



**CITY OF NORTH BAY**

**2015**

**FINAL**

**WATER &**

**SEWER**

**OPERATING BUDGET**

# City of North Bay

## Report to Council

Report No: CORP 2014-119

Date: December 1, 2014

Originator: Laura Boissonneault

Subject: 2015 Administration Water & Sewer Operating Budget

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### **Recommendation:**

That the 2015 Administration Water & Sewer Operating Budget be received and referred to the Engineering, Environmental Services, and Works Committee.

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### **Background:**

During October 2014, the Managing Director of Engineering, Environmental Services, and Works and associated management teams met with the Chief Administrative Officer, Chief Financial Officer, Director of Financial Services and Manager of Financial Services to review their 2015 Preliminary Water & Sewer Operating Budget submissions. Attached is a summary of the proposed 2015 Administration Water & Sewer Operating Budget.

**Budget Guidelines** – The 2015 Administration Water & Sewer Operating Budget was prepared with the following guidelines:

**Service Delivery** – The preliminary budget was prepared with Management’s projections and lowest cost estimates to deliver existing service levels to the taxpayers. This may include alternative service delivery methods that will assist to offset the general pressures of rising costs. The preliminary budget includes these changes which are outlined within the summary entitled ‘Notable Adjustments’.

**Expenditures** – These represent management’s best estimates to deliver the current level of services. Management’s estimates include:

- Annualized approved Council initiatives or partial items within the 2014 Operating Budget
- Inclusion of contractual agreements
- Legislated changes that came into effect

**Change in Methodology** – The 2014 year was filled with business process analyses and workflow reviews. Managers and Supervisor’s knowledge of their business has been more closely united with financial budgets and actual expense projections. The exercise in 2014 has led to the development of a 2015 budget with new philosophies and estimates. A specific example would be the allocation of shared personnel and goods and services between water/sewer/storm divisions. Traditionally the allocation was based on 60% water, 35% sewer, and 5% storm. Moving forward, the new allocations within the 2015 Budget are 50% water, 40% sewer and 10% storm. This change is a result of engaging the front line staff and strengthening the link between operations and financial reporting.

**User Fees** – User fees projecting to increase revenues will be tabled with details on December 8<sup>th</sup>, 2014 with a scheduled Public Meeting in the new year that complies with the required minimum 21 day notice. It is important to note that not all instances of user fee increases will result in increased revenues.

**Utility Costs** – Finance obtained rate estimates from North Bay Hydro and other utility experts. The projections take into consideration the prior year's actual and expected future trends. Calculations include such items as the benefit of energy efficiencies gained through capital investments and enhanced education programs to improve energy conservation. The enclosed budget assumes hydro and gas increases at 5% accordingly.

**Other Revenue Estimates** – These estimates are based on trends, historical data, current rates, approved rate increases, and any known revenue reductions.

**Long Term Capital Funding Policy** - Results in an increase of approximately \$499,292, with debt principal and interest representing \$412,762 of this increase. The remaining \$86,530 increase is directly related to capital levy funding.

**Staff Complement** - Changes to staff complement are outlined in the 'Notable Adjustments'. All staffing costs and Full Time Equivalents (FTE) (including positions directly related to Capital) are reported in the operating salary, wages, and benefit costs, with any associated offsetting revenue from the Capital Budget being recorded accordingly.

**Fringe Benefits** - All staff benefit costs have been calculated and updated by the Finance Department and are reflected within the departments that individuals are assigned. Benefits include items such as Employment Insurance, Canada Pension Plan, WSIB, OMERS, EHT, LTD, Life, AD&D, dental and major medical.

**Insurance** - is estimated to increase by 10%. The City's insurance period is from May to April. Therefore, the first 4 months of 2015 is known and the 10% increase is then applied to the remaining 8 months. Based on our understanding of the insurance market, this estimate is optimistic with possible increases potentially being closer to 20%.

**Risks** – As with any budget, there are risks associated with forecasting expenditures and revenues. Many municipal expenditures are non-discretionary. Factors such as water and sewer line breaks, emergencies, fuel costs, insurance rates, utilities, etc. may significantly impact actual net municipal costs resulting in budget to actual variances. The tabled budget contains no contingency account to mitigate any of the aforementioned risks. A new risk in 2015 is the change of implementing water and sewer billing from meter reads. Water and sewer operations are volatile and highly contingent on weather and economic conditions. The City's risk rises in this regard once water meters are the basis of billing as a portion of the water revenue is dependent upon the volume being consumed by users.

**Reserves** – The establishment of reserves provides some ability to respond to emergencies and to absorb some operational deficits. The balance in the associated reserves as at November 24<sup>th</sup>, 2014 is \$2,824,775 and is allocated as follows:

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• Water Capital (99522R):	\$1,317,909
• Sewer Capital (99575R):	\$369,799
• Water Operating (99576R):	\$608,914
• Sewer Operating (99577R):	\$528,153
• Water Treatment Surcharge (99580R)	\$1,381,049 *

\*Water Treatment Surcharge funds have been transferred from the Water Treatment Capital Project #2592WS to Water Treatment Surcharge 99580R per Report to Council CORP 2011-27. This reserve is not included as part of the funds available for emergencies and operational deficits as it is designated to be applied to the principal and interest on the debt issued for the Water Treatment Facility.

Note the above balances are subject to year-end accruals and allocations as well as reductions due to capital project funding transfers.

The combined water and sewer operating reserves represent \$1,137,067 available to mitigate the new risks associated with the billing change. It should be noted that in 2010, BMA Management Consulting Inc. completed the City's report entitled 'Development of Long-Range Financial Plan Water and Wastewater Operations In Accordance with Ontario Regulation 453/07', which recommended that a stabilization reserve be established and that best practice is for the stabilization reserve to have a target balance of 10%-15% of expenditures. Accordingly, with an operating budget of \$20 million, the operating reserve should ideally increase to approximately \$2 million. The enclosed budget does not include any transfers to reserves to mitigate the volatile nature of water and sewer operations. Furthermore, the budget does not contain any amounts for contingencies.

**Budget** – The 2015 Administration Water & Sewer Operating Budget, as presented, would require a budget increase of **\$721,129 or 3.68%**. The associated **Water & Sewer rates** will be determined at a later date. The final 3.68% budget increase represents an actual 2.55% increase directly related to the City's 'Asset Management Plan'. As seen in the Stantec update report, the infrastructure gap is slowly improving and the City is recognizing fewer emergency repairs. As a large portion of the final budget increase relates to the City's commitment to infrastructure, associated operating costs have been stabilized or reduced to achieve the final budget numbers. The recommendations within this budget are supported by management for the 2015 year.

