City of Benson
City Council Communication

Regular Meeting **February 8, 2016**

To: Mayor and Council Agenda Item # 3

From: Dustin DeSpain, Finance Director

Subject:

Review of City Finances with emphasis on December financial results, and the City's financial position at December 31, 2015.

Discussion:

Staff will present the attached power point slide shows to summarize the results of City operations and the City's financial position at December 31, 2015.

Staff Recommendation:

Information only

Benson
Arizona
Founded in 1880
Gateway to the San Pedro Valley

FINANCIAL HIGHLIGHTS DECEMBER, 2015

Citywide Financial Highlights

Cash

- Unrestricted Cash sits at $1.3M
- Bond Proceeds are $1.07M

Fund Balances

- Revenues did exceed our Expenditures by **$150K** for the month
- $237K for the Fiscal Year
- $127K was fund balance for 2014 YTD

Citywide Financial Results

Revenues

- Monthly Revenues: $900K
- Fiscal Year: $5.1M
  - $906K increase from YTD through Dec. 2014

Personnel

- Monthly Personnel: $364K
  - An increase of $4K compared to Dec. 2014

Other Costs

- Other Expenditures were $287K for the month
  - A decrease of $35K compared to Dec. 2014

General Fund

Revenues

- Monthly Revenues:$534K
- Fiscal Year: $2.6M
- An increase $370K from 2014

Expenditures

- Monthly Personnel: $234K
  - An increase of $4K from Dec. 2014
  - Other Expenses: $87K
  - A decrease of $62K from Dec. 2014

Fund Balance

- Revenues did exceed Expenditures by $119K for the month
- $21K YTD Fund Balance an increase from Fiscal YTD through Dec. 2014 (276K) of $297K

