

STAFF REPORT: Finance & IT Services

REPORT TO: Finance & Administration
MEETING DATE: August 30, 2011
REPORT NO.: FIT.11.47
SUBJECT: Monthly Financial Reports – August 2011
PREPARED BY: Robert Cummings, Director of Finance & IT Services

A. Recommendations

THAT Council receive Staff Report FIT.11.47 “Monthly Financial Reports – August 2011” for information purposes.

B. Background

Financial indicators from the month of August confirmed the slower than expected economic recovery. The Town’s development and building activity is very low and has translated into less than expected Building Permit Revenue and Development Charges. Other revenues performing less than expected are Landfill Fees, Interest Revenue.

Expenses are also trending slightly lower than expected as a result of slower economic activity. The attached reports provide a further look into the financial position of the Town after 8 months of fiscal activity in 2011.

C. The Blue Mountains’ Strategic Plan

Providing a strong, well managed municipal government

D. Environmental Impacts

Supporting environmentally sound decisions

E. Financial Impact

None

F. Attached

1. August Flash Report
2. BVR Summary – Tax Supported
3. BVR Summary – Water & Wastewater Services
4. BVR Summary – User Fee (Building and Harbour)
5. 2011 Project List - August 19, 2011 Version

Respectfully submitted,

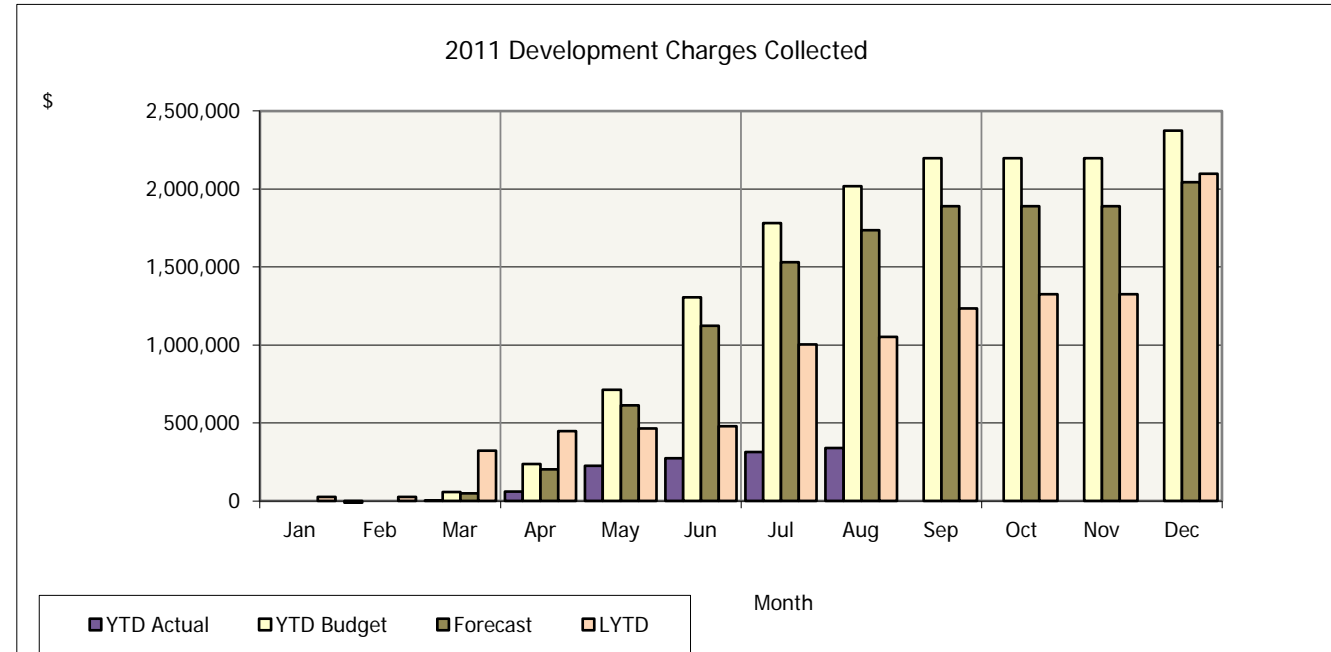
Signature

For more information, please contact:

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519-599-3131 x245

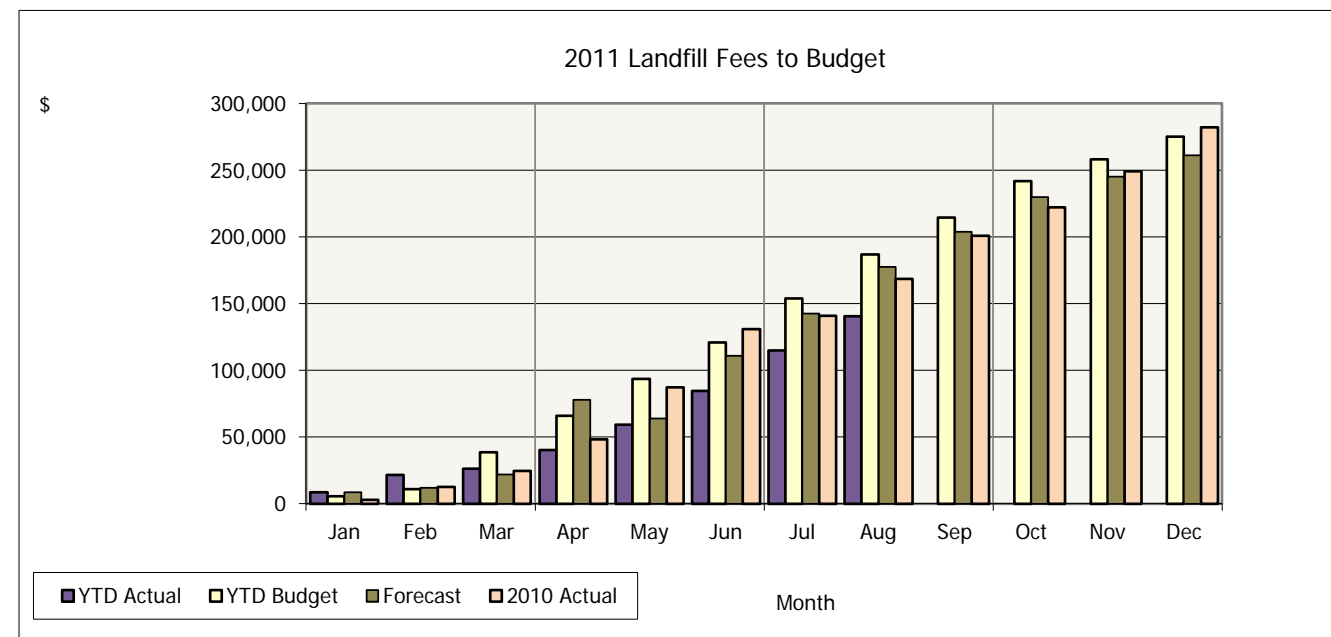
**The Blue Mountains
Monthly Flash Report -- Operating
August 31/2011**

