

SOLID WASTE MANAGEMENT FUNDS

LANDFILL OPERATIONS

GENERAL INFORMATION:

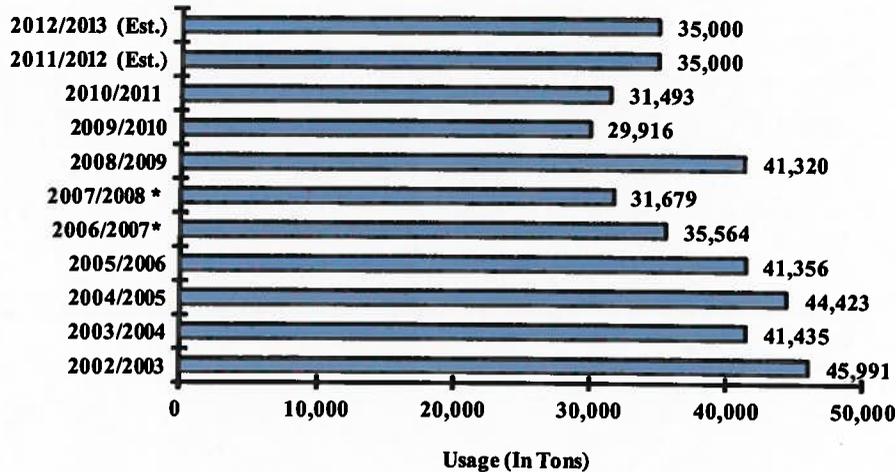
The Solid Waste Management funds consist of three (3) operations, Refuse Collection, Landfill Operations and Transfer Station Operations.

The City is a member of the Muscatine County Solid Waste Management Agency. This agency contracts with the City of Muscatine to operate the landfill. The Agency is responsible for the disposal of solid waste in Muscatine County. The Transfer Station opened in August of 1995. This facility is used as a staging area for recycling, refuse collection and the transfer of non-recyclable items to the landfill.

Under the terms of the agreement between the Solid Waste Management Agency and the City, the City is responsible for the costs incurred in the operation of the sanitary landfill, the maintenance of the entrance road, the cost of purchasing the landfill site and certain special engineering fees. The City establishes an annual price per ton for waste disposal at the landfill. Beginning in 2008/2009 the Agency reinstated an annual assessment to each of its members in a total annual amount of \$117,200. This was to assist in reducing the accumulated deficit in this fund.

The following chart shows the amounts of waste disposed of at the landfill since 2002/2003 as well as the projected waste volumes for 2011/2012 and 2012/2013.

Landfill Usage History

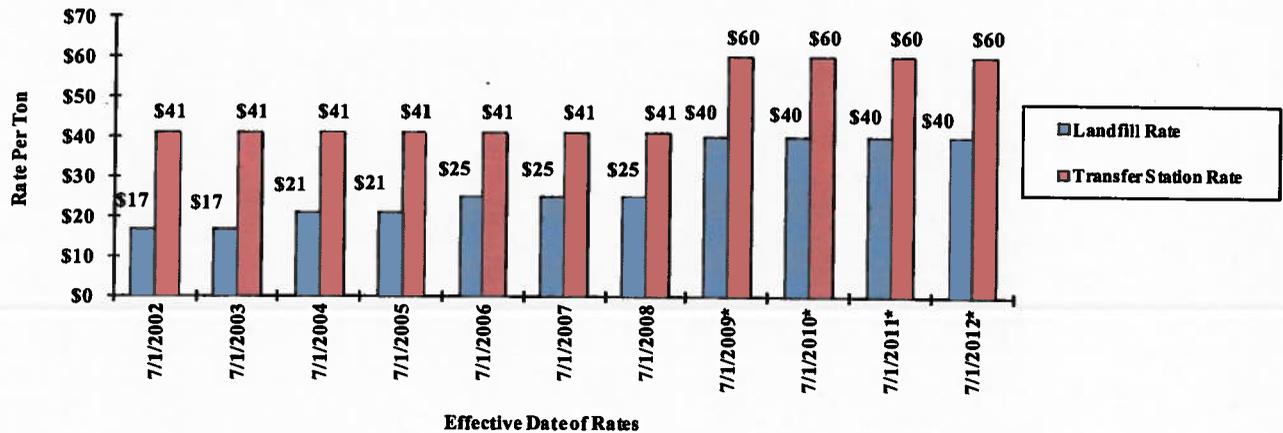


* 9,319 tons of waste were taken to the Scott County Landfill in 2006/07 and 17,584 in 2007/08 due to landfill capacity issues.