Enterprise Funds

Gas

- Monthly Revenues: $102K YTD Revenues: $312K
- Fund Balance YTD: $68K

Water

- Monthly Revenues: $50K YTD Revenues: $342K
- Fund Balance YTD: $48K

Wastewater

- Monthly Revenues: $57K YTD Revenues: $344K
- Fund Balance YTD: $97K

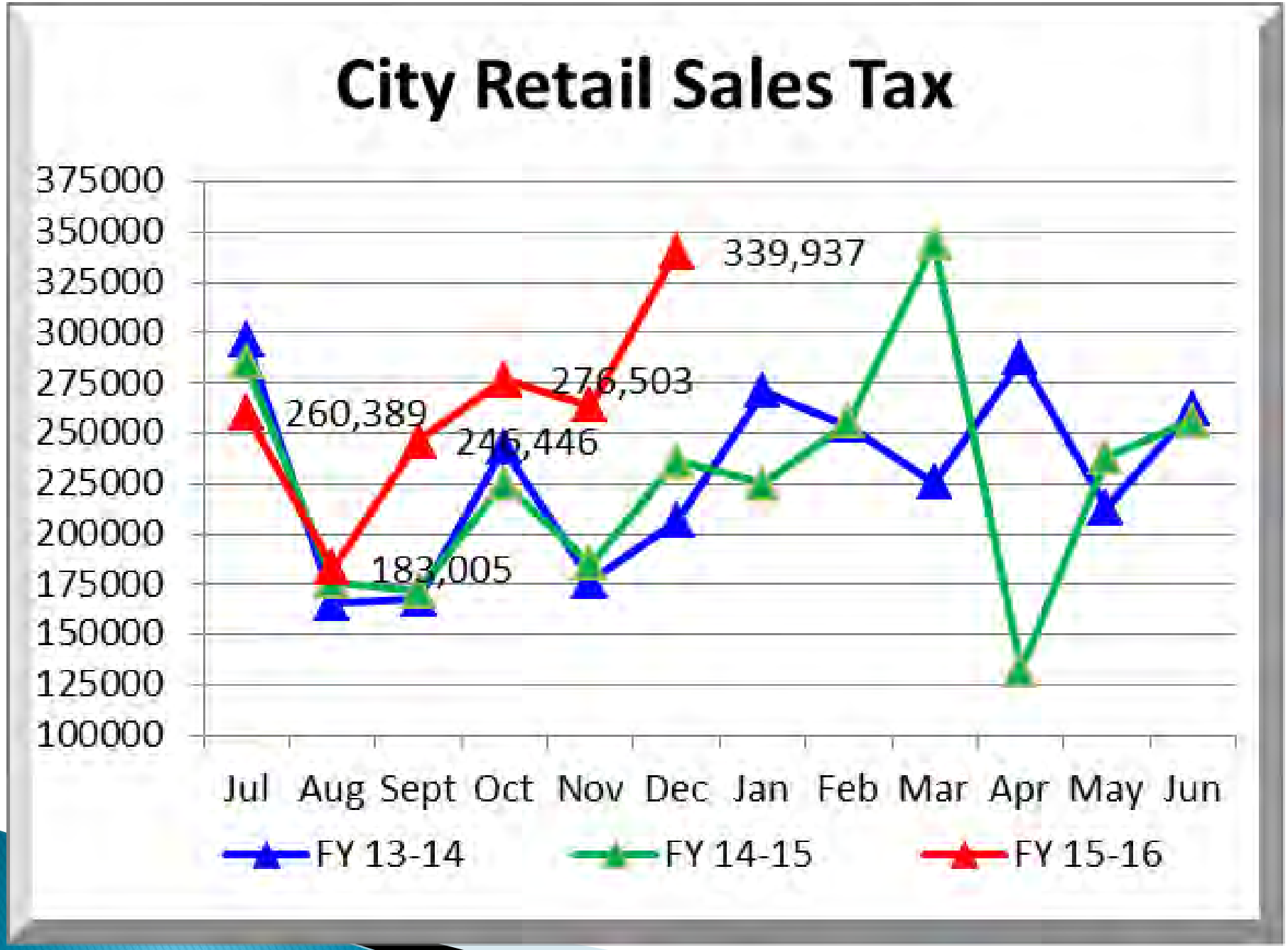
Sanitation

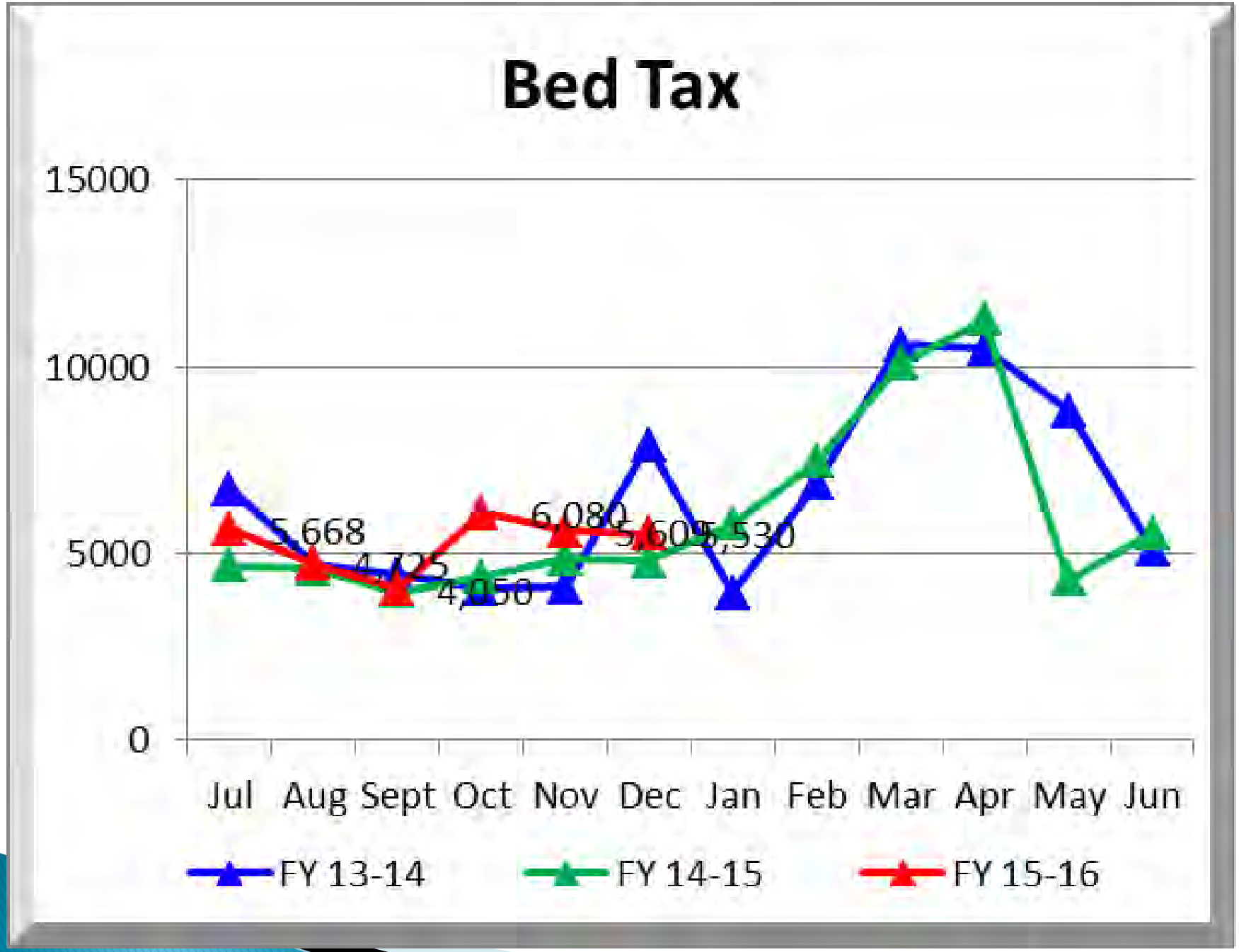
- Monthly Revenues: $49K YTD Revenues: $296K
- Fund Balance YTD: $53K

