



WESTPORT CONNECTICUT BOARD OF FINANCE

MINUTES OF BOF EXECUTIVE SESSION

The Board of Finance held a Special Meeting on **Wednesday, September 13, 2017** at 7:00 p.m. in **Room 201 of Town Hall** for the following purposes:

In attendance was L. Caney, J. Tooker, B. Stern, J. Westphal, S. Gordon & M. Rea

Absent: J. Hartwell

At 7:04 P.M. a motion to go into executive session by B. Stern, Second by M. Rea.

Vote 6-0-0 unanimous

1. To discuss the real estate negotiations of the Elm Street land swap, Baldwin Place parking, and Inn at Longshore.
2. To discuss the telecommunication leases between the Town of Westport and T-Mobile, and Sprint for space on the cell tower and roof located at the firehouse, 515 Post Road East.

At 7:57 P.M. motion to come out of Executive session made by S. Gordon, second by L. Caney

Vote 6-0-0

At 7:58 Motion by B. Stern, second by S. Gordon to adjourn. Vote 6-0-0

MINUTES OF BOF PUBLIC MEETING

The Board of Finance held its Public Meeting on **Wednesday, September 13, 2017**, at 8:00 p.m. in **Room 201 of Town Hall** for the following purpose:

AGENDA

- Attendees: B. Stern, M. Rea, S. Westphal, S. Gordon, L. Caney, J. Tooker & J. Hartwell.
 1. Approved the Board of Finance Minutes of the August 2, 2017 Regular Meeting.
Motion to Approve minutes by B. Stern second by L. Caney. Vote- 6-0-1 (Tooker abstaining)
 2. Financial Report from the Finance Director. (Discussion Only)
The minutes will notice that it is the intent of the Board of Finance to review its current policies regarding OPEB funding and General Surplus for the December 2017 meeting.
 3. Liability Review from the Finance Director. (Discussion Only)
 4. Status Update from the Audit Manager. (Discussion Only)
 5. Recommend the leases of Cell Tower space to T-Mobile at the Firehouse.
Resolution was made by M. Rea second by S. Gordon as follows: Resolved: That the Westport Board of Finance recommends to the Board of Selectman to approve a "Site Lease Agreement" with T-Mobile Northeast, LLC for aerial and roof top space at the Westport Fire Headquarters located at 515 Post Road East, Westport.
Vote 7-0-0 Unanimous.
Summary of new lease terms attached.

6. Upon the request of the Finance Director, approved the following request(s) for transfers and carryover amounts of \$50,000 or less:

	<u>Department</u>	<u>Account Name</u>	<u>Amount</u>	<u>Purpose/Reason</u>
a.	Assessor	Fees & Services	\$5,028	Inspections
b.	Assessor	Salaries	\$1,660	Part Time Help
c.	DPW	Beautification Committee	\$10,000	Town Hall Landscaping
d.	Finance	Fees & Services	\$4,000	Dual Computer Monitors
e.	Fire	Security Cameras	\$3,000	Security Cameras
f.	Fire	Computers	\$4,000	Ipads
g.	Fire	Vehicles	\$3,177	Vehicle Repair/Maintenance
h.	Miscellaneous	Arts Advisory Council	\$7,910	Otocast Mobile Device
i.	Parks & Rec	Fees & Services	\$4,000	Parks Maintenance
j.	Parks & Rec	Equipment-Boat	\$30,500	Gas Pump & Computer Repair
k.	Parks & Rec	Facility Mt/Tree Care	\$5,000	Parks Maintenance
l.	Parks & Rec	Facility Improvement	\$14,000	Golf Improvements
m.	Parks & Rec	Equipment-Beach/Pool	\$13,000	Radios & Water Feeder
n.	P&Z	Salaries	\$10,340	Special Projects
o.	Police	Employee Medical	\$1,199	Medical Expenses
p.	Railroad	Parking Improvement	\$28,813	Facility Improvements
q.	Registrar	Education & Expenses	\$600	Certification Classes
r.	Westport Transit	Marketing	\$14,035	Marketing/ Advertising

Motion to approve by L. Caney, second by J. Hartwell. Vote unanimous 7-0-0

7. Upon the request of the Finance Director, approved the following request(s) for transfers and carryover amounts of \$50,000 or more such authority will expire if funds are not encumbered by December 31, 2017 and the account will be closed out.

