



# Staff Report

## Finance and IT Services

---

**Report To:** Committee of The Whole  
**Meeting Date:** October 24, 2016  
**Report Number:** FAF.16.98  
**Subject:** Monthly Financial Report – September 2016  
**Prepared by:** Sam Dinsmore, Deputy Treasurer/Manager of Accounting and Budgets

---

### A. Recommendations

---

THAT Council receive Staff Report FAF.16.98, entitled “Monthly Financial Report – September 2016” for information purposes.

### B. Overview

---

Finance Staff provide regular financial reporting to the Finance and Administration Committee of the Whole for review and receipt by Council. The attached documentation provides Council with information on the financial activity of the Town as undertaken in relation to the 2016 Approved Budget. Staff have examined the financial position and activities of the Town’s operations to September 30, 2016.

#### Tax Supported Services

Overall, total expenses are running at 75% and revenues are at 91%.

The Town is currently trending on budget at the end of September. Some minor savings are being seen in Salaries and Benefits and vehicle fuels while cost overruns are being seen in Legal, Facility Maintenance, and IT Service Agreements. Facility Maintenance will be an on-going cost that the Town will need to monitor as facilities age, and staff will need to increase the annual budget to fund the higher annual maintenance costs. IT Service Agreements is another account that will be an on-going concern; most of these are paid in American dollars and the Town is seeing continued increases to the costs.

Staff are forecasting a \$75,000 to \$100,000 favourable variance for the 2016 year-end; however this could drastically change with the wind damage that is still being cleaned up and any other unforeseen expenses that may emerge.

#### Water and Wastewater Operations

Overall, total expenses are running at 85% and revenues are at 94% of budget.

Water and Wastewater are in a similar situation as Taxation; some accounts are trending under-budget while others are trending over budget. At September month-end Salaries and Benefits were trending slightly under-budget as is the water taking agreement costs with Collingwood. However, Hydro costs are almost at 100% of budget and Facility and Site Maintenance will be over budget by year-end.

These cost over-runs will be covered by a good year on the revenue side. With the summer being very dry, water consumption is trending over-budget as is wastewater consumption. Wastewater is also seeing an increase in revenue as the Landfill continues to truck leachate to the Craighleith Plant.

After the October bills have been calculated staff will have a much better understanding of where the water and wastewater departments will end 2016 (surplus or deficit) which will be covered in the October flash report. The Craighleith Wastewater Treatment Plant had damage done during the wind storm, and Staff are unaware at this time how much this will cost which could have an impact on the year-end.

#### **User Fee Supported Operations (Building, Harbour and BIA)**

Overall, total expenses are running at 73% and revenues are at 103% of budget.

The Harbour is nearing the end of their 2016 operating season and are on track to have a small surplus. Revenues are trending to be at budget while some of the operating expenses are trending under-budget which is projected to create the small surplus. Any surplus at the end of the year will be transferred into the Harbour Reserve and will be reported back to Council.

The Building Department is trending towards a large surplus for 2016; current forecast suggests this could be around \$200,000 to \$250,000. This surplus is 100% driven by a large increase in Building Permit revenue. At September 30<sup>th</sup>, 152 New Dwelling Permits had been issued. Any surplus at the end of the year will be transferred in the Building Department Rate Stabilization Reserve Fund and will be reported back to Council.

### **C. The Blue Mountains' Strategic Plan**

---

Goal #4: Promote a Culture of Organizational and Operational Excellence  
Objective #4: To Be a Financially Responsible Organization

### **D. Environmental Impacts**

---

None.

### **E. Financial Impact**

---

As per above.

