



**SPECIAL  
COMMITTEE MEETING  
OF COUNCIL**

**Tuesday  
October 22<sup>nd</sup>, 2013  
4:00 p.m.**

# MEETINGS

**FOR THE WEEK OF  
OCTOBER 21<sup>ST</sup>, 2013**

Tuesday, October 22, 2013

4:00 p.m.

Special Committee Meeting of  
Council  
Council Chambers, 2<sup>nd</sup> Floor,  
City Hall

## **ENGINEERING & WORKS COMMITTEE**

Tuesday, October 22, 2013

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**Chairperson:** Councillor Vrebosch  
**Vice-Chair:** Councillor Koziol  
**Member:** Councillor Campbell  
**Ex-Officio:** Mayor McDonald

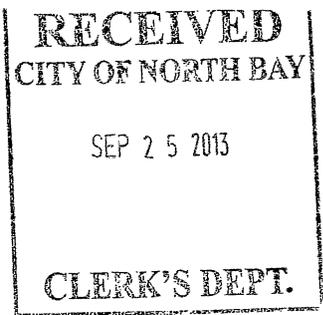
EW-2010-03 Report from A. Korell/J. Houston dated March 26, 2010 re Kate Pace Way west end bike route connection between Memorial Drive and Gormanville Road (R05/2010/KPWTR/WESTENDR).

► **EW-2013-01 Report from Laura Boissonneault/Margaret Karpenko dated September 20, 2013 re 2014 Water and Sewer Administrative Recommended Operating Budget (F05/2014/OPEBU/GENERAL).**

**EW-2013-01**

Draft Recommendation:

"No draft recommendation."



**CITY OF NORTH BAY**

**Report to Council**

Report No: CORP 2013-100

Date: September 20, 2013

Originator: Laura Boissonneault / Margaret Karpenko

Subject: 2014 Water & Sewer Administrative Recommended Operating Budget

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**RECOMMENDATION:**

**That the 2014 Administration Recommended Water & Sewer Operating Budget be received and referred to the Engineering, Environmental Services, and Works Committee.**

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**BACKGROUND:**

During September 2013, the Managing Director of Engineering, Environmental Services, and Works and associated management teams met with the Chief Administrative Officer, the Chief Financial Officer and the Supervisor of Budgets and Financial Reporting to review their 2014 Preliminary Water & Sewer Operating Budget submissions. The attached is a summary of the proposed Administration Recommended 2014 Water & Sewer Operating Budget.

**Budget Development Guidelines**

The 2014 Administration Recommended Water & Sewer Operating Budget was prepared with the following guidelines:

**Service Levels** – The preliminary budget was prepared with Management's best estimates and lowest cost estimates to deliver services to the taxpayers. This will include alternative service levels that will assist to offset the general pressures of rising costs. The preliminary budget includes these notable adjustments and is communicated within the summary entitled notable changes.

**Expenditures** – Represent management's best estimates to provide services. Management estimates would include:

- Annualized approved Council initiatives or partial items within the 2013 Operating Budget

- Inclusion of contractual agreements
- Legislated changes that came into effect

**User Fees** – User fee changes that are assumed within this budget will be tabled with details on Oct 15<sup>th</sup>, 2013 with a scheduled Public Meeting on Oct 18<sup>th</sup>.

**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 conservation.

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

**Long Term Capital Funding Policy** - Results in an increase of approximately \$502,000, with debt principal and interest representing \$433,000 of this increase. The remaining increase is directly related to capital levy funding.

**Staff Complement** - Changes to staff complement would be communicated in the notable changes. A significant reporting change has been made in 2014 where by all staffing costs and FTE's (including positions directly related to Capital) are reported in the operating salary, wages, and benefit costs, with the associated offsetting revenue from the Capital Budget being recorded accordingly.

**Fringe Benefits** - All staff benefit costs have been calculated by the Finance Department and are reflected within the department that the individual works.

As with any budget, there are risks associated with forecasting expenditures and revenues. Many municipal expenditures are non-discretionary; therefore, impacts from factors such as water and sewer line breaks, emergencies, fuel costs, insurance rates, utilities, etc... may significantly impact net municipal costs increasing the risk of future budget variances. The tabled budget contains no contingency account to mitigate any of the aforementioned risks.

The Administration Recommended Water & Sewer Operating Budget, as presented, would require a budget increase of **\$354,457 or 1.84%**. The associated **Water & Sewer rate increase** would be **1.61%**.

The final 1.84% budget increase represents an actual 2.6% increase directly related to the current long term capital plan. As seen in the Stantec update

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report, the infrastructure gap is slowly improving and the City is recognizing fewer emergency repairs. As a large portion of the final budget increase represents the commitment to infrastructure, associated operating costs have been significantly reduced to achieve the final budget numbers. This is not sustainable in the long term and may result in operating deficits. This is a caution to long term rate increases remaining at these levels. The recommendations within this budget are supported by management for the 2014 year.

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**RECOMMENDED OPTION:**

That the 2014 Administration Recommended Water & Sewer Operating Budget be received and referred to the Engineering, Environmental Services, and Works Committee.

The Standing Committee is scheduled to meet October 22<sup>nd</sup> at 4:30pm. The results from this meeting will be reviewed with Council at the Committee meeting scheduled on Monday, November 4, 2013. In addition, on this date the official Public Meeting for the Water & Sewer Rates will be held. A staff presentation will provide an overview of the 2014 Committee Recommended Water & Sewer Operating Budget.

The final budget and rates are scheduled to be adopted at the regular Council meeting on Tuesday, November 12, 2013.

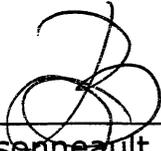
The establishment of reserves provides some ability to respond to emergencies and would be capable of absorbing some operational deficits. The balance in the associated reserves as at June 30<sup>th</sup> 2013 is \$2,030,960 and is allocated as follows.

- |                             |             |
|-----------------------------|-------------|
| • Water Capital (99522R):   | \$1,388,984 |
| • Sewer Capital (99575R):   | \$333,123   |
| • Water Operating (99576R): | \$375,982   |
| • Sewer Operating (99577R): | (\$67,129)* |

\* The reserve went into a negative position in 2012 when a deficit of \$268,600 was realized at year end. This reserve is now being charged interest on a monthly basis. It is projected that the reserve's deficit position will only be for a short term, as 2013 results are forecasting operations to be on budget or with a small surplus. Should the 2013 actual costs not generate a small surplus, the recovery of the deficit amount should be phased in over time from future rates before it becomes too significant to absorb.

