



Town of Canton, Massachusetts

DEPARTMENT OF FINANCE

JAMES R. MURGIA
FINANCE DIRECTOR
jmurgia@town.canton.ma.us
(781) 575-6612


MEMORIAL HALL
801 WASHINGTON STREET
CANTON, MA 02021
PHONE: 781-575-6610
FAX: 781-575-6608
town.canton.ma.us

KATHLEEN D. BUTTERS
TOWN ACCOUNTANT
kbutters@town.canton.ma.us
(781) 575-6605

SUSAN E. DESJARDINS
ASST. TREASURER/COLLECTOR
sdesjardins@town.canton.ma.us
(781) 821-5006

LOUIS M. JUTRAS
INFORMATION
SYSTEMS MANAGER
ljutras@town.canton.ma.us
(781) 821-5069

MEMORANDUM

TO: Board of Selectmen
FROM: Jim Murgia, Finance Director 
DATE: January 13, 2012
SUBJECT: **Operating Results as of December 31, 2011**

Attached for your review are three reports showing the general fund's revenue and expenditures for the first half of fiscal 2012, as of December 31, 2011.

The summary report compares actual revenue and expenditures as of December 31, 2011 against original budget. We budgeted revenues to be \$71.4 million and expenditures to be \$72.0 million. The \$540,000 deficit is being funded from use of \$500,000 of overlay surplus and \$40,000 of free cash reserve to be transferred to the Stabilization Fund.

The actual operating results for the first half of fiscal 2012 indicate a surplus of \$156,962 as shown on this summary. The voted \$40,000 transfer from free cash to the Stabilization Fund has been reflected as an expenditure.

The revenue report (2 pages) shows revenue for the first six months totaled \$35.7 million. This amount represents 50% of the budgeted revenue for fiscal 2012, which is exactly as expected after six months into the fiscal year. Revenue for the first half of fiscal 2012 is also 6.2% more than last year's first half total of \$33.6 million.

One contributing factor to these positive revenue results is tax title revenue. In September 2011, we received payment for prior year taxes amounting to over \$235,000 for property located on Dan Road. We also received our MSBA payment of \$458,345 in December, which is three months earlier than normal.

The expenditure report (4 pages) shows departmental operating expenditures for the first half of the year, compared to a year ago. Including encumbrances these expenditures totaled \$35.6 million or 49.8% of budget as of December 31, 2011. Actual expenditures for the first half amount to \$31.8 million, which are \$200,000 less than a year ago.

I hope you will find this information to be useful. If you have any questions or comments, please let me know.

JRM/ej
Attachments

cc: John Bonnazio, Chairman, School Committee
Kathy Butters, Town Accountant
William T. Friel, Town Administrator
Jeff Granatino, School Superintendent
Alan Hines, Chairman, Finance Committee
Ken Leon, School Business Manager

SUMMARY OF REVENUE AND EXPENDITURES

	FY 2012 BUDGET	FY 12 Actuals As of 12/31/2011	Actuals as % of Budget
GENERAL FUND REVENUE:			
PROPERTY TAX REVENUE	57,309,364	28,515,622	49.8%
STATE AID	6,800,664	3,543,288	52.1%
LOCAL RECEIPTS	4,940,391	1,672,893	33.9%
TRANSFERS FROM OTHER FUNDS	2,382,592	1,717,239	72.1%
TAX TITLE / FORECLOSURE REVENUE	0	269,285	100.0%
TOTAL REVENUE	71,433,011	35,718,327	50.0%
GENERAL FUND EXPENDITURES:			
PUBLIC SCHOOL EXPENSES	30,440,978	14,512,145	47.7%
MUNICIPAL EXPENSES	15,535,215	7,719,583	49.7%
FIXED COSTS	24,079,632	12,514,719	52.0%
TOTAL OPERATING EXPENSES	70,055,825	34,746,447	49.6%
CASH CAPITAL EXPENDITURES	910,000	365,851	40.2%
TRANSFER TO STABILIZATION FUND	40,000	40,000	100.0%
STATE & COUNTY CHARGES	967,186	409,067	42.3%
TOTAL EXPENDITURES	71,973,011	35,561,365	49.4%
OPERATING SURPLUS/(DEFICIT) - GENERAL FUND	(540,000)	156,962	-29.1%