**F. In consultation with**

---

Debbie Brown, Budget Analyst  
Vicky Bouwman, Financial Analyst

**G. Attached**

---

1. September 2016 Flash Report
2. September 2016 Budget Variance Report Tax Levy Summary
3. September 2016 Budget Variance Report Water & Wastewater Services Summary
4. September 2016 Budget Variance Report User Fee Summary

Respectfully Submitted,

---

Sam Dinsmore  
Deputy Treasurer/Manager of Accounting and Budgets

---

Ruth Prince  
Director of Finance and IT Services

For more information, please contact:  
Sam Dinsmore  
sdinsmore@thebluemountains.ca  
519-599-3131 extension 274

## September 2016 Flash Report – Operating

### Development Charges Collected

Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 21,339	\$ 11,704	\$ -
February	\$ 40,729	\$ 23,409	\$ -
March	\$ 106,521	\$ 46,818	\$ 47,600
April	\$ 748,923	\$ 105,340	\$ 970,136
May	\$ 816,912	\$ 573,517	\$ 1,072,002
June	\$ 1,342,807	\$ 1,158,738	\$ 1,164,514
July	\$ 1,492,710	\$ 1,743,959	\$ 1,389,668
August	\$ 1,644,153	\$ 1,978,048	\$ 1,639,946
<b>September</b>	<b>\$ 2,599,000</b>	<b>\$ 2,118,501</b>	<b>\$ 1,821,781</b>
October		\$ 2,212,136	\$ 1,882,242
November		\$ 2,282,363	\$ 3,948,623
December		\$ 2,340,885	\$ 3,451,776

#### Commentary:

The total amount of Development Charges collected in September 2016 was \$954,847. This was collected on multiple Building Permits and the hard services on 39 Units at Plateau East-Skyline/Blue Mountain.

September 2016 has increased over September 2015 by \$ 769,567.

<b>Soft Services Total</b>	<b>\$241,103</b>
General Government	\$42,365
Fire	\$53,080
Police	\$9,550
Public Works	\$26,283
Parks and Recreation	\$73,063
Library	\$36,762

<b>Hard Services Total</b>	<b>\$713,744</b>
Roadways	\$429,173
Water	\$75,834
Wastewater	\$208,737

<b>Estimated from the DC Background Study</b>	\$ 2,340,885
<b>Year to Date Actual</b>	\$ 2,599,000
<b>Percent of Budget</b>	111%

## September 2016 Flash Report – Operating

### 2016 Landfill Site Fees Collected

---

Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 13,485	\$ 2,990	\$ 10,949
February	\$ 25,586	\$ 16,529	\$ 19,043
March	\$ 50,904	\$ 33,358	\$ 39,925
April	\$ 92,255	\$ 61,027	\$ 63,510
May	\$ 135,110	\$ 92,541	\$ 105,541
June	\$ 177,437	\$ 132,034	\$ 140,970
July	\$ 227,100	\$ 170,500	\$ 177,031
August	\$ 268,716	\$ 268,786	\$ 203,005
<b>September</b>	<b>\$ 307,441</b>	<b>\$ 238,492</b>	<b>\$ 236,830</b>
October		\$ 263,699	\$ 275,846
November		\$ 295,185	\$ 309,725
December		\$ 315,000	\$ 342,800

#### Commentary:

The total amount of Landfill Site Fees collected in September 2016 was \$38,725

September 2016 has increased over September 2015 by \$70,608

<b>Annual Budget</b>	\$ 315,000
<b>Year to Date Actual</b>	\$ 307,441
<b>Percent of Budget</b>	98%

## September 2016 Flash Report – Operating

### 2016 Building Permits Collected

---

Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 30,540	\$ 12,417	\$ 11,352
February	\$ 53,745	\$ 34,806	\$ 37,815
March	\$ 87,491	\$ 55,717	\$ 61,385
April	\$ 181,756	\$ 120,637	\$ 204,960
May	\$ 284,012	\$ 211,648	\$ 286,543
June	\$ 381,492	\$ 278,019	\$ 351,385
July	\$ 484,649	\$ 425,795	\$ 410,909
August	\$ 551,536	\$ 482,063	\$ 491,699
<b>September</b>	<b>\$ 716,628</b>	<b>\$ 543,007</b>	<b>\$ 581,299</b>
October		\$ 599,450	\$ 627,861
November		\$ 616,302	\$ 669,163
December		\$ 627,270	\$ 690,177

#### Commentary:

The total amount of Building Permit fees collected in September 2016 was \$66,887.