**Water Rates** – Water meters have been installed and current data is being used to determine the water meter rates. These final bill rates are not calculated within this budget. This budget solely represents required operating costs and associated other revenues. Water rates are tied and balanced to the operating costs to ensure full cost recovery and as the rate policy also considers other factors such as users, industry, residential, and conservation. Hemson Consulting has been engaged to conduct the Water Rates Study. This budget has been shared with them for information purposes in developing a rates model. This process will be paralleling the water and sewer budget and further reports will be forthcoming.

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**Options:**

That the 2015 Administration Water & Sewer Operating Budget be received and referred to the Engineering, Environmental Services, and Works Committee.

**Recommended Option:**

That the 2015 Administration Water & Sewer Operating Budget be received and referred to the Engineering, Environmental Services, and Works Committee.

The Standing Committee is scheduled to meet the week of January 13, 2015. With the 2015 Budget being the first year of Water Meter Billing, the operating budget process and time lines will merge with the Water Rates Study and it is expected that a Public Meeting will be held in February. The City Clerk will provide notice of the official Public Meeting for the Water & Sewer Rates.

The final budget and rates adopted at the regular Council meeting will be determined later in the new year.

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Respectfully submitted,

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Laura Boissonneault, BBA, CPA, CGA  
Manager of Financial Services

We concur in this report and recommendation.

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Domenic Schiavone  
Director of Public Works

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David Euler, P.Eng., PMP  
Managing Director, Engineering,  
Environmental Services and Works

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Margaret Karpenko CPA, CMA  
Chief Financial Officer/Treasurer

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Jerry Knox  
Chief Administrative Officer

Personnel designated for continuance: Chief Financial Officer and Manager of Financial Services

Attachment: Business Unit Summary

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**INTER OFFICE**

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**City of North Bay****MEMO**

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**To:** Laura Boissonneault  
**From:** Catherine Conrad  
**Subject:** 2015 Water and Sewer Operating Budget  
**Date:** 19 February 2015

This is Clause No. 1 of Engineering & Works Committee Report No. 2015-03 which was passed by Council at its Regular Meeting held on Monday, February 2, 2015.

Clause No. 1:

"That Council approve the recommended 2015 Water and Sewer Operating Budget in the amount of \$20,330,587 as summarized on Schedule "A" attached to Report to Council COPR 2014-119 dated December 1, 2014."

The Motion to Reconsider on February 17, 2015 was lost; therefore, the 2015 Water and Sewer Operating Budget has been adopted.

*CConrad*

Catherine Conrad  
City Clerk

CC/ck

cc: M. Karpenko  
D. Schiavone  
D. Euler

SIRE/F05/2014/OPEBU/GENERAL



## **Business Unit Summary**

*Budget Year: 2015*

*YTD End Date: November 2014*

	<b>2013 Actuals</b>	<b>2014 Actuals YTD</b>	<b>2014 Budget</b>	<b>2015 Finance Review</b>	<b>Variance \$</b>	<b>Variance %</b>
<b>Sanitary Sewer System</b>						
SANITARY SEWER DISTRIBUTION	(1,677,903)	(1,494,541)	6,073,882	6,196,039	122,157	2.01 %
SANITARY SEWER PLANT	1,677,903	1,453,592	1,761,879	1,822,795	60,915	3.46 %
<b>Total:</b>	<b>0</b>	<b>(40,949)</b>	<b>7,835,761</b>	<b>8,018,834</b>	<b>183,072</b>	<b>2.34 %</b>
<b>Water System</b>						
WATER DISTRIBUTION	(1,712,747)	(2,616,278)	9,690,832	10,443,362	752,530	7.77 %
WATER PLANT	1,712,747	1,660,491	2,082,864	1,868,391	(214,473)	-10.30 %
<b>Total:</b>	<b>0</b>	<b>(955,787)</b>	<b>11,773,696</b>	<b>12,311,753</b>	<b>538,057</b>	<b>4.57 %</b>
<b>* Grand Total:</b>	<b>0</b>	<b>(996,736) **</b>	<b>19,609,457</b>	<b>20,330,587</b>	<b>721,129</b>	<b>3.68 %</b>

\*Totals may be slightly different from the system generated budget package due to rounding

\*\*2014 Actuals subject to year-end adjustments and accrual

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## Activity Summary Overview - 2015 Budget

### Water & Sewer

The enclosed Water & Sewer budget represents the requirement to provide for the operation and maintenance of the water treatment plant and the water distribution system to ensure the sourcing and delivery of clean, safe, drinking water to the citizens of North Bay, as well as to provide for the operation and maintenance of the sanitary sewer collection system and the sewage treatment plant to ensure safe transportation and disposal of sewage. These services are highly regulated and are provided in accordance with Provincial regulations and guidelines.

With the goal of providing continuous improvement, 2014 represented a year of change. The Water & Sewer Department experienced changes in several facets including: the Finance/Public Works re-organization; change in Managing Director; changing administrative requirements and many more. The 2014 year was filled with business process analyses, workflow reviews, and ensuring accountability. Managers and Supervisors' knowledge of their business has been more closely united with financial budgets and actual expense projections. In previous years, these Managers and Supervisors were focused solely on delivering services. The exercise in 2014 has led to the development of a 2015 budget with new philosophies and estimates. A specific example would be the allocation of shared personnel and goods and services between water/sewer/storm divisions. Traditionally, the allocation was based on 60% water, 35% sewer, and 5% storm. Moving forward, the new allocations within the 2015 budget are 50% water, 40% sewer and 10% storm. This change is a result of engaging the front line staff and strengthening the link between operations and financial reporting.

The budget enclosed captures these new business decisions as well as the following budget pressures.

**Insurance** is estimated to increase by 10%. The City's insurance period is from May to April. Therefore, the first 4 months of 2015 is known and the 10% increase is then applied to the remaining 8 months. Based on our understanding of the insurance market, this estimate is optimistic with increases potentially being closer to 20%.

**Utilities** include items such as water, hydro and gas. The enclosed budget assumes hydro and gas increases at 5% accordingly. These assumptions were obtained by experts in each of the fields.

**Wages and Benefits** include the contractual obligations as well as items such as Employment Insurance, Canada Pension Plan, WSIB, OMERS, EHT, LTD, Life, AD&D, dental and major medical. These costs are updated to reflect the new caps and rates per individual.

**Other Revenues** include any known adjustments required for 2015. Arclin was a major water consumer within the City and also paid a surcharge on their sewer discharge as the cost of treating the discharge was greater than the typical user. With Arclin closing in 2014, the City will no longer receive these revenues.

