

NOTES TO THE FINANCIAL STATEMENTS

1	RATES	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
	General Rates	12,844	13,505	13,804	299
	Targeted Rates Water Fire Protection	943	1,065	990	(75)
	Targeted Rates Water Supply	2,587	3,175	2,859	(316)
	Targeted Rates Stormwater	1,753	1,657	2,064	407
	Targeted Rates Wastewater	5,284	5,373	4,968	(405)
	Targeted Rate Karapoti Bridge	2	2	2	0
	Rates Penalties	174	198	190	(8)
	Total Rates Income	23,587	24,975	24,877	(98)

2	FEES AND CHARGES	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
	Metered Water Charges	1,081	1,071	1,078	7
	Property Rentals	234	240	268	28
	Permit and Licence Fees	1,606	1,431	1,873	442
	H ² O Xtream and Expression Charges	1,100	1,113	940	(173)
	Library, Parks, Cemetery and Community Charges	708	388	401	13
	Vested Assets	855	895	895	0
	Reserve and Rooding Development Fund Charges	606	600	704	104
	Solid Waste Charges	440	456	503	47
	Other Charges	537	442	524	82
	Total Fees and Charges Income	7,167	6,636	7,186	550

N.B.

- Metered Water charges, although levied and recoverable under the Local Government (Rating) Act, are included with fees and charges as this more accurately represents the nature of the charge.
- Metered properties are properties that consume more than 260 cubic metres of water per year.

3	SUBSIDIES AND GRANTS	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
	Rooding Subsidies - Land Transport New Zealand (LTNZ)	1,492	1,453	1,642	189
	Petrol Tax (Crown)	140	149	142	(7)
	Public Transport Subsidies (GWRC)	77	75	26	(49)
	Rural Fire Subsidies (GWRC and NFRA)	0	9	3	(6)
	Safety Administration Programme (LTSA)	43	45	0	(45)
	Other Grants and Subsidies	567	253	451	198
	Total Subsidies and Grants Income	2,319	1,984	2,264	280

4	INTEREST AND DIVIDENDS	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
	Interest on General Funds	211	198	226	28
	Interest on Special Funds	152	155	219	64
	Total Interest and Dividend Income	363	353	445	92

5	PUBLIC DEBT	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
(a)	Opening Balance	16,882	18,680	17,783	(897)
	Loans raised during the year	2,223	1,732	1,921	189
	Less repayments during the year	(475)	(529)	(519)	10
	Balance as at 30 June	18,630	19,883	19,185	(698)
	Less Loans Repayable in 12 months	(529)	(587)	(587)	0
	Closing Balance for Long Term Liabilities	18,101	19,296	18,598	(698)
(b)	Ageing of loans repayable after 12 months				
	Current Portion of Term Liabilities	529	587	587	0
	Long Term Liabilities	18,101	19,296	18,598	(698)
	Net Public Debt	18,630	19,883	19,185	(698)

(c) **Security**

From 27 June 2001 all current fixed term loan facilities are secured by the Council's Debenture Trust Deed with security over rates income.

Upper Hutt City Council has issued security stock to the value of \$18.5M at 30 June 2007 (2006 \$18.5M), under its Debenture Trust Deed. This stock has been issued to three banking institutions, as security for existing committed funds of \$17.031M (2006 \$15.857M) and uncommitted facilities available to the value of \$0.62M (2006 \$0.62M).

(d) **Interest Rates**

The weighted average interest rate on loans outstanding (current and non current) at 30 June 2007 is estimated as 7.43% (7.22% in June 2006).

The loans are secured by a rate pursuant to Section 115 of the Local Government Act 2002 upon the rateable property of the City of Upper Hutt.