Development Charges Collected	Estimated D/C's	YTD Actual	% Collected	Forecast	Variance
	2,375,000	341,478	14%	2,042,500	2,033,522



Commentary
Development Charges collected in August were \$ 26,899
Soft Services -Total \$ 15,670 General Government - \$ 2,164 Fire - \$ 3,523 Police - \$ 520 Public Works - \$ 1,596 Parks & Recreation - \$ 5,975 Library - \$ 1,892
Hard Services - Total \$ 11,229 Roads - \$ 5,658 Water - \$ 1,454 Sewer - \$ 4,117
August 2011 is \$ 26,899 compared to \$ 59,456 for August 2010

Landfill Site Fees	Annual Budget	YTD Actual	% of Budget	Forecast	Variance
	275,000	140,465	51%	261,250	134,535

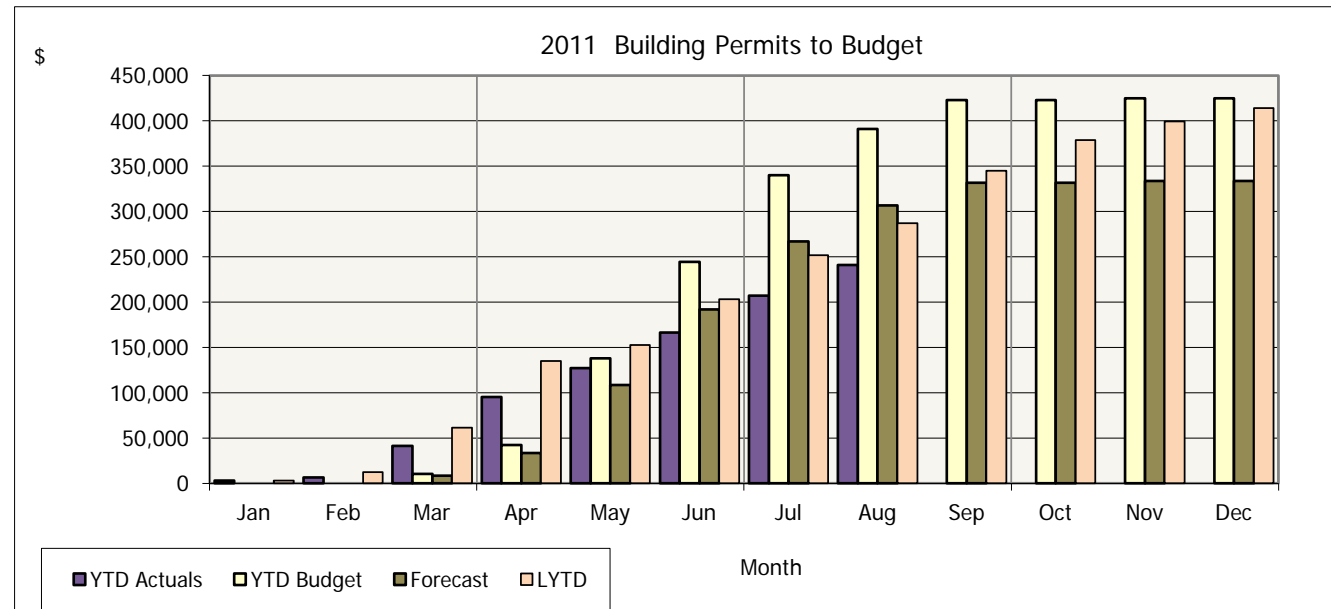


Commentary
Total Landfill site fees collected for August 2011 were \$ 25,521
Aug 2011 is \$ 25,251 compared to \$ 27,606 for Aug 2010.
We have been seeing less commercial and construction waste from Miller Waste Systems for about the last six months.
The forecast has been adjusted down to \$261,250 for the year.

Note: YTD Budget is an extrapolation of the Annual Budget based on estimated occurrence of transactions in our business cycle.