**Capital Funding Policy** identifies that the annual contribution from operations to capital and is calculated as the sum of:

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- The prior year's Capital Funding Allowance of \$9,274,419
- An inflationary adjustment of \$120,567 which is based on the prior year's Capital Funding Allowance multiplied by CPI (CANSIM Table 327-0043).
- 2% of the previous year's budgeted water and sanitary sewer user fee revenue calculated as \$329,189

This formula represents a budget increase of \$499,292.

Below are the Full Time Equivalent (FTE) of staff who deliver water and sewer services. FTE is used to measure a worker's involvement in the service and indicates the workload of an employed person in a way that makes workloads comparable across various contexts. Therefore, an FTE of 1.0 means that the person is equal to a full-time worker, while an FTE of 0.5 signals that the worker is only allocated to the service half the time. Throughout the City's budget, one staff may be allocated to several business services.

<b>Water/Sanitary Positions</b>	<b>2014 FTE</b>	<b>2015 FTE</b>
Senior Facilities & Env. Engineer	0	0.50
Facilities and Project Engineer	1.00	0
Operations Manager, Water & Wastewater Facilities	1.00	1.00
Maintenance Supervisor	1.00	1.00
WWTP Clerk	1.00	1.00
WWF Operator In Training	2.00	1.00
WWF Operator 1	3.00	5.00
WWF Chargehand	0	0
WWF Scada Tech *	1.00	1.00
WWF Industrial Millwright	1.00	2.00
WWF Industrial Millwright Chargehand	1.00	0
WWF Operator II	1.00	0
Scada Electrician	1.00	1.00
Managing Director	0	0.40
Director of Public Works	0	0.45
Manager of Operations	1.00	0.90
Supervisor	3.00	2.70
Supervisor Summer Construction *	0.90	0.48
Operator 1 Summer Construction *	4.06	3.36
Chargehand	5.10	6.30
Operator 1	9.93	12.12
OIT (Operator-In-Training)	1.84	0.45
Certified Sewer Cleaner/Flusher	2.55	2.70
Mechanic	1.00	1.00
Truck Driver	3.40	3.60
Excavator Operator	1.70	1.80
Backhoe Operator	1.70	0.90
Clerk	1.00	0.90
Students *	3.30	3.41
Watermeter Person	1.00	1.00
Water Clerk Admin	1.00	1.00
<b>Totals</b>	<b>56.48</b>	<b>56.97</b>

\*\*\*Note: Of the total Facility Plants (1) Scada Electrician and (3) students are allocated to capital and approved in 2015. Of the total Sewer & Water Distribution complement (1) Supervisor Summer Construction, (7) Operator 1 Summer Construction, and (3.5) students are funded through capital.

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### **Water Distribution Systems:**

The water distribution system, including mains, valves, hydrants, and services contains approximately 15,500 service connections, approximately 304 kilometers of water main and 2,500 valves.

In 2013, the department repaired 108 broken water mains and 106 service leaks. As of October 14<sup>th</sup>, 2014 year to date, staff has repaired 43 broken water mains and 101 service leaks.

In addition to repairs, the major duties include; water on/off's, water locates, new servicing, dead end flushing, water sampling, replacement of valves, various appurtenances and conducting preventative maintenance.

### **Sanitary Sewer System:**

The sanitary sewer system including sanitary mains, 21 lift stations, manholes, force mains, and services contain approximately 270 kilometers of sanitary main, 15,000 services and 3,500 sanitary maintenance holes.

In 2013, the department serviced 36 sanitary main back-ups and 195 sanitary service back-ups. As of October 14<sup>th</sup>, 2014, staff has attended to 20 sanitary main back-ups and 134 sanitary service back-ups.

Other major duties include: repair and replacement of sanitary sewer connections, sewer locates, sanitary main cleaning, service and main repairs, lift station repair and maintenance, manhole repairs, new servicing, and sewer camera inspections.

### **Water and Wastewater Facilities:**

The City of North Bay Water Treatment System is classified as a "Large Municipal Residential" Class 3 Drinking-Water System. The MOE Permit to Take Water allows the City to consume up to 79,500 cubic meters per day.

The water distribution facilities consist of the following: Ellendale Reservoir, High lift Pump Station & Re-chlorination Facility; CFB Reservoir; Canadore Pumping Station; Judge Avenue Valve Chamber & Re-chlorination Station; Birch's Road Standpipe and Re-chlorination Station; and Airport Road Standpipe, Booster Pumping Station and Re-chlorination Facility.

The membrane filtration water treatment plant is SCADA controlled with ultraviolet and chlorine disinfection systems. The plant also includes fluoride addition along with caustic pH adjustment prior to delivery to the distribution system.

The major duties include;

- a. Regulatory monitoring and recording and reporting of operational data of plants and remote facilities
  - b. Adjusting process parameters and procedures to ensure efficient operations
  - c. Responding to SCADA alarms and other emergencies within the water and wastewater facilities
  - d. Performing preventative and emergency maintenance
  - e. Managing capital projects at existing facilities as well as assisting with design and inspection for new facilities within the water and wastewater system.
  - f. Operators and maintenance personnel assist other departments as required (leachate facilities, lift stations, etc.)
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Clearly, recent capital investment in water and wastewater assets is helping to mitigate increases in operating repairs. Spending less time on emergency repairs allows staff to focus on more preventive maintenance and other activities that further improve the sustainability of the system.

**Water meters** have been installed and data is being used to calculate the water meter rates. These final rates are not calculated within this budget. This budget solely represents required operating costs and associated other revenues. Water rates are tied and balanced to the operating costs to ensure full cost recovery and the rates policy also considers other factors such as users, industry, residential and conservation. Hemson Consulting has been engaged to conduct the Water Rates Study. This budget has been shared with them for information purposes in developing a rates model. This process will be paralleling the water and sewer budget and further reports will be forthcoming.