September 2016 has increased over September 2015 by \$135,329

<b>Annual Budget</b>	\$ 627,000
<b>Year to Date Actual</b>	\$ 716,628
<b>Percent of Budget</b>	114%

## September 2016 Flash Report – Operating

### 2016 Interest Income

---

Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 15,704	\$ 14,750	\$ 17,491
February	\$ 31,135	\$ 29,500	\$ 33,038
March	\$ 52,182	\$ 44,250	\$ 50,944
April	\$ 72,721	\$ 59,000	\$ 69,820
May	\$ 93,627	\$ 73,750	\$ 91,802
June	\$ 114,379	\$ 88,500	\$ 114,160
July	\$ 133,273	\$ 103,250	\$ 130,562
August	\$ 152,924	\$ 118,000	\$ 147,465
<b>September</b>	<b>\$ 174,437</b>	<b>\$ 132,750</b>	<b>\$ 167,050</b>
October		\$ 147,500	\$ 184,077
November		\$ 162,250	\$ 203,680
December		\$ 177,000	\$ 224,065

#### Commentary:

The Town Operating bank account balance at September 30, 2016 was \$20,433,409.

The County of Grey and School Boards Levies were due September 30<sup>th</sup> in the amount of \$5,634,369.

<b>Annual Budget</b>	\$ 177,000
<b>Year to Date Actual</b>	\$ 174,437
<b>Percent of Budget</b>	99%

## September 2016 Flash Report – Operating

### 2016 Town Salaries and Benefits

---

Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 767,602	\$ 930,016	\$ 742,280
February	\$ 1,593,382	\$ 1,734,860	\$ 1,435,058
March	\$ 2,462,660	\$ 2,568,904	\$ 2,216,613
April	\$ 3,286,647	\$ 3,434,267	\$ 3,105,665
May	\$ 4,185,665	\$ 4,526,109	\$ 3,892,357
June	\$ 5,100,849	\$ 5,342,878	\$ 4,680,595
July	\$ 5,959,018	\$ 6,336,817	\$ 5,551,990
August	\$ 7,010,314	\$ 7,234,587	\$ 6,447,104
<b>September</b>	<b>\$ 7,889,511</b>	<b>\$ 8,088,956</b>	<b>\$ 6,776,638</b>
October		\$ 9,030,406	\$ 7,902,947
November		\$ 9,865,300	\$ 8,660,182
December		\$ 10,767,340	\$ 9,517,928

#### Commentary:

Salaries and Benefits for September 2016 totaled \$879,197.

<b>Annual Budget</b>	\$ 10,767,340
<b>Year to Date Actual</b>	\$ 7,889,511
<b>Percent of Budget</b>	73%



## September 2016 Flash Report – Operating

### 2016 Winter Control Costs

---

Month	Year to Date Actual	Year to Date Budget	2015 Actuals
January	\$ 110,087	\$ 70,313	\$ 141,992
February	\$ 224,250	\$ 241,433	\$ 268,619
March	\$ 386,604	\$ 445,772	\$ 458,256
April	\$ 501,158	\$ 551,467	\$ 547,774
May	\$ 532,218	\$ 564,555	\$ 572,372
June	\$ 556,710	\$ 563,549	\$ 601,930
July	\$ 617,962	\$ 584,396	\$ 607,725
August	\$ 622,050	\$ 624,652	\$ 605,451
<b>September</b>	<b>\$ 628,398</b>	<b>\$ 646,272</b>	<b>\$ 606,995</b>
October		\$ 654,327	\$ 637,226
November		\$ 697,970	\$ 661,902
December		\$ 832,960	\$ 747,878

#### Commentary:

The Winter Control budget is at 75% at September 30, 2016.