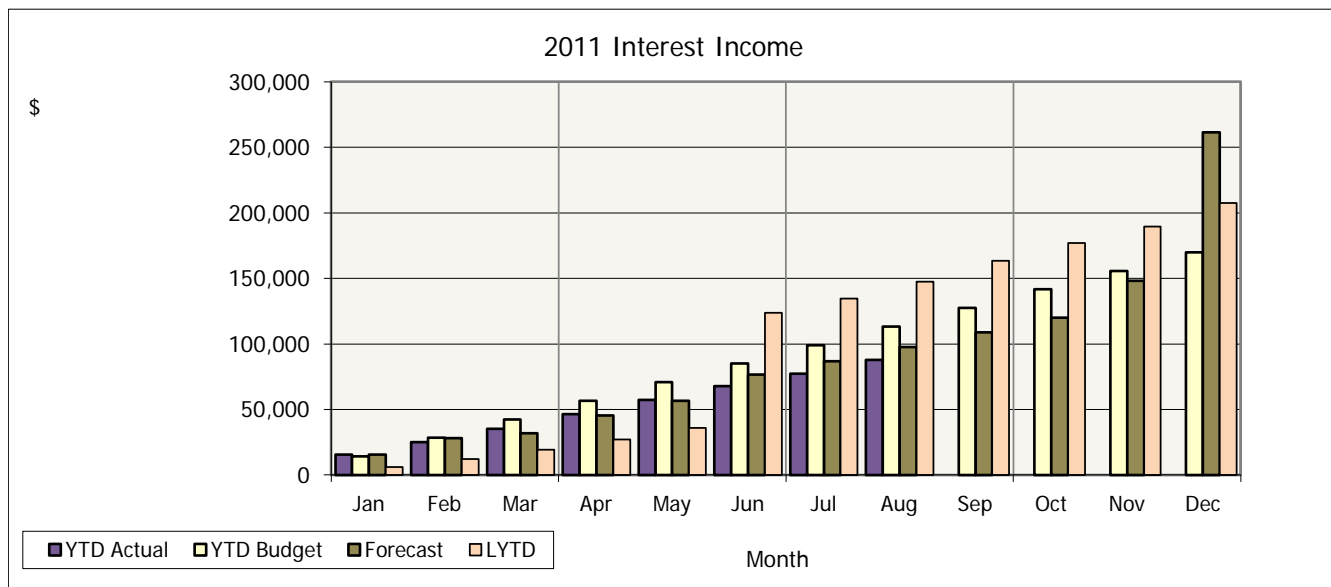
**The Blue Mountains
Monthly Flash Report -- Operating
August 31/2011**

Building Permits	Annual Budget	YTD Actual	% of Budget	Forecast	Variance
	425,000	241,179	57%	350,000	183,821



Commentary
Total building permit fees collected for August 2011 were \$ 34,220.
Aug 2011 is \$ 34,220 compared to \$ 35,000 for August 2010.

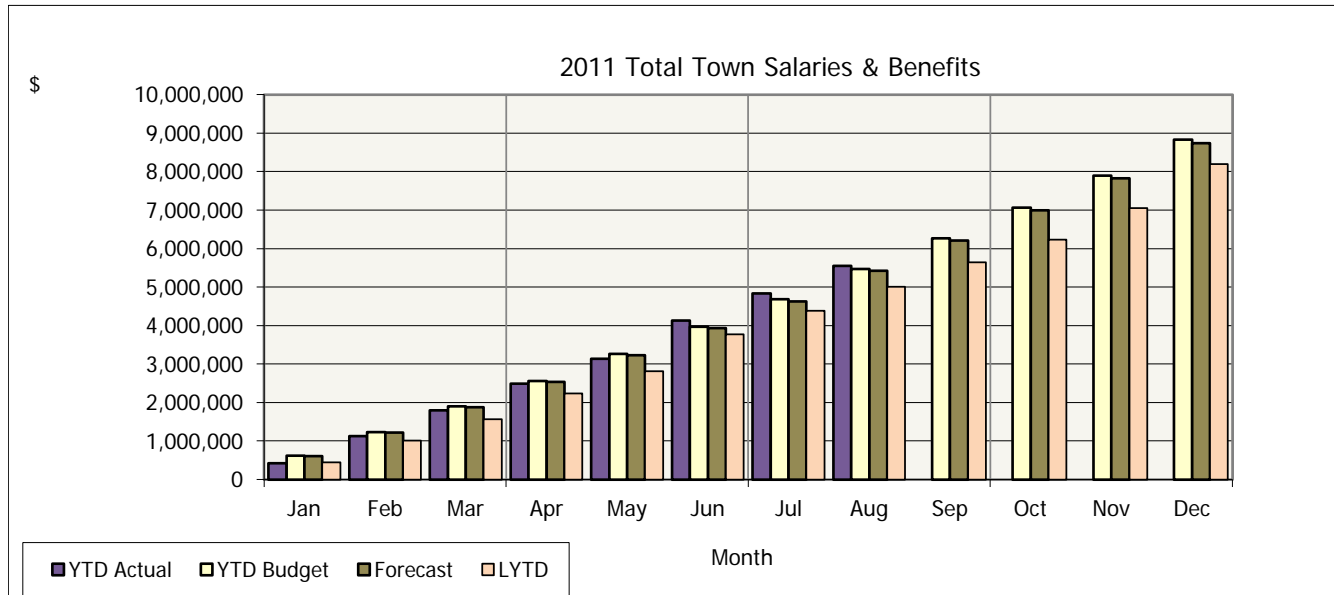
Interest Income	Annual Budget	YTD Actual	% of Budget	Forecast	Variance
	170,000	87,794	52%	261,500	82,206



Commentary
Operating Bank Account Balance at August 31, 2011 was \$ 3,117,259.
We had a Tax Instalment Due Date on August 26, 2011.
Forecast has been increased by \$100,000 for interest that we will receive on the Local Improvements that are owing to the Town. (Lora Bay/Camperdown)