TOWN OF CANTON, MA
REVENUE REPORT
SUMMARY OF REVENUE ACCOUNTS FOR FUND
As of December 31

	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2012 YTD ACTUAL	% OF ANNUAL BUDGET	FY 2011 YTD ACTUAL	FY 2012 YTD ACTUAL vs. FY 2011 YTD ACTUAL \$\$ VARIANCE	% VARIANCE
<u>01-PROPERTY TAXES</u>							
10011 PERSONAL PROPERTY TAXES	3,000,000	3,000,000	1,480,996	49.4	1,395,808	85,188	6.1
10012 REAL ESTATE TAXES	54,309,364	54,309,364	27,034,626	49.8	25,807,526	1,227,100	4.8
TOTAL: 01-PROPERTY TAXES	<u>57,309,364</u>	<u>57,309,364</u>	<u>28,515,622</u>	<u>49.8</u>	<u>27,203,334</u>	<u>1,312,288</u>	<u>4.8</u>
<u>02-LOCAL RECEIPTS</u>							
10015 MOTOR VEHICLE EXCISE	3,000,000	3,000,000	365,583	12.2	408,965	(43,382)	(10.6)
10017 PENALTIES & INTEREST	200,000	200,000	134,519	67.3	123,283	11,236	9.1
10018 PAYMENTS IN LIEU OF TAXES	205,391	205,391	204,205	99.4	199,225	4,981	2.5
10032 FEES	175,000	175,000	71,196	40.7	93,499	(22,303)	(23.9)
10036 RENTALS	175,000	175,000	138,243	79.0	124,903	13,340	10.7
10037 OTHER DEPARTMENT REVENUE	75,000	75,000	17,168	22.9	31,505	(14,338)	(45.5)
10041 ALCOHOL LICENSES	65,000	65,000	69,825	107.4	65,750	4,075	6.2
10042 OTHER LICENSES	70,000	70,000	29,368	42.0	33,540	(4,173)	(12.4)
10045 PERMITS	400,000	400,000	400,492	100.1	210,523	189,969	90.2
10054 OTHER FED. REVENUE DIRECT	0	0	71,103	0.0	0	71,103	0.0
10077 FINES AND FORFEITS	125,000	125,000	48,640	38.9	61,705	(13,065)	(21.2)
10082 EARNINGS ON INVESTMENTS	125,000	125,000	44,079	35.3	46,312	(2,232)	(4.8)
10084 OTHER MISC. REVENUE	25,000	25,000	11,129	44.5	21,183	(10,053)	(47.5)
10085 REIMBURSEMENTS	300,000	300,000	67,344	22.4	98,508	(31,164)	(31.6)
TOTAL: 02-LOCAL RECEIPTS	<u>4,940,391</u>	<u>4,940,391</u>	<u>1,672,893</u>	<u>33.9</u>	<u>1,518,900</u>	<u>153,992</u>	<u>10.1</u>
<u>03-STATE AID</u>							
10062 EDUCATION DIST & REIMB.	4,615,287	4,615,287	2,413,195	52.3	1,803,293	609,902	33.8
10066 GEN GVMT REIMB & DISTRIB	2,185,377	2,185,377	1,130,093	51.7	1,243,729	(113,636)	(9.1)
TOTAL: 03-STATE AID	<u>6,800,664</u>	<u>6,800,664</u>	<u>3,543,288</u>	<u>52.1</u>	<u>3,047,022</u>	<u>496,266</u>	<u>16.3</u>
<u>04-TRNS. FROM OTHER FUNDS</u>							
10097 OTHER FIN SRC-TRANSFERS	2,382,592	2,382,592	1,717,239	72.1	1,758,704	(41,465)	(2.4)
TOTAL: 04-TRNS. FROM OTHER FUNDS	<u>2,382,592</u>	<u>2,382,592</u>	<u>1,717,239</u>	<u>72.1</u>	<u>1,758,704</u>	<u>(41,465)</u>	<u>(2.4)</u>