# Executive Report

Budget Year: 2015; YTD End Date: December 2014

Division(s):  
 SANITARY SEWER DISTRIBUTION  
 SANITARY SEWER PLANT  
 WATER DISTRIBUTION  
 WATER PLANT

	2013 Actuals	2014 Actuals YTD	2014 Budget	2015 Approved	Variance	Variance %	2015 Council Approved
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	2,144,018	2,205,170	3,045,715	3,026,125	(19,590)	-0.64 %	3,026,125
1002 TEMPORARY SALARIES	69,518	68,434	0	22,890	22,890	100.00 %	22,890
1003 SHIFT PREMIUM	3,011	2,309	3,248	3,319	71	2.18 %	3,319
1004 OTHER/STANDBY	90,236	68,054	81,877	82,661	784	0.96 %	82,661
1010 MODIFIED DUTIES	0	2,451	0	0	0	0.00 %	0
1011 REGULAR SALARIES CAPITAL/Special Projects BUDGET	0	0	174,007	345,466	171,459	98.54 %	345,466
1101 OVERTIME FULLTIME	341,416	398,072	394,653	383,087	(11,566)	-2.93 %	383,087
1102 OVERTIME - PART TIME	316	186	0	0	0	0.00 %	0
1202 VACATION	195,955	225,543	32,717	3,185	(29,531)	-90.26 %	3,185
1203 COMPASSIONATE LEAVE	5,256	2,478	0	0	0	0.00 %	0
1204 STATUTORY HOLIDAYS	129,108	114,959	36,936	0	(36,936)	-100.00 %	0
1207 SICK LEAVE	85,032	101,207	9,542	0	(9,542)	-100.00 %	0
1299 OTHER LABOUR COSTS	332	185	0	0	0	0.00 %	0
1301 WSIB LEAVE	(6,056)	(7,722)	0	0	0	0.00 %	0
1401 TRAINING & SAFETY	68,497	75,428	17,955	0	(17,955)	-100.00 %	0
1499 OTHER EMP ALLOWANCES	3,833	6,007	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	846,950	907,544	993,099	1,019,165	26,066	2.62 %	1,019,165
1802 FRINGE BENEFITS-PARTTIME	2,547	10,003	1,659	2,293	634	38.24 %	2,293
<b>PERSONNEL TOTAL</b>	<b>3,979,969</b>	<b>4,180,306</b>	<b>4,791,407</b>	<b>4,888,192</b>	<b>96,785</b>	<b>2.02 %</b>	<b>4,888,192</b>
<b>GOODS &amp; SERVICES</b>							
2006 ASPHALT - COLD MIX	51,609	42,393	63,750	54,250	(9,500)	-14.90 %	54,250
2008 CEMENT	0	25,470	34,000	27,000	(7,000)	-20.59 %	27,000
2020 SEWER/WATER PIPE & PARTS	269	157,516	155,450	155,450	0	0.00 %	155,450
2030 GRAVEL	108,838	86,741	169,200	151,100	(18,100)	-10.70 %	151,100
2034 CONCRETE	0	260	0	0	0	0.00 %	0
2036 SIGNS	0	96	0	0	0	0.00 %	0
2055 MATERIALS	324,029	344,423	394,400	390,375	(4,025)	-1.02 %	390,375
2099 MISC. MATERIALS	294,956	110,626	163,050	165,050	2,000	1.23 %	165,050
2435 TOOLS	33,813	28,069	47,735	38,028	(9,708)	-20.34 %	38,028
2601 OFFICE SUPPLIES	7,235	7,499	7,950	7,950	0	0.00 %	7,950
2615 JANITORIAL SUPPLIES	(55)	121	0	0	0	0.00 %	0
2650 CLOTHING / UNIFORM	22,111	24,106	25,675	24,760	(915)	-3.56 %	24,760
2655 SAFETY SUPPLIES	29,792	36,170	44,900	38,910	(5,990)	-13.34 %	38,910
2660 SAFETY BOOT ALLOWANCE	5,610	8,034	11,925	11,819	(106)	-0.89 %	11,819
2701 HYDRO	1,214,327	1,262,495	1,307,481	1,297,749	(9,732)	-0.74 %	1,297,749
2705 NATURAL GAS	40,548	64,022	45,965	46,428	463	1.01 %	46,428
2715 WATER	29,003	10,968	29,093	16,006	(13,087)	-44.98 %	16,006
2720 MUNICIPAL TAXES	234,614	236,088	244,173	244,173	0	0.00 %	244,173
3001 POSTAGE	33,104	38,614	30,000	35,000	5,000	16.67 %	35,000
3005 COURIER & DELIVERY	126	2,114	900	500	(400)	-44.44 %	500



# Executive Report

Budget Year: 2015; YTD End Date: December 2014

Division(s):  
 SANITARY SEWER DISTRIBUTION  
 SANITARY SEWER PLANT  
 WATER DISTRIBUTION  
 WATER PLANT

	2013 Actuals	2014 Actuals YTD	2014 Budget	2015 Approved	Variance	Variance %	2015 Council Approved
3007 ONTARIO 1 CALL CENTER	0	0	6,000	13,000	7,000	116.67 %	13,000
3010 TELEPHONE	32,524	38,493	36,650	35,525	(1,125)	-3.07 %	35,525
3030 TRAVEL	730	0	0	0	0	0.00 %	0
3035 MILEAGE	9,186	10,237	14,300	15,020	720	5.03 %	15,020
3065 MEMBERSHIPS	743	4,012	0	2,990	2,990	100.00 %	2,990
3070 TRAINING COURSES - OUTSID	2,108	0	2,000	0	(2,000)	-100.00 %	0
3075 TRAINING COURSES - IN HOU	75,230	70,214	77,000	63,000	(14,000)	-18.18 %	63,000
3099 MISC ADMIN EXPENSES	546	7,125	3,660	3,294	(366)	-10.00 %	3,294
3102 CONSULTANT FEES IS	30,000	27,094	30,000	64,248	34,248	114.16 %	64,248
3205 VEHICLE LEASE/RENTAL	2,085	10,058	5,000	9,000	4,000	80.00 %	9,000
3299 MISC LEASES & RENTS	0	0	200	200	0	0.00 %	200
3301 RADIO MAINTENANCE	2,974	4,556	3,290	92,890	89,600	2,723.40 %	92,890
3325 WATER METER MAINTENANCE	6,863	0	10,000	60,000	50,000	500.00 %	60,000
3350 DRY CLEANING/LAUNDERING	746	907	1,000	1,000	0	0.00 %	1,000
3380 INTERNAL PROPERTY DAMAGES	114	0	0	0	0	0.00 %	0
3425 CONSTRUCTION CONTRACT	852,869	155,023	206,700	211,200	4,500	2.18 %	211,200
3426 PATCHING	0	658,056	631,000	649,930	18,930	3.00 %	649,930
3427 HYDROSEEDING	0	33,142	54,000	55,620	1,620	3.00 %	55,620
3430 MAINTENANCE CONTRACT	19,010	21,008	25,000	23,000	(2,000)	-8.00 %	23,000
3499 MISC CONTRACTS	0	0	1,300	1,300	0	0.00 %	1,300
3601 INSURANCE PREMIUMS	189,195	202,330	200,618	215,830	15,212	7.58 %	215,830
3969 SLUDGE DISPOSAL	135,744	140,858	120,000	120,000	0	0.00 %	120,000
GOODS & SERVICES TOTAL	3,790,600	3,868,937	4,203,365	4,341,595	138,230	3.29 %	4,341,595
FINANCIAL EXPENSES							
4015 DEBENTURE PRINCIPAL	1,389,225	1,736,335	1,759,513	2,106,635	347,122	19.73 %	2,106,635
4020 DEBENTURE INTEREST	396,136	453,529	465,519	531,159	65,640	14.10 %	531,159
FINANCIAL EXPENSES TOTAL	1,785,361	2,189,865	2,225,032	2,637,794	412,762	18.55 %	2,637,794
CAPITAL/RESERVE TRANSACTIONS							
5015 OFFICE FURNITURE & EQUIP	0	2,732	0	0	0	0.00 %	0
5020 WATER METERS	0	0	0	10,000	10,000	100.00 %	10,000
5101 CAPITAL LEVY	7,699,158	7,768,723	7,768,723	7,855,253	86,530	1.11 %	7,855,253
5115 TRANSFER TO RESERVE FUND	811,838	734,996	0	0	0	0.00 %	0
CAPITAL/RESERVE TRANSACTIONS TOTAL	8,510,996	8,506,451	7,768,723	7,865,253	96,530	1.24 %	7,865,253
INTERNAL TRANSFERS							
7001 VEH & EQUIPMENT USAGE FEE	1,058,459	957,793	1,059,010	1,059,010	0	0.00 %	1,059,010
7010 ADMINISTRATON & OVERHEAD	1,251,657	1,215,834	1,215,834	1,066,953	(148,881)	-12.25 %	1,066,953
EXPENSE TOTAL	20,377,043	20,919,186	21,263,371	21,858,797	595,426	2.80 %	21,858,797
REVENUE							
0115 OTHER CHARGES ON TAX BILL	0	0	12,000	0	(12,000)	-100.00 %	0
0175 DIRECT WATER BILLINGS	11,281,625	11,782,414	11,773,696	12,311,753	538,057	4.57 %	12,311,753
0177 FILTRATION PLANT LEVY	700,877	701,387	719,335	705,870	(13,465)	-1.87 %	705,870