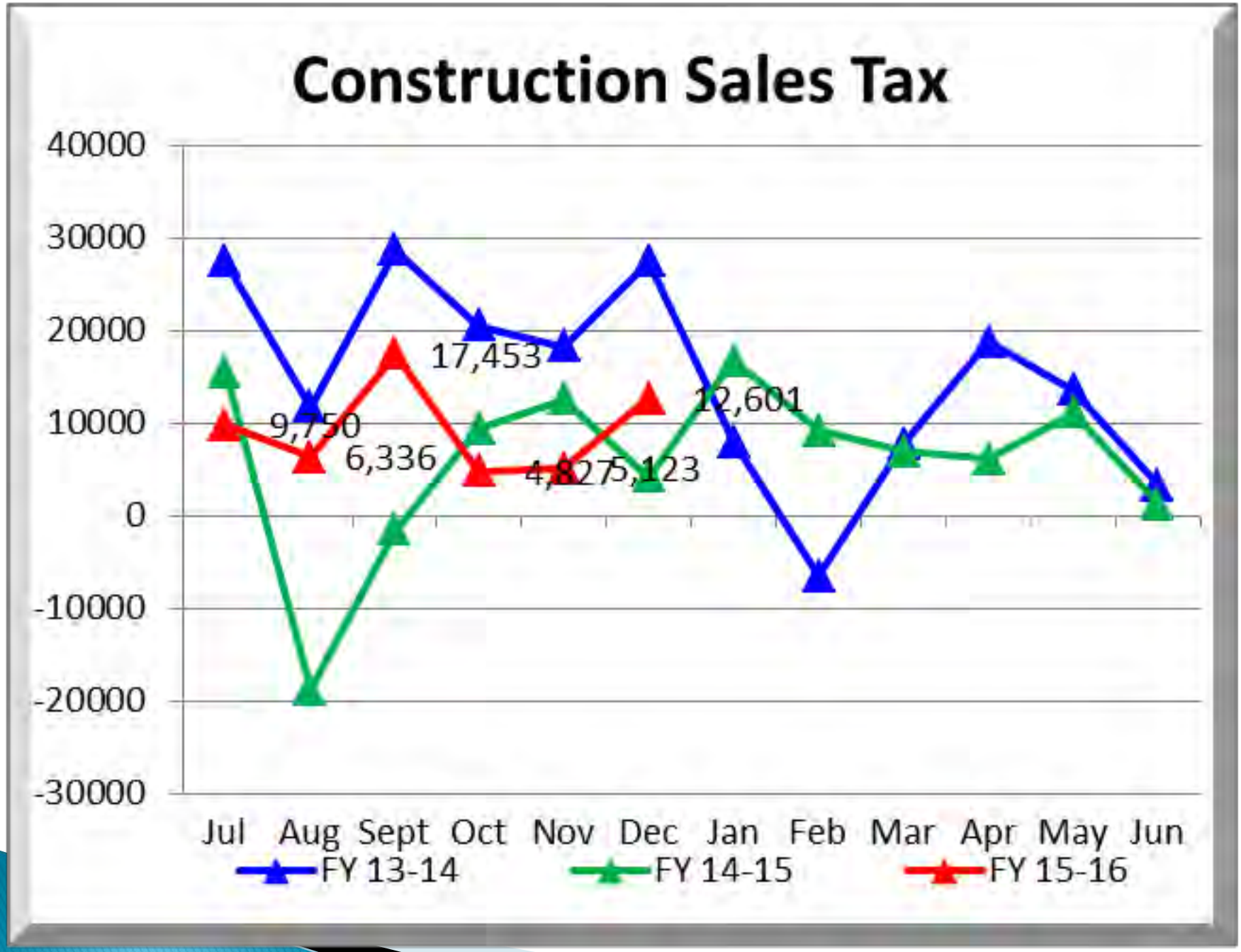
Golf Course

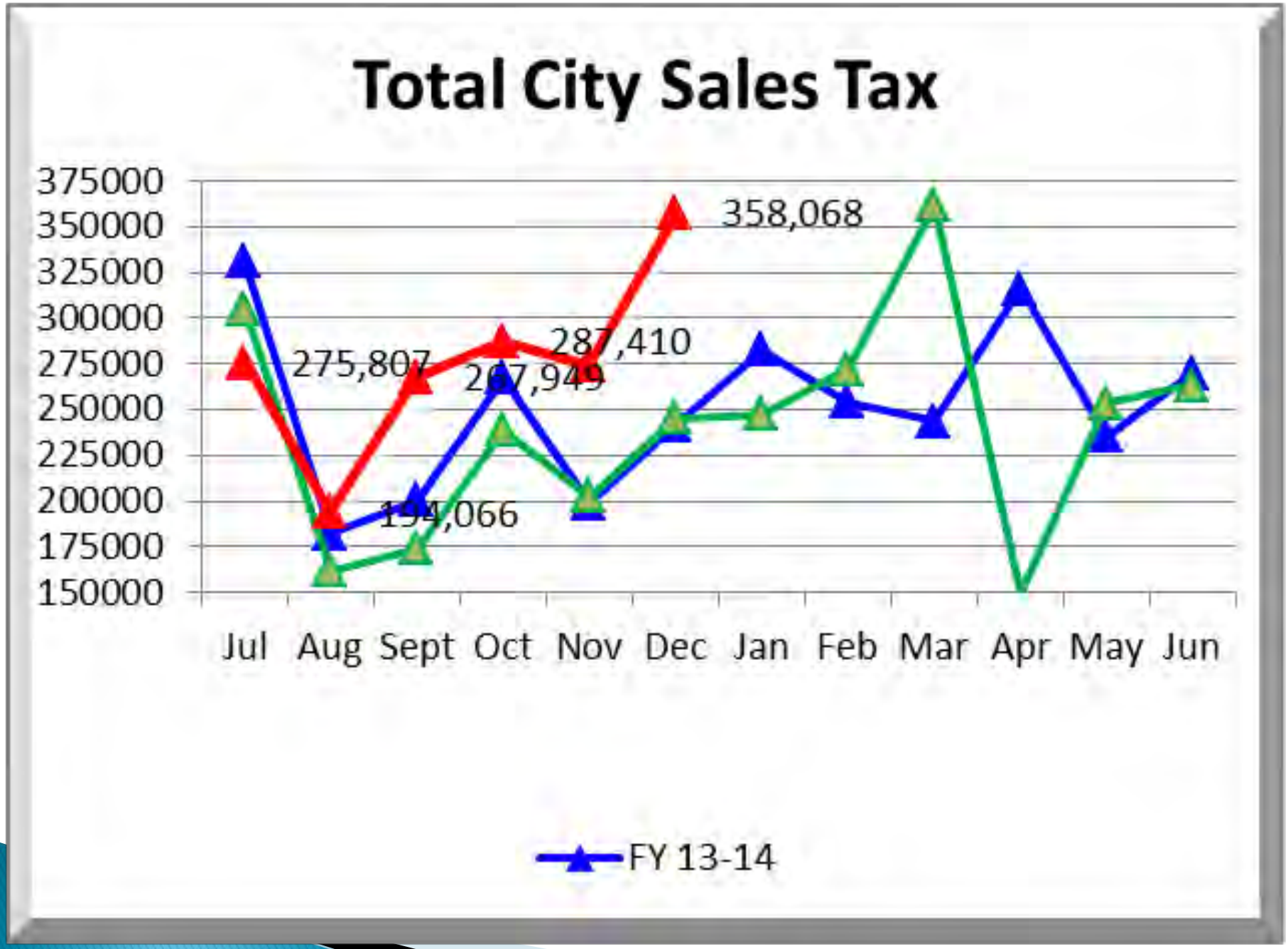
- Operations Fund Balance $4K for DEC, $124K YTD
  - 2014-$288 Dec, 89K YTD
- Food & Bev Fund Balance $977 for DEC, $17K YTD
  - 2014-$7K DEC, $25K YTD