	<u>Department</u>	<u>Account Name</u>	<u>Amount</u>	<u>Purpose/Reason</u>
a.	Westport Transit	Agency Payments	\$85,083	Appropriation Extension

Motion to approve by B. Stern, second by S. Gordon. Vote unanimous 7-0-0

8. Approved the request of the Finance Director, to close the Fiscal Year 2016-17 by processing the list of transfers (attached) and incorporating these in the appropriation subsidiary ledger.

Motion to approve by J. Hartwell, second by J. Westphal. Vote unanimous 7-0-0

9. In accordance with C.G.S. Section 10-222a and upon the request of the Superintendent of Schools, approved an appropriation of \$140,591.94 to the 2016-2017 Budget, BOE Rentals & Reimbursements Expenditure Account.

Motion to approve by M. Rea, second by S. Gordon. Vote unanimous 7-0-0

At 9:50 P.M. S. Gordon made a motion to adjourn, second by J. Westphal. Vote unanimous 7-0-0

Town of Westport
General Fund Revenues, Transfers and Expenditures
For Two

		Months Fiscal Years 2018 and 2017				FY 2017			
		FY 2018		% of Budget		FY 2017		% of Budget	
		Budget	2 Month Actual	% of Budget	Final Budget	2 Month Actual	% of Budget	2 Month Variance	
	REVENUES								
10	PROPERTY TAXES	185,142,131	55,993,051	30.2	181,870,719	55,081,317	30.3	911,734	
20	EDUCATION REVENUES	438,350	143,773	32.8	434,878	60,094	13.8	83,680	
30	PARKS AND RECREATION	5,525,576	1,105,658	20.0	5,227,524	991,511	19.0	114,147	
40	LICENSES AND PERMITS	3,500,000	884,077	25.3	4,060,927	741,107	18.2	142,970	
50	FINES AND PENALTIES	1,500,000	188,563	12.6	1,450,000	258,457	17.8	(69,895)	
60	INTEREST	160,000	51,262	32.0	125,000	25,138	20.1	26,124	
70	FROM STATE OF CONNECTICUT	313,942	156,032	49.7	2,930,215	435,011	14.8	(278,980)	
80	CURRENT SERVICES CHARGES	3,000,000	628,906	21.0	2,959,750	622,827	21.0	6,079	
90	MISCELLANEOUS REVENUES	146,600	33,094	22.6	105,000	1,076	1.0	32,018	
95	TRANS. FROM OTHER FUNDS	887,000	0	0.0	437,000	0	0.0	0	
	GEN. FUND REVENUES & TRANSFERS	200,613,599	59,184,415	29.5	199,601,013	58,216,539	29.2	967,877	
	EXPENDITURES								
110	GENERAL GOVERNMENT	5,997,517	884,012	14.7	6,088,233	887,826	14.6	3,814	
120	PUBLIC SAFETY - Police	8,434,431	1,675,005	19.9	8,487,824	1,435,747	16.9	(239,257)	
122	- Fire	9,062,445	1,589,889	17.5	9,175,447	1,499,240	16.3	(90,649)	
129	- Other	3,129,615	388,089	12.4	3,009,943	315,995	10.5	(72,093)	
130	PUBLIC WORKS	9,743,361	1,056,460	10.8	9,673,534	955,811	9.9	(100,650)	
140	HEALTH	547,789	139,722	25.5	547,789	139,722	25.5	0	
150	HUMAN SERVICES	1,136,470	164,637	14.5	1,138,508	164,314	14.4	(322)	
160	EDUCATION	125,846,533	14,159,370	11.3	124,532,970	16,336,104	13.1	2,176,734	
170	LIBRARY	4,900,096	1,244,683	25.4	4,755,561	1,040,022	21.9	(204,661)	
180	PARKS AND RECREATION	5,668,191	1,389,364	24.5	5,439,643	1,288,249	23.7	(101,114)	
190	MISCELLANEOUS - Pension	8,268,483	927,648	11.2	8,928,206	1,220,534	13.7	292,886	
191	- OPEB	5,167,641	767,893	14.9	5,933,756	988,952	16.7	221,059	
192	- Insurance	10,119,723	2,315,825	22.9	10,372,132	489,453	4.7	(1,826,372)	
196	- Other	1,778,419	308,573	17.4	1,750,627	302,497	17.3	(6,076)	
197	DEBT SERVICE	2,571,310	1,077,118	41.9	2,827,567	1,514,324	53.6	437,206	
199	OTHER FINANCE USES / Transfers	1,868,165	368,165	19.7	1,908,136	0	0.0	(368,165)	
200	SPECIAL APPROPRIATIONS	0.	0		88,075	0	0.0	0	
	GEN. FUND EXPENDITURES & TRANS	204,240,189	28,456,454	13.9	204,657,951	28,578,791	14.0	122,337	