Any cost overruns by the end of 2016 will be funded from the Winter Control Reserve.

<b>Annual Budget</b>	\$ 832,960
<b>Year to Date Actual</b>	\$ 628,398
<b>Percent of Budget</b>	75%

Tax Levy Summary  
Revenue Fund

**Town of The Blue Mountains**  
**2016 Budget Variance Report**  
For the Ten Months Ending October 31, 2016

	Oct	YTD Actuals	Committed	Total YTD	Budget	Budget Change	Total Budget	Unexpende...	% of Budget	2015		
										LYTD	Actuals	Budget
<b>EXPENSES</b>												
Salaries, Wages & Benefits	\$441,634	\$6,823,698	\$0	\$6,823,698	\$8,611,320	\$0	\$8,611,320	\$1,787,622	79%	\$6,455,932	\$7,687,014	\$8,338,420
Administrative Expenses	14,301	86,626	0	86,626	116,830	0	116,830	30,204	74%	111,029	136,355	169,135
Personnel, Training and Travel	13,616	170,514	0	170,514	272,135	3,000	275,135	104,621	62%	170,771	206,978	278,930
Operating Expenses	8,865	486,630	5,366	491,996	531,550	0	531,550	39,554	93%	448,534	477,596	499,435
Communications	12,651	121,975	7,630	129,605	201,010	0	201,010	71,405	64%	137,444	167,491	207,685
Utilities	21,036	274,109	0	274,109	402,340	0	402,340	128,231	68%	305,228	420,412	384,425
Equipment Related	42,144	326,094	31,125	357,219	368,735	5,000	373,735	16,516	96%	249,666	327,509	336,200
Vehicle Related	23,418	202,048	0	202,048	318,650	0	318,650	116,602	63%	232,012	273,890	320,825
Purchased Services	345,822	4,001,216	379,068	4,380,284	5,098,505	193,847	5,292,352	912,068	83%	3,581,541	4,673,693	5,100,147
Financial Expenses	10,898	759,933	0	759,933	1,045,835	0	1,045,835	285,902	73%	777,132	807,027	1,036,695
Premises and Site	35,578	329,151	90,281	419,432	448,405	0	448,405	28,973	94%	303,858	406,501	438,170
Minor Capital Work	9,211	31,558	0	31,558	25,500	0	25,500	(6,058)	124%	34,918	38,415	20,400
<b>TOTAL EXPENSES</b>	<b>979,174</b>	<b>13,613,552</b>	<b>513,470</b>	<b>14,127,022</b>	<b>17,440,815</b>	<b>201,847</b>	<b>17,642,662</b>	<b>3,515,640</b>	<b>80%</b>	<b>12,808,065</b>	<b>15,622,881</b>	<b>17,130,467</b>