Sales Tax Analysis

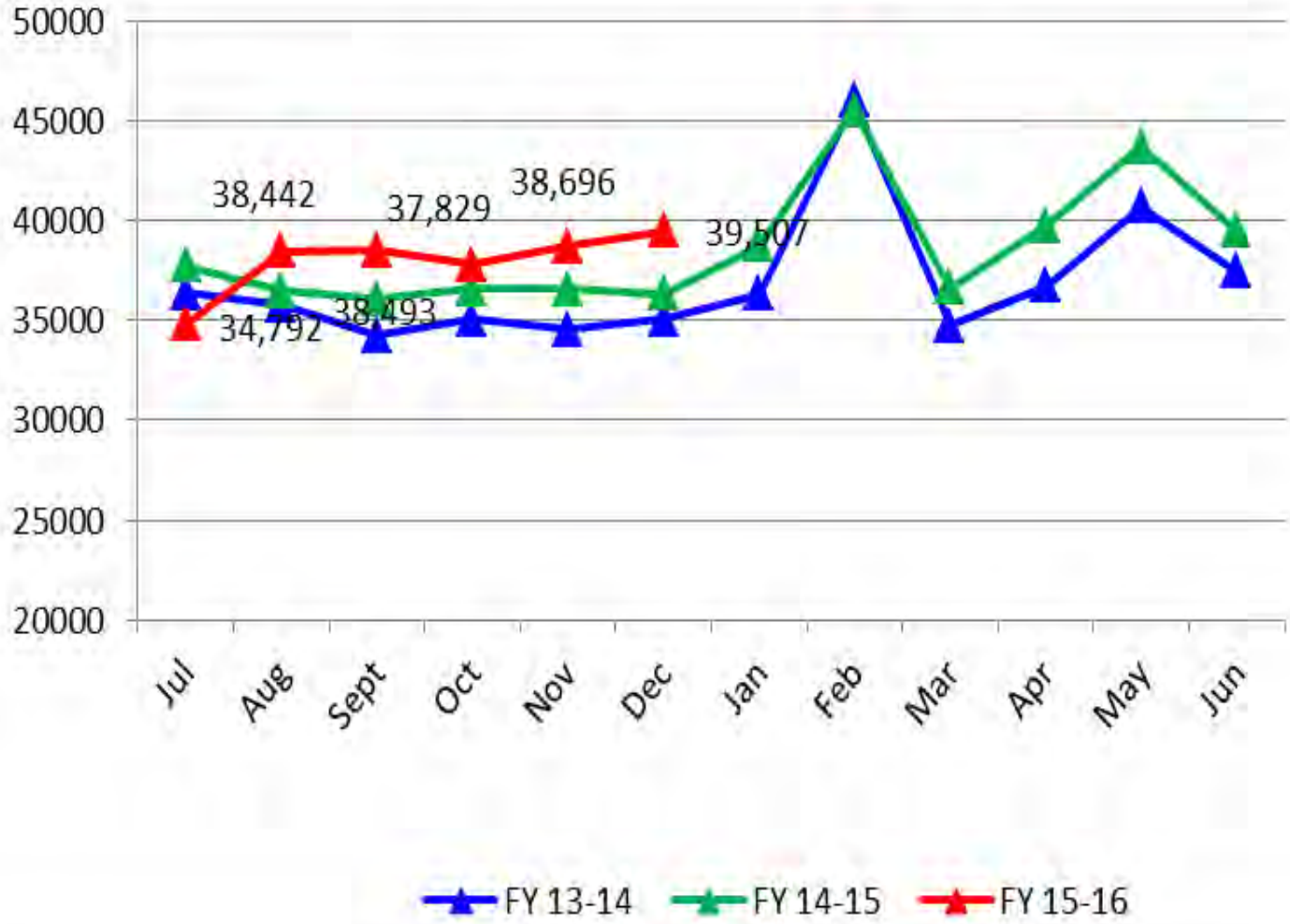

City Retail Sales Tax
375000
350000
325000
300000
275000
250000
225000
200000
175000
150000
125000
100000
339,937
276,503
260,389
246,446
183,005
Jul
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
FY 13-14
FY 14-15
FY 15-16


Bed Tax
15000
10000
5000
0
5,668
4,725
4,050
6,080
5,605
5,530
Jul
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
FY 13-14
FY 14-15
FY 15-16