TOWN OF CANTON, MA
REVENUE REPORT
SUMMARY OF REVENUE ACCOUNTS FOR FUND
As of December 31

	FY 2012 ORIGINAL BUDGET	FY 2012 REVISED BUDGET	FY 2012 YTD ACTUAL	% OF ANNUAL BUDGET	FY 2011 YTD ACTUAL	FY 2012 YTD ACTUAL vs. FY 2011 YTD ACTUAL \$\$ VARIANCE	% VARIANCE
<u>05-TAX LIENS/FORECLOSURES</u>							
10014 TAX LIENS/TAX TITLES	0	0	269,285	0.0	110,113	159,172	144.6
TOTAL: 05-TAX LIENS/FORECLOSURES	<u>0</u>	<u>0</u>	<u>269,285</u>	<u>0.0</u>	<u>110,113</u>	<u>159,172</u>	<u>144.6</u>
GRAND TOTAL	<u>71,433,011</u>	<u>71,433,011</u>	<u>35,718,327</u>	<u>50.0</u>	<u>33,638,074</u>	<u>2,080,252</u>	<u>6.2</u>

TOWN OF CANTON
OPERATING EXPENSES BY VOTING CATEGORY
FUND 100 EXCLUDING ARTICLES
As of December 31 for Fiscal Years 2011 - 2012