Volumes at the landfill have fluctuated over the years shown above and the number and types of users have changed. The State of Iowa has also enacted regulations for volume reduction and restrictions on materials that can be deposited in landfills. As noted above, capacity issues in 2006/2007 and 2007/2008 required waste to be taken to the Scott County Landfill while projects were underway to develop new waste disposal areas.

The following chart shows the Transfer Station regular rates since the 2002/2003 year and the portion of the transfer station fee paid to the landfill fund. In 2002/2003 \$17.00 of the \$41.00 per ton rate was paid to the landfill for material disposed of at that facility. The landfill portion of the disposal rate has increased since that time to the current \$40.00 per ton in the most recent years. This rate was increased from \$25 to \$40/ton July 1, 2009 due to the significant cost of developing the most recent landfill cells.

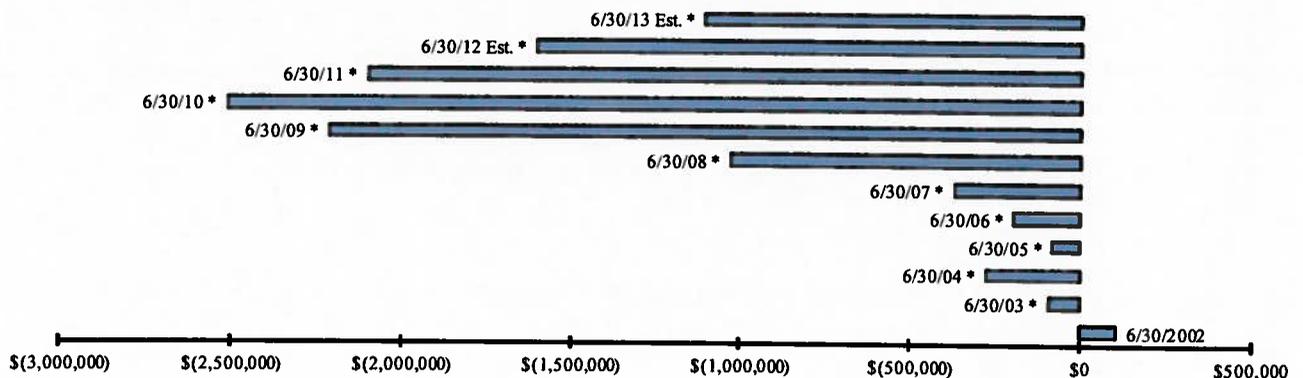
Transfer Station and Landfill Rates (Per Ton)



In addition to the rates shown in the table above, in 2009/2010 the City began offering industrial contracts for refuse disposal whereby industries can enter into an agreement with the City to dispose of their waste at the Transfer Station and be directly billed for the disposal fees. Under these agreements the industries qualify for a discounted industrial rate of \$50/ton of which \$30 of this rate is paid to the Landfill. In 2010 five new industrial contracts were negotiated which are expected to bring 5,000 tons of new waste volume to the landfill. These are three year contracts with variable disposal rates.

The fund balance for the Landfill Operation has varied over the past ten (10) years. The following is a summary of actual and projected fiscal year-end balances (deficits):

Landfill Fund Balance (Deficit) History



* Beginning June 30, 2003 there have been interim loans to fund cell closure costs, costs to develop

The deficit fund balances in recent years are due to costs for capital projects at the landfill, costs to complete the purchase of landfill property formerly leased, loss of revenue due to capacity issues, and increased regulatory requirements. In 2007/2008 \$767,200 in capital expenditures were required including \$417,600 to develop the new Phase II cell, \$180,000 for drainage and erosion control, \$58,000 for improvements to the side slope of Phase II, and \$35,000 for a tarp system to use as daily cover. Due in part to the June 1, 2007 tornado, the Phase I cell was at capacity and was required to be closed prior to completion of the new cell. This required waste to be hauled to the Scott County Landfill and resulted in the loss of revenue to the Muscatine Landfill of approximately \$400,000. These factors combined to result in the \$1,026,781 deficit in the landfill fund as of June 30, 2008. The deficit increased to \$2,211,935 as of June 30, 2009 and to \$2,512,600 as of June 30, 2010 due primarily to costs to develop two new cells (III and IV) which are estimated to have a combined capacity of 298,800 tons and have an expected life of 7.5 years based on estimated waste volumes. The deficit is projected to be incrementally reduced over the next six years as the capacity of the new cells is filled.