Construction Sales Tax
40000
30000
20000
10000
0
-10000
-20000
-30000
17,453
12,601
9,750
6,336
4,827
5,123
Jul
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
FY 13-14
FY 14-15
FY 15-16


Total City Sales Tax
375000
350000
325000
300000
275000
250000
225000
200000
175000
150000
358,068
287,410
275,807
267,949
194,066
Jul
Aug
Sept
Oct
Nov
Dec
Jan
Feb
Mar
Apr
May
Jun
FY 13-14

State Retail Sales Tax Collections



CITY OF BENSON
INTEROFFICE MEMORANDUM

DATE: **February 8, 2016**

TO: **William Stephens, City Manager**

FROM: **Dustin DeSpain, Finance Director**

cc: **Benson City Council Members**

SUBJECT: **City Financial Results for the month of December, 2015**

Cash

- Our unrestricted **cash** balance this month is **$1.3M**. As a comparison, our unrestricted cash position in December of 2014 was **$899K**.

Citywide Results for All Funds

- **Revenues** from all sources were **$900K** for the month, compared with **$692K** for Dec. 2014. Year to Date we show an increase in our overall revenues of **$906K**. This is mainly attributed to the new sales tax increase and retail sales statewide.
- **Personnel** costs were **$364K.** Year to Date our personnel costs city wide have decreased **$5K**.
- **Other operating expenditures** were **$287K** for the month. Year to Date we are showing an increase in our expenditures over last year by **$79K**.
- **Capital expenditures** year to date are **$554K,** an increase of **$469K** compared with the prior year.
- The **City Wide Net Position** was **$150K** during the month. Year to Date we have a **$237K** net position compared to a net position of **$127K** in the prior year.

General Fund

- **General Fund revenues** were **$534K**, an increase of **$139K** compared to the prior December. Noteworthy increases and decreases YTD include the following:
  - City Sales Tax is up **$290K**
  - Police Revenue is down **$11k**
  - State Sales Tax is up **$8K**
  - State Revenue Sharing is down **$2K**
- **Direct operating expenditures** were **$87K** for December**. Compared to** December 2014 expenditures are down **$62K.**
- **Personnel costs** were **$234K**, an increase of **$4K** compared to December 2014. Year to Date, personnel costs are down **$30K**.
- The **General Fund Balance** was **$119K** during the month, an increase of **$104K** compared to December 2014. Year to Date, the General Fund balance is **$21K**.

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Transit Fund

- The **Transit Fund** was **$3K** during the month, and **$30K** YTD.
- The **Budgeted Contribution** from the General Fund for this fiscal year is **$55K.**

Streets Fund

- The **Streets Fund Balance** was **$3K** during the month, and is **$23K** year to date.
- **Gasoline Tax** or HURF monies are up **$584** compared to last year.

Enterprise Funds

- The **Natural Gas Fund** net position was **$34K** for the month.
- The **Water Fund** net position was **$53** for the month.
- The **Wastewater Fund** net position was **$11K** for the month.
- The **Sanitation Fund** balance was **$2k** for the month.
- The **Airport Fund** balance was **$14K** for the month.
- The **Golf Course Fund** balance was **$5K** for the month.

Summary

The strategies implemented during the budget process are working for the City. We are seeing the City's cash balance rebound. We are seeing revenue from both the State and City improve, as consumers gain more confidence. The 1% sales tax increase has been very beneficial to the City and continues to meet expectations. The City management is watching our costs very closely, as we begin to restore services, in order to insure our reserves build for fiscal year.

General Fund

December 2015 compared to December 2014

12/30/2015

Description	Month of October 2015	Month of October 2014	Month of October Difference	Fiscal Year To Date 2015	Fiscal Year To Date 2014	Fiscal Year To Date Difference
Revenues						
Property Tax	46,349	0	46,349	129,709	46,289	83,420
City Sales Tax	339,937	236,185	103,752	1,570,117	1,279,926	290,191
Bed Tax	5,530	4,812	718	31,662	27,277	4,385
State Sales Tax	39,507	36,313	3,194	227,759	219,722	8,037
Franchise Tax	11,413	0	11,413	60,977	63,591	(2,614)
Auto Lieu Tax	8,268	24,396	(16,128)	96,558	109,493	(12,935)
Business Licenses	1,025	1,675	(650)	7,441	5,500	1,941
State Revenue Sharing	51,220	51,499	(279)	307,321	308,996	(1,675)
Property Rentals	110	200	(90)	23,732	22,691	1,041
Community Development Fees	6,577	1,165	5,412	33,861	9,837	24,024
Police Revenue	19,841	22,147	(2,306)	44,950	56,373	(11,423)
Animal Control Revenue	3,414	1,588	1,826	16,734	13,565	3,169
Fire Revenue	0	13,366	(13,366)	7	17,227	(17,220)
Library Revenue	754	532	222	3,988	3,232	756
Parks Revenue	303	1,331	(1,028)	4,056	6,236	(2,180)
Miscellaneous	141	350	(209)	9,803	8,394	1,408
Total Revenues	**534,389**	**395,559**	**138,830**	**2,568,675**	**2,198,350**	**370,325**
Expenditures						
Administration	36,522	28,316	8,206	176,119	248,283	(72,164)
City Council	56	2,161	(2,105)	17,990	16,523	1,467
Building	8,728	8,212	516	59,937	55,813	4,124
Police	136,344	131,433	4,911	917,320	862,585	54,735
Fire	27,039	22,270	4,769	213,893	217,374	(3,481)
Magistrate	50	0	50	29,295	11,574	17,721
Library	9,551	15,215	(5,664)	103,937	93,911	10,026
Parks	16,164	14,929	1,235	105,253	114,352	(9,099)
Finance	12,648	12,520	128	105,924	79,280	26,644
Recreation	7,450	5,281	2,169	60,831	48,623	12,208
Community Enrichment	788	689	99	29,095	30,606	(1,511)
Tourism	7,649	8,034	(385)	70,790	62,171	8,619
City Attorney	9,136	16,752	(7,616)	95,818	93,867	1,951
City Clerk	8,242	8,450	(208)	62,086	59,589	2,497
Planning & Zoning	14,570	4,552	10,018	41,433	31,760	9,673
Public Works	27,832	6,251	21,581	44,985	34,209	10,776
Debt Service	92,611	95,624	(3,013)	413,135	414,098	(963)
Total Expenditures	**415,380**	**380,689**	**34,691**	**2,547,840**	**2,474,618**	**73,222**
Net Position	**119,009**	**14,870**	**104,139**	**20,836**	**(276,268)**	**297,104**