<b>TRANSFERS</b>												
Transfers to Capital & Reserves	29,604	2,369,078	0	2,369,078	2,334,874	18,000	2,352,874	(16,204)	101%	2,579,193	3,852,209	2,408,177
Interfunctional Transfers	3,858	(601,083)	0	(601,083)	(969,515)	0	(969,515)	(368,432)	62%	(883,144)	(1,045,785)	(1,056,145)
Transfer To/From Unfinanced Capital	0	0	0	0	0	0	0	0	0%	88	11,375	0
<b>TOTAL TRANSFERS</b>	<b>33,462</b>	<b>1,767,995</b>	<b>0</b>	<b>1,767,995</b>	<b>1,365,359</b>	<b>18,000</b>	<b>1,383,359</b>	<b>(384,636)</b>	<b>128%</b>	<b>1,696,137</b>	<b>2,817,799</b>	<b>1,352,032</b>
<b>TOTAL TRANSFERS &amp; EXPENSES</b>	<b>1,012,636</b>	<b>15,381,547</b>	<b>513,470</b>	<b>15,895,017</b>	<b>18,806,174</b>	<b>219,847</b>	<b>19,026,021</b>	<b>3,131,004</b>	<b>84%</b>	<b>14,504,202</b>	<b>18,440,680</b>	<b>18,482,499</b>
<b>REVENUE</b>												
Tax Revenues	(3,015)	14,205,997	0	14,205,997	14,325,311	0	14,325,311	119,314	99%	13,729,002	13,763,734	13,773,432
Grants & Donations	279,349	1,307,969	0	1,307,969	1,541,100	0	1,541,100	233,131	85%	1,327,081	1,391,431	1,728,418
Reserve Revenue	0	239,438	0	239,438	630,075	219,847	849,922	610,484	28%	500,572	571,642	770,214
Interest and Investment	58,780	579,242	0	579,242	859,488	0	859,488	280,246	67%	718,738	895,508	819,800
Sales	37,770	112,734	0	112,734	87,900	0	87,900	(24,834)	128%	68,361	72,276	72,200
Fee and Charges	(8,275)	1,136,873	0	1,136,873	1,147,800	0	1,147,800	10,927	99%	847,552	1,148,322	1,144,135
Facilities Rental	9,092	142,594	0	142,594	214,500	0	214,500	71,906	66%	122,794	178,584	238,500
<b>TOTAL REVENUE</b>	<b>373,701</b>	<b>17,724,847</b>	<b>0</b>	<b>17,724,847</b>	<b>18,806,174</b>	<b>219,847</b>	<b>19,026,021</b>	<b>1,301,174</b>	<b>93%</b>	<b>17,314,100</b>	<b>18,021,497</b>	<b>18,546,699</b>
<b>NET POSITION</b>	<b>(638,935)</b>	<b>2,343,300</b>	<b>(513,470)</b>	<b>1,829,830</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(1,829,830)</b>	<b>0%</b>	<b>2,809,898</b>	<b>(419,183)</b>	<b>64,200</b>