									FISCAL YEAR 2011		
	ORIGINAL BUDGET FY 12	REVISED BUDGET FY12	EXPENDED YTD THRU December 31	% OF BUDGET FY 12	TOTAL EXPENDED & ENCUM. YTD	% OF BUDGET FY 12	REMAINING BUDGET FY 12	% OF BUDGET FY 12	REVISED BUDGET	EXPENDED Y-T-D	% OF BUDGET
129 EXECUTIVE OFFICE	421,489	421,489	223,811	53.1	236,311	56.1	185,178	43.9	399,745	191,239	47.8
151 TOWN COUNSEL	232,585	232,585	131,315	56.5	164,562	70.8	68,023	29.2	257,585	166,351	64.6
154 HUMAN RESOURCES DEPT	78,949	78,949	31,600	40.0	31,600	40.0	47,349	60.0	78,949	38,741	49.1
179 PLANNING DEPARTMENT	4,320	4,320	191	4.4	191	4.4	4,129	95.6	4,320	1,164	26.9
192 PUBLIC BLDGS/PROP MAINT	309,370	309,370	153,788	49.7	153,788	49.7	155,582	50.3	309,592	149,827	48.4
193 POLICE STATION MAINT.	10,467	10,467	11,574	110.6	11,574	110.6	(1,107)	(10.6)	14,542	9,048	62.2
194 PUBLIC SAFETY FACILITY	7,187	7,187	1,384	19.3	1,384	19.3	5,803	80.7	7,187	3,472	48.3
195 TOWN REPORTS	7,500	7,500	0	0.0	0	0.0	7,500	100.0	7,500	0	0.0
199 ARMANDO RECREATION FACILITY	8,853	8,853	2,600	29.4	2,600	29.4	6,253	70.6	8,923	2,922	32.7
632 PEQUITSIDE FARM	22,022	22,022	10,824	49.2	10,824	49.2	11,198	50.8	23,674	20,328	85.9
910 EMPLOYEE CONTRACT BENEFIT	173,147	173,147	123,580	71.4	123,580	71.4	49,567	28.6	173,147	145,090	83.8
TOTAL 01-Executive Branch	1,275,889	1,275,889	690,667	54.1	736,415	57.7	539,475	42.3	1,285,164	728,181	56.7
133 DIRECTOR OF FINANCE	157,037	158,862	78,628	49.5	78,628	49.5	80,234	50.5	157,064	76,176	48.5
135 ACCOUNTANT	173,271	173,271	78,957	45.6	78,957	45.6	94,314	54.4	193,702	80,728	41.7
145 TREASURER/TAX COLLECTOR	195,214	195,214	93,714	48.0	93,714	48.0	101,500	52.0	195,426	93,282	47.7
155 INFORMATION SYSTEMS	328,214	386,589	179,881	46.5	198,171	51.3	188,418	48.7	386,761	194,407	50.3
TOTAL 02-Finance Dept	853,736	913,936	431,180	47.2	449,470	49.2	464,466	50.8	932,953	444,593	47.7
176 ZONING BOARD	34,695	36,832	13,356	36.3	14,492	39.3	22,339	60.7	36,811	14,585	39.6
241 BUILDING DEPARTMENT	283,933	290,063	130,543	45.0	136,673	47.1	153,390	52.9	292,148	132,293	45.3
TOTAL 03-Building & Zoning	318,628	326,895	143,898	44.0	151,165	46.2	175,730	53.8	328,959	146,878	44.6
220 FIRE DEPARTMENT	4,098,775	4,100,191	1,997,895	48.7	1,998,196	48.7	2,101,995	51.3	4,147,801	2,002,268	48.3
221 FIRE ALARMS, BOXES, ETC	22,075	22,075	15,637	70.8	15,637	70.8	6,438	29.2	21,075	6,100	28.9
231 AMBULANCE SERVICE	338,289	338,289	192,326	56.9	192,326	56.9	145,963	43.1	353,181	198,596	56.2
232 UNMANNED AMBULANCE	1,428	1,428	1,000	70.0	1,000	70.0	428	30.0	1,428	1,000	70.0
TOTAL 06-Fire Dept	4,460,567	4,461,983	2,206,858	49.5	2,207,159	49.5	2,254,824	50.5	4,523,485	2,207,964	48.8
400 PUBLIC WORKS ADMINISTRATI	282,515	282,515	128,650	45.5	128,650	45.5	153,865	54.5	282,805	129,839	45.9
410 ENGINEERING DEPARTMENT	174,014	174,014	82,913	47.6	82,913	47.6	91,101	52.4	174,015	85,859	49.3
420 HIGHWAY MAINTENANCE	702,524	706,756	363,070	51.4	371,667	52.6	335,089	47.4	704,029	344,411	48.9

TOWN OF CANTON
OPERATING EXPENSES BY VOTING CATEGORY
FUND 100 EXCLUDING ARTICLES
As of December 31 for Fiscal Years 2011 - 2012