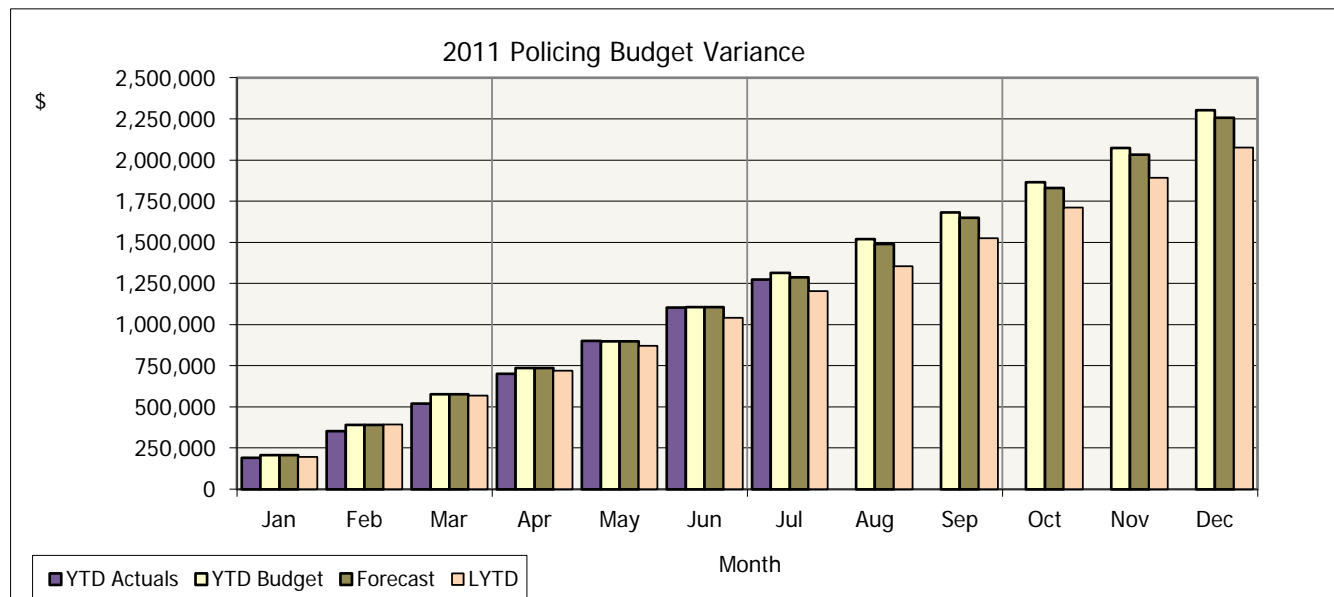
**The Blue Mountains
Monthly Flash Report -- Operating
August 31/2011**

Total Town Salaries & Benefits	Annual Budget	YTD Actual	% of Budget	Forecast	Variance
	8,827,000	5,549,393	63%	8,738,716	3,277,607



Commentary
Salaries & Benefits for the month of August 2011 were \$ 717,220
Year-end forecast has been reduced by \$88,000.

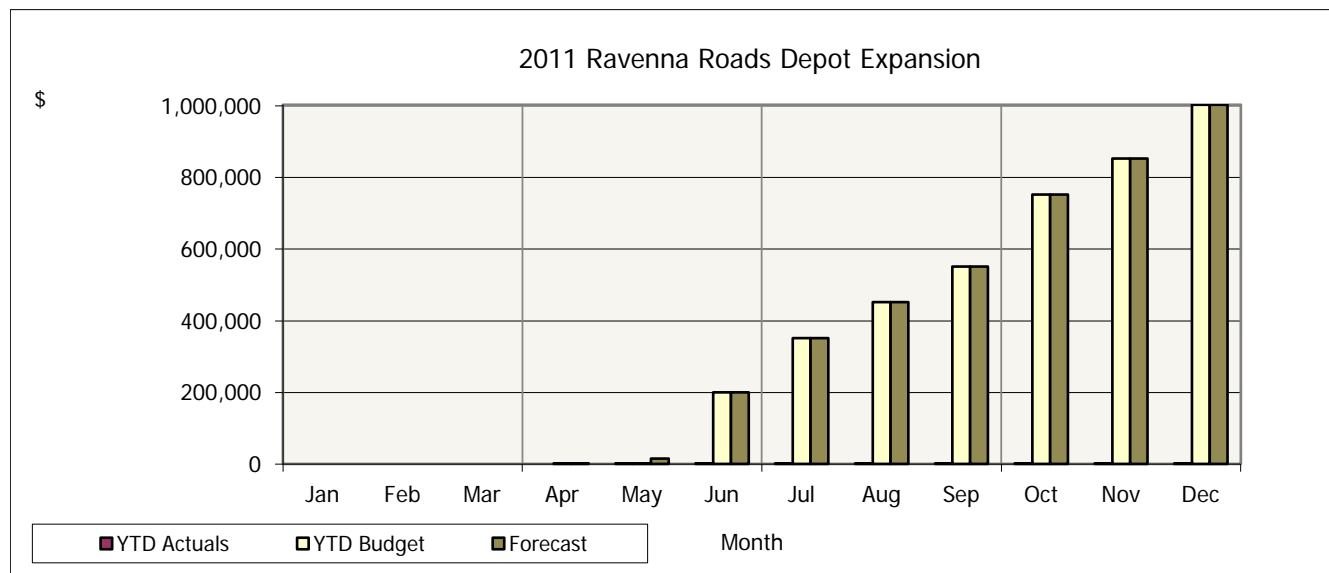
OPP Services	Annual Budget	YTD Actual	% of Budget	Forecast	Variance
	2,303,990	1,274,747	55%	2,257,910	1,029,243



Commentary
Information from the OPP will be provided at the end of the following month in order to be able to provide accurate statistics
Total hours for the month of July 2011 were 1,831. These are trending below budget for now.
Year-end forecast has been adjusted down by \$46,000.