CURRENT TRENDS AND ISSUES:

The tipping fee rate at the Transfer Station was increased to \$60 per ton effective July 1, 2009 with \$40 of this rate being credited to the Landfill and the remaining \$20 to the Transfer Station. This increase was directly related to capital costs for constructing the Phase III and IV cells as well as capital costs to close previous ravines. With this increase, the landfill saw waste volume in 2009/2010 decrease to 29,916. With the continuing deficit in the Landfill fund, the Solid Waste Agency and the City considered implementing flow control measures which would have required all waste generated in the Agency area to be brought to the Transfer Station and Landfill. Area businesses and the Chamber requested a committee be formed of business leaders, city staff, an Agency member, and others, to discuss the impacts that flow control would have on area businesses and possible alternate solutions. The Committee's recommendations included allowing for additional negotiated industrial contracts which would bring additional waste volume and revenue to the Landfill and a long-term financial plan to incrementally reduce the Landfill Fund deficit over the next several years with the goal of having it eliminated by the time the next landfill cell needs to be developed. City Council approved the Committee's recommendations at their October 7, 2010 meeting and five new industrial contracts have been entered into which will bring in an additional 5,000 tons of waste and \$180,000 of revenues annually over the next three years. The reduction in the deficit was \$411,988 in 2011/2012, which was slightly higher than the targeted reduction in the financial plan.

The revised estimate expenditures for 2011/2012 are \$53,500 higher than the original budget. This increase is primarily due to the change in the Landfill operator agreement from a "per ton" basis to a flat fee basis of \$25,000 per month (plus fuel surcharges). This resulted in an increase of \$83,300 in revised estimate expenditures. The required transfers to the Landfill Closure and Post-Closure Reserve are \$30,700 less than the original budget which offset a portion of the increase in the Landfill operator payment.

Landfill expenditures for 2012/2013 are expected to be \$51,074 (5.7%) higher than the original 2011/2012 budget. This is again due to the increase in the Landfill operator agreement (\$83,300) and the reduction in the estimated transfers to the Closure and Post-Closure Reserve funds (\$30,700).

Revised estimate landfill service charges revenue is estimated at \$1,290,000 based on a total of 35,000 tons of waste. This waste estimate includes 21,000 tons at the full \$40 rate (\$840,000), 9,000 tons at the original \$30 industrial contract rate (\$270,000), and 5,000 at the negotiated industrial rates (\$180,000). This same revenue estimate has been included for the 2012/2013 budget.

With the projected landfill revenues and expenditures, the deficit in the landfill fund is projected to decrease by \$495,612 during the 2011/2012 fiscal year and by an additional \$498,038 to \$1,106,962 by the end of the 2012/2013 year. The goal is to have the deficit eliminated or nearly eliminated by the time the next cell needs to be constructed. Based on current waste volume projections, it is estimated that construction on the next cell would need to begin in the 2016/2017 fiscal year.

As noted above, private firms have been used to operate the landfill under contractual agreements with the City. The amount of the payment to the landfill operator is budgeted at \$305,000 for 2012/2013. Other significant items in the budget are leachate hauling and analysis, engineering services, any capital outlay items, and payment of the State surcharge fees.

The State landfill surcharge was reduced from \$3.75 to \$3.65 per ton in 2002/2003 since the area landfills met the State-mandated waste reduction requirements. Of the \$3.65 per ton rate, \$2.10 per ton is required to be paid to the State and the remaining \$1.55 per ton can be retained by the City in special reserves required to be used for specific purposes. Payments to the State are estimated at \$73,500 for 2012/2013 based on an estimated 35,000 tons of waste. The surcharge funds retained by the City are estimated at \$54,250 for 2012/2013. These funds are accounted for in the Landfill Surcharge Reserve Funds.