FISCAL YEAR 2011

	ORIGINAL BUDGET FY 12	REVISED BUDGET FY12	EXPENDED YTD THRU December 31	% OF BUDGET FY 12	TOTAL EXPENDED & ENCUM. YTD	% OF BUDGET FY 12	REMAINING BUDGET FY 12	% OF BUDGET FY 12	REVISED BUDGET	EXPENDED Y-T-D	% OF BUDGET
421 SIDEWALKS	20,050	20,050	0	0.0	0	0.0	20,050	100.0	20,050	0	0.0
425 STREET SIGNS & TRAFFIC	44,200	44,200	13,027	29.5	30,795	69.7	13,405	30.3	62,147	10,232	16.5
426 GAS & OIL FUND	71,890	71,890	41,728	58.0	41,728	58.0	30,162	42.0	71,890	42,359	58.9
427 HIGHWAY EQUIPMENT MAINT	307,227	307,227	139,293	45.3	140,400	45.7	166,827	54.3	312,974	126,628	40.5
491 CEMETERY MAINT	158,882	158,882	85,203	53.6	85,203	53.6	73,679	46.4	159,102	78,961	49.6
492 TREE DEPARTMENT	123,210	123,210	68,171	55.3	68,171	55.3	55,039	44.7	123,198	62,429	50.7
493 TREE WARDEN & SHADE TREES	89,136	89,136	42,153	47.3	42,153	47.3	46,983	52.7	89,145	40,237	45.1
TOTAL 07-Public Works	1,973,648	1,977,880	964,207	48.7	991,679	50.1	986,201	49.9	1,999,355	920,954	46.1
542 YOUTH SERVICES	3,667	3,667	342	9.3	342	9.3	3,325	90.7	3,667	1,398	38.1
630 RECREATION & PLAYGROUND	383,676	383,676	215,194	56.1	215,194	56.1	168,482	43.9	387,605	220,219	56.8
TOTAL 08-Recreation & Playgrn	387,343	387,343	215,536	55.6	215,536	55.6	171,807	44.4	391,272	221,617	56.6
131 FINANCE COMMITTEE	11,500	11,500	1,032	9.0	1,032	9.0	10,468	91.0	11,500	868	7.5
149 WATER/SEWER RATE POLICY	1,000	1,000	0	0.0	0	0.0	1,000	100.0	1,000	0	0.0
171 CONSERVATION COMMISSION	70,277	72,130	34,254	47.5	36,107	50.1	36,023	49.9	68,431	33,887	49.5
182 CAPITAL OUTLAY & PLANNING	2,556	2,556	7	0.3	7	0.3	2,549	99.7	2,556	101	4.0
184 BUILDINGS RENOVATIONS COM	3,381	3,381	491	14.5	491	14.5	2,890	85.5	3,381	0	0.0
198 UNPAID BILLS	0	0	0	0.0	0	0.0	0	0.0	0	0	0.0
210 POLICE DEPARTMENT	3,859,734	3,859,734	1,884,210	48.8	1,884,210	48.8	1,975,524	51.2	3,904,920	1,927,676	49.4
244 SEALER OF WEIGHTS & MEAS	7,500	7,500	0	0.0	0	0.0	7,500	100.0	7,500	0	0.0
291 EMERGENCY MANAGEMENT	9,835	9,835	8,220	83.6	8,220	83.6	1,615	16.4	3,335	1,536	46.1
292 ANIMAL CONTROL OFFICER	113,730	113,730	56,344	49.5	56,344	49.5	57,386	50.5	122,082	44,196	36.2
297 TOWN EMERGENCY CLEANUP	0	0	0	0.0	0	0.0	0	0.0	0	0	0.0
541 COUNCIL ON AGING	208,912	208,912	97,487	46.7	97,487	46.7	111,425	53.3	202,962	100,680	49.6
543 VETERANS SERVICES DEPARTMENT	149,390	149,390	97,648	65.4	97,648	65.4	51,742	34.6	189,390	91,792	48.5
547 DISABILITY COMMISSION	2,565	2,565	338	13.2	338	13.2	2,227	86.8	2,565	0	0.0
691 HISTORICAL COMMISSION	3,669	4,394	3,300	75.1	3,300	75.1	1,094	24.9	3,669	2,149	58.6
692 BEAUTIFICATION COMMITTEE	1,378	1,378	237	17.2	237	17.2	1,141	82.8	1,378	68	4.9
TOTAL 09-Stand Alone	4,445,427	4,448,005	2,183,568	49.1	2,185,421	49.1	2,262,584	50.9	4,524,669	2,202,953	48.7

**TOWN OF CANTON
OPERATING EXPENSES BY VOTING CATEGORY
FUND 100 EXCLUDING ARTICLES
As of December 31 for Fiscal Years 2011 - 2012**