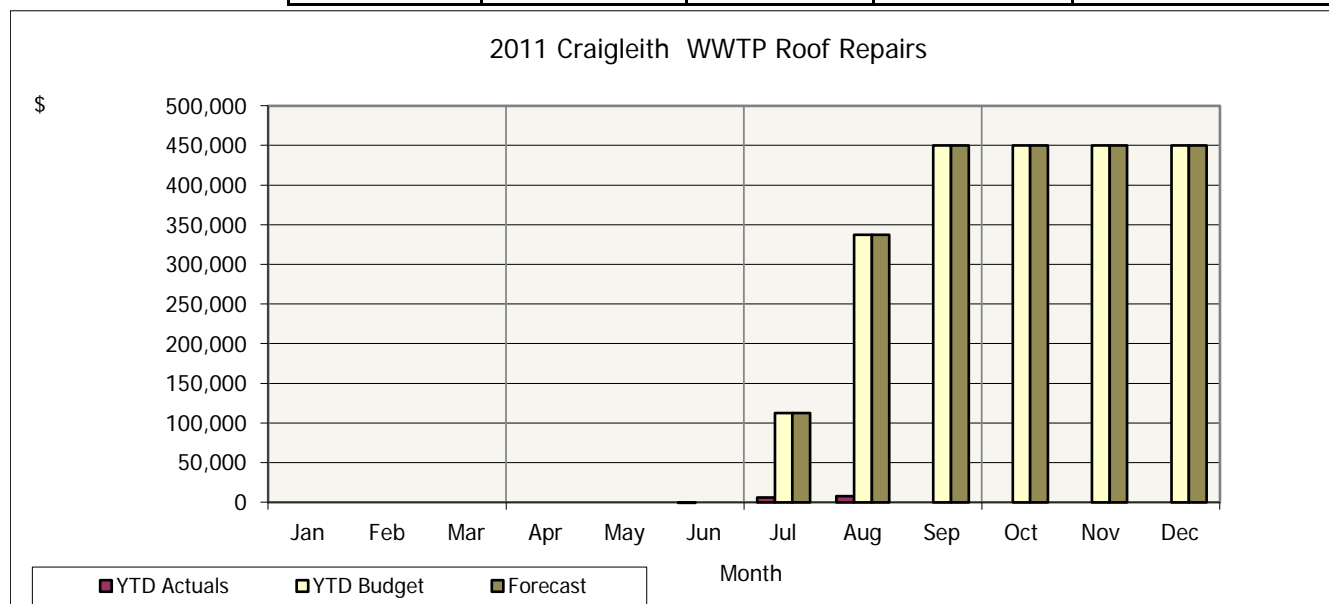
The Blue Mountains
Monthly Flash Report -- Capital
August 31/2011

Ravenna Roads Depot Expansion	Project Budget	Project Cost To Date	% Project Budget	Forecast
	1,003,750	-	0	1,003,750



Commentary
<p>This project has been pushed out to 2012, and we will not report on this for the balance of 2011.</p> <p>The addition at the yard is expected to be 400 m². Construction costs are based on \$135 per square foot.</p>

Craigleith WWTP Roof Repairs	Project Budget	Project Cost To Date	% Project Budget	Forecast	Variance
	450,000	7,846	0	450,000	442,154



Commentary
<p>We have incurred advertising and tender document preparation costs for this project to date.</p> <p>The roof is nearly 30 years old and is a membrane roof with tar and gravel top. The roof is leaking and in order to protect the interior, there is a requirement to replace the roof.</p> <p>Tender was awarded to Crawford Roofing Corporation July 11, 2011 in Report EPW.11.069 in the amount of \$ 279,000 excluding HST.</p>

**BVR Summary – Tax Supported
Revenue Fund**

**Town of The Blue Mountains
2011 Budget Variance Report
For the Seven Months Ending August 31, 2011**

	2011				
	AUG	Total YTD	Budget	Unexpended \$	% of Budget
EXPENSES					
Salaries, Wages & Benefits	\$ 568,228	\$ 4,426,109	\$ 7,119,525	\$ 2,693,416	62%
Administrative Expenses	13,118	101,242	157,895	56,653	64%
Operating Expenses	6,705	270,133	401,570	131,437	67%
Communications	22,255	157,697	211,579	53,882	75%
Training Related	8,957	86,836	173,006	86,170	50%
Personnel	3,969	24,590	50,006	25,416	49%
Utilities	17,437	212,636	311,940	99,304	68%
Equipment Related	10,342	159,333	234,665	75,332	68%
Vehicle Related	10,420	160,336	243,962	83,626	66%
Professional Fees	322,041	2,714,610	4,005,469	1,290,859	68%
Financial Expenses	184,935	1,230,970	1,263,770	32,800	97%
Premises and Site	27,749	172,570	421,335	248,765	41%
Minor Capital	83	8,733	345,000	336,267	3%
TOTAL EXPENSES	1,196,239	9,725,795	14,939,722	5,213,927	65%
TRANSFERS					
Capital	0	110,074	1,246,845	1,136,771	9%
Reserves & Reserve Funds	0	407,025	442,025	35,000	92%
Interfunctional Transfers	0	-200,412	-896,903	-696,491	22%
TOTAL TRANSFERS	0	316,687	791,967	475,280	40%
TOTAL TRANSFERS & EXPENSES	1,196,239	10,042,482	15,731,689	5,689,207	64%
REVENUE					
Tax Revenues	5,466,620	10,567,105	10,729,636	162,531	98%
Grants	41,222	1,270,552	1,972,378	701,826	64%
Reserve Revenue	0	95,000	1,107,900	1,012,900	9%
Interest and Investment	2,412	406,551	662,250	255,699	61%
Sales	10,921	48,834	95,500	46,666	51%
Fee and Charges	62,036	458,270	906,425	448,155	51%
Facilities Rental	4,322	121,629	257,600	135,971	47%
TOTAL REVENUE	609,339	12,967,941	15,731,689	2,763,748	82%
NET POSITION	-586,900	2,925,459	0	-2,925,459	0%