Town of Westport
 General Fund Revenues, Transfers and Expenditures
 For Two
 Months Fiscal Years 2018 and 2017

EXECUTIVE SUMMARY	
REVENUES	
Property taxes are slightly lower than 2017 YTD on a percentage basis but ahead on a dollar basis. This is due to higher Real Estate collections (\$1.2 million), offset by deferred taxes collected in 2017 which exceeds 2018 by \$440k.	
Education revenues are favorable to 2017 due to the Facility rentals. The major variance is the reclass of Deferred Revenue which was not booked until October in 2017.	
Parks and Recreation Fees are \$114k favorable to 2017 due to Golf Cart and Range Revenue which was previously handled by the golf Pro. Offsetting this in part is the golf cart rentals and range costs.	
Licenses and permits are \$143k favorable to last year due to Conveyance fees (volume related 20+ sales) and Building permit activity.	
Fines and Penalties are unfavorable \$69k to last year as a result of lower interest collected on deferred properties sold.	
Earnings on investments are favorable to 2017 due to higher interest rates on the Town's Master Account.	
State Revenue receipts are \$279k lower than 2017 due to No State Budget and the expectation of nothing in 2018. Last year we received \$262k for Municipal Revenue sharing.	
Miscellaneous revenues are favorable by \$32K as a result of the Equity Distribution from CIRMA.	
Expenses	
Police expenses higher than 2017 by \$239k due to higher salaries as a result of the contract settlement, higher sick leave coverage and the purchase of 3 vehicles.	
Fire expenses are higher than last year \$91k due to overtime coverage associated with the retirements that occurred at year end 2017.	
Public Works is higher than last year by \$101k due to more construction of sidewalks, street marking and drainage work being performed.	
BOE expenses are \$2.2 million lower than 2017 due to primarily to the restructuring of debt which accounts for \$1.3 million while \$746k is from operations due to the timing of a transportation payment which was made the first week of September in 2016.	
Library spending is \$205k higher than last year due to the revised pension cost which was fully funded in the first two months of the year.	
Parks and Recreation are \$101k higher than last year as a result additional costs resulting from golf carts and range as well as maintenance.	
Pension and OPEB are lower than last year as a result of favorable valuations for 2018 resulting in reduced contributions.	
Insurance cost is \$1.8 million higher than 2017 as the first quarter funding for the Health insurance was made on the last day in August versus September last year.	
Debt service is \$368k less than last year as a result of debt restructuring and the pay down of debt.	
Transfers are \$368k higher than 2017 due to the prefunding of the Sewer Debt Service and the Operations chargeback to the General Fund.	

**TOWN OF WESTPORT - T-MOBILE
CELL TOWER - 515 POST ROAD EAST (WESTPORT FIRE DEPARTMENT)
SUMMARY OF NEW LEASE TERMS
SEPTEMBER 13, 2017**

- A. T-Mobile will continue to occupy the lowest position on the tower (82 feet).
- B. T-Mobile will continue to occupy equipment cabinets on the roof.
- C. 10 year lease term.
- D. One 5-year extension term exercisable at T-Mobile's option.
- E. Annual rent = \$60,000 (for Year 1). Under the expired lease, T-Mobile paid \$21,228 per year. That's an increase of 282.6%.
- F. Rent increases by 3% each year.
- G. T-Mobile will pay for annual structural inspections by the Town's outside engineering consultant (\$1,500 per year).
- H. Equipment upgrades (e. g., converting from 4G to 5G): T-Mobile will pay the Town's costs of engineering review by the Town's outside engineering consultant.
- I. Equipment upgrades that require additional space or installation of additional antennas will entitle the Town to increased rent.
- J. Cost of the Town's designated representative to oversee site work outside of normal business hours: T-Mobile will reimburse the Town at \$150 per hour.