									FISCAL YEAR 2011		
	ORIGINAL BUDGET FY 12	REVISED BUDGET FY12	EXPENDED YTD THRU December 31	% OF BUDGET FY 12	TOTAL EXPENDED & ENCUM. YTD	% OF BUDGET FY 12	REMAINING BUDGET FY 12	% OF BUDGET FY 12	REVISED BUDGET	EXPENDED Y-T-D	% OF BUDGET
141 ASSESSORS	239,095	248,595	104,625	42.1	114,125	45.9	134,470	54.1	244,099	104,245	42.7
175 PLANNING BOARD	56,113	57,363	25,959	45.3	27,209	47.4	30,154	52.6	57,371	25,268	44.0
510 HEALTH DEPARTMENT	321,972	321,972	139,810	43.4	139,810	43.4	182,162	56.6	320,962	147,831	46.1
610 LIBRARY	1,003,344	1,003,344	500,685	49.9	502,285	50.1	501,059	49.9	978,292	491,724	50.3
TOTAL 10-Elected Board	1,620,524	1,631,274	771,080	47.3	783,430	48.0	847,844	52.0	1,600,724	769,068	48.0
161 TOWN CLERK	166,585	166,585	77,042	46.2	77,042	46.2	89,543	53.8	162,527	78,435	48.3
163 ELECTIONS & REGISTRAR'S	32,868	32,868	9,708	29.5	9,708	29.5	23,160	70.5	38,868	24,482	63.0
TOTAL 11-Town Clerk/Elections	199,453	199,453	86,750	43.5	86,750	43.5	112,703	56.5	201,395	102,917	51.1
TOTAL 01-MUNICIPAL	15,535,215	15,622,657	7,693,744	49.2	7,807,025	50.0	7,815,632	50.0	15,787,977	7,745,125	49.1
710 PRINCIPAL PAYMENTS	4,241,220	4,241,220	413,220	9.7	413,220	9.7	3,828,000	90.3	4,160,841	418,880	10.1
751 LONG-TERM INTEREST PAYMENTS	1,681,032	1,681,032	821,251	48.9	821,251	48.9	859,781	51.1	1,813,909	910,358	50.2
752 SHORT-TERM INTEREST PAYMENTS	86,000	86,000	1,834	2.1	1,834	2.1	84,166	97.9	49,340	2,066	4.2
TOTAL 12-Debt Service	6,008,252	6,008,252	1,236,305	20.6	1,236,305	20.6	4,771,947	79.4	6,024,090	1,331,304	22.1
132 RESERVE FUND	400,000	306,156	0	0.0	0	0.0	306,156	100.0	0	0	0.0
422 STREET LIGHTING	215,000	221,693	45,021	20.3	71,499	32.3	150,193	67.7	179,317	51,192	28.5
423 SNOW & ICE REMOVAL	216,343	243,219	74,588	30.7	112,411	46.2	130,808	53.8	809,721	33,129	4.1
433 TRASH COLLECTION	1,448,992	1,515,235	603,297	39.8	1,460,013	96.4	55,222	3.6	1,429,695	562,741	39.4
840 BLUE HILLS REGIONAL	1,337,865	1,337,865	668,933	50.0	668,933	50.0	668,933	50.0	1,460,438	851,922	58.3
911 RETIREMENT BENEFITS	3,001,315	3,001,315	2,920,286	97.3	2,920,286	97.3	81,029	2.7	2,981,987	2,954,941	99.1
913 UNEMPLOYMENT COMPENSATION	100,000	100,000	100,000	100.0	100,000	100.0	0	0.0	100,000	100,000	100.0
914 EMPLOYER SHARE-HEALTH INS	10,503,915	10,503,915	5,188,195	49.4	5,192,695	49.4	5,311,220	50.6	9,817,397	5,018,312	51.1
915 EMPLOYER SHARE-LIFE INS	60,000	60,000	33,528	55.9	33,528	55.9	26,472	44.1	58,680	30,159	51.4
946 TOWN INSURANCE	787,950	787,950	725,016	92.0	725,016	92.0	62,934	8.0	765,000	711,043	92.9
990 TRANSFERS OUT	0	93,844	93,844	100.0	93,844	100.0	0	0.0	0	0	0.0
TOTAL 15-Misc. Fixed	18,071,380	18,171,192	10,452,708	57.5	11,378,226	62.6	6,792,965	37.4	17,602,235	10,313,439	58.6