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Respectfully submitted,



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Laura Boissonneault, CGA  
Supervisor of Budgets & Financial  
Reporting

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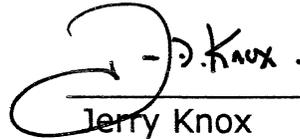


\_\_\_\_\_  
Margaret Karpenko, CMA  
Chief Financial Officer/Treasurer

I concur in this report and recommendation.



For | \_\_\_\_\_  
Alan Korell  
Managing Director of Engineering,  
Environmental Services, and Works



\_\_\_\_\_  
Jerry Knox  
Chief Administrative Officer

Personnel designated for continuance: Chief Financial Officer and Manager of Budgets  
Attach. 2014 Administration Recommended Water & Sewer Budget Executive Summary  
2014 Proposed Water & Sewer Rate calculation



# **CITY OF NORTH BAY**

## **2014**

### **SANITARY SEWER &**

### **WATER**

### **ADMINISTRATION**

### **RECOMMENDED**

### **OPERATING BUDGET**

## Water & Sewer Plants – Activity Summary Overview

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. To provide for the operation and maintenance of the sanitary sewer system and the sewage treatment plant to ensure safe transportation and disposal of sewage. All services are in accordance with Provincial regulations and guidelines.

### POSITIONS:

Water/Sanitary Facility Plants	2013		2014	
	#Staff	FTE	#Staff	FTE
Facilities & Project Engineer	1	1	1	1
Operations Manager, Water & Wastewater Facilities	1	1	1	1
Supervisor, Process Control	1	1	1	1
WWTP Clerk	1	1	1	1
WWF Operator In Training	2	2	2	2
WWF Operator 1	3	3	1	1
WWF Chargehand	0	0	1	1
WWF Scada Tech	1	1	1	1
WWF Industrial Millwright	1	1	1	1
WWF Industrial Millwright Chargehand	1	1	1	1
WWF Operator II	1	1	2	2
Scada Electrician*	1	1	1	1
Students*	2	.6	2	.6
<b>TOTALS</b>	<b>16</b>	<b>14.6</b>	<b>16</b>	<b>14.6</b>

Water/Sanitary Distribution	2013		2014	
	#Staff	FTE	#Staff	FTE
Manager of Operations	1	1	1	1
Supervisor	3	3	3	3
Supervisor Summer Construction*	1	.9	1	.6
Operator 1 – Summer Construction*	7	4.06	7	4.06
Chargehand	6	5.1	6.5	6.18
Operator 1	12	9.93	11.5	8.49
OIT	2	1.84	2	2.35
Certified Sewer Cleaner/Flusher	3	2.55	3	2.74
Mechanic	1	1	1	1
Truck Driver	4	3.4	3	2.45
Excavator Operator	2	1.7	2	1.73
Backhoe Operator	2	1.7	2	1.68
Clerk	1	1	1	1
Students*	9	2.7	9	2.7
<b>TOTALS</b>	<b>54</b>	<b>39.88</b>	<b>53</b>	<b>38.98</b>

Water/Sanitary Administration	2013		2014	
	#Staff	FTE	#Staff	FTE
Watermeter Person	1	1	1	1
Water Clerk Admin	1	1	1	1
<b>TOTALS</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>
<b>GRAND TOTALS</b>	<b>72</b>	<b>56.48</b>	<b>71</b>	<b>55.58</b>

*\*\*\*Note...Of the total Facility Plants (1) Scada Electrician and (2) students are allocated to capital and approved in 2013. Of the total Sewer and Water Distribution complement of 53 'FTE' employees, 4.78 'FTE's are allocated to the activities relating to the storm sewer system, (1) Supervisor Summer Construction, (7) Operator 1 Summer Construction and (3.5) students are funded through capital.*

#### **Water Distribution Systems:**

The water distribution system, including mains, valves, hydrants, and services contains approximately 10,000 service connections and is comprised of approximately 303 kilometers of water main. In 2012 the department serviced 58 broken water mains and 116 service leaks.

As of September 1, 2013 staff has repaired 41 broken water mains and 76 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 and various apparatus and conducting of preventative maintenance.

#### **Sanitary Sewer System:**

The sanitary sewer system, including mains, 21 lift stations, manholes, force mains, and services contains approximately 270 kilometers of sanitary main. In 2012 the department serviced 31 sanitary main back-ups. As of September 1, 2013, there have been 20 sanitary main back-ups serviced.

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; Birches 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; f) managing capital projects at existing facilities as well as assisting with design and inspection for new facilities within the water and wastewater system. Operators and maintenance personnel also assist other departments as required (leachate facilities, lift stations, etc.).

# Executive Report



Budget Year: 2014; YTD End Date: December 2013

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

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	2,123,468	1,544,524	2,712,121	3,145,659	433,538	15.99 %	0
1002 TEMPORARY SALARIES	53,805	67,622	37,895	74,063	36,167	95.44 %	0
1003 SHIFT PREMIUM	2,661	2,221	3,166	3,248	82	2.60 %	0
1004 OTHER/STANDBY	93,661	68,475	51,277	81,877	30,600	59.68 %	0
1101 OVERTIME FULLTIME	477,476	261,016	493,609	394,653	(98,956)	-20.05 %	0
1102 OVERTIME - PART TIME	0	283	0	0	0	0.00 %	0
1202 VACATION	239,224	172,760	30,516	32,717	2,201	7.21 %	0
1203 COMPASSIONATE LEAVE	5,309	2,540	0	0	0	0.00 %	0
1204 STATUTORY HOLIDAYS	123,450	88,587	36,000	36,936	936	2.60 %	0
1207 SICK LEAVE	109,474	84,510	9,300	9,542	242	2.60 %	0
1299 OTHER LABOUR COSTS	39	332	0	0	0	0.00 %	0
1301 WSIB LEAVE	(412)	(6,056)	0	0	0	0.00 %	0
1401 TRAINING & SAFETY	76,814	33,875	17,500	17,955	455	2.60 %	0
1499 OTHER EMP ALLOWANCES	3,529	0	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	868,104	718,838	879,593	993,099	113,505	12.90 %	0
1802 FRINGE BENEFITS-PARTTIME	5,928	9,198	830	1,659	829	99.90 %	0
<b>PERSONNEL TOTAL</b>	<b>4,182,530</b>	<b>3,048,726</b>	<b>4,271,807</b>	<b>4,791,407</b>	<b>519,599</b>	<b>12.16 %</b>	<b>0</b>
<b>GOODS &amp; SERVICES</b>							
2006 ASPHALT - COLD MIX	70,629	45,686	86,000	63,750	(22,250)	-25.87 %	0
2030 GRAVEL	167,331	86,013	219,800	169,200	(50,600)	-23.02 %	0
2055 MATERIALS	415,324	271,608	394,400	394,400	0	0.00 %	0
2099 MISC. MATERIALS	386,378	230,910	355,596	352,500	(3,096)	-0.87 %	0
2435 TOOLS	39,082	23,786	51,835	47,735	(4,100)	-7.91 %	0
2601 OFFICE SUPPLIES	6,584	4,921	8,850	7,950	(900)	-10.17 %	0
2615 JANITORIAL SUPPLIES	18	(55)	0	0	0	0.00 %	0
2650 CLOTHING / UNIFORM	20,775	18,775	25,300	25,675	375	1.48 %	0
2655 SAFETY SUPPLIES	49,178	19,937	48,900	44,900	(4,000)	-8.18 %	0
2660 SAFETY BOOT ALLOWANCE	8,752	2,199	7,325	11,925	4,600	62.80 %	0
2701 HYDRO	1,180,189	807,976	1,261,828	1,307,481	45,653	3.62 %	0
2705 NATURAL GAS	31,569	31,633	44,700	45,965	1,265	2.83 %	0
2715 WATER	27,456	21,666	28,663	29,093	430	1.50 %	0
2720 MUNICIPAL TAXES	125,730	234,614	236,173	244,173	8,000	3.39 %	0
3001 POSTAGE	39,369	22,697	30,000	30,000	0	0.00 %	0
3005 COURIER & DELIVERY	166	102	1,200	900	(300)	-25.00 %	0
3007 ONTARIO 1 CALL CENTER	0	0	0	6,000	6,000	100.00 %	0
3010 TELEPHONE	39,277	23,632	35,150	36,650	1,500	4.27 %	0
3030 TRAVEL	22	0	0	0	0	0.00 %	0
3035 MILEAGE	11,949	5,562	16,800	14,300	(2,500)	-14.88 %	0
3065 MEMBERSHIPS	672	743	0	0	0	0.00 %	0
3070 TRAINING COURSES - OUTSID	3,627	266	1,500	2,000	500	33.33 %	0