FYE TRANSFERS 2017	Proposed Internal Transfer To	Proposed Internal Transfer From
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101 General Fund

10101140 Registrars

513001 Extra Help		(1,092.05)
532000 Contract Services	1,092.05	
	1,092.05	(1,092.05)

10101142 Elections

513001 Extra Help		(2,133.74)
531000 Fees & Services		(1,208.25)
561000 Supplies		(522.81)
561002 Town Clerk Misc.Suppli		(827.86)
561003 Town Clerk EH Supplies	4,692.66	
	4,692.66	(4,692.66)

10101151 Finance Department

511000 Salaries	2,517.32	
513001 Extra Help		(2,517.32)
531000 Fees & Services		(5,910.00)
541000 Voice/Data		
542000 Equipment Maint. & Ope		
552000 Postage		
561000 Supplies		
573000 Office Equipment		
585000 Education & Expenses		
10101152 Audit		
531000 Fees & Services	7,360.00	
532000 Contract Services		(1,450.00)
	9,877.32	(9,877.32)

10101153 Personnel

511000 Salaries		(4,629.44)
528900 Transportation Allowan	1,524.59	
531000 Fees & Services	658.26	
552000 Postage	722.51	
561000 Supplies	1,724.08	
	4,629.44	(4,629.44)

10101156 Tax Collector

511000 Salaries	4,166.87	
531000 Fees & Services	554.53	
552000 Postage		(4,721.40)
	4,721.40	(4,721.40)

FYE TRANSFERS 2017

**Proposed
Internal
Transfer
To** **Proposed
Internal
Transfer
From**

10101157 Information Technolo		
511000 Salaries	0.04	
541000 Voice/Data		(308.74)
574100 Software	308.70	
	308.74	(308.74)

10101158 Bd Of Assessment App		
513000 Extra Help & Overtime	67.38	
561000 Supplies		(67.38)
	67.38	(67.38)

10101170 Town Attorney		
561000 Supplies		(208.54)
589000 Miscellaneous Expenses	208.54	
	208.54	(208.54)

10101180 Town Clerk		
582003 Fee: Historic Doc. Pre		(0.07)
582004 Fees: LPAHHP	0.07	
	0.07	(0.07)

10101182 Conservation		
511000 Salaries		(1,193.42)
531000 Fees & Services	675.00	
543000 Vehicle Maint. & Opera	455.09	
552000 Postage	63.33	
	1,193.42	(1,193.42)

FYE TRANSFERS 2017

	Proposed Internal Transfer To	Proposed Internal Transfer From
10102210 Police		
511000 Salaries		(100,964.64)
511005 College Credit		(42,000.00)
511006 Holiday Pay		(1,188.31)
511011 RR Pkg Reimbursement	27,676.73	
511090 Workers Compensation	4,871.28	
511091 Workers Compensation O		(4,871.28)
513000 Extra Help & Overtime	6,159.14	
513204 Fixed Traffic Posts	5,641.75	
513211 Replacement, Funeral L	1,596.78	
513213 Replacement, School/Tr	8,964.42	
513215 Replacement, Vacation	46,166.99	
513219 Special Events/EmergCa	40,117.08	
513221 Training-Spec.Police/T	480.00	
542000 Equipment Maint. & Ope	45.00	
561000 Supplies	105.65	
569101 Police Camera Repairs/	318.32	
569400 Supplies - Accident/Em	33.27	
585000 Education & Expenses		(589.55)
588000 Program Expenses	3,859.80	
10102214 Police Vehicle Maint		
511000 Salaries	2,941.89	
513000 Extra Help & Overtime	925.33	
543000 Vehicle Maint. & Opera		(3,043.52)
10102218 Emergency Medical Se		
511000 Salaries	13,884.36	
511090 Workers Compensation	1,317.97	
511091 Workers Compensation O		(1,317.97)
513000 Extra Help & Overtime	1,952.55	
531007 Contract Service - Rad		(670.99)
531008 Fees to WVEMS		(1,750.00)
531009 WVEMS Awards Program	4,500.00	
531010 Fees&Srv-Miscellaneous		(1,114.76)
532002 Billing/Collection Out		(10,226.05)
544000 Vehicle Operation	591.57	
552000 Postage		(102.50)
585000 Education & Expenses		(310.31)
589001 Refunds of Overpayment		(4,000.00)
	172,149.88	(172,149.88)

FYE TRANSFERS 2017

**Proposed
Internal
Transfer
To** **Proposed
Internal
Transfer
From**

10102216 Dog Warden		
511006 Holiday Pay	501.33	
543000 Vehicle Maint. & Opera	110.76	
566200 Electricity	28.80	
513000 Extra Help & Overtime		(640.89)
	640.89	(640.89)