The Iowa Department of Natural Resources (IDNR) has specific requirements for the use of the local surcharge funds with the specific eligible uses of each portion of the surcharge funds to be reported quarterly to the IDNR. Part I of the retained surcharge funds are required to be used for local planning and environmental protection activities. Part II funds are required to be used for waste reduction, recycling, and small business pollution prevention purposes. In 2012/2013 it is estimated that there will be \$17,500 in Part I funds which will be transferred to the Landfill fund for qualifying expenditures and an estimated \$36,750 of Part II funds will be transferred to the Transfer Station fund for qualifying expenditures.

The IDNR regulations also provide that funds must be set aside annually for Landfill closure and post closure costs. The estimated amount to be transferred to the Closure Reserve in 2012/2013 is \$80,000 and the amount to be transferred to the Post-Closure Reserve is estimated at \$30,000.

The 2012/2013 budget also includes a total of \$114,312 in debt service payments for bonds issued in 2003 and 2006. The June 1, 2003 bond issue financed land acquisition costs of \$305,200 incurred in January 2002. In 2005 Stockton Realty was awarded an additional \$533,915 for the landfill property acquired by the City through condemnation in 2002. Legal fees of Stockton Realty were also required to be reimbursed. The additional award and related legal fees totaled approximately \$612,000. This amount was included in the June 1, 2006 city bond issue.

GOAL STATEMENT:

To provide a facility for the disposal of solid waste collected in Muscatine County in an efficient and effective manner and in accordance with environmentally sound practices established by the Environmental Protection Agency (EPA) and Iowa Department of Natural Resources (IDNR) and in accordance with the agreement with the Muscatine County Solid Waste Management Agency.

PERFORMANCE MEASURES:

	Actual 2008/2009	Actual 2009/2010	Actual 2010/2011	Estimated 2011/2012	Estimated 2012/2013
Tons of Waste Disposed	41,320	29,916	31,493	35,000	35,000
Leachate Collected in Gallons	1,437,952	3,978,807*	2,932,175**	2,000,000	1,800,000

* Leachate collection in 2009/2010 was higher than previous years due to the expansion for the Phase III and IV cells, connection of the ground water line to the system, and that it was a wet year.

** The reduction in 2010/2011 was due to the side slopes of the Phase III and IV cells getting their first four foot lift of waste in 2011/2012. Reductions should continue in the next several years since the liner is covered and water will take longer to reach the collection system.

RECENT ACCOMPLISHMENTS:

New industrial waste contracts were entered into during the past year to assist with the deficit issue at the Landfill. The deficit at the Landfill was reduced by \$411,988 during the 2010/2011 fiscal year.

The first lift of waste over the plastic liner and sand drainage layer in the Phase III and IV cells was completed in November 2011. It is a requirement that the first four-foot lift be placed over the liner of a landfill before the end of December in the first year of operation. Due to lack of tonnage in the past two years, the Landfill has had to test the two foot compacted soil under the liner for any freeze/thaw damage. The results have been positive and there has been no need for any remediation. The landfill operator worked diligently to meet the December deadline.

In the 2007 rule changes for municipal solid waste landfills, the standards for water quality levels at landfills are now the drinking water standards. Three wells required additional monitoring wells and the additional wells were installed. Over the next year, HLW Engineering and staff will review how these monitoring wells have assisted in meeting the standards. The Iowa DNR will be involved and other remediation processes will be discussed if needed. The Muscatine Landfill is not the only landfill in Iowa with this situation.

Due to Iowa DNR and EPA requirements, the Muscatine Landfill recently implemented procedures for compliance with air quality permits. The EPA requirement focuses on green house gas effects of the landfill. The Iowa DNR permit is a construction permit due to constant construction at the landfill. Both permits require recording information and submitting reports to both regulatory agencies.

Due to requirements of the Iowa DNR, staff removed numerous trees over a two-week period in the fall of 2011. The trees, according to the Iowa DNR regulations, can cause damage to the final cover of the closed landfill areas. The trees that were removed were considered a risk to damage the final cover cap on Ravines 2, 3, 4, 5, and 6.