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## Notable Adjustments - 2015 Budget

### Sewer and Water

Item #	Description	Dollar Amount
1.	1001 to 1802 – Personnel Costs - Annual contracted salary increase for all staff. Managing Director Eng., Env., and Works salary re-allocated to water and sewer budget at 40%. Senior Facilities and Environmental Engineer reallocated to water and sewer at 50%. Distribution and collection budget re-organized to charge 50% to water, 40% to sewer and 10% to storm (this reduces the charges to distribution collection). Vacation, stat holidays, sick leave and training hours all included in 1001. Reduce overtime to reflect projected actual costs. There is a 10% reduction in the amount of \$11,566 within some water and sewer overtime costs which is now charged to the storm budget.	\$96,785
2.	2006 – Asphalt Cold Mix - Reduce budget to reflect projected actual costs. In 2014 budget, we implemented the usage of asphalt grindings for patching during spring, summer, and early fall instead of coldmix. This program has resulted in more savings than originally anticipated.	(\$9,500)
3.	2008 – Cement - Reduce budget to reflect projected actual costs that are lower due to the adoption of efficient practices such as ordering pre-benched manholes and basins from the supplier thereby reducing the need to modify and pour concrete benching in the field.	(\$7,000)
4.	2030 – Gravel - Reduce budget to reflect projected actual costs that are lower due to the reduction in repairs partly because of the increased capital investment and practice of recycling fill.	(\$18,100)
5.	2055 – Materials - Cost savings realized through efficiencies in chemical dosing of Ferric Sulphate at WWTP.	(\$4,025)
6.	2435 – Tools -Reduce budget to reflect projected actual costs.	(\$9,708)
7.	2655 – Safety Supplies - Reduce budget to reflect projected actual costs.	(\$5,990)
8.	2701 – Hydro – Usage down due to efficiencies realized through new pumping strategies at the water plant and reservoirs. Although usage is down there is pressures from increased hydro rates. If these efficiencies had not been realized the estimated budget increase would be approx. \$66,000.	(\$9,732)
9.	2705 – Natural Gas – Natural gas rates increased by 33% in 2014 (from \$0.12 to \$0.16). Consumption is down and the 2015 Budget assumes a 5% increase over 2014 projected year-end actuals.	\$463

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<b>Item #</b>	<b>Description</b>	<b>Dollar Amount</b>
10.	2715 – Water - Reduced budget to reflect actual domestic water use at the plant.	(\$13,087)
11.	3001 – Postage - Increased cost of Canada Post rates for mailing of water bills.	\$5,000
12.	3007 – Ontario 1 Call Center - New legislated service.	\$7,000
13.	3070 to 3075 –Training- Cost savings realized by reducing external training and completing more in-house training.	(\$16,000)
14.	3102 – Consultant Fees - Annual Hansen maintenance fees – Reflects phase in of licensing agreement.	\$34,248
15.	3205 - Vehicle Equipment Lease/Rentals - Increased budget to reflect change in operations. New budget item which is used for specialized equipment rentals such as a mini-excavator for use in a laneway or narrow easement and eliminates the need to purchase.	\$4,000
16.	3301 – Radio Maintenance - Increased budget to include water meter collectors.	\$89,600
17.	3325 – Water Meter Maintenance – Phased-in increase to budget for required water meters.	\$50,000
18.	3425 – Construction Contract - Reflects expected actuals.	\$4,500
19.	3426 – Patching - Increased budget to reflect projected actual costs plus 3% assumption for contract price increase.	\$18,930
20.	3430 – Maintenance Contract - Cost savings realized by completing maintenance tasks in-house such as annual calibrations on turbidity analyzers at the water treatment plant.	(\$2,000)
21.	3601– Insurance Premiums - Increased budget to reflect projected actual costs (10% increase assumed).	\$15,212
22.	4015 – Debenture Principal - Reflects annual debenture issue in accordance with the Long-term Capital Funding Policy.	\$347,122
23.	4020 – Debenture Interest - Reflects annual increase, annual debenture issue, and forecasted interest expenses in accordance with the Long-term Capital Funding Policy.	\$65,640
24.	5020 – Water Meters – ICI meters for new development.	\$10,000
25.	5101 – Capital Levy - Reflects annual increase in accordance with the Long-term Capital Funding Policy.	\$86,530
26.	7010 – Administration & Overhead – Reflects reorganization, new philosophies, and revised estimates.	(\$148,881)
27.	0115 – Other Charges - Reduction due to unrealized revenue. This new revenue was added in the 2014 Budget to recover costs for sewer surcharges to private industry. No revenues were realized in 2014. This revenue adjustment aligns revenues with actuals.	(\$12,000)