6	RESTRICTED RESERVES FUNDS	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
	Special Funds	1,727	2,259	2,323	64
	Other Accounts Restricted By Law	411	4	1,142	1,138
	Total Restricted Reserves	2,138	2,263	3,465	1,202

NOTES TO THE FINANCIAL STATEMENTS

(a) Special Funds	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
Opening Balance	2,499	2,057	3,119	1,062
Transfer From Net Surplus	689	686	787	101
Interest Received	152	155	219	64
	3,340	2,898	4,125	1,227
Transfers to Net Surplus	(1,613)	(639)	(1,802)	(1,163)
Total Special Funds Balance as at 30 June	1,727	2,259	2,323	64

(b) Other Accounts Restricted By Law	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
Dog Control Account	6	4	24	20
Water Rate Account	405	0	372	372
Stormwater Rate Account	0	0	0	0
Wastewater Rate Account	0	0	746	746
Total Other Accounts Restricted By Law	411	4	1,142	1,138

7 ASSET REVALUATION RESERVES	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
Opening Balance	147,399	148,094	148,094	0
Change in Asset Revaluation	695	20,300	20,301	1
Less Revaluation Attributed to Assets Sold	0	0	0	0
Closing Balance as at 30 June	148,094	168,394	168,395	1
Consists of :-				
General Asset Revaluation Reserve	5,835	5,835	5,836	1
Land Asset Revaluation Reserve	3,510	3,510	3,510	0
Roading Asset Revaluation Reserve	47,064	59,025	59,025	0
Stormwater Asset Revaluation Reserve	24,522	27,138	27,138	0
Wastewater Asset Revaluation Reserve	45,324	48,188	48,188	0
Water Asset Revaluation Reserve	21,839	24,698	24,698	0
Total Asset Revaluation Reserves	148,094	168,394	168,395	1

8 (a)	Operational Property, Plant and Equipment Book Value	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
	At Valuation / at Cost				
	Land at cost	146	0	481	481
	Land at valuation	4,755	4,850	4,602	(248)
	Buildings at cost	4,448	253	4,143	3,890
	Buildings at valuation	11,027	14,689	10,375	(4,314)
	Vehicles and Plant at cost	2,925	2,563	2,778	215
	Vehicles and Plant at valuation	1,503	1,551	1,563	12
	Furniture and equipment at cost	468	433	370	(63)
	Furniture and equipment at valuation	63	40	41	1
	Library Books at cost	1,024	1,193	479	(714)
	Library Books at valuation	296	264	1,436	1,172
	Total Operational Property, Plant and Equipment Book Value	26,655	25,836	26,268	432

8 (b)	Restricted Property, Plant and Equipment Book Value	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
	At Valuation / at Cost				
	Land at valuation	10,488	10,488	10,488	0
	Buildings at cost	447	261	343	82
	Buildings at valuation	1,218	1,561	1,139	(422)
	Parks and Reserves Services at cost	108	93	176	83
	Parks and Reserves Services at valuation	1,417	1,235	1,145	(90)
	Total Restricted Property, Plant and Equipment Book Value	13,678	13,638	13,291	(347)
	Total Operational and Restricted Property, Plant and Equipment Book Value	40,333	39,474	39,559	85

NOTES TO THE FINANCIAL STATEMENTS

9	FIXED ASSETS INFRASTRUCTURE FIXED ASSETS BOOK VALUE	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
	At Valuation / at Cost				
	Bridges at cost	1,728	0	19	19
	Bridges at valuation	10,127	12,368	12,195	(173)
	Bus Shelters at cost	165	57	75	18
	Bus Shelters at valuation	102	321	176	(145)
	Dams and reservoirs at cost	187	36	31	(5)
	Dams and reservoirs at valuation	6,936	7,538	7,141	(397)
	Dams at cost (Stormwater)	0	0	0	0
	Dams at valuation (Stormwater)	523	556	556	0
	Footpaths at cost	1,334	279	542	263
	Footpaths at valuation	3,889	4,859	4,977	118
	Open Drains at cost	0	0	0	0
	Open Drains at valuation	236	252	252	0
	Road Reserve land at cost	621	276	526	250
	Road Reserve land at valuation	79,749	85,741	85,411	(330)
	Roading and carparks at cost	7,772	2,494	4,806	2,312
	Roading and carparks at valuation	77,907	90,187	86,266	(3,921)
	Sewer piping at cost	4,559	1,153	2,326	1,173
	Sewer piping at valuation	39,856	46,006	44,308	(1,698)
	Stormwater piping at cost	4,057	736	1,900	1,164
	Stormwater piping at valuation	36,110	41,591	40,950	(641)
	Stormwater pumping stations at cost	37	0	0	0
	Stormwater pumping stations at valuation	423	463	486	23
	Street furniture at cost	80	0	0	0
	Street furniture at valuation	350	343	426	83
	Street lighting at cost	546	250	248	(2)
	Street lighting at valuation	1,324	1,938	1,689	(249)
	Telemetry at cost	92	26	49	23
	Telemetry at valuation	212	290	252	(38)
	Traffic signs and signals at cost	129	246	278	32
	Traffic signs and signals at valuation	124	226	241	15
	Waste water pumping stations at cost	207	13	10	(3)
	Waste water pumping stations at valuation	482	718	729	11
	Water meter at cost	57	0	57	57
	Water meter at valuation	330	404	357	(47)
	Water piping at cost	4,431	1,263	2,203	940
	Water piping at valuation	31,776	38,060	37,162	(898)
	Water pumping station at cost	18	0	0	0
	Water pumping station at valuation	527	558	563	5
	Hutt Valley Wastewater Assets - Equity Cost	1,713	4,483	1,828	(2,655)
	Hutt Valley Wastewater Assets - Equity Valuation	32,538	31,435	37,048	5,613
	Total Infrastructure Assets Book Value	351,254	375,166	376,083	917