OBJECTIVES TO BE ACCOMPLISHED IN 2012/2013:

- * To continue monitoring the long-term plan to reduce the deficit at the Muscatine Landfill.
- * To provide outreach and support to the city and county members of the Muscatine County Solid Waste Agency.
- * To create, with the assistance of the Bi-State Waste Commission, new member, city administrator, public works, and general public information packets.
- * To monitor and correct erosion and seeding issues.
- * To continue looking at options for handling leachate at the landfill.
- * To review the landfill operation for “Lean” initiatives. **(Management Agenda High Priority)**

LANDFILL FUND

STATEMENT OF BOND AND INTEREST REQUIREMENTS

**General Obligation Corporate Purpose Bonds
Landfill Property Acquisition
\$308,000 Portion of \$1,780,000 Issue Dated June 1, 2003**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2011/12	\$ 35,000	\$ 1,950	\$ 36,950
2012/13	30,000	900	30,900
Total	<u>\$ 65,000</u>	<u>\$ 2,850</u>	<u>\$ 67,850</u>

**General Obligation Corporate Purpose Bonds
Additional Landfill Property Acquisition Costs
\$629,096 Portion of \$2,990,000 Issue Dated June 1, 2006**

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Requirements</u>
2011/12	\$ 68,380	\$ 14,508	\$ 82,888
2012/13	71,536	11,876	83,412
2013/14	73,640	9,104	82,744
2014/15	76,796	6,232	83,028
2015/16	79,952	3,198	83,150
Total	<u>\$ 370,304</u>	<u>\$ 44,918</u>	<u>\$ 415,222</u>

Principal and interest payments for these general obligation bond issues are made from the Debt Service Fund. Bond proceeds from these issues financed the acquisition of property for the landfill. Accordingly, transfers from the Landfill Fund to the Debt Service Fund will be made annually to fund principal and interest payments on these portions of the above issues as they become due.

Landfill Operations

Fund Statement

	<u>Actual 2009/2010</u>	<u>Actual 2010/2011</u>	<u>Budget 2011/2012</u>	<u>Revised Estimate 2011/2012</u>	<u>Budget 2012/2013</u>
Beginning Balance (Deficit), July 1	\$ (2,211,935)	\$ (2,512,600)	\$ (2,175,472)	\$ (2,100,612)	\$ (1,605,000)
Revenues					
Charges for Services	\$ 1,155,302	\$ 1,162,106	\$ 1,290,000 (4)	\$ 1,290,000 (4)	\$ 1,290,000 (4)
Agency Assessment (2)	117,177	117,177	117,200	117,200	117,200
Industry Contribution	0	15,000	0	15,000	15,000
Transfers In:					
Landfill Surcharge Reserve	<u>14,958</u>	<u>15,746</u>	<u>17,500</u>	<u>17,500 (5)</u>	<u>17,500 (6)</u>
Total Revenues	<u>\$ 1,287,437</u>	<u>\$ 1,310,029</u>	<u>\$ 1,424,700</u>	<u>\$ 1,439,700</u>	<u>\$ 1,439,700</u>
Funds Available	<u>\$ (924,498)</u>	<u>\$ (1,202,571)</u>	<u>\$ (750,772)</u>	<u>\$ (660,912)</u>	<u>\$ (165,300)</u>
Expenditures (1)	<u>1,588,102</u>	<u>898,042</u>	<u>890,588</u>	<u>944,088</u>	<u>941,662</u>
Ending Balance (Deficit), June 30	<u>\$ (2,512,600) (3)</u>	<u>\$ (2,100,612)</u>	<u>\$ (1,641,360)</u>	<u>\$ (1,605,000)</u>	<u>\$ (1,106,962)</u>
Increase (Decrease) in Fund Balance	\$ (300,665)	\$ 411,988	\$ 534,112	\$ 495,612	\$ 498,038

1. Expenditures include changes in compensated absences and other post-employment benefits.
2. An Agency assessment was implemented beginning in 2008/2009 as part of the original plan to eliminate the accumulated deficit in this fund.
3. The deficit at the end of 2009/2010 was due to capital costs for Phase III and Phase IV cell development and the closing of Ravines 5 and 6. These projects were only partially completed in 2008/2009 and the remaining project costs were incurred in 2009/2010.
4. The 2011/2012 Budget was based on 21,000 at \$40/ton plus 9,000 tons at the original industrial rate of \$30/ton, plus an estimated \$180,000 at varying rates for a full year of the new industrial waste commitments. These same waste volume estimates have been used for the Revised Estimate and 2012/2013.
5. The 2011/2012 transfers from the Landfill Surcharge Reserve are based on 35,000 tons at \$.50/ton.
6. The 2012/2013 transfers from the Landfill Surcharge Reserve are based on 35,000 tons at \$.50/ton.