08/23/11

BVR Summary - Water and Wastewater Services

**Town of The Blue Mountains
2011 Budget Variance Report
For the Seven Months Ending August 31, 2011**

	2011				
	AUG	Total YTD	Budget	Unexpended \$	% of Budget
EXPENSES					
Salaries, Wages & Benefits	\$ 103,959	\$ 836,860	\$ 1,307,490	\$ 470,630	64%
Administrative Expenses	751	5,995	20,800	14,805	29%
Operating Expenses	49,603	364,448	545,700	181,252	67%
Communications	6,206	58,003	103,490	45,487	56%
Training Related	206	18,628	21,200	2,572	88%
Personnel	21	12,852	14,525	1,673	88%
Utilities	26,622	244,041	365,100	121,059	67%
Equipment Related	42,370	226,626	286,675	60,049	79%
Vehicle Related	3,158	32,220	54,747	22,527	59%
Professional Fees	14,700	127,409	162,575	35,166	78%
Financial Expenses	61,723	231,895	1,028,119	796,224	23%
Premises and Site	6,652	33,464	40,500	7,036	83%
TOTAL EXPENSES	315,971	2,192,441	3,950,921	1,758,480	55%
TRANSFERS					
Capital	0	50,575	689,210	938,185	5%
Reserves & Reserve Funds	0	807,774	1,067,774	0	100%
Interfunctional Transfers	0	240,624	701,254	460,630	34%
TOTAL TRANSFERS	0	1,098,973	2,458,238	1,359,265	45%
TOTAL TRANSFERS & EXPENSES	315,971	3,291,414	6,409,159	3,117,745	51%
REVENUE					
Water Billings*	667,228	2,084,164	3,116,358	1,032,194	67%
Sewer Billings*	488,028	1,714,680	2,303,857	589,177	74%
Reserve Revenue	0	0	948,195	948,195	0%
Interest and Investment	2,170	15,025	15,000	-25	100%
Sales	0	726	0	-726	100%
Fee and Charges	1,600	7,011	25,750	18,739	27%
TOTAL REVENUE	1,159,026	3,821,606	6,409,160	2,587,554	60%
NET POSITION	843,055	530,192	1	-530,191	0

* includes full billing period of 2 months

BVR Summary - User Fee (Building and Harbour)

**Town of The Blue Mountains
2011 Budget Variance Report
For the Seven Months Ending August 31, 2011**

	2011				
	AUG	Total YTD	Budget	Unexpended \$	% of Budget
EXPENSES					
Salaries, Wages & Benefits	\$ 45,033	\$ 286,425	\$ 399,971	\$ 113,546	72%
Administrative Expenses	9,192	34,724	25,260	-9,464	137%
Operating Expenses	38,453	65,520	57,000	-8,520	115%
Communications	1,315	14,272	22,490	8,218	63%
Training Related	746	6,015	19,540	13,525	31%
Personnel	475	1,571	3,130	1,559	50%
Utilities	981	6,615	14,420	7,805	46%
Equipment Related	850	8,193	15,115	6,922	54%
Vehicle Related	861	5,688	10,024	4,336	57%
Professional Fees	19	1,245	41,100	39,855	3%
Financial Expenses	0	108,305	131,342	23,037	82%
Premises and Site	2,433	10,685	72,150	61,465	15%
TOTAL EXPENSES	100,358	549,258	811,542	262,284	68%
TRANSFERS					
Capital	0	86,574	194,130	107,556	45%
Interfunctional Transfers	0	29,788	195,649	165,861	15%
TOTAL TRANSFERS	0	116,362	389,779	273,417	30%
TOTAL TRANSFERS & EXPENSES	100,358	665,620	1,201,321	535,701	55%
REVENUE					
Grants	0	0	1,500	1,500	0%
Reserve Revenue	0	0	20,766	20,766	0%
Interest and Investment	5,601	9,905	8,592	-1,313	115%
Sales	32,820	89,002	90,675	1,673	98%
Fee and Charges - Building Inspection	37,310	262,332	456,000	193,668	58%
Fee and Charges - Harbour/BIA	45,471	374,449	374,564	115	100%
Proceeds from Debt	0	0	213,724	213,724	0%
Facilities Rental	4,431	7,166	35,500	28,334	20%
TOTAL REVENUE	125,633	742,854	1,201,321	458,467	62%
NET POSITION	25,275	77,234	0	-77,234	0%