10	MAJOR EXPENDITURE AND OTHER ITEMS	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
	Insurance	382	488	385	(103)
	Audit Fees	101	177	171	(6)
	Interest Expenses	1,446	1,555	1,583	28
	Depreciation:				
	Individual components are:				
	Buildings (operational)	597	590	590	0
	Buildings (restricted)	64	60	61	1
	Furniture and Equipment (operational)	103	73	69	(4)
	Vehicle and Plant	411	350	402	52
	Library Books	152	145	119	(26)
	Parks and Reserves Services	328	344	335	(9)
	Land Transport	2,308	2,280	2,119	(161)
	Stormwater	1,040	1,068	1,049	(19)
	Wastewater	1,087	1,084	1,998	914
	Water Supply	973	893	893	0
	Bad Debts Write Off:	2	2	12	10
	Loss on sale of assets	3	2	0	(2)
	Profit on sale of assets	(12)	0	0	0
	Rates Remissions - sports clubs and other non	82	86	83	(3)
	Profit bodies as per the Upper Hutt City Council Rates Remission or Postponement Polices				

11 HUTT VALLEY WASTEWATER SCHEME

The Local Government (Wellington Region) Reorganisation Order 1989 transferred the functions of the Hutt Valley Drainage Board to the Hutt City Council. In so doing, a joint committee was established between the Upper Hutt and Hutt City Councils to consider the co-ordination of the two Councils in respect of matters affecting the Hutt Valley as a whole, and the disposal of wastewater in particular.

The joint Hutt Valley Wastewater Scheme has been constructed to improve the operation of the system and quality of the discharge. Upper Hutt pays an annual levy to the Hutt City Council, which manages the Wastewater system, based on an apportionment of between 26% and 31% for Upper Hutt City Council.

Upper Hutt City Council is funding the Hutt Valley Wastewater Scheme in line with the Strategic Plan Funding model.

While Upper Hutt City Council does not have any direct control over the Scheme it is entitled to a share of the proceeds from any sale of the Scheme's assets.

NOTES TO THE FINANCIAL STATEMENTS

The Hutt Valley Wastewater Scheme was valued on the depreciated replacement value basis as at 1 July 2006. The valuation of these assets was independently reviewed by Graham Hughson, BE (Civil), DIP Mgmt, CPEng, MIPENZ, Senior Infrastructure Management Consultant of Maunsell Ltd.

Upper Hutt City Council has an equitable interest in the total asset of \$37.142M 2007, (2006 \$32.538M) as recognised as part of Infrastructural assets. This is the assessed net book value of the Upper Hutt City Council share.

Hutt Valley Wastewater Scheme Transactions	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
Drainage Levy	2,212	2,120	2,230	110
Capital Contributions	1,336	640	692	52
Trade Waste Income	(85)	(91)	(110)	(19)

12 CONTINGENT LIABILITIES

- (a) The Upper Hutt City Council has guaranteed loans to local sports bodies with balances outstanding of \$0 in 2007 (\$0 at 30 June 2006).
- (b) As at 30 June 2007, the Council had one claim against it, estimated value in total \$335,000 against it, (2006 \$250,000).

13 FINANCIAL INSTRUMENTS

The financial instruments which expose the Council to credit risk are principally bank balances, investments, accounts receivable, creditors and term loans.