<b>Item #</b>	<b>Description</b>	<b>Dollar Amount</b>
28.	0177 – Filtration Plant Levy - Reduced revenue to reflect projected water treatment plant levy.	(\$13,465)
29.	0431 – Penalties/Water Accounts - Reflects user fee increases and alignment of budget to projected actuals.	\$6,000
30.	0460 - Transfer from Capital Fund as follows: (1) Summer Construction Supervisor, (7) Summer Construction Operator 1 positions, (1) SCADA Electrician Position, (2) WWTP Students, (1) WTP Student, and (3.5) Water/Sewer Distribution Students. Reduced budget due to 10% of various staff time now charged in storm budget.	(\$79,689)
31.	0850 – Admin Fees - Increased revenue to reflect projected Admin fees which are paid on all service contracts and are non-refundable. This represents an increase in the actual amount of service contracts being applied for.	\$5,720
32.	0878 – Water Turn On/Off - Increased revenue to reflect projected actuals.	\$5,580
33.	0899 – Other Service Charges - Increased revenue to reflect projected increase in service contracts.	\$12,000
34.	0985 – Septage Treatment - Reduced revenue to reflect projected actuals although user fee rates have been increased.	(\$38,850)
35.	0993 – By-Law Exceedance Surcharge - Reduced revenue due to loss of industry user, which had previous water surcharge, and is no longer located in North Bay.	(\$11,000)



# **WATER**

## **2015 OPERATING BUDGET**

	2013 Actuals	2014 Actuals YTD	2014 Budget	2015 Approved	Variance	Variance %	2015 Council Approved
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	1,337,396	1,392,971	1,869,546	1,600,501	(269,046)	-14.39 %	1,600,501
1002 TEMPORARY SALARIES	40,984	39,230	0	8,705	8,705	100.00 %	8,705
1003 SHIFT PREMIUM	2,349	1,530	2,734	2,805	71	2.59 %	2,805
1004 OTHER/STANDBY	75,594	63,741	53,077	54,281	1,204	2.27 %	54,281
1011 REGULAR SALARIES CAPITAL/Special Projects BUDGET	0	0	94,196	148,832	54,636	58.00 %	148,832
1101 OVERTIME FULLTIME	238,990	272,737	254,389	238,689	(15,700)	-6.17 %	238,689
1102 OVERTIME - PART TIME	213	135	0	0	0	0.00 %	0
1202 VACATION	135,356	195,646	24,727	1,520	(23,207)	-93.85 %	1,520
1203 COMPASSIONATE LEAVE	0	2,478	0	0	0	0.00 %	0
1204 STATUTORY HOLIDAYS	29,472	105,013	24,624	0	(24,624)	-100.00 %	0
1207 SICK LEAVE	41,671	98,160	7,695	0	(7,695)	-100.00 %	0
1299 OTHER LABOUR COSTS	0	185	0	0	0	0.00 %	0
1301 WSIB LEAVE	0	(7,722)	0	0	0	0.00 %	0
1401 TRAINING & SAFETY	9,041	63,352	13,338	0	(13,338)	-100.00 %	0
1499 OTHER EMP ALLOWANCES	0	5,450	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	527,084	623,459	603,545	530,377	(73,168)	-12.12 %	530,377
1802 FRINGE BENEFITS-PARTTIME	2,547	9,841	1,207	1,094	(112)	-9.32 %	1,094
<b>PERSONNEL TOTAL</b>	<b>2,440,698</b>	<b>2,866,207</b>	<b>2,949,077</b>	<b>2,586,803</b>	<b>(362,274)</b>	<b>-12.28 %</b>	<b>2,586,803</b>
<b>GOODS &amp; SERVICES</b>							
2006 ASPHALT - COLD MIX	45,865	32,303	54,750	45,000	(9,750)	-17.81 %	45,000
2008 CEMENT	0	20,000	27,000	27,000	0	0.00 %	27,000
2020 SEWER/WATER PIPE & PARTS	193	122,407	122,620	122,620	0	0.00 %	122,620
2030 GRAVEL	87,821	65,542	135,000	120,000	(15,000)	-11.11 %	120,000
2036 SIGNS	0	96	0	0	0	0.00 %	0
2055 MATERIALS	101,532	122,101	157,000	160,375	3,375	2.15 %	160,375
2099 MISC. MATERIALS	175,815	42,905	95,380	97,380	2,000	2.10 %	97,380
2435 TOOLS	21,417	10,888	26,575	17,838	(8,738)	-32.88 %	17,838
2601 OFFICE SUPPLIES	4,175	4,660	5,400	5,400	0	0.00 %	5,400
2650 CLOTHING / UNIFORM	17,778	17,133	18,875	17,200	(1,675)	-8.87 %	17,200
2655 SAFETY SUPPLIES	19,624	19,773	26,500	17,950	(8,550)	-32.26 %	17,950
2660 SAFETY BOOT ALLOWANCE	4,207	5,538	5,300	5,830	530	10.00 %	5,830
2701 HYDRO	754,276	769,614	843,877	802,123	(41,754)	-4.95 %	802,123
2705 NATURAL GAS	6,361	30,637	13,565	13,565	0	0.00 %	13,565
2715 WATER	16,703	6,550	15,854	9,525	(6,329)	-39.92 %	9,525
2720 MUNICIPAL TAXES	137,321	137,169	141,722	141,722	0	0.00 %	141,722
3001 POSTAGE	33,103	38,599	30,000	35,000	5,000	16.67 %	35,000
3005 COURIER & DELIVERY	0	143	0	0	0	0.00 %	0
3007 ONTARIO 1 CALL CENTER	0	0	3,000	6,000	3,000	100.00 %	6,000
3010 TELEPHONE	11,564	13,433	13,900	11,625	(2,275)	-16.37 %	11,625
3030 TRAVEL	113	0	0	0	0	0.00 %	0