# Executive Report

Budget Year: 2014; YTD End Date: December 2013

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

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
3075 TRAINING COURSES - IN HOU	55,139	43,332	89,300	77,000	(12,300)	-13.77 %	0
3080 ADVERTISING & PROMOTION	68	0	0	0	0	0.00 %	0
3099 MISC ADMIN EXPENSES	1,000	546	4,660	3,660	(1,000)	-21.46 %	0
3102 CONSULTANT FEES IS	0	30,000	30,000	30,000	0	0.00 %	0
3130 CONSULTANT FEES	806	0	0	0	0	0.00 %	0
3205 VEHICLE LEASE/RENTAL	12,157	2,085	5,000	5,000	0	0.00 %	0
3299 MISC LEASES & RENTS	0	0	200	200	0	0.00 %	0
3301 RADIO MAINTENANCE	2,070	2,974	3,690	3,290	(400)	-10.84 %	0
3325 WATER METER MAINTENANCE	8,599	935	10,000	10,000	0	0.00 %	0
3350 DRY CLEANING/LAUNDERING	888	471	1,000	1,000	0	0.00 %	0
3380 INTERNAL PROPERTY DAMAGES	0	114	0	0	0	0.00 %	0
3425 CONSTRUCTION CONTRACT	956,584	426,718	932,520	891,700	(40,820)	-4.38 %	0
3430 MAINTENANCE CONTRACT	19,095	13,719	28,000	25,000	(3,000)	-10.71 %	0
3499 MISC CONTRACTS	0	0	1,300	1,300	0	0.00 %	0
3601 INSURANCE PREMIUMS	163,259	189,195	179,586	200,618	21,032	11.71 %	0
3969 SLUDGE DISPOSAL	119,862	99,863	120,000	120,000	0	0.00 %	0
<b>GOODS &amp; SERVICES TOTAL</b>	<b>3,963,602</b>	<b>2,662,624</b>	<b>4,259,276</b>	<b>4,203,365</b>	<b>(55,911)</b>	<b>-1.31 %</b>	<b>0</b>
<b>FINANCIAL EXPENSES</b>							
4015 DEBENTURE PRINCIPAL	1,238,950	0	1,389,545	1,759,513	369,968	26.63 %	0
4020 DEBENTURE INTEREST	402,387	0	402,463	465,519	63,056	15.67 %	0
<b>FINANCIAL EXPENSES TOTAL</b>	<b>1,641,337</b>	<b>0</b>	<b>1,792,008</b>	<b>2,225,032</b>	<b>433,024</b>	<b>24.16 %</b>	<b>0</b>
<b>CAPITAL/RESERVE TRANSACTIONS</b>							
5015 OFFICE FURNITURE & EQUIP	348	0	0	0	0	0.00 %	0
5101 CAPITAL LEVY	7,769,000	0	7,699,477	7,768,723	69,246	0.90 %	0
5115 TRANSFER TO RESERVE FUND	170,159	0	0	0	0	0.00 %	0
<b>CAPITAL/RESERVE TRANSACTIONS TOTAL</b>	<b>7,939,507</b>	<b>0</b>	<b>7,699,477</b>	<b>7,768,723</b>	<b>69,246</b>	<b>0.90 %</b>	<b>0</b>
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	1,114,791	741,964	1,079,010	1,059,010	(20,000)	-1.85 %	0
7010 ADMINISTRATON & OVERHEAD	1,215,200	938,743	1,251,657	1,215,834	(35,823)	-2.86 %	0
<b>EXPENSE TOTAL</b>	<b>20,056,967</b>	<b>7,392,057</b>	<b>20,353,235</b>	<b>21,263,370</b>	<b>910,135</b>	<b>4.47 %</b>	<b>0</b>
<b>REVENUE</b>							
0115 OTHER CHARGES ON TAX BILL	0	0	0	12,000	12,000	100.00 %	0
0175 DIRECT WATER BILLINGS	10,150,879	6,709,824	0	0	0	0.00 %	0
0177 FILTRATION PLANT LEVY	726,108	495,076	733,216	719,335	(13,881)	-1.89 %	0
0178 CONSTRUCTION WATER	13,217	6,531	0	0	0	0.00 %	0
0180 SEWER SURCHARGE	8,552,785	4,863,732	0	0	0	0.00 %	0
0431 PENALTIES/WATER ACCOUNTS	28,325	0	24,000	24,000	0	0.00 %	0
0460 TRANSFER FRM CAPITAL FUND	0	0	79,769	512,828	433,059	542.89 %	0
0470 TSF FROM RESERVE FUND	268,600	0	0	0	0	0.00 %	0
0472 REIMB - CUPE BENEFITS	0	1,243	0	0	0	0.00 %	0
0476 REIMBURSEMENT-CUPE WAGES	0	4,079	0	0	0	0.00 %	0