The Council's main bank accounts are held with the ANZ National Bank Limited. The credit risk is reduced by ensuring that the balances in the accounts are at sufficient levels to fund day to day operations of the Council. Surplus funds are invested with trading banks and organisations with credit ratings of not less than AA-

The level and spread of accounts receivable minimises the Council's exposure to credit risk. Council does not engage in any material transactions in foreign currencies and therefore is not exposed to any material foreign currency risk.

Council's term loans are borrowed at fixed and floating interest rates. The main interest rate risk Council is exposed to is that interest rates will fluctuate during the currency of the loans. In addition, many of Council's term loans are refinanced before ultimate repayment. Council is exposed to a risk that interest rates will have increased at the time loans are refinanced.

To minimise this risk, loans are structured to avoid a concentration of refinancing at one time, and a portion of the current loans are covered by interest rate swaps to the value of \$7.44M. The swaps matures 24 June 2011 (\$5.542M), 13 July 2007 (\$0.79 M), 27 June 2011 (\$2.5M), 13 June 2010 (\$1.25M), 26 June 2011 (\$2.9M) and 27 March 2013 (\$2.895M).

The fair value of other financial instruments (except for Stocks and Bonds) is equivalent to the carrying amount disclosed in the Prospective Statement of Financial Position.

14	REMUNERATION OF ELECTED MEMBERS	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
	Remuneration of Elected Members	343	364	360	(4)

15 SEGMENTAL REPORTING

Upper Hutt City Council provides local authority services to ratepayers and other residents of Upper Hutt City.

16	EMPLOYEES ENTITLEMENTS	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
	Annual and Accrued Leave	425	425	425	0
	Sick Leave	50	50	50	0
	Long Service Leave	0	0	0	0
	Total Current Portion	475	475	475	0
	Non Current Liabilities				
	Retirement and Long service Leave	175	175	175	0
	Total Non-Current Portion	175	175	175	0
	Total Employee Entitlements	650	650	650	0

17 BANK OVERDRAFT

The bank overdraft is unsecured. The facility totals \$600,000. The current interest rate on the facility is 11.90% per annum (2006 11.90% per annum).

18 DISCONTINUED ACTIVITIES

Nil.

19 EXPRESSIONS ARTS AND ENTERTAINMENT CENTRE

Expressions Arts and Entertainment Centre is managed by an independent trust. However Upper Hutt City Council owns the building assets.

NOTES TO THE FINANCIAL STATEMENTS

20	INFLATION	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
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0.00% 6.50% 0.00% -6.50%

The average percentages as shown above have been applied to most items within the published accounts for the years shown.

Refer also to the note on Inflation, Accounting Assumptions, Book 2 Policies in the LTCCP 2016.

21	RECONCILIATION OF SURPLUS BEFORE APPROPRIATION	Forecast Annual Plan Year 2 2007/08 (\$ 000)	Forecast LTCCP Year 3 2008/09 (\$ 000)	Forecast Annual Plan Year 3 2008/09 (\$ 000)	Forecast Variation Year 3 2008/09 (\$ 000)
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Surplus Before Appropriations (375) 298 (1,742) (2,040)

Add Non Cash Items

Depreciation 7,063 6,887 7,633 746

Loss on disposal of Fixed Assets 3 2 0 (2)

Profit on sale of Fixed Assets (12) 0 0 0

Vested Assets (855) (895) 0 895

6,199 5,994 7,633 1,639

Net Inflow from Operating Activities 5,824 6,292 5,891 (401)

22 NET OPERATING SURPLUS (DEFICIT)

In accordance with Section 100 of the Local Government Act 2002, Council must ensure that each year's projected operating revenues are set at a level sufficient to meet that year's projected operating expenses.

However, council may set projected operating revenues at a different level from that required by Section 100 if it resolves that it is financially prudent to do so, having regard to:

- (a) the estimated expenses of achieving and maintaining the predicted levels of service provision set out in the Long Term Council Community Plan (LTCCP). This includes the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life; and
- (b) the projected revenue available to fund the estimated expenses associated with maintaining the service capacity and integrity of assets throughout their useful life;
- (c) the equitable allocation of responsibility for funding the provision and maintenance of assets and facilities throughout their useful life; and
- (d) the funding and financial policies adopted under Section 102.

Council manages its revenues, expenses, net assets, reserves and special funds in such a manner that adequate and effective provision is made to meet the expenditure needs of the local community.