Budget Year: 2015; YTD End Date: December 2014

Division(s):  
WATER DISTRIBUTION  
WATER PLANT

	2013 Actuals	2014 Actuals YTD	2014 Budget	2015 Approved	Variance	Variance %	2015 Council Approved
3035 MILEAGE	8,582	5,914	12,000	8,900	(3,100)	-25.83 %	8,900
3065 MEMBERSHIPS	249	2,563	0	2,990	2,990	100.00 %	2,990
3070 TRAINING COURSES - OUTSID	2,108	0	2,000	0	(2,000)	-100.00 %	0
3075 TRAINING COURSES - IN HOU	65,149	48,962	55,000	37,000	(18,000)	-32.73 %	37,000
3099 MISC ADMIN EXPENSES	546	3,750	1,000	1,830	830	83.00 %	1,830
3102 CONSULTANT FEES IS	15,000	13,508	15,000	33,815	18,815	125.43 %	33,815
3205 VEHICLE LEASE/RENTAL	1,396	9,525	4,000	5,000	1,000	25.00 %	5,000
3299 MISC LEASES & RENTS	0	0	200	200	0	0.00 %	200
3301 RADIO MAINTENANCE	1,790	3,190	2,100	91,700	89,600	4,266.67 %	91,700
3325 WATER METER MAINTENANCE	6,863	0	10,000	60,000	50,000	500.00 %	60,000
3350 DRY CLEANING/LAUNDERING	746	553	1,000	1,000	0	0.00 %	1,000
3380 INTERNAL PROPERTY DAMAGES	114	0	0	0	0	0.00 %	0
3425 CONSTRUCTION CONTRACT	620,851	100,673	139,500	141,000	1,500	1.08 %	141,000
3426 PATCHING	0	546,965	520,000	535,600	15,600	3.00 %	535,600
3427 HYDROSEEDING	0	31,705	40,000	41,200	1,200	3.00 %	41,200
3430 MAINTENANCE CONTRACT	9,852	11,137	17,000	15,000	(2,000)	-11.76 %	15,000
3499 MISC CONTRACTS	0	0	1,300	1,300	0	0.00 %	1,300
3601 INSURANCE PREMIUMS	73,419	79,487	78,778	84,838	6,060	7.69 %	84,838
GOODS & SERVICES TOTAL	2,244,535	2,317,422	2,635,196	2,717,526	82,330	3.12 %	2,717,526
FINANCIAL EXPENSES							
4015 DEBENTURE PRINCIPAL	1,271,725	1,618,835	1,642,013	1,989,135	347,122	21.14 %	1,989,135
4020 DEBENTURE INTEREST	367,349	428,171	439,993	508,981	68,988	15.68 %	508,981
FINANCIAL EXPENSES TOTAL	1,639,074	2,047,006	2,082,006	2,498,116	416,110	19.99 %	2,498,116
CAPITAL/RESERVE TRANSACTIONS							
5015 OFFICE FURNITURE & EQUIP	0	2,442	0	0	0	0.00 %	0
5020 WATER METERS	0	0	0	10,000	10,000	100.00 %	10,000
5101 CAPITAL LEVY	4,355,804	4,201,981	4,201,981	4,320,389	118,408	2.82 %	4,320,389
5115 TRANSFER TO RESERVE FUND	222,221	226,972	0	0	0	0.00 %	0
CAPITAL/RESERVE TRANSACTIONS TOTAL	4,578,025	4,431,395	4,201,981	4,330,389	128,408	3.06 %	4,330,389
INTERNAL TRANSFERS							
7001 VEH & EQUIPMENT USAGE FEE	746,445	650,096	701,760	701,760	0	0.00 %	701,760
7010 ADMINISTRATON & OVERHEAD	625,777	577,438	577,438	618,511	41,073	7.11 %	618,511
EXPENSE TOTAL	12,274,552	12,889,564	13,147,458	13,453,104	305,647	2.32 %	13,453,104
REVENUE							
0175 DIRECT WATER BILLINGS	11,281,625	11,782,414	11,773,696	12,311,753	538,057	4.57 %	12,311,753
0177 FILTRATION PLANT LEVY	700,877	701,387	719,335	705,870	(13,465)	-1.87 %	705,870
0178 CONSTRUCTION WATER	7,760	8,116	0	0	0	0.00 %	0
0431 PENALTIES/WATER ACCOUNTS	17,316	26,110	12,000	15,000	3,000	25.00 %	15,000
0456 SALE OF SCRAP METALS	0	355	0	0	0	0.00 %	0
0460 TRANSFER FRM CAPITAL FUND	0	0	426,526	181,281	(245,245)	-57.50 %	181,281
0470 TSF FROM RESERVE FUND	0	45,996	0	0	0	0.00 %	0





# **SANITARY SEWER**

## **2015 OPERATING BUDGET**

	2013 Actuals	2014 Actuals YTD	2014 Budget	2015 Approved	Variance	Variance %	2015 Council Approved
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	806,622	812,199	1,176,168	1,425,624	249,456	21.21 %	1,425,624
1002 TEMPORARY SALARIES	28,534	29,204	0	14,186	14,186	100.00 %	14,186
1003 SHIFT PREMIUM	662	779	514	514	0	-0.01 %	514
1004 OTHER/STANDBY	14,642	4,313	28,800	28,380	(420)	-1.46 %	28,380
1010 MODIFIED DUTIES	0	2,451	0	0	0	0.00 %	0
1011 REGULAR SALARIES CAPITAL/Special Projects BUDGET	0	0	79,812	196,634	116,823	146.37 %	196,634
1101 OVERTIME FULLTIME	102,426	125,334	140,264	144,398	4,134	2.95 %	144,398
1102 OVERTIME - PART TIME	103	51	0	0	0	0.00 %	0
1202 VACATION	60,599	29,897	7,990	1,666	(6,324)	-79.15 %	1,666
1203 COMPASSIONATE LEAVE	5,256	0	0	0	0	0.00 %	0
1204 STATUTORY HOLIDAYS	99,637	9,946	12,312	0	(12,312)	-100.00 %	0
1207 SICK LEAVE	43,361	3,046	1,847	0	(1,847)	-100.00 %	0
1299 OTHER LABOUR COSTS	332	0	0	0	0	0.00 %	0
1301 WSIB LEAVE	(6,056)	0	0	0	0	0.00 %	0
1401 TRAINING & SAFETY	59,456	12,076	4,617	0	(4,617)	-100.00 %	0
1499 OTHER EMP ALLOWANCES	3,833	557	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	319,866	284,085	389,553	488,788	99,234	25.47 %	488,788
1802 FRINGE BENEFITS-PARTTIME	0	162	452	1,199	747	165.06 %	1,199
<b>PERSONNEL TOTAL</b>	<b>1,539,272</b>	<b>1,314,099</b>	<b>1,842,330</b>	<b>2,301,389</b>	<b>459,059</b>	<b>24.92 %</b>	<b>2,301,389</b>
<b>GOODS &amp; SERVICES</b>							
2006 ASPHALT - COLD MIX	5,744	10,090	9,000	9,250	250	2.78 %	9,250
2008 CEMENT	0	5,470	7,000	0	(7,000)	-100.00 %	0
2020 SEWER/WATER PIPE & PARTS	76	35,109	32,830	32,830	0	0.00 %	32,830
2030 GRAVEL	21,017	21,199	34,200	31,100	(3,100)	-9.06 %	31,100
2034 CONCRETE	0	260	0	0	0	0.00 %	0
2055 MATERIALS	222,496	222,321	237,400	230,000	(7,400)	-3.12 %	230,000
2099 MISC. MATERIALS	119,141	67,721	67,670	67,670	0	0.00 %	67,670
2435 TOOLS	12,396	17,182	21,160	20,190	(970)	-4.58 %	20,190
2601 OFFICE SUPPLIES	3,059	2,839	2,550	2,550	0	0.00 %	2,550
2615 JANITORIAL SUPPLIES	(55)	121	0	0	0	0.00 %	0
2650 CLOTHING / UNIFORM	4,333	6,973	6,800	7,560	760	11.18 %	7,560
2655 SAFETY SUPPLIES	10,168	16,397	18,400	20,960	2,560	13.91 %	20,960
2660 SAFETY BOOT ALLOWANCE	1,403	2,496	6,625	5,989	(636)	-9.60 %	5,989
2701 HYDRO	460,052	492,881	463,604	495,626	32,022	6.91 %	495,626
2705 NATURAL GAS	34,188	33,385	32,400	32,863	463	1.43 %	32,863
2715 WATER	12,301	4,419	13,239	6,481	(6,758)	-51.05 %	6,481
2720 MUNICIPAL TAXES	97,293	98,919	102,451	102,451	0	0.00 %	102,451
3001 POSTAGE	1	15	0	0	0	0.00 %	0
3005 COURIER & DELIVERY	126	1,971	900	500	(400)	-44.44 %	500
3007 ONTARIO 1 CALL CENTER	0	0	3,000	7,000	4,000	133.33 %	7,000