# Executive Report

Budget Year: 2014; YTD End Date: December 2013

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

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
0479 REIMBURSEMENTS	0	55	0	0	0	0.00 %	0
0480 SUNDRY REVENUE	48,477	24,216	25,000	25,000	0	0.00 %	0
0509 MIN OF NORTH DEVEL & MINE	4,480	0	0	0	0	0.00 %	0
0532 YES PROGRAM	6,619	0	0	0	0	0.00 %	0
0850 ADMIN FEES	16,164	10,099	5,280	5,280	0	0.00 %	0
0860 STATUS REPORTS	1,576	1,335	0	0	0	0.00 %	0
0873 SANITARY SEWER CONNECTION	6,801	(9,333)	62,000	50,000	(12,000)	-19.35 %	0
0874 SEWER RODDINGS	20,905	23,110	16,500	35,000	18,500	112.12 %	0
0876 WATER CONNECTIONS	42,072	(22,019)	67,700	67,700	0	0.00 %	0
0877 WATER THAWS	0	360	2,000	2,000	0	0.00 %	0
0878 WATER TURN ON/OFF	41,665	34,635	26,420	34,420	8,000	30.28 %	0
0879 WATER PRESSURE TESTING	0	0	2,000	2,000	0	0.00 %	0
0899 OTHER SERVICE CHARGES	82,563	21,576	9,500	79,500	70,000	736.84 %	0
0985 SEPTAGE TREATMENT	32,438	13,800	33,850	73,850	40,000	118.17 %	0
0993 BY LAW EXCEEDANCE SURCHAR	13,294	20,736	11,000	11,000	0	0.00 %	0
REVENUE TOTAL	20,056,968	12,199,055	1,098,235	1,653,913	555,678	50.60 %	0
<b>GRAND TOTAL:</b>	<b>(1)</b>	<b>(4,806,998)</b>	<b>19,255,000</b>	<b>19,609,457</b>	<b>354,457</b>	<b>1.84 %</b>	<b>0</b>
PERCENT INCREASE:							-100.00 %

**Notable Adjustments Contained Within 2014 Administrative Recommended Budget**

Service Area – Sewer and Water

Cost Center – Executive Report Summary

Item #	Description	Dollar Amount
	<b>Personnel</b>	
1.	The increase in regular and temporary salaries is due to staff flowing through operations to capital. Refer to note #26.	\$433,538 and \$36,167
2.	Standby adjustment adjusted to reflect two individuals. In 2013 budget process two standby operators were not noted in the budget.	\$37,600
3.	Standby adjustment to reflect the cost of reducing one individual to facilities. We will not be continuing with the SCADA Tech on Standby for the facilities and lift station.	(\$7,000)
4.	<p>Overtime reductions – due to schedule changes and service level reductions. Specific Reductions are noted in the following cost centers:</p> <p>Sanitary Sewer Maintenance, The department has initiated changes to its overtime procedure by such things as removing scheduled overtime and re-evaluating work priorities. To date the department has seen a 112% reduction in overtime costs and will continue with these initiatives moving forward.</p> <p>Sewer Systems, - The department has initiated changes to its overtime procedure by such things as removing scheduled overtime and re-evaluating work priorities.</p> <p>Water main Maintenance - The department has initiated changes to its overtime procedure by such things as removing scheduled overtime and re-evaluating work priorities. To date the department has seen a 112% reduction in overtime costs and will continue with these initiatives moving forward.</p> <p>Water Plant Operations – Overtime on maintenance and capital activities has been reduced.</p>	(\$98,956)
5.	Fringe Benefits increase due to staff flowing through operations to capital.	\$113,505
	<b>Goods and Services</b>	
6.	Reduce the usage of cold mix by supplementing the current material with roadway grindings. We currently use grinding for our rural road resurfacing program. There is no added cost to using grindings in place of cold mix. This change will be implemented during summer construction. Cold mix will continue to be utilized during the winter months because grindings will not hold together if applied in cold weather.	(\$22,250)

7.	Reduce the volume of gravel to reflect a reduction of water leak repairs. The ongoing capital improvements in the City's infrastructure have resulted in the decline of water breaks and therefore have reduced the quantity of gravel needed.	(\$50,600)
8.	Reduce Miscellaneous expense to reflect projected actual costs.	(\$3,096)
9.	Reduce the purchase of tools to reflect projected actual costs. The purchase of tools also includes rentals and consumable goods such as saw blades.	(\$4,100)
10.	Reduce Safety Supplies to reflect projected actual costs.	(\$4,000)
11.	Safety boot increase outlined in the 2012-2016 collective agreement. Commencing in 2012 and effective every two years a \$90 rubber boot allowance is in effect in addition to the regular boot allowance.	\$4,600
12.	Hydro Utility increase	\$45,653
13.	Municipal tax adjustment to reflect actual cost	\$8,000
14.	As outlined in the current legislation changes, all Municipalities will be required to become members of Ontario 1 Call as of June 2014. Based on the # of locate requests provided by Ontario 1 Call, we expect these costs to \$6,000. This cost will be shared 50% between the sewer and water budget.	\$6,000
15.	Reduce Mileage cost	(\$2,500)
16.	Reduce the training budget by increasing in house training.	(\$12,300)
17.	Reduction in construction contract. The ongoing capital improvements to the City's infrastructure have resulted in the decline of repairs which in turn have reduced the amount of restoration.	(\$40,820)
18.	Maintenance contract adjusted to reflect projected actual cost.	(\$3,000)
19.	Insurance Premium increase 7.5% of actual cost.	\$21,032
20.	Financial Services Debenture cost increase – principal \$369,968, interest \$63,056	\$433,024
21.	Capital Levy increase.	\$69,246
22.	Fleet usage reduction to reflect a reduction of one vehicle.	(\$20,000)
23.	Reduction in administration and overhead as a result of staff directly charged to Sewer and Water Budget from Financial Services.	(\$35,823)
	<b>Revenues</b>	
24.	To add Sewer Surcharge charged to private industry as outlined in the Sewer and Water Bylaw.	\$12,000
25.	Filtration Plant Levy reduction.	(\$13,881)
26.	Transfer from capital fund adjustment as highlighted in note 1. These changes include the following additions: (1) summer construction charge hand, (7) summer construction Operator 1 positions, (1) scada electrician, (3.5) summer students in sewer and water, and (2) summer students from	\$433,059