Explanation of Changes in Fund Balances:

The accumulated deficits in this fund were due to the reduced waste volumes being received at the landfill as well as landfill capital costs. Some of the reduced waste volumes in prior years can be attributed to competition from Illinois landfills due to their lower tipping fees. Landfill capacity issues reduced landfill revenues in 2006/2007 and 2007/2008 as waste was required to be hauled to the Scott County Landfill during construction of the next cell. The Agency assessment was implemented beginning in 2008/2009 as part of the plan to eliminate the accumulated deficit in this fund. The cells constructed in 2009/2010 are expected to have 7.5 years of capacity (through FY 2016/17). Construction on the next cell will need to begin approximately one year before capacity is reached in the current cells. The accumulated deficit is projected to decrease annually until the time that construction begins on the next cell.

Landfill Surcharge Reserve Part I
Local Planning and Environmental Protection Activities
Fund Statement

	<u>Actual 2009/2010</u>	<u>Actual 2010/2011</u>	<u>Budget 2011/2012</u>	<u>Revised Estimate 2011/2012</u>	<u>Budget 2012/2013</u>
Beginning Balance, July 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenues					
Transfers In Surcharge Fees	<u>14,958</u>	<u>15,746</u>	<u>17,500</u>	<u>17,500 (1)</u>	<u>17,500 (2)</u>
Funds Available	\$ 14,958	\$ 15,746	\$ 17,500	\$ 17,500	\$ 17,500
Expenditures					
Transfers to Landfill Fund	<u>14,958</u>	<u>15,746</u>	<u>17,500</u>	<u>17,500</u>	<u>17,500</u>
Ending Balance, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Increase (Decrease) in Fund Balance	\$ 0				
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1. Transfers are based on 35,000 tons for the 2011/2012 Revised Estimate at \$.50/ton.
2. Transfers are based on 35,000 tons for the 2012/2013 Budget at \$.50/ton.

Landfill Surcharge Reserve Part II

Waste Reduction, Recycling, and Small Business Pollution Prevention

Fund Statement

	<u>Actual 2009/2010</u>	<u>Actual 2010/2011</u>	<u>Budget 2011/2012</u>	<u>Revised Estimate 2011/2012</u>	<u>Budget 2012/2013</u>
Beginning Balance, July 1	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Revenues					
Transfers In					
Surcharge Fees	<u>31,411</u>	<u>33,068</u>	<u>36,750</u>	<u>36,750</u> (1)	<u>36,750</u> (2)
Funds Available	\$ 31,411	\$ 33,068	\$ 36,750	\$ 36,750	\$ 36,750
Expenditures					
Transfers to Transfer Station Fund	<u>31,411</u>	<u>33,068</u>	<u>36,750</u>	<u>36,750</u>	<u>36,750</u>
Ending Balance, June 30	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Increase (Decrease) in Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
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1. Transfers are based on 35,000 tons at \$1.05/ton for the 2011/2012 Revised Estimate.
2. Transfers are based on 35,000 tons at \$1.05/ton for the 2012/2013 Budget.

Landfill Closure Reserve (1)

Fund Statement

	<u>Actual 2009/2010</u>	<u>Actual 2010/2011</u>	<u>Budget 2011/2012</u>	<u>Revised Estimate 2011/2012</u>	<u>Budget 2012/2013</u>
Beginning Balance, July 1	\$ 227,819	\$ 335,666	\$ 443,566	\$ 399,799	\$ 479,799
Revenues					
Transfers In					
Landfill Fund	<u>107,847</u>	<u>64,133</u>	<u>107,900</u>	<u>80,000 (2)</u>	<u>80,000 (2)</u>
Funds Available	\$ 335,666	\$ 399,799	\$ 551,466	\$ 479,799	\$ 559,799
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance, June 30	<u>\$ 335,666</u>	<u>\$ 399,799</u>	<u>\$ 551,466</u>	<u>\$ 479,799</u>	<u>\$ 559,799</u>