Budget Year: 2015; YTD End Date: December 2014

Division(s):  
SANITARY SEWER DISTRIBUTION  
SANITARY SEWER PLANT

	2013 Actuals	2014 Actuals YTD	2014 Budget	2015 Approved	Variance	Variance %	2015 Council Approved
3010 TELEPHONE	20,960	25,060	22,750	23,900	1,150	5.05 %	23,900
3030 TRAVEL	617	0	0	0	0	0.00 %	0
3035 MILEAGE	605	4,323	2,300	6,120	3,820	166.09 %	6,120
3065 MEMBERSHIPS	495	1,449	0	0	0	0.00 %	0
3075 TRAINING COURSES - IN HOU	10,081	21,252	22,000	26,000	4,000	18.18 %	26,000
3099 MISC ADMIN EXPENSES	0	3,375	2,660	1,464	(1,196)	-44.96 %	1,464
3102 CONSULTANT FEES IS	15,000	13,586	15,000	30,433	15,433	102.89 %	30,433
3205 VEHICLE LEASE/RENTAL	689	533	1,000	4,000	3,000	300.00 %	4,000
3301 RADIO MAINTENANCE	1,184	1,366	1,190	1,190	0	0.00 %	1,190
3350 DRY CLEANING/LAUNDERING	0	354	0	0	0	0.00 %	0
3425 CONSTRUCTION CONTRACT	232,018	54,350	67,200	70,200	3,000	4.46 %	70,200
3426 PATCHING	0	111,091	111,000	114,330	3,330	3.00 %	114,330
3427 HYDROSEEDING	0	1,436	14,000	14,420	420	3.00 %	14,420
3430 MAINTENANCE CONTRACT	9,158	9,871	8,000	8,000	0	0.00 %	8,000
3601 INSURANCE PREMIUMS	115,776	122,844	121,840	130,992	9,152	7.51 %	130,992
3969 SLUDGE DISPOSAL	135,744	140,858	120,000	120,000	0	0.00 %	120,000
GOODS & SERVICES TOTAL	1,546,066	1,551,516	1,568,169	1,624,069	55,900	3.56 %	1,624,069
FINANCIAL EXPENSES							
4015 DEBENTURE PRINCIPAL	117,500	117,500	117,500	117,500	0	0.00 %	117,500
4020 DEBENTURE INTEREST	28,788	25,358	25,526	22,178	(3,348)	-13.12 %	22,178
FINANCIAL EXPENSES TOTAL	146,288	142,858	143,026	139,678	(3,348)	-2.34 %	139,678
CAPITAL/RESERVE TRANSACTIONS							
5015 OFFICE FURNITURE & EQUIP	0	290	0	0	0	0.00 %	0
5101 CAPITAL LEVY	3,343,354	3,566,742	3,566,742	3,534,864	(31,878)	-0.89 %	3,534,864
5115 TRANSFER TO RESERVE FUND	589,617	508,024	0	0	0	0.00 %	0
CAPITAL/RESERVE TRANSACTIONS TOTAL	3,932,971	4,075,056	3,566,742	3,534,864	(31,878)	-0.89 %	3,534,864
INTERNAL TRANSFERS							
7001 VEH & EQUIPMENT USAGE FEE	312,014	307,698	357,250	357,250	0	0.00 %	357,250
7010 ADMINISTRATON & OVERHEAD	625,880	638,396	638,396	448,442	(189,954)	-29.75 %	448,442
EXPENSE TOTAL	8,102,490	8,029,623	8,115,913	8,405,692	289,779	3.57 %	8,405,692
REVENUE							
0115 OTHER CHARGES ON TAX BILL	0	0	12,000	0	(12,000)	-100.00 %	0
0180 SEWER SURCHARGE	7,995,463	7,877,936	7,835,761	8,018,834	183,073	2.34 %	8,018,834
0431 PENALTIES/WATER ACCOUNTS	17,316	12,584	12,000	15,000	3,000	25.00 %	15,000
0460 TRANSFER FRM CAPITAL FUND	0	0	86,302	251,858	165,556	191.83 %	251,858
0472 REIMB - CUPE BENEFITS	0	67	0	0	0	0.00 %	0
0476 REIMBURSEMENT-CUPE WAGES	0	449	0	0	0	0.00 %	0
0480 SUNDRY REVENUE	15,661	17,305	0	0	0	0.00 %	0
0873 SANITARY SEWER CONNECTION	(2,316)	53,556	50,000	50,000	0	0.00 %	50,000
0874 SEWER RODDINGS	31,740	34,880	35,000	35,000	0	0.00 %	35,000
0899 OTHER SERVICE CHARGES	0	904	0	0	0	0.00 %	0