One of Council's key responsibilities is to ensure that major assets are not run down, particularly infrastructural assets, by failing to provide adequate funds for future maintenance and renewals. Council manages its long term financial requirements with a suitable balance between long term debt and reserve funds ensuring at all times that a sound debt/rates income ratio is maintained.

As allowed under Section 100(2) of the Local Government Act 2002, Council sets projected operating revenues at a different level to operating expenses. It is the view of Council that it is financially prudent to do so. Further details are contained in Council's revenue and Financing Policy.

PERFORMANCE RATIOS

PERFORMANCE RATIOS		Forecast Annual Plan Year 2 2007/08	Forecast LTCCP Year 3 2008/09	Forecast Annual Plan Year 3 2008/09
Liquidity Ratios:				
These ratios measures the Council's ability to meet its maturing short term obligations.				
-Current Ratio	Times	1.6 : 1	1.2 : 1	1 : 1
This ratio measures the Council ability to pay off short term obligations.				
Leverage Ratios:				
This ratio measures the extent to which the Council has been financed by debt.				
-Debt Ratio	%	5.8%	5.8%	5.6%
This ratio, of total debt to total assets, measures the percentage of total funds provided by liabilities.				
Activity Ratios:				
This ratio measures how effectively the Council is using its resources.				
-Average Collection Period	Days	22	22	21
This represents the average length of time the Council must wait after making a charge before receiving payment.				
Borrowing and Investment Policy Ratios:				
-Total interest expense will not exceed 10% of Annual Rates	%	6.1%	6.2%	6.4%
-Ratio of Public Debt to Annual Rates and Levies will not exceed 150%	Times	55.7%	58.6%	55.2%
-Public Debt per assessable ratepayer properties will not exceed \$2,500	\$	\$1,192	\$1,259	\$1,223
-Public debt per capita will not exceed \$1,000.	\$	\$484	\$516	\$498

SCHEDULE OF SPECIAL FUNDS

Year 3 Schedule of Special Funds	LITCP 2008/2009 year				Annual Plan 2008/2009 year						
	Forecast Balance 01/07/08 (\$ 000)	Forecast Transfers In (\$ 000)	Forecast Interest Income (\$ 000)	Forecast Transfers Out (\$ 000)	Forecast Balance 30/06/09 (\$ 000)	Forecast Transfers In (\$ 000)	Forecast Interest Income (\$ 000)	Forecast Transfers Out (\$ 000)	Forecast Balance 30/06/09 (\$ 000)	Forecast Variation 30/06/09 (\$ 000)	
General Reserve	283	0	21	0	304	279	0	16	(178)	117	(187)
Amenities Fund	301	3	21	0	325	120	3	10	0	133	(192)
Civic Amenities Fund	50	0	4	0	54	12	0	1	0	13	(41)
Plant Renewal	106	82	7	(91)	104	61	78	5	(82)	62	(42)
Reserve Fund Contribution	243	319	23	(182)	403	591	350	26	(893)	74	(329)
Salary Contingency	13	0	1	0	14	0	0	0	0	0	(14)
Property Sales	358	0	21	(243)	136	448	0	30	(258)	220	84
Sierra Way Subdivision	94	0	7	0	101	94	0	8	0	102	1
Harcourt Park Maintenance Fund	9	2	1	0	12	9	3	1	0	13	1
Akatarawa Roding Levy	1	16	0	(16)	1	23	19	2	0	44	43
Kaitoke Roding Levy	185	51	15	0	251	196	107	16	(104)	215	(36)
Mangaroa Roding Levy	83	22	6	(5)	106	86	31	7	(40)	84	(22)
Katherine Mansfield Levy	117	113	12	(20)	222	252	70	18	(135)	205	(17)
Blue Mountain Levy	138	47	11	(30)	166	126	70	10	(69)	137	(29)
Moonshine Hill Levy	26	8	2	0	36	38	29	3	(30)	40	4
Alexander Road Levy	50	23	3	(52)	24	24	27	3	(13)	41	17
Library Development	0	0	0	0	0	739	0	61	0	800	800
Cemetery Development	0	0	0	0	0	21	0	2	0	23	23
Total Special Funds	2,057	686	155	(639)	2,259	3,119	787	219	(1,802)	2,323	64