10102225 Building Inspection		
511000 Salaries		(12,558.92)
10102235 Public Site & Buildi		
511000 Salaries	12,959.64	
513000 Extra Help & Overtime		(400.72)
	12,959.64	(12,959.64)

10103310 Engineering		
511000 Salaries		(800.53)
513001 Extra Help	219.15	
513002 Overtime	581.38	
	800.53	(800.53)

10103320 Highway		
511000 Salaries	31,276.20	
588005 Storm - Outside Contra	29,528.99	
588002 Storm - Inside Overtim	26,720.65	
513002 Overtime	1,068.73	
511090 Workers Compensation	512.58	
588004 Storm - Miscellaneous		(141.21)
588001 Storm - Equipment Repa		(141.30)
588003 Storm - Meals		(678.65)
588006 Storm - Salt		(2,459.98)
544001 Fuel		(7,536.53)
511091 Workers Compensation O		(7,802.73)
10103332 Solid Waste Disposal		
531034 MSW Tip Fees		(70,346.75)
	89,107.15	(89,107.15)

FYE TRANSFERS 2017

	Proposed Internal Transfer To	Proposed Internal Transfer From
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10103321 Equipment Maintenance

511000 Salaries	3,171.57	
543000 Vehicle Maint. & Opera	1,100.84	
528600 Foul Weather Gear	12.01	
513002 Overtime		(4,284.42)
	4,284.42	(4,284.42)

10103322 Road Maintenance

569009 Road Material-Overlay	17,449.02	
10103324 Street Lighting		
566300 Street Lights		(17,449.02)
	17,449.02	(17,449.02)

10103332 Solid Waste Disposal

511000 Salaries	2,201.86	
513002 Overtime	1,751.42	
528650 Safety Gear	15.29	
562000 Maintenance Supplies	0.10	
531033 Hazardous Waste Day		(3,968.67)
	3,968.67	(3,968.67)

10103350 Building Maintenance

511000 Salaries		(3,422.21)
511090 Workers Compensation	3,422.21	
	3,422.21	(3,422.21)

10103352 Building Custodians

511000 Salaries	3,307.51	
532000 Contract Services		(1,718.51)
532003 Contract Services: Sr.		(1,589.00)
	3,307.51	(3,307.51)

FYE TRANSFERS 2017

	Proposed Internal Transfer To	Proposed Internal Transfer From
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10103370 Tree Maintenance		
513001 Extra Help	272.82	
528900 Transportation Allowan		(272.82)
	272.82	(272.82)

10105510 Youth Services		
574000 Computers		(11.88)
585000 Education & Expenses	11.88	
	11.88	(11.88)

10105520 Social Services		
511000 Salaries		(309.12)
513001 Extra Help	199.25	
552000 Postage	45.68	
574100 Software	4.24	
585000 Education & Expenses	59.95	
	309.12	(309.12)

10105530 Senior Services		
511000 Salaries	3,550.13	
513000 Extra Help & Overtime		(3,906.00)
531000 Fees & Services	689.84	
545000 Facility Maintenance	144.22	
552000 Postage	184.51	
561000 Supplies		(662.70)
	4,568.70	(4,568.70)

10106650 Board Of Education		
531000 Fees & Services	291.80	
586100 Board of Education		
588000 Program Expenses		(291.80)
	291.80	(291.80)

10106654 Debt Service-Long Te		
583200 Interest		(67,000.00)
10110952 Bond Anticipation Fi		
583900 Fiscal Charges	67,000.00	
	67,000.00	(67,000.00)

FYE TRANSFERS 2017	Proposed Internal Transfer To	Proposed Internal Transfer From
10108810 P&R Administration		
511000 Salaries		(85,059.65)
528900 Transportation Allowan		(505.90)
551001 Advertising	63.68	
551002 Printing		(63.68)
10108820 P&R Maint & Developm		
511000 Salaries	80,824.69	
513000 Extra Help & Overtime	4,740.86	
549000 Rental Equipment *		(97.05)
569000 Other Materials & Supp	97.05	
*Changed after BOF from Acct 542000	85,726.28	(85,726.28)

10108812 P&R Guest Services		
513800 Supervision-GST	12,229.39	
569015 P&R-Materials	21.98	
569016 P&R-Signs	10.00	
513803 Security-Marinas		(5,227.75)
513804 Security-Longshore Par		(3,471.48)
513806 Security-Special Event		(3,562.14)
	12,261.37	(12,261.37)

