.96%
Finance	181,586	93,891	87,695	51.71%
Fire-Rescue	3,513,513	1,881,741	1,631,772	53.56%
Public Works	2,628,380	1,285,914	1,342,466	48.92%
Recycling & Transfer	1,150,260	417,587	732,673	36.30%
Town Engineer	233,479	97,425	136,054	41.73%
Town Clerk	20,333	7,411	12,922	36.45%
Administration's Budget	9,595,929	4,969,787	4,626,142	51.79%
Budget Committee	5,914	2,156	3,758	36.45%
Capital Leases	129,056	129,055	1	100.00%
Cemetery Commission	850	-	850	0.00%
Conservation Commission	10,393	5,041	5,352	48.50%
Debt Principal	370,000	370,000	-	100.00%
Debt Interest	18,113	12,913	5,201	71.29%
Debt Tax Anticipation Note (TAN)	1	-	1	0.00%
Library	529,757	529,757	-	100.00%
Police Commission	3,384,699	1,559,040	1,825,659	46.06%
Total General Fund Operating Budget	14,044,712	7,577,748	6,466,964	53.95%
Sewer Department	1,952,077	-	1,952,077	0.00%
#5 Lease of Fire-Rescue Tanker	56,712	-	56,712	0.00%
#6 Automatic Collection	920,000	-	920,000	0.00%
#7 Master Plan Capital Reserve	6,250	6,250	-	100.00%
2011-12 Grand Totals	16,979,751	7,583,998	9,395,753	44.66%

Quarterly Financial Overview Second Quarter of FY 2011-12

The Quarterly Financial Report summarizes expenditure and revenue projections for the Town of Hooksett. This report shows a three year history of the major expenditures and revenues. Budget Summary reports are provided monthly, which report year-to-date expenditures and revenues in detail.

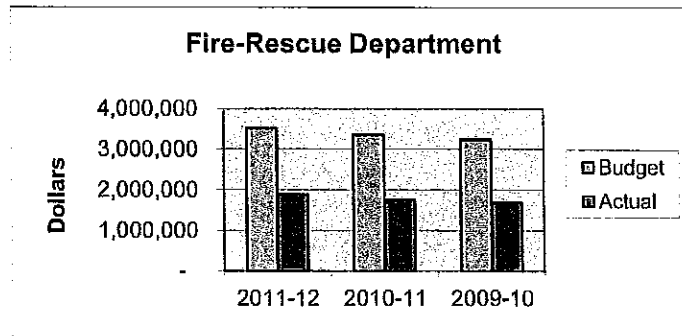
Major Department Expenditure

Administration Department			
Year	Budget	Actual	%
2011-12	1,136,854	867,405	76%
2010-11	1,152,680	699,682	61%
2009-10	1,196,359	678,367	57%



Administration Department - The 2011-12 year is showing 76% spent to date, this is higher than the prior years due to the one-time purchase of the Petersbrook property in late December and due to the 2011-12 budget being the lowest of the three years. Other large items paid in full for the year are workers' compensation at \$141,546 and property liability insurance at \$165,007, both under budget. The major item of concern in this budget is the legal line, as of December 31st it is 100% spent, largely due to defending the Town against litigation and the liability coverage of the sewer incident.

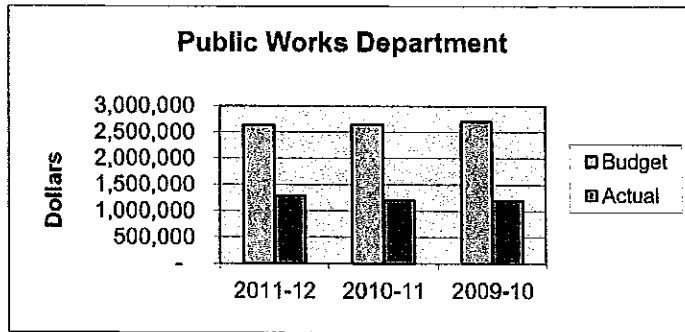
Fire-Rescue Department			
Year	Budget	Actual	%
2011-12	3,513,513	1,881,741	54%
2010-11	3,351,430	1,749,370	52%
2009-10	3,228,930	1,681,216	52%



Fire-Rescue Department - This department is 54% spent and is just slightly higher than the prior years. It is estimated that NH Retirement for Fire-Rescue will be over budget by \$53,000 for the year, due to the change in the employer rates. The Ambulance Division has spent \$47,187 or 63% of its \$74,577 budget to date. Starting January 1, 2012 the ambulance expenses are accounted for in a new fund, approved by the voters. The \$27,390 remaining in the Ambulance budget will help offset the additional cost of NH Retirement needed in Fire-Rescue.