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			1			Grants, Donations, etc.							
2			2			Taxation/User Fees							
3			3			Reserve/Reserve Funds							
4			4			Development Charges/Developer Front Ending							
5			5			Long Term Debt/Unfinanced							
6													
7			2011 Capital & Operating Program				ANNUAL	PROJECT	PROJECT	PROJECT INITIATION	PROJECT COMPLETION	% OF PROJECT	NOTES
8			August 19 Version				BUDGET	BUDGET	CONTACT	DATE	DATE	COMPLETED	
53			Recreation - Parks & Trails										
54	Parks & Trails	7	3			Riverwalk Trail (CIP Public Realm)	\$ 60,000	\$ 500,000	S. Everritt	2009		95%	
55	Parks & Trails	9	4			Town Hall - Landscaping/Skating Loop/Amphithreatre	\$ 140,000	\$ 640,000	S. Everritt/D. Finbow			10%	
56	Parks & Trails	11	4			Delphi Point Park & Trail Development	\$ 90,000	\$ 170,000	T. Green	Apr-10		60%	
57	Parks & Trails	13	3			Sunset Blvd Waterfront Park	\$ 25,000	\$ 325,000	S. Everritt				
58	Parks & Trails	19	3			Parking Lot Expansion - Depot/Georgian Trail	\$ 31,000	\$ 31,000	S. Everritt				
59	Parks & Trails	25	3			Mary Street Trailhead Parking (CIP Public Realm)	\$ 46,000	\$ 46,000	S. Everritt				
60	Parks & Trails	27	3			Harbour Master Site Plan (CIP Public Realm)	\$ 28,000	\$ 28,000	S. Everritt				
61	Parks & Trails	32	4			Washroom Facilities - Nipissing Ridge	\$ 45,000	\$ 45,000	T. Green				
62	Parks & Trails	41	4			Hardball Diamond Reconstruction & Parking Lot Construction	\$ 135,000	\$ 163,000	T. Green				
63	Parks & Trails	43	4			Bike Park Construction	\$ 30,000	\$ 30,000	S. Everritt				
64	Parks & Trails	45	1			Smith Memorial Garden Conceptual Design	\$ 10,000	\$ 10,000	S. Everritt				
65	Parks & Trails	48	2			Equipment Replacement (and non-growth-related)	\$ 4,000	\$ 4,000	T. Green				
66	Parks & Trails	50	2			Machinery Replacement (and non-growth-related)	\$ 24,750	\$ 24,750	T. Green				
67	Parks & Trails	52	4			Equipment Growth-Related - Roller Mower	\$ 23,000	\$ 23,000	T. Green				
68	Parks & Trails	54	4			Equipment Growth-Related - Flail Mower	\$ 9,500	\$ 9,500	T. Green				
69	Parks & Trails	58	4			Vehicles Growth-Related	\$ 10,000	\$ 10,000	T. Green				
70													
71			Cemeteries										
72	Cemetery	3	3			Cemetery Management Software & GPS Mapping	\$ 48,000	\$ 60,000	S. Everritt/R. Gibbons	2009		100%	
73			2			Cemetery Enhancements	\$ 1,500	\$ 151,000	S. Everritt/R. Gibbons	Feb-10			
74													
75			Library										
76	Library	11	2			Books and Collection Materials	\$ 38,080	\$ 38,080	C. Cooley				
77	Library	15	2			Furn & Equip Replacement	\$ 20,555	\$ 20,555	C. Cooley				
78													
79			Engineering & Roads										
80	Engineering	2	4			Streetscape & Engineering Standards	\$ 20,000	\$ 35,000	T. Gray	Fall			
81	Roads	2	2			Regional Transportation Initiatives	\$ 5,000	\$ 5,000	R. Russwurm				
82	Roads	6	1			Hwy 26 EA - GR19 to GR21	\$ 50,000	\$ 300,000	R. Russwurm	October		10%	
83	Roads	8	1			Hwy 26 EA - GR40/Woodland Park/Hwy 26	\$ 67,000	\$ 100,000	R. Russwurm	October		10%	
84	Roads	10	1			Hwy 26 EA - GR2/HWY26/Clark St	\$ 100,000	\$ 150,000	R. Russwurm	October		10%	
85			R2 Bridges										
86	R2	4	5			Slabtown Bridge No 15 Repairs & Upgrades	\$ 75,000	\$ 1,470,000	R. Russwurm	Mar-09		10%	
87			R4 Road Constr related to W&S Service Ext Summary										
88	R4	8	3			Wensley Drive Reconstruction	\$ 47,000	\$ 878,000	T. Gray	June		10%	
89			R5 Growth-Related Road Improvements Summary										
90	R5	2	2			Pyatt Avenue Development Completion	\$ 111,000	\$ 111,000	M. Campbell			5%	Tender being drafted
91			R6 Infrastructure Summary										
92	R6	2	4			Mill Street Road Reconstruction	\$ 95,000	\$ 95,000	T. Gray	March		95%	work complete, substantial
93	R6	4	3			Elma Street Road Reconstruction	\$ 42,000	\$ 4,200	T. Gray			0%	