User Rates Summary  
Water and Wastewater Services Summary

**Town of The Blue Mountains**  
**2016 Budget Variance Report**  
For the Ten Months Ending October 31, 2016

	Oct	YTD Actuals	Committed	Total YTD	Budget	Budget Change	Total Budget	Unexpende...	% of Budget	2015		
										LYTD	Actuals	Budget
<b>EXPENSES</b>												
Salaries, Wages & Benefits	\$79,458	\$1,192,439	\$0	\$1,192,439	\$1,561,455	\$0	\$1,561,455	\$369,016	76%	\$1,191,920	\$1,423,094	\$1,451,465
Administrative Expenses	272	4,554	0	4,554	8,550	0	8,550	3,996	53%	5,983	7,354	8,500
Personnel, Training and Travel	4,305	27,979	0	27,979	42,575	0	42,575	14,596	66%	41,922	33,597	39,900
Operating Expenses	20,159	176,917	6,387	183,304	321,490	0	321,490	138,186	57%	178,111	207,775	370,500
Communications	2,486	40,185	0	40,185	52,575	0	52,575	12,390	76%	41,182	49,161	49,635
Utilities	46,745	520,501	0	520,501	528,650	0	528,650	8,149	98%	430,517	558,245	410,135
Equipment Related	20,811	780,779	19,480	800,259	408,825	0	408,825	(391,434)	196%	395,052	432,927	318,080
Vehicle Related	5,042	38,819	0	38,819	65,020	0	65,020	26,201	60%	35,955	48,659	65,100
Purchased Services	16,775	57,380	0	57,380	123,225	26,293	149,518	92,138	38%	93,789	207,109	170,725
Financial Expenses	0	285,945	0	285,945	363,220	0	363,220	77,275	79%	341,172	411,853	368,310
Premises and Site	888	59,202	22,826	82,028	64,375	0	64,375	(17,653)	127%	45,460	72,016	59,850
Minor Capital Work	0	5,060	0	5,060	0	0	0	(5,060)	0%	8,671	8,671	0
<b>TOTAL EXPENSES</b>	<b>196,941</b>	<b>3,189,760</b>	<b>48,693</b>	<b>3,238,453</b>	<b>3,539,960</b>	<b>26,293</b>	<b>3,566,253</b>	<b>327,800</b>	<b>91%</b>	<b>2,809,734</b>	<b>3,460,461</b>	<b>3,312,200</b>
<b>TRANSFERS</b>												
Transfers to Capital & Reserves	0	1,782,585	0	1,782,585	2,403,461	0	2,403,461	620,876	74%	1,711,387	2,346,109	2,326,063
Interfunctional Transfers	(3,858)	453,797	0	453,797	772,832	0	772,832	319,035	59%	697,456	825,347	835,215
Transfer To/From Unfinanced Capital	0	88,443	0	88,443	88,443	0	88,443	0	100%	172,500	345,000	345,000
<b>TOTAL TRANSFERS</b>	<b>(3,858)</b>	<b>2,324,825</b>	<b>0</b>	<b>2,324,825</b>	<b>3,264,736</b>	<b>0</b>	<b>3,264,736</b>	<b>939,911</b>	<b>71%</b>	<b>2,581,343</b>	<b>3,516,456</b>	<b>3,506,278</b>
<b>TOTAL TRANSFERS &amp; EXPENSES</b>	<b>193,083</b>	<b>5,514,585</b>	<b>48,693</b>	<b>5,563,278</b>	<b>6,804,696</b>	<b>26,293</b>	<b>6,830,989</b>	<b>1,267,711</b>	<b>81%</b>	<b>5,391,077</b>	<b>6,976,917</b>	<b>6,818,478</b>
<b>REVENUE</b>												
User Rate Billings	(582,204)	4,819,001	0	4,819,001	6,573,126	0	6,573,126	1,754,125	73%	6,838,419	6,610,586	6,507,286
Grants & Donations	999	999	0	999	0	0	0	(999)	0%	0	269	0
Reserve Revenue	0	579,030	0	579,030	183,570	26,293	209,863	(369,167)	276%	144,461	300,341	264,082
Interest and Investment	3,624	17,820	0	17,820	20,000	0	20,000	2,180	89%	16,368	20,556	21,500
Sales	0	2,495	0	2,495	0	0	0	(2,495)	0%	9,596	7,248	0
Fee and Charges	30	27,519	0	27,519	28,000	0	28,000	481	98%	28,831	37,919	26,110
<b>TOTAL REVENUE</b>	<b>(577,551)</b>	<b>5,446,864</b>	<b>0</b>	<b>5,446,864</b>	<b>6,804,696</b>	<b>26,293</b>	<b>6,830,989</b>	<b>1,384,125</b>	<b>80%</b>	<b>7,037,675</b>	<b>6,976,919</b>	<b>6,818,978</b>
<b>NET POSITION</b>	<b>(770,634)</b>	<b>(67,721)</b>	<b>(48,693)</b>	<b>(116,414)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,414</b>	<b>0%</b>	<b>1,646,598</b>	<b>2</b>	<b>500</b>