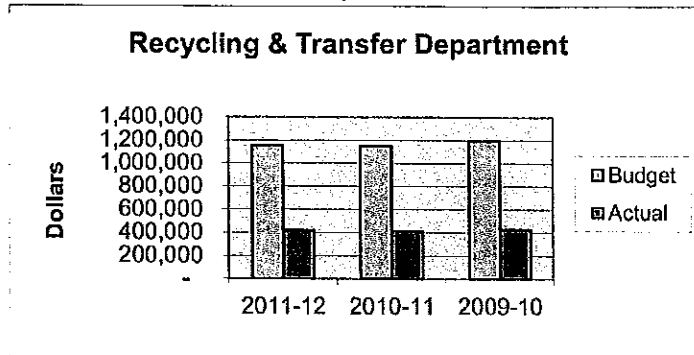
Major Department Expenditures, Continued

Public Works Department			
Year	Budget	Actual	%
2011-12	2,628,380	1,285,914	49%
2010-11	2,644,959	1,203,080	45%
2009-10	2,703,501	1,194,391	44%



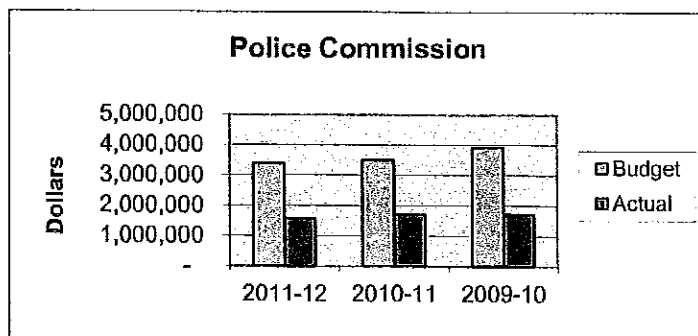
Public Works Department - This department includes Highway, Parks and Recreation and Building Maintenance. In the Highway Division, there is a savings in the overtime line for plowing, with the exception of the October snow storm the winter has gotten off to a slow start. The paving line is 98% spent for the year with the completion of Smyth Road and Bicentennial Drive and phase 1 of Goffstown Road. Also the vehicle maintenance line is 102% spent as of December 31st. It is anticipated that this line alone will be over budget by \$50,000 for the year. In the Parks and Recreation Division, Old Home day was over budget by \$7,500 costing over \$10,000 in total (\$7,460 for fireworks, staging and bathrooms and \$2,000 in staffing). In the Building Maintenance Division, the court house maintenance line should have a small balance at the end of the fiscal year.

Recycling & Transfer Department			
Year	Budget	Actual	%
2011-12	1,150,260	417,587	36%
2010-11	1,143,791	411,960	36%
2009-10	1,193,888	424,798	36%



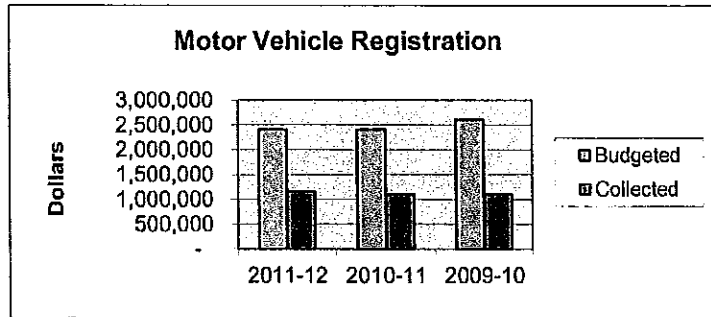
Recycling & Transfer Department - This department is 36% spent and is keeping pace with prior years spending. Over the last few years the amount of trash needed to be disposed of has decreased and recycling has increased. Historically June is the most expenses month and it is estimated that the department will be under budget by \$65,000 for the year.