	the facilities into each of the department's FTE. These positions reflect the capital activity in the divisions and are noted as a transfer from capital fund.	
27.	Sanitary Sewer Connection revenue reduction to reflect division's activity.	(\$12,000)
28.*	<p>Increase sewer rodding rates to reflect actual costs incurred by the City. The current user fee bylaw identifies rates as \$85 for a regular callout and \$115 for an afterhours callout.</p> <p>In 2012, actual costs for the department averaged \$210 for a regular callout and \$310 for an afterhours callout. The department is proposing changing its 2014 rates to \$215 for a regular callout and \$320 for an afterhours callout.</p>	\$18,500
29.*	<p>Increase water on/off rates to reflect actual costs incurred by the City. The current user fee bylaw identifies rates as \$80 for a regular callout and \$115 for an afterhours callout.</p> <p>In 2012, actual costs for the department averaged \$105 for a regular callout and \$157 for an afterhours callout. The department is proposing changing its 2014 rates to \$110 for a regular callout and \$160 for an afterhours.</p>	\$8,000
30.	Vactor truck rental revenue increase	\$70,000
31.*	<p>Increase septage sewage rate from \$2.64/ 1,000L to \$10/1,000L affective January 1, 2014 and \$15/1,000L January 1, 2015 and \$20/1,000L January 1, 2016.</p> <p>This adjustment would bring us up closer to our neighboring communities' rates as currently Sudbury charges \$32/1,000L, Orillia charges \$25.25/1,000L and Bay of Quinte charges \$22/1,000L.</p>	\$40,000

\*Note: Items 28, 29, 31 will be coming forward with a user fee report on or before October 15, 2013 to ensure appropriate notices are provided under the user fee bylaw.



# SANITARY SEWER

## 2014 OPERATING BUDGET



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>SANITARY SEWER DISTRIBUTION</b>							
<b>3304 - SANITARY - CONNECTIONS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	110,580	88,767	145,579	137,823	(7,756)	-5.33 %	0
1002 TEMPORARY SALARIES	1,349	3,334	3,445	3,366	(79)	-2.28 %	0
1003 SHIFT PREMIUM	235	180	0	0	0	0.00 %	0
1101 OVERTIME FULLTIME	56,098	30,321	48,631	49,895	1,264	2.60 %	0
1102 OVERTIME - PART TIME	0	18	0	0	0	0.00 %	0
1202 VACATION	0	0	138	135	(3)	-2.28 %	0
1801 FRINGE BENEFITS-FULLTIME	0	23,587	47,173	44,841	(2,332)	-4.94 %	0
1802 FRINGE BENEFITS-PARTTIME	0	0	75	75	0	-0.05 %	0
PERSONNEL TOTAL	168,262	146,206	245,041	236,136	(8,905)	-3.63 %	0
<b>GOODS &amp; SERVICES</b>							
2006 ASPHALT - COLD MIX	2,605	3,151	7,000	5,250	(1,750)	-25.00 %	0
2030 GRAVEL	31,795	14,439	26,700	26,700	0	0.00 %	0
2099 MISC. MATERIALS	20,666	12,620	21,000	21,000	0	0.00 %	0
2435 TOOLS	17	0	0	0	0	0.00 %	0
3205 VEHICLE LEASE/RENTAL	2,547	485	1,000	1,000	0	0.00 %	0
3425 CONSTRUCTION CONTRACT	2,596	3,276	2,000	2,000	0	0.00 %	0
GOODS & SERVICES TOTAL	60,226	33,972	57,700	55,950	(1,750)	-3.03 %	0
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	141,439	100,458	133,500	133,500	0	0.00 %	0
EXPENSE TOTAL	369,927	280,636	436,241	425,586	(10,655)	-2.44 %	0
NET TOTAL	369,927	280,636	436,241	425,586	(10,655)	-2.44 %	0



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3302 - SANITARY - MAINTENANCE</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	152,845	107,408	287,239	295,991	8,753	3.05 %	0
1002 TEMPORARY SALARIES	5,433	10,226	10,335	10,099	(236)	-2.28 %	0
1003 SHIFT PREMIUM	240	227	501	514	13	2.60 %	0
1004 OTHER/STANDBY	634	0	0	0	0	0.00 %	0
1101 OVERTIME FULLTIME	41,729	14,698	51,041	24,041	(27,000)	-52.90 %	0
1102 OVERTIME - PART TIME	0	85	0	0	0	0.00 %	0
1202 VACATION	0	0	413	404	(9)	-2.28 %	0
1801 FRINGE BENEFITS-FULLTIME	0	46,695	93,389	95,391	2,002	2.14 %	0
1802 FRINGE BENEFITS-PARTTIME	0	0	226	226	0	-0.05 %	0
PERSONNEL TOTAL	200,880	179,339	443,145	426,667	(16,478)	-3.72 %	0
<b>GOODS &amp; SERVICES</b>							
2006 ASPHALT - COLD MIX	2,084	2,560	4,000	3,000	(1,000)	-25.00 %	0
2030 GRAVEL	2,794	2,366	5,000	5,000	0	0.00 %	0
2099 MISC. MATERIALS	18,436	29,375	18,000	25,000	7,000	38.89 %	0
2435 TOOLS	1,826	0	0	0	0	0.00 %	0
2701 HYDRO	280	389	194	712	518	267.01 %	0
3425 CONSTRUCTION CONTRACT	9,303	899	7,200	7,200	0	0.00 %	0
GOODS & SERVICES TOTAL	34,723	35,589	34,394	40,912	6,518	18.95 %	0
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	140,325	93,500	138,500	138,500	0	0.00 %	0
EXPENSE TOTAL	375,929	308,429	616,039	606,079	(9,960)	-1.62 %	0
<b>REVENUE</b>							
0874 SEWER RODDINGS	19,365	22,155	16,500	35,000	18,500	112.12 %	0
0985 SEPTAGE TREATMENT	32,438	13,800	33,850	73,850	40,000	118.17 %	0
REVENUE TOTAL	51,803	35,955	50,350	108,850	58,500	116.19 %	0
<b>NET TOTAL</b>	<b>324,126</b>	<b>272,474</b>	<b>565,689</b>	<b>497,229</b>	<b>(68,460)</b>	<b>-12.10 %</b>	<b>0</b>



# Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3306 - SANITARY - RESTORATIONS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	14,598	8,556	56,117	57,723	1,606	2.86 %	0
1002 TEMPORARY SALARIES	1,128	1,327	0	0	0	0.00 %	0
1003 SHIFT PREMIUM	2	1	0	0	0	0.00 %	0
1101 OVERTIME FULLTIME	1,744	1,018	4,740	3,000	(1,740)	-36.71 %	0
1801 FRINGE BENEFITS-FULLTIME	0	7,748	18,053	18,469	416	2.30 %	0
PERSONNEL TOTAL	17,471	18,651	78,911	79,192	282	0.36 %	0
<b>GOODS &amp; SERVICES</b>							
2006 ASPHALT - COLD MIX	977	265	1,000	750	(250)	-25.00 %	0
2030 GRAVEL	184	204	500	500	0	0.00 %	0
2099 MISC. MATERIALS	6,611	7,519	9,000	7,000	(2,000)	-22.22 %	0
3425 CONSTRUCTION CONTRACT	115,649	37,315	151,820	125,000	(26,820)	-17.67 %	0
GOODS & SERVICES TOTAL	123,420	45,302	162,320	133,250	(29,070)	-17.91 %	0
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	10,343	6,119	10,000	10,000	0	0.00 %	0
EXPENSE TOTAL	151,235	70,073	251,231	222,442	(28,788)	-11.46 %	0
NET TOTAL	151,235	70,073	251,231	222,442	(28,788)	-11.46 %	0



# Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3312 - SANITARY - SERVICE CONNECTIONS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	1,118	1,076	21,265	25,525	4,260	20.03 %	0
1002 TEMPORARY SALARIES	97	38	0	0	0	0.00 %	0
1003 SHIFT PREMIUM	0	5	0	0	0	0.00 %	0
1101 OVERTIME FULLTIME	444	1,610	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	0	3,280	6,839	8,260	1,420	20.77 %	0
PERSONNEL TOTAL	1,659	6,008	28,104	33,785	5,681	20.21 %	0
<b>GOODS &amp; SERVICES</b>							
2030 GRAVEL	1,069	464	3,000	2,000	(1,000)	-33.33 %	0
2099 MISC. MATERIALS	164	364	5,000	3,000	(2,000)	-40.00 %	0
3425 CONSTRUCTION CONTRACT	458	0	7,000	3,000	(4,000)	-57.14 %	0
GOODS & SERVICES TOTAL	1,691	827	15,000	8,000	(7,000)	-46.67 %	0
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	1,509	2,083	13,600	13,600	0	0.00 %	0
EXPENSE TOTAL	4,859	8,918	56,704	55,385	(1,319)	-2.33 %	0
<b>REVENUE</b>							
0480 SUNDRY REVENUE	0	125	0	0	0	0.00 %	0
0873 SANITARY SEWER CONNECTION	2,912	(9,333)	62,000	50,000	(12,000)	-19.35 %	0
REVENUE TOTAL	2,912	(9,208)	62,000	50,000	(12,000)	-19.35 %	0
<b>NET TOTAL</b>	<b>1,947</b>	<b>18,126</b>	<b>(5,296)</b>	<b>5,385</b>	<b>10,681</b>	<b>201.69 %</b>	<b>0</b>



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3317 - SANITARY - SEWER SYSTEMS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	116,722	109,010	127,690	131,548	3,858	3.02 %	0
1002 TEMPORARY SALARIES	2,138	0	0	0	0	0.00 %	0
1003 SHIFT PREMIUM	29	0	0	0	0	0.00 %	0
1004 OTHER/STANDBY	47,207	0	0	18,800	18,800	100.00 %	0
1101 OVERTIME FULLTIME	11,007	9,740	24,008	10,600	(13,408)	-55.85 %	0
1202 VACATION	60,406	0	0	0	0	0.00 %	0
1203 COMPASSIONATE LEAVE	1,567	0	0	0	0	0.00 %	0
1204 STATUTORY HOLIDAYS	25,988	0	0	0	0	0.00 %	0
1207 SICK LEAVE	27,756	0	0	0	0	0.00 %	0
1401 TRAINING & SAFETY	14,588	0	0	0	0	0.00 %	0
1499 OTHER EMP ALLOWANCES	658	0	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	184,710	19,529	39,087	39,775	688	1.76 %	0
1802 FRINGE BENEFITS-PARTTIME	1,205	0	0	0	0	0.00 %	0
<b>PERSONNEL TOTAL</b>	<b>493,981</b>	<b>138,279</b>	<b>190,785</b>	<b>200,724</b>	<b>9,938</b>	<b>5.21 %</b>	<b>0</b>
<b>GOODS &amp; SERVICES</b>							
2099 MISC. MATERIALS	2,757	0	0	0	0	0.00 %	0
2435 TOOLS	6,808	5,775	13,100	10,000	(3,100)	-23.66 %	0
2601 OFFICE SUPPLIES	16	0	0	0	0	0.00 %	0
2650 CLOTHING / UNIFORM	4,005	4,171	6,200	6,200	0	0.00 %	0
2655 SAFETY SUPPLIES	12,477	4,690	9,900	9,900	0	0.00 %	0
2660 SAFETY BOOT ALLOWANCE	2,004	508	2,500	5,300	2,800	112.00 %	0
3007 ONTARIO 1 CALL CENTER	0	0	0	3,000	3,000	100.00 %	0
3010 TELEPHONE	1,484	0	1,750	1,750	0	0.00 %	0
3035 MILEAGE	596	0	1,800	800	(1,000)	-55.56 %	0
3065 MEMBERSHIPS	125	0	0	0	0	0.00 %	0
3070 TRAINING COURSES - OUTSID	453	0	0	0	0	0.00 %	0
3075 TRAINING COURSES - IN HOU	11,436	8,398	23,300	12,000	(11,300)	-48.50 %	0
3099 MISC ADMIN EXPENSES	295	0	2,660	2,660	0	0.00 %	0
3350 DRY CLEANING/LAUNDERING	262	0	0	0	0	0.00 %	0
<b>GOODS &amp; SERVICES TOTAL</b>	<b>42,718</b>	<b>23,541</b>	<b>61,210</b>	<b>51,610</b>	<b>(9,600)</b>	<b>-15.68 %</b>	<b>0</b>
<b>FINANCIAL EXPENSES</b>							
4015 DEBENTURE PRINCIPAL	117,500	0	117,500	117,500	0	0.00 %	0
4020 DEBENTURE INTEREST	32,280	0	28,870	25,526	(3,344)	-11.58 %	0
<b>FINANCIAL EXPENSES TOTAL</b>	<b>149,780</b>	<b>0</b>	<b>146,370</b>	<b>143,026</b>	<b>(3,344)</b>	<b>-2.28 %</b>	<b>0</b>
<b>CAPITAL/RESERVE TRANSACTIONS</b>							
5101 CAPITAL LEVY	4,631,715	0	3,589,440	3,566,742	(22,698)	-0.63 %	0
<b>CAPITAL/RESERVE TRANSACTIONS TOTAL</b>	<b>4,631,715</b>	<b>0</b>	<b>3,589,440</b>	<b>3,566,742</b>	<b>(22,698)</b>	<b>-0.63 %</b>	<b>0</b>