City of Benson Comparative Financial Summary - December 2015 to 2014

2/2/2016 — *50% of the fiscal year has elapsed*

Unrestricted Cash - All Funds	1,347,954.45							
	Month of December			Fiscal Year to Date through December			Percent of	2015-16
Description	2015	2014	Difference	2015	2014	Difference	Budget Used	Budget
Revenues from all Sources	900,082	691,518	208,564	5,069,950	4,163,597	906,353	**27%**	18,866,234
Expenditures from all Funds:								
Personnel	**364,286**	**359,899**	4,387	**2,268,788**	**2,273,910**	**(5,122)**	**44%**	**5,135,571**
Other Expenditures	**287,077**	**322,311**	(35,234)	**1,596,099**	**1,516,800**	**79,299**	**26%**	**6,235,783**
Bond/Debt Payments	**92,611**	**487**	92,124	**413,135**	**414,098**	**(963)**	**62%**	**669,355**
Capital Expenditures	**6,599**	**3,400**	3,199	**554,484**	**85,636**	**468,848**	**8%**	**6,825,525**
Total Expenditures	750,574	686,097	64,477	4,832,506	4,290,444	542,062	**26%**	18,866,234
Net Position	*149,509*	*5,421*	*144,088*	*237,444*	*(126,847)*	*364,292*		*0*
General Fund								
Revenues								
Revenues (see Gen. Fund Report for details)	**534,389**	**395,559**	**138,830**	**2,568,675**	**2,198,350**	**370,325**	**35%**	**7,437,903**
Expenditures								
Personnel	234,074	230,002	4,072	1,468,714	1,499,071	(30,357)	**45%**	3,300,178
Other Costs	88,695	150,685	(61,990)	665,990	561,447	104,543	**36%**	1,838,770
Contributions to Other Funds	0	0		0	0	0	**0%**	529,600
Contingency Reserves	0	0		0	0	0	**0%**	1,100,000
Debt Service	92,611	0	92,611	413,135	414,098	(963)	**62%**	669,355
Total Expenditures	**415,380**	**380,689**	**34,693**	**2,547,840**	**2,474,618**	**73,224**	**34%**	**7,437,903**
Fund Balance	**119,009**	**14,870**	**104,137**	**20,836**	**(276,268)**	**297,102**		**0**
Transit Fund								
Revenues								
Fares	449	516	(67)	3,335	4,044	(709)	**42%**	8,000
Grant Revenue	14,255	7,983	6,272	66,778	57,062	9,716	**16%**	416,155
Greyhound Revenue	230	359	(129)	1,793	1,017	776	**36%**	5,000
Contribution From General Fund	0	0	0	0	0	0	**0%**	54,966
Total Revenues	**14,934**	**8,858**	**6,076**	**71,905**	**62,123**	**9,006**	**15%**	**484,121**
Expenditures								
Personnel	8,001	7,907	94	51,803	52,168	(365)	**39%**	133,610
Other Costs	10,082	3,079	7,003	50,550	30,476	20,074	**76%**	66,886
Capital Costs	0	0	0		0	0	**0%**	283,625
Total Expenditures	**18,083**	**10,986**	**7,097**	**102,353**	**82,644**	**19,709**	**21%**	**484,121**
Fund Balance	**(3,149)**	**(2,128)**	**(1,021)**	**(30,447)**	**(20,521)**	**(10,702)**		**0**