	A	B	C	D	E	F	G	H	I	J	K	L	M
1			1			Grants, Donations, etc.							
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3			3			Reserve/Reserve Funds							
4			4			Development Charges/Developer Front Ending							
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7			2011 Capital & Operating Program				ANNUAL	PROJECT	PROJECT	PROJECT INITIATION	PROJECT COMPLETION	% OF PROJECT	NOTES
8			August 19 Version				BUDGET	BUDGET	CONTACT	DATE	DATE	COMPLETED	
94			R9 Bldgs, Mach, Equip, and Other Summary										
95	R9	2	4			Ravenna Roads Depot Expansion	\$ 1,003,750	\$ 1,028,750	J. McCannell	2010	2013	5%	
96	R9	4	3			Communication Hardware	\$ 30,000	\$ 30,000	J. McCannell	July	Oct-11	5%	
97	R9	6	4			Machinery and Equipment Growth-Related	\$ 15,000	\$ 15,000	J. McCannell	May	Sep-11	0%	
98	R9	8	2			Machinery and Equipment Replacement	\$ 535,000	\$ 535,000	J. McCannell			65%	
99	R9	14	2			Furniture & Fixtures	\$ 10,000	\$ 10,000	R. Russwurm	March		60%	
101			Streetlighting										
102	Streetlights	9	2			Elma Street Road Lighting	\$ 4,200	\$ 4,200	T. Gray			0%	
103	Streetlights	11	2			Wensley Drive Streetlights	\$ 4,100	\$ 76,400	T. Gray	June		10%	
105			Landfill										
106	Landfill	3	3			Landfill Mining & Expansion	\$ 120,000	\$ 8,465,170	J. Fletcher	Jun-11		70%	
107	Landfill	5	5			Arena- Retrofit	\$ 60,000	\$ 60,000	J. Fletcher	Jun-11	Aug-11	100%	
108	Landfill	7	3			Land Acquisition, Contaminant Attenuation Zone	\$ 72,300	\$ 297,300	J. Fletcher	Aug-11		0%	
109	Landfill	9	1			Waste Receiving Area Improvements	\$ 30,000	\$ 413,000	J. Fletcher	Aug-11	Sep-11		
111			Environmental Initiatives										
112	Env. Initiatives	7	3			Organics Processing Facility Construction	\$ 27,500	\$ 155,000	J. Fletcher	Oct-11		10%	
114			USER FEE GROUPS										
115			Building										
116	Building	2	2			On-site Sewage Maintenace Inspection Program	\$ 20,000	\$ 20,000	G. Miller				
117	Building	7	2			Public Self-Serve Touch Screen Computer	\$ 2,500	\$ 2,500	G. Miller				
118	Building	11	2			Furniture & Equipment	\$ 5,000	\$ 5,000	G. Miller	Aug-11	50%		
120			Recreation - Harbour										
121	Harbour	3	2			Dock Reconstruction (Refloatation) C Dock	\$ 144,900	\$ 144,900	R. Gibbons				
122	Harbour	5	2			Install/Replace Dock Hydro	\$ 51,100	\$ 51,100	R. Gibbons				
123	Harbour	9	2			Install & Repair Dock Anchoring System	\$ 6,800	\$ 6,800	R. Gibbons				
125			Water										
126	Water	2	2			DWQMS	\$ 12,500	\$ 12,500	J. Caswell		Sep-11		
127	Water	4	2			Operations Manuals and As-Built Drawings	\$ 10,000	\$ 10,000	J. Caswell	Jul-11	Oct-11		
128	Water	6	2			Water Efficiency Initiatives	\$ 20,000	\$ 20,000	J. Caswell	2011	Ongoing	50%	
129	Water	8	4			Water Modeling & Distribution Analysis	\$ 75,000	\$ 200,000	J. Caswell	2010	2012	50%	
130			W1 Plants and Studies Summary										
131	W1	3	2			Thornbury WTP & related SCADA	\$ 15,000	\$ 15,000	J. Caswell	2011	Dec-11		
132			W2 Reservoirs & Booster Pumping Stations Summary										
133	W2	10	2			Arrowhead Road Water BPS Works	\$ 40,000	\$ 40,000	J. Caswell	Aug-11	Sep-11		
134			W3 Operations and Other Summary										
135	W3	4	2			Water Meters - Residential	\$ 5,000	\$ 5,000	J. Caswell	2011	Dec-11		
136	W3	6	2			Water Meters - Commercial	\$ 15,000	\$ 15,000	J. Caswell	2011	Dec-11		

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137	W3	8	2			Water Chamber Works	\$ 30,000	\$ 30,000	J. Caswell	Aug-11	Oct-11		
138	W3	10	2			Capital Contingencies	\$ 10,000	\$ 10,000	J. Caswell	2011	Dec-11		
139						W4 W & S Service Extensions							
140	W4	2	3			Wensley Drive Water Main Replacement	\$ 2,600	\$ 48,000	T. Gray	June		10%	
141						W6 Infrastructure trunks mains pipes lines Summary							
142	W6	2	3			Peel Street Watermain Replacement	\$ 20,000	\$ 20,000	J. Caswell	Jul-11	Aug-11	100%	
143	W6	8	2			Elma Street Watermain Replacement	\$ 11,700	\$ 11,700	T. Gray			0%	
144						W7 Other W & S Infrastructure & Service Extension Summary							
145	W7	2	3			King Street Water Main Extension (Thornbury)	\$ 124,600	\$ 129,600	J. Caswell	2010	Aug-11	100%	
146						W9 Bldgs, Mach, and Equip Summary							
147	W9	6	2			Machinery & Equipment Replacement	\$ 25,000	\$ 25,000	J. Caswell	2011	Dec-11	100%	
148	W9	8	2			Vehicle Replacement	\$ 30,000	\$ 30,000	J. Caswell	2011	Apr-11	100%	
149	W9	10	2			Furniture and Equipment	\$ 5,000	\$ 5,000	J. Caswell				
150													
151						Wastewater							
152	Waste Water	4	2			Operations Manuals and As-Built Drawings	\$ 10,000	\$ 10,000	J. Caswell	2011	Dec-11		
153	Waste Water	6	2			Craigeith SLS Spare Pump Parts	\$ 40,000	\$ 40,000	J. Caswell	2011	Sep-11		
154						WW1 Plants and Studies Summary, Sewer							
155	WW1	8	3			Craigeith STP SCADA	\$ 45,000	\$ 45,000	J. Caswell	2011	Jul-11		
156						WW2 Pumping Stations, Lift Stations, Related Forcemains Summary							
157	WW2	2	3			Craigeith WWTP Roof Repair	\$ 450,000	\$ 450,000	J. Caswell	May-11	Sep-11		Tendered
158	WW2	4	3			Mill Street Pump Rebuild	\$ 17,500	\$ 17,500	J. Caswell	2011	2012		
159						WW3 Operations and Other Summary							
160	WW3	2	2			Capital Contingency	\$ 15,000	\$ 15,000	J. Caswell	2011	Dec-11		
161						WW4 W & S Service Extensions Summary							
162	WW4	10	5			Wensley Drive Wastewater Extension	\$ 20,000	\$ 409,000	T. Gray		Oct-11	10%	
163	WW4	12	5			Peaks Road Sanitary Extension	\$ 135,000	\$ 135,000	T. Gray			50%	Developer Dependent
164						WW6 Infrastructure trunks mains pipes lines							
165	WW6	2	2			Elma Street Sanitary Sewer Replacement	\$ 12,000	\$ 12,000	T. Gray			0%	
166						WW9 Bldgs, Mach, and Equip Summary							
167	WW9	4	2			Vehicle Replacement	\$ 30,000	\$ 30,000	J. Caswell	2011	Apr-11	100%	
168	WW9	6	2			Furniture and Equipment	\$ 5,000	\$ 5,000	J. Caswell	2011	Dec-11		