**TOWN OF CANTON
OPERATING EXPENSES BY VOTING CATEGORY
FUND 100 EXCLUDING ARTICLES
As of December 31 for Fiscal Years 2011 - 2012**

									FISCAL YEAR 2011		
	ORIGINAL BUDGET FY 12	REVISED BUDGET FY12	EXPENDED YTD THRU December 31	% OF BUDGET FY 12	TOTAL EXPENDED & ENCUM. YTD	% OF BUDGET FY 12	REMAINING BUDGET FY 12	% OF BUDGET FY 12	REVISED BUDGET	EXPENDED Y-T-D	% OF BUDGET
TOTAL 02-FIXED EXPENSES	<u>24,079,632</u>	<u>24,179,444</u>	<u>11,689,013</u>	<u>48.3</u>	<u>12,614,531</u>	<u>52.2</u>	<u>11,564,913</u>	<u>47.8</u>	<u>23,626,325</u>	<u>11,644,743</u>	<u>49.3</u>
300 SCHOOL DEPARTMENT	<u>30,440,978</u>	<u>30,745,729</u>	<u>12,034,236</u>	<u>39.1</u>	<u>14,816,896</u>	<u>48.2</u>	<u>15,928,833</u>	<u>51.8</u>	<u>30,538,972</u>	<u>12,242,767</u>	<u>40.1</u>
TOTAL 17-School Admin	<u>30,440,978</u>	<u>30,745,729</u>	<u>12,034,236</u>	<u>39.1</u>	<u>14,816,896</u>	<u>48.2</u>	<u>15,928,833</u>	<u>51.8</u>	<u>30,538,972</u>	<u>12,242,767</u>	<u>40.1</u>
TOTAL 03-SCHOOL	<u>30,440,978</u>	<u>30,745,729</u>	<u>12,034,236</u>	<u>39.1</u>	<u>14,816,896</u>	<u>48.2</u>	<u>15,928,833</u>	<u>51.8</u>	<u>30,538,972</u>	<u>12,242,767</u>	<u>40.1</u>
820 CHERRY SHEET ASSESSMENTS	<u>776,082</u>	<u>776,082</u>	<u>313,515</u>	<u>40.4</u>	<u>313,515</u>	<u>40.4</u>	<u>462,567</u>	<u>59.6</u>	<u>749,073</u>	<u>303,569</u>	<u>40.5</u>
830 COUNTY TAX-CHERRY SHEET	<u>191,104</u>	<u>191,104</u>	<u>95,552</u>	<u>50.0</u>	<u>95,552</u>	<u>50.0</u>	<u>95,552</u>	<u>50.0</u>	<u>184,045</u>	<u>92,017</u>	<u>50.0</u>
TOTAL 19-State & County Chgs	<u>967,186</u>	<u>967,186</u>	<u>409,067</u>	<u>42.3</u>	<u>409,067</u>	<u>42.3</u>	<u>558,119</u>	<u>57.7</u>	<u>933,118</u>	<u>395,586</u>	<u>42.4</u>
TOTAL 05-STATE & COUNTY CHGS	<u>967,186</u>	<u>967,186</u>	<u>409,067</u>	<u>42.3</u>	<u>409,067</u>	<u>42.3</u>	<u>558,119</u>	<u>57.7</u>	<u>933,118</u>	<u>395,586</u>	<u>42.4</u>
GRAND TOTALS :	<u>71,023,011</u>	<u>71,515,016</u>	<u>31,826,060</u>	<u>44.5</u>	<u>35,647,519</u>	<u>49.8</u>	<u>35,867,497</u>	<u>50.2</u>	<u>70,886,391</u>	<u>32,028,221</u>	<u>45.2</u>