Description	Month of December 2015	Month of December 2014	Month of December Difference	Fiscal Year to Date through December 2015	Fiscal Year to Date through December 2014	Fiscal Year to Date through December Difference	Percent of Budget Used	2015-16 Budget
Capital Projects Fund								
Revenues								
Construction Sales Tax	12,601	4,214	8,387	56,090	21,390	34,700	**11%**	500,000
Grant Revenue	0	0	0	0	0	0	**#DIV/0!**	
Hanger Financing	0	0	0	0	0	0	**#DIV/0!**	0
Series 2010 Bond Proceeds	0	(58,109)	58,109	0	0	0	**0%**	284,600
Total Revenues	**12,601**	**(53,895)**	**66,496**	**56,090**	**21,390**	**34,700**	**7%**	**784,600**
Expenditures								
Walmart Payment	0	0	0	0	0	0	**0%**	250,000
Utility Rate Studies	0	0	0	0	0	0	**0%**	15,000
County Dump Trucks	0	0	0	0	0	0	**#DIV/0!**	0
Park Master Plan	0	0	0	0	0	0	**0%**	30,000
UAS Infrastructure Development	0	487	(487)	0	7,732	(7,732)	**0%**	50,000
City Hall Improvements	0	0	0	0	0	0	**0%**	20,000
Airport Hangers	0	0	0	0	0	0	**#DIV/0!**	0
Pavement Management	0	0	0	0	34,676	(34,676)	**0%**	200,000
ATV Gator	0	0	0	0	0	0	**0%**	10,000
Update Lions Park Master Plan	0	0	0	0	0	0	**0%**	9,600
Park, Trails Open Spaces Master Plan	0	0	0	0	0	0	**0%**	15,000
Street Signage Replacement	0	0	0	0	0	0		0
Other Projects	0	0	0	0	6,885	(6,885)		185,000
Total Expenditures	**0**	**487**	**(487)**	**0**	**49,293**	**(49,293)**	**0%**	**784,600**
Fund Balance	**12,601**	**(54,382)**	**66,983**	**56,090**	**(27,903)**	**83,993**		**0**
Streets Fund								
Revenues								
Gasoline Tax	28,150	27,566	584	179,237	172,657	6,580	**48%**	370,990
Lottery	0	0	0	0	0	0	**0%**	0
Series 2010 Bond	0	0	0	0	0	0	**0%**	0
Total Revenues	**28,150**	**27,566**	**584**	**179,237**	**172,657**	**6,580**	**48%**	**370,990**
Expenditures								
Personnel	10,691	13,292	(2,601)	67,764	79,258	(11,494)	**38%**	176,076
Other Costs	14,868	10,872	3,996	88,076	82,053	6,023	**45%**	194,914
Pavement Project	0	0	0		0	0	**0%**	0
Total Expenditures	**25,559**	**24,164**	**1,395**	**155,840**	**161,311**	**(5,471)**	**42%**	**370,990**
Fund Balance	**2,591**	**3,402**	**(811)**	**23,397**	**11,346**	**12,051**		**0**
Impact Fee Fund								
Revenues								
Total Revenues		**(100)**	100	**0**	**0**	0	**#DIV/0!**	**0**
Total Expenditures	**0**	**0**	0	**0**	**0**	0	**#DIV/0!**	**0**
Fund Balance	**0**	**(100)**	**100**	**0**	**0**	**0**		**0**

Description	Month of December 2015	Month of December 2014	Month of December Difference	Fiscal Year to Date through December 2015	Fiscal Year to Date through December 2014	Fiscal Year to Date through December Difference	Percent of Budget Used	2015-16 Budget
Grants Fund								
Total Revenues	**0**	**0**	0	**621,045**	**3,780**	617,265	**12%**	**5,400,000**
Total Expenditures	**6,599**	**3,400**	3,199	**525,835**	**7,694**	518,141	**10%**	**5,400,000**
Fund Balance	**(6,599)**	**(3,400)**	**(3,199)**	**95,210**	**(3,914)**	**99,124**		**0**
Fire Pension Fund								
Revenues								
Contribution from State Fund	0	0	0	5,125	6,423	(1,298)	**85%**	6,000
Contribution from Fire, Inc.	0	0	0	818	697	121	**68%**	1,200
Contribution from General Fund	0	0	0	0	0	0	**0%**	23,800
Interest Income	0	0	0	0	0	0	**0%**	5,000
Total Revenues	**0**	**0**	**0**	**5,944**	**7,120**	**(1,177)**	**17%**	**36,000**
Expenditures								
Pension Payments	2,800	2,200	600	15,800	13,200	2,600	**44%**	36,000
Total Expenditures	**2,800**	**2,200**	**600**	**15,800**	**13,200**	**2,600**	**44%**	**36,000**
Fund Balance	**(2,800)**	**(2,200)**	**(600)**	**(9,857)**	**(6,080)**	**(3,777)**		**0**
Enterprise Funds								
Natural Gas Fund								
Revenues								
Gas Revenues	102,081	94,182	7,899	312,094	314,045	(1,951)	**34%**	909,500
Series 2010 Bond Proceeds	0	0	0	0	0	0	**0%**	130,000
Total Revenues	**102,081**	**94,182**	**7,899**	**312,094**	**314,045**	**(1,951)**	**30%**	**1,039,500**
Expenditures								
Personnel	19,742	22,084	(2,342)	142,106	131,272	10,834	**40%**	354,533
Gas Purchased	31,157	35,652	(4,495)	23,039	95,430	(72,391)	**6%**	400,000
Other	17,160	6,645	10,515	78,586	54,464	24,122	**51%**	154,967
Capital Projects	0	0	0	0	0	0	**0%**	130,000
Total Expenditures	**68,059**	**64,381**	**3,678**	**243,731**	**281,166**	**(37,435)**	**23%**	**1,039,500**
Net Position	**34,021**	**29,801**	**4,220**	**68,363**	**32,879**	**35,484**		**0**
Water Fund								
Revenues								
Revenues	49,286	47,352	1,934	342,480	358,940	(16,460)	**46%**	752,000
Series 2010 Bond Proceeds	0	0	0	0	0	0	**0%**	25,000
Total Revenues	**49,286**	**47,352**	**1,934**	**342,480**	**358,940**	**(16,460)**	**44%**	**777,000**
Expenditures								
Personnel	30,740	29,596	1,144	190,990	179,825	11,165	**54%**	353,988
Other	18,493	16,737	1,756	103,103	86,748	16,355	**30%**	343,012
Capital Projects	0	0	0	0	0	0	**0%**	80,000
Total Expenditures	**49,233**	**46,333**	**2,900**	**294,094**	**266,573**	**27,521**	**38%**	**777,000**
Net Position	**53**	**1,019**	**(966)**	**48,386**	**92,367**	**(43,981)**		**0**