Increase (Decrease) in					
Fund Balance	\$ 107,847	\$ 64,133	\$ 107,900	\$ 80,000	\$ 80,000

1. This reserve is required to be established to pay for the closure costs for the currently permitted landfill area.
2. Transfers to this reserve are determined annually based on the required annual engineering report submitted to the Iowa Department of Natural Resources. This amount has not yet been determined for the 2011/2012 year; however, the transfer is expected to be less than the original budget. The amounts estimated for both 2011/2012 and 2012/2013 allow for these transfers to be higher than the actual transfer for 2010/2011.

Landfill Post-Closure Reserve (1)

Fund Statement

	<u>Actual 2009/2010</u>	<u>Actual 2010/2011</u>	<u>Budget 2011/2012</u>	<u>Revised Estimate 2011/2012</u>	<u>Budget 2012/2013</u>
Beginning Balance, July 1	\$ 699,585	\$ 732,432	\$ 765,232	\$ 757,344	\$ 787,344
Revenues					
Transfers In					
Landfill Fund	<u>32,847</u>	<u>24,912</u>	<u>32,800</u>	<u>30,000 (2)</u>	<u>30,000 (2)</u>
Funds Available	\$ 732,432	\$ 757,344	\$ 798,032	\$ 787,344	\$ 817,344
Expenditures	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Ending Balance, June 30	<u>\$ 732,432</u>	<u>\$ 757,344</u>	<u>\$ 798,032</u>	<u>\$ 787,344</u>	<u>\$ 817,344</u>

Increase (Decrease) in					
Fund Balance	\$ 32,847	\$ 24,912	\$ 32,800	\$ 30,000	\$ 30,000

1. Landfill owners are required to monitor and maintain landfill sites for 30 years after landfills are closed. Funds are required to be set aside annually in order to accumulate funds for this purpose.
2. Transfers to this reserve are determined annually based on the required annual engineering report submitted to the Iowa Department of Natural Resources. This amount has not yet been determined for the 2011/2012 year; however, the transfer is expected to be less than the original budget. The amounts estimated for both 2011/2012 and 2012/2013 allow for these transfers to be higher than the actual transfer for 2010/2011.

Function:
Business Type

Department:
Public Works

Activity:
Landfill Operations

	Actual 2009/2010	Actual 2010/2011	Budget 2011/2012	Revised Estimate 2011/2012	Budget 2012/2013	Percent Change
Expenditure Summary						
Personal Services	\$ 30,273	\$ 29,303	\$ 24,900	\$ 25,000	\$ 25,600	2.81%
Commodities	21,082	13,063	23,700	23,200	26,200	10.55%
Contractual Services	523,931	485,808	480,400	550,000	563,100	17.21%
Capital Outlay	665,660	66,409	-	15,000	-	
Transfers	347,331	303,381	361,588	330,888	326,762	-9.63%
Total Expenditures	\$ 1,588,277	\$ 897,964	\$ 890,588	\$ 944,088	\$ 941,662	5.73%
Funding Sources						
Charges for Services	\$ 1,155,302	\$ 1,162,106	\$ 1,290,000	\$ 1,290,000	\$ 1,290,000	0.00%
Agency Assessment	117,177	117,177	117,200	117,200	117,200	0.00%
Other	-	15,000	-	15,000	15,000	
Transfers In:						
Surcharge Reserve	14,958	15,746	17,500	17,500	17,500	0.00%
Total Funding Sources	\$ 1,287,437	\$ 1,310,029	\$ 1,424,700	\$ 1,439,700	\$ 1,439,700	1.05%

Personnel Schedule						
	Actual 2009/2010	Actual 2010/2011	Budget 2011/2012	Revised Estimate 2011/2012	Budget 2012/2013	Budget Amount 2012/2013
Full Time:						
Solid Waste Manager	0.33	0.30	0.25	0.25	0.25	\$ 18,700
Employee Benefits						6,900
Total Personal Services						\$ 25,600