Police Commission			
Year	Budget	Actual	%
2011-12	3,384,699	1,559,040	46%
2010-11	3,499,460	1,702,686	49%
2009-10	3,918,811	1,720,113	44%



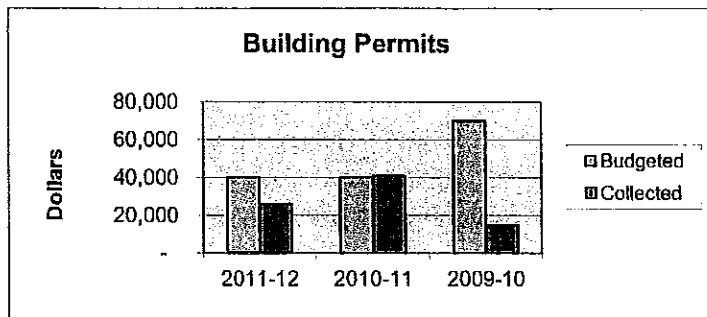
Major Governmental Revenues

Motor Vehicle Registration			
Year	Budget	Actual	%
2011-12	2,400,000	1,151,560	48%
2010-11	2,400,000	1,098,894	46%
2009-10	2,600,000	1,105,473	43%



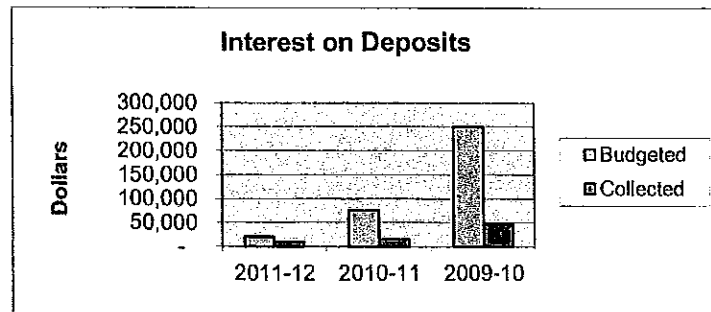
Motor Vehicle Registration - The top revenue source for the Town are fees collected for registering motor vehicles. The budgeted number was revised to reflect the current economic conditions at the end of October and collections are meeting expectations.

Building Permits			
Year	Budget	Actual	%
2011-12	40,000	25,916	65%
2010-11	40,000	40,924	102%
2009-10	70,000	14,627	21%



Building Permits - These fees are paid by builders for residential and commercial construction. PSNH and Regency Mortgage as well as some residential permits have been collected to date. Hopefully other commercial projects will come forward this spring.

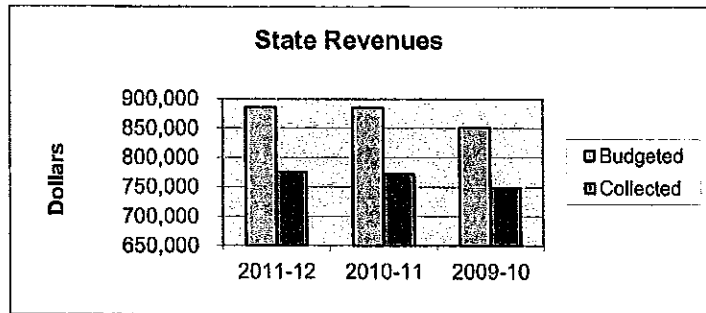
Interest on Deposits			
Year	Budget	Actual	%
2011-12	20,000	9,614	48%
2010-11	75,000	14,471	19%
2009-10	250,000	46,866	19%



Interest on Deposits - These are revenues earned on cash investments. As reported by the Treasurer the 2011 year ended with the lowest interest rates of this current financial downturn. The Town did purchase a CD at .5% for six month and another one at .35% for five months, when these CD mature, it is anticipated that we will closes to meeting budgeted expectations.

Major Governmental Revenues, Continued

Year	State Revenues		%
	Budget	Actual	
2011-12	884,699	775,265	88%
2010-11	885,167	771,753	87%
2009-10	851,203	747,986	88%



State Revenues - In 2009-10 the "State Shared Revenues" was not received by the Town. Increase in both the Meals and Rooms tax and the Highway Block Grants have made up for this loss of the State Shared Revenues.

Ambulance Services - These are user fees collected from insurance and/or patients who utilize this service. The budget for 2011-12 is \$150,000 currently; \$150,942 has been collected. Starting January 1st these revenues will be deposited into the Ambulance Services fund utilized only for that purpose. This fund should be self supporting and should not require tax dollars to supplement future capital or operational costs.

<u>Other Revenues</u>	<u>Budget</u>	<u>Actual</u>	<u>Over Budget</u>
Yield Tax	5,000	7,910	2,910
Welfare Reimbursements	8,000	13,895	5,895