Description	Month of December 2015	Month of December 2014	Month of December Difference	Fiscal Year to Date through December 2015	Fiscal Year to Date through December 2014	Fiscal Year to Date through December Difference	Percent of Budget Used	2015-16 Budget
Wastewater Fund								
Revenues								
Revenues	57,434	59,631	(2,197)	344,818	371,196	(26,378)	**47%**	737,000
Whetstone Fees	0	0	0	0	0	0	**0%**	12,000
Series 2010 Bond	0	0	0	0	0	0		90,000
Total Revenues	**57,434**	**59,631**	**(2,197)**	**344,818**	**371,196**	**(26,378)**	**41%**	**839,000**
Expenditures								
Personnel	23,902	21,448	2,454	135,993	129,733	6,260	**41%**	330,024
Other	22,825	15,711	7,114	111,681	98,557	13,124	**27%**	418,976
Capital Projects	0	0	0	0	0	0	**0%**	90,000
Whetstone Fees	0	0	0		0	0	**#DIV/0!**	0
Total Expenditures	**46,728**	**37,159**	**9,569**	**247,674**	**228,290**	**19,384**	**30%**	**839,000**
Net Position	**10,707**	**22,472**	**(11,765)**	**97,144**	**142,906**	**(45,762)**		**0**
Sanitation Fund								
Total Revenues	**49,968**	**52,467**	(2,499)	**296,313**	**315,926**	(19,613)	**47%**	**635,000**
Expenditures								
Personnel	1,952	1,871	81	12,323	11,773	550	**48%**	**25,599**
Other	45,888	46,568	(680)	231,408	238,390	(6,982)	**38%**	**609,401**
Total Expenditures	**47,841**	**48,439**	(598)	**243,730**	**250,163**	(6,433)	**38%**	**635,000**
Net Position	**2,128**	**4,028**	**(1,900)**	**52,583**	**65,763**	**(13,180)**		**0**
Airport Fund								
Revenues								
Business Revenue	290	25	265	550	1,532	(982)	**3%**	20,000
Insurance Recoveries	0	0			0	0		0
Contribution from General Fund	0	0	0	0	0	0	**0%**	100,800
Total Revenues	**290**	**25**	**265**	**550**	**1,532**	**(982)**	**0%**	**120,800**
Total Expenditures	**14,122**	**984**	**13,138**	**43,316**	**25,021**	**18,295**	**36%**	**120,800**
Net Position	**(13,832)**	**(959)**	**(12,873)**	**(42,766)**	**(23,489)**	**(19,277)**		**0**

Description	Month of December 2015	Month of December 2014	Month of December Difference	Fiscal Year to Date through December 2015	Fiscal Year to Date through December 2014	Fiscal Year to Date through December Difference	Percent of Budget Used	2015-16 Budget
San Pedro Golf Course								
Revenues								
Golf Operations	30,846	39,053	(8,207)	162,331	225,239	(62,908)	**30%**	543,366
Food & Beverage	20,103	20,820	(717)	108,468	111,299	(2,831)	**35%**	306,500
Contribution from General Fund	0	0	0	0	0	0	**0%**	91,454
AGS Donations	0	0	0	0	0	0		0
Total Revenues	**50,949**	**59,873**	**(8,924)**	**270,799**	**336,538**	**(65,739)**	**29%**	**941,320**
Expenditures								
Golf Operations								
Personnel	11,986	8,485	3,501	68,881	36,841	32,040	**42%**	164,584
Other Costs	7,157	10,592	(3,435)	41,213	52,598	(11,385)	**31%**	132,146
Total Golf Operations	**19,143**	**19,077**	**66**	**110,094**	**89,439**	**20,655**	**37%**	**296,730**
Maintenance								
Personnel	11,090	14,656	(3,566)	62,636	96,205	(33,569)	**43%**	145,617
Other Costs	4,856	5,032	(176)	85,419	100,168	(14,749)	**54%**	157,312
Total Maintenance	**15,947**	**19,688**	**(3,741)**	**148,055**	**196,373**	**(48,318)**	**49%**	**302,929**
Food & Beverage								
Personnel	12,106	10,558	1,548	67,578	57,764	9,814	**45%**	151,362
Other Costs	8,973	17,554	(8,581)	57,917	78,248	(20,331)	**44%**	132,999
Total Food & Beverage	**21,080**	**28,112**	**(7,032)**	**125,495**	**136,012**	**(10,517)**	**44%**	**284,361**
Capital Projects	0	0	0	28,649	28,649	0	**50%**	57,300
Total Expenditures	**56,169**	**66,877**	**(10,708)**	**412,294**	**450,473**	**(38,179)**	**44%**	**941,320**
Net Position	**(5,220)**	**(7,004)**	**1,784**	**(141,495)**	**(113,935)**	**(27,560)**		**0**
Totals for all Enterprise Funds								
Total Revenues	**310,009**	**313,530**	**(3,521)**	**1,567,054**	**1,698,177**	**(131,123)**	**36%**	**4,352,620**
Expenditures								
Personnel	**111,521**	**108,698**	**2,741**	**680,507**	**643,413**	**37,094**	**45%**	**1,525,707**
Other	**170,631**	**155,475**	**15,238**	**775,682**	**829,624**	**(53,942)**	**31%**	**2,469,613**
Capital Projects	**0**	**0**	**0**	**28,649**	**28,649**	**0**	**8%**	**357,300**
Total Expenditures	**282,152**	**264,173**	**17,979**	**1,484,838**	**1,501,686**	**(16,848)**	**34%**	**4,352,620**
Net Position	**27,857**	**49,357**	**(21,500)**	**82,215**	**196,491**	**(114,276)**		**0**