10108830 Boating		
511000 Salaries		(15,367.24)
513000 Extra Help & Overtime		(5,505.66)
10108831 Parks Maintenance		
511000 Salaries		(31,386.81)
511090 Workers Compensation	35,783.45	
511091 Workers Compensation O		(35,251.27)
513000 Extra Help & Overtime	36,360.29	
10108833 Athletic Fields Main		
511000 Salaries		(28,398.09)
513000 Extra Help & Overtime	49,831.53	
579101 Project: Ath.Field Mai	8.05	
10108834 Tennis		
513835 Tennis Supervisors		(6,074.25)
	121,983.32	(121,983.32)

FYE TRANSFERS 2017	Proposed Internal Transfer To	Proposed Internal Transfer From
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10108832 Golf		
531000 Fees & Services	35,798.23	
513000 Extra Help & Overtime	41.25	
562000 Maintenance Supplies		(787.61)
542000 Equipment Maint. & Ope		(6,153.34)
572200 Facility Improvements		(11,379.53)
513807 First Tee		(17,519.00)
	35,839.48	(35,839.48)

10108836 Beach & Pool		
513812 Longshore	1,516.07	
545000 Facility Maintenance	83.26	
513813 Longshore Pool Gateguards		(1,599.33)
	1,599.33	(1,599.33)

10108838 Miscellaneous Progra		
561077 Supplies-RECing Crew	14,893.09	
513822 RECing Crew	6,593.71	
561083 Supplies-Tennis Instru	1,212.99	
561071 Supplies-Camp Compo	412.22	
561076 Supplies-Program Devel	222.75	
513837 Tot N Play		(23,334.76)
	23,334.76	(23,334.76)

10109901 Pensions		
523500 NUS Pension Plan	233,298.00	
523820 Def Contribution Ret P	64,807.62	
523810 Def Contribution Ret P	54,724.72	
523600 NUN Pension Plan	31,543.00	
523830 Def Cont Retirement Pl	31,177.37	
523840 Def Cont Retirement Pl	17,435.85	
588000 Program Expenses	6.36	
523300 Fire Pension Plan		(182,992.92)
523770 OPEB Plan Funding-PEN		(250,000.00)
	432,992.92	(432,992.92)

10109902 Insurance		
522100 Group Insurance-Medica		(5,605.68)
522500 Group Insurance-Life	5,605.68	

*Changed after BOF To & From transposed

	5,605.68	(5,605.68)
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FYE TRANSFERS 2017	Proposed Internal Transfer To	Proposed Internal Transfer From
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10109921 Employee Productivit		
529001 Awards - AFSCME Produc	3,775.00	
529002 Awards - WMEA Producti		(3,775.00)
	3,775.00	(3,775.00)

TOTAL GENERAL FUND	\$ 1,130,453.40	\$ (1,130,453.40)
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210 Railroad Parking Fund

21002219 Railroad Parking		
545000 Facility Maintenance	7,187.33	
511000 Salaries	6,995.65	
544000 Vehicle Operation	65.93	
528000 Uniforms Allowance	15.72	
513000 Extra Help & Overtime		-2,690.35
531012 RR-Contracted Service		-11,574.28
TOTAL RAILROAD PARKING	14,264.63	(14,264.63)

215 Wakeman Farm Fund

21508850 Wakeman Farm		
545010 Farm/Grounds Maint.	2,237.38	
545000 Facility Maintenance		(2,237.38)
TOTAL WAKEMAN	2,237.38	(2,237.38)

220 Sewer Fund

22003330 Sewage Treatment		
513002 Overtime	71.30	
511000 Salaries		(71.30)
	71.30	(71.30)

FYE TRANSFERS 2017	Proposed Internal Transfer To	Proposed Internal Transfer From
22003331 Sewage Collectio		
511000 Salaries	41,910.47	
511090 Workers Compensati	1,966.01	
513002 Overtime		(12,870.87)
532000 Contract Services		(3,801.72)
543000 Vehicle Maint. & O		(1,735.23)
545000 Facility Maintenanc		(4,743.03)
562100 Operating Supplies		(5,601.51)
566200 Electricity		(12,272.97)
576600 Equipment-Sewer		(2,851.15)
	43,876.48	(43,876.48)
TOTAL SEWER	\$ 43,947.78	\$ (43,947.78)