User Fees Summary  
User Fee Based

**Town of The Blue Mountains**  
**2016 Budget Variance Report**  
For the Ten Months Ending October 31, 2016

	Oct	YTD Actuals	Committed	Total YTD	Budget	Budget Change	Total Budget	Unexpende...	% of Budget	2015		
										LYTD	Actuals	Budget
<b>EXPENSES</b>												
Salaries, Wages & Benefits	\$36,202	\$431,012	\$0	\$431,012	\$594,565	\$0	\$594,565	\$163,553	72%	\$372,183	\$426,800	\$421,210
Administrative Expenses	9,652	27,398	0	27,398	63,500	0	63,500	36,102	43%	27,688	46,902	47,950
Personnel, Training and Travel	3,822	18,813	0	18,813	31,500	0	31,500	12,687	60%	17,901	21,532	26,500
Operating Expenses	58	71,154	0	71,154	88,500	0	88,500	17,346	80%	97,270	89,304	80,000
Communications	2,119	16,370	0	16,370	15,800	0	15,800	(570)	104%	9,299	12,029	7,725
Utilities	2,037	20,273	0	20,273	18,585	0	18,585	(1,688)	109%	15,394	19,618	15,605
Equipment Related	408	6,690	0	6,690	8,200	0	8,200	1,510	82%	7,354	8,373	5,350
Vehicle Related	1,043	11,835	0	11,835	24,035	0	24,035	12,200	49%	14,876	18,253	20,465
Purchased Services	4,213	37,581	50,000	87,581	16,550	0	16,550	(71,031)	529%	36,716	54,846	48,900
Financial Expenses	0	22,023	0	22,023	25,470	0	25,470	3,447	86%	21,947	24,714	25,380
Premises and Site	(51,660)	27,087	190	27,277	112,280	0	112,280	85,003	24%	101,663	116,275	105,050
Minor Capital Work	0	1,983	0	1,983	10,000	0	10,000	8,017	20%	0	0	0
<b>TOTAL EXPENSES</b>	<b>7,894</b>	<b>692,219</b>	<b>50,190</b>	<b>742,409</b>	<b>1,008,985</b>	<b>0</b>	<b>1,008,985</b>	<b>266,576</b>	<b>74%</b>	<b>722,291</b>	<b>838,646</b>	<b>804,135</b>
<b>TRANSFERS</b>												
Transfers to Capital & Reserves	(376,726)	71,369	0	71,369	95,967	0	95,967	24,598	74%	42,528	104,417	135,378
Interfunctional Transfers	0	147,286	0	147,286	196,683	0	196,683	49,397	75%	185,688	220,438	220,930
<b>TOTAL TRANSFERS</b>	<b>(376,726)</b>	<b>218,655</b>	<b>0</b>	<b>218,655</b>	<b>292,650</b>	<b>0</b>	<b>292,650</b>	<b>73,995</b>	<b>75%</b>	<b>228,216</b>	<b>324,855</b>	<b>356,308</b>
<b>TOTAL TRANSFERS &amp; EXPENSES</b>	<b>(368,832)</b>	<b>910,874</b>	<b>50,190</b>	<b>961,064</b>	<b>1,301,635</b>	<b>0</b>	<b>1,301,635</b>	<b>340,571</b>	<b>74%</b>	<b>950,507</b>	<b>1,163,501</b>	<b>1,160,443</b>
<b>REVENUE</b>												
User Rate Billings	1,760	13,755	0	13,755	7,000	0	7,000	(6,755)	197%	7,370	8,305	6,000
Grants & Donations	1,239	2,839	0	2,839	0	0	0	(2,839)	0%	0	679	0
Reserve Revenue	0	0	0	0	0	0	0	0	0%	0	37,072	30,000
Sales	3,185	98,940	0	98,940	124,450	0	124,450	25,510	80%	109,798	110,258	112,400
Fee and Charges	60,322	1,283,710	0	1,283,710	1,127,985	0	1,127,985	(155,725)	114%	1,095,861	1,166,934	865,760
Proceeds from Debt	0	(10,086)	0	(10,086)	0	0	0	10,086	0%	0	(197,789)	105,483
Facilities Rental	437	14,509	0	14,509	42,200	0	42,200	27,691	34%	32,890	38,042	40,800
<b>TOTAL REVENUE</b>	<b>66,943</b>	<b>1,403,667</b>	<b>0</b>	<b>1,403,667</b>	<b>1,301,635</b>	<b>0</b>	<b>1,301,635</b>	<b>(102,032)</b>	<b>108%</b>	<b>1,245,919</b>	<b>1,163,501</b>	<b>1,160,443</b>
<b>NET POSITION</b>	<b>435,775</b>	<b>492,793</b>	<b>(50,190)</b>	<b>442,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(442,603)</b>	<b>0%</b>	<b>295,412</b>	<b>0</b>	<b>0</b>