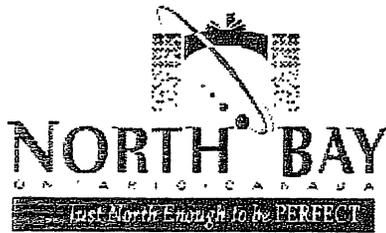
## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3317 - SANITARY - SEWER SYSTEMS</b>							
INTERNAL TRANSFERS							
7001 VEH & EQUIPMENT USAGE FEE	14,290	7,529	13,650	13,650	0	0.00 %	0
7010 ADMINISTRATON & OVERHEAD	671,800	469,410	625,880	638,396	12,516	2.00 %	0
EXPENSE TOTAL	6,004,284	638,760	4,627,335	4,614,148	(13,188)	-0.28 %	0
REVENUE							
0180 SEWER SURCHARGE	8,539,991	4,854,426	0	0	0	0.00 %	0
0431 PENALTIES/WATER ACCOUNTS	14,162	0	12,000	12,000	0	0.00 %	0
0470 TSF FROM RESERVE FUND	268,600	0	0	0	0	0.00 %	0
REVENUE TOTAL	8,822,753	4,854,426	12,000	12,000	0	0.00 %	0
NET TOTAL	(2,818,469)	(4,215,666)	4,615,335	4,602,148	(13,188)	-0.29 %	0



# Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
SANITARY SEWER DISTRIBUTION	(1,971,235)	(3,574,357)	5,863,200	5,752,790	(110,410)	-1.88 %	0
PERCENT INCREASE:							-100.00 %



# Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>SANITARY SEWER PLANT</b>							
<b>3321 - SEWAGE TREATMENT PLANT - ADMIN</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	106,432	78,888	109,789	114,248	4,460	4.06 %	0
1002 TEMPORARY SALARIES	32	0	0	0	0	0.00 %	0
1004 OTHER/STANDBY	13,607	14,087	10,000	10,000	0	0.00 %	0
1101 OVERTIME FULLTIME	2,934	582	3,000	3,078	78	2.60 %	0
1202 VACATION	8,991	13,292	7,000	7,182	182	2.60 %	0
1204 STATUTORY HOLIDAYS	11,166	9,307	12,000	12,312	312	2.60 %	0
1207 SICK LEAVE	2,193	4,259	1,800	1,847	47	2.60 %	0
1401 TRAINING & SAFETY	6,227	5,018	4,500	4,617	117	2.60 %	0
1499 OTHER EMP ALLOWANCES	853	0	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	26,554	38,056	33,402	34,210	808	2.42 %	0
1802 FRINGE BENEFITS-PARTTIME	1,413	0	0	0	0	0.00 %	0
PERSONNEL TOTAL	180,402	163,488	181,490	187,494	6,004	3.31 %	0
<b>GOODS &amp; SERVICES</b>							
2099 MISC. MATERIALS	6,942	3,439	8,000	7,500	(500)	-6.25 %	0
2435 TOOLS	10,459	4,052	10,000	10,000	0	0.00 %	0
2601 OFFICE SUPPLIES	2,625	2,281	2,050	2,550	500	24.39 %	0
2615 JANITORIAL SUPPLIES	0	(55)	0	0	0	0.00 %	0
2650 CLOTHING / UNIFORM	677	446	600	600	0	0.00 %	0
2655 SAFETY SUPPLIES	5,525	4,491	8,000	7,000	(1,000)	-12.50 %	0
2660 SAFETY BOOT ALLOWANCE	1,109	827	725	1,325	600	82.76 %	0
3001 POSTAGE	25	1	0	0	0	0.00 %	0
3005 COURIER & DELIVERY	166	102	1,200	900	(300)	-25.00 %	0
3010 TELEPHONE	22,310	14,327	21,000	21,000	0	0.00 %	0
3035 MILEAGE	1,082	130	2,000	1,000	(1,000)	-50.00 %	0
3065 MEMBERSHIPS	0	495	0	0	0	0.00 %	0
3070 TRAINING COURSES - OUTSID	1,015	0	0	0	0	0.00 %	0
3075 TRAINING COURSES - IN HOU	7,611	2,863	11,000	10,000	(1,000)	-9.09 %	0
3430 MAINTENANCE CONTRACT	11,580	6,106	8,000	8,000	0	0.00 %	0
3601 INSURANCE PREMIUMS	104,178	115,776	114,596	121,840	7,244	6.32 %	0
GOODS & SERVICES TOTAL	175,305	155,283	187,171	191,715	4,544	2.43 %	0
<b>CAPITAL/RESERVE TRANSACTIONS</b>							
5015 OFFICE FURNITURE & EQUIP	348	0	0	0	0	0.00 %	0
CAPITAL/RESERVE TRANSACTIONS TOTAL	348	0	0	0	0	0.00 %	0
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	564	1,724	5,000	5,000	0	0.00 %	0
EXPENSE TOTAL	356,620	320,495	373,661	384,209	10,548	2.82 %	0
<b>REVENUE</b>							
0480 SUNDRY REVENUE	11,624	0	0	0	0	0.00 %	0



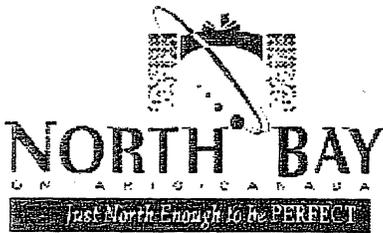
## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3321 - SEWAGE TREATMENT PLANT - ADMIN</b>							
0993 BY LAW EXCEEDANCE SURCHAR	13,294	20,736	11,000	11,000	0	0.00 %	0
REVENUE TOTAL	24,918	20,736	11,000	11,000	0	0.00 %	0
NET TOTAL	331,702	299,758	362,661	373,209	10,548	2.91 %	0



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3323 - SEWAGE TREATMENT PLANT - LIFT STATIONS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	93,667	67,840	107,578	109,866	2,288	2.13 %	0
1002 TEMPORARY SALARIES	3,135	2,208	0	0	0	0.00 %	0
1003 SHIFT PREMIUM	66	43	0	0	0	0.00 %	0
1004 OTHER/STANDBY	313	0	0	0	0	0.00 %	0
1101 OVERTIME FULLTIME	25,078	10,641	25,000	25,650	650	2.60 %	0
1801 FRINGE BENEFITS-FULLTIME	12,390	17,340	34,680	35,225	545	1.57 %	0
PERSONNEL TOTAL	134,649	98,073	167,257	170,741	3,483	2.08 %	0
<b>GOODS &amp; SERVICES</b>							
2099 MISC. MATERIALS	31,361	6,926	20,000	19,000	(1,000)	-5.00 %	0
2435 TOOLS	517	0	0	0	0	0.00 %	0
2701 HYDRO	65,427	41,798	68,408	75,331	6,923	10.12 %	0
3130 CONSULTANT FEES	806	0	0	0	0	0.00 %	0
3301 RADIO MAINTENANCE	1,020	1,020	1,020	1,020	0	0.00 %	0
3425 CONSTRUCTION CONTRACT	18,785	36,039	20,000	20,000	0	0.00 %	0
GOODS & SERVICES TOTAL	117,917	85,783	109,428	115,351	5,923	5.41 %	0
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	43,012	32,362	30,000	35,000	5,000	16.67 %	0
EXPENSE TOTAL	295,578	216,217	306,685	321,092	14,406	4.70 %	0
<b>NET TOTAL</b>	<b>295,578</b>	<b>216,217</b>	<b>306,685</b>	<b>321,092</b>	<b>14,406</b>	<b>4.70 %</b>	<b>0</b>



# Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3322 - SEWAGE TREATMENT PLANT - OPERATIONS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	238,132	168,472	267,116	363,055	95,939	35.92 %	0
1002 TEMPORARY SALARIES	10,963	10,404	0	6,733	6,733	100.00 %	0
1003 SHIFT PREMIUM	2	0	0	0	0	0.00 %	0
1004 OTHER/STANDBY	654	0	0	0	0	0.00 %	0
1101 OVERTIME FULLTIME	28,773	16,663	23,200	24,000	800	3.45 %	0
1202 VACATION	0	0	0	269	269	100.00 %	0
1204 STATUTORY HOLIDAYS	198	0	0	0	0	0.00 %	0
1401 TRAINING & SAFETY	0	14	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	37,821	44,954	89,907	113,383	23,476	26.11 %	0
1802 FRINGE BENEFITS-PARTTIME	0	0	0	151	151	100.00 %	0
<b>PERSONNEL TOTAL</b>	<b>316,542</b>	<b>240,508</b>	<b>380,223</b>	<b>507,591</b>	<b>127,368</b>	<b>33.50 %</b>	<b>0</b>
<b>GOODS &amp; SERVICES</b>							
2055 MATERIALS	300,548	162,798	237,400	237,400	0	0.00 %	0
2099 MISC. MATERIALS	60,018	31,160	25,000	25,000	0	0.00 %	0
2435 TOOLS	1,091	594	1,160	1,160	0	0.00 %	0
2601 OFFICE SUPPLIES	0	182	0	0	0	0.00 %	0
2615 JANITORIAL SUPPLIES	18	0	0	0	0	0.00 %	0
2650 CLOTHING / UNIFORM	(61)	0	0	0	0	0.00 %	0
2655 SAFETY SUPPLIES	354	32	3,000	1,500	(1,500)	-50.00 %	0
2701 HYDRO	356,778	255,160	372,809	387,561	14,752	3.96 %	0
2705 NATURAL GAS	21,435	25,872	30,000	32,400	2,400	8.00 %	0
2715 WATER	12,794	9,307	13,043	13,239	196	1.50 %	0
2720 MUNICIPAL TAXES	94,121	97,293	96,945	102,451	5,506	5.68 %	0
3035 MILEAGE	189	0	1,000	500	(500)	-50.00 %	0
3075 TRAINING COURSES - IN HOU	230	0	0	0	0	0.00 %	0
3102 CONSULTANT FEES IS	0	15,000	15,000	15,000	0	0.00 %	0
3205 VEHICLE LEASE/RENTAL	1,657	203	0	0	0	0.00 %	0
3301 RADIO MAINTENANCE	164	164	170	170	0	0.00 %	0
3425 CONSTRUCTION CONTRACT	66,901	32,238	35,000	35,000	0	0.00 %	0
3969 SLUDGE DISPOSAL	119,862	99,863	120,000	120,000	0	0.00 %	0
<b>GOODS &amp; SERVICES TOTAL</b>	<b>1,036,099</b>	<b>729,867</b>	<b>950,527</b>	<b>971,381</b>	<b>20,854</b>	<b>2.19 %</b>	<b>0</b>
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	3,409	4,784	20,000	8,000	(12,000)	-60.00 %	0
<b>EXPENSE TOTAL</b>	<b>1,356,051</b>	<b>975,160</b>	<b>1,350,750</b>	<b>1,486,972</b>	<b>136,222</b>	<b>10.08 %</b>	<b>0</b>
<b>REVENUE</b>							
0115 OTHER CHARGES ON TAX BILL	0	0	0	12,000	12,000	100.00 %	0
0180 SEWER SURCHARGE	12,794	9,307	0	0	0	0.00 %	0
0460 TRANSFER FRM CAPITAL FUND	0	0	0	86,302	86,302	100.00 %	0



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3322 - SEWAGE TREATMENT PLANT - OPERATIONS</b>							
0480 SUNDRY REVENUE	0	83	0	0	0	0.00 %	0
REVENUE TOTAL	12,794	9,390	0	98,302	98,302	100.00 %	0
NET TOTAL	1,343,256	965,770	1,350,750	1,388,670	37,920	2.81 %	0



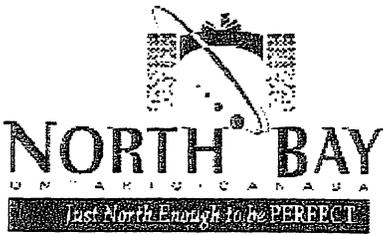
## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
SANITARY SEWER PLANT	1,970,536	1,481,746	2,020,097	2,082,971	62,874	3.11 %	0
PERCENT INCREASE:							-100.00 %



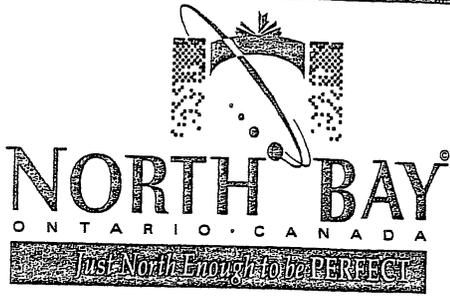
## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Sanitary Sewer System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
TOTAL:	(699)	(2,092,612)	7,883,297	7,835,761	(47,536)	-0.60 %	0
PERCENT INCREASE:							-100.00 %



# WATER

## 2014 OPERATING BUDGET



# Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>WATER DISTRIBUTION</b>							
<b>1302 - WATER - ADMINISTRATION</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	40,355	29,914	42,970	89,307	46,337	107.84 %	0
1101 OVERTIME FULLTIME	0	0	100	0	(100)	-100.00 %	0
1202 VACATION	449	0	0	0	0	0.00 %	0
1204 STATUTORY HOLIDAYS	1,776	1,322	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	14,101	10,887	14,950	30,504	15,554	104.04 %	0
<b>PERSONNEL TOTAL</b>	<b>56,681</b>	<b>42,123</b>	<b>58,020</b>	<b>119,812</b>	<b>61,791</b>	<b>106.50 %</b>	<b>0</b>
<b>GOODS &amp; SERVICES</b>							
2435 TOOLS	0	0	300	300	0	0.00 %	0
2601 OFFICE SUPPLIES	3,607	2,109	4,800	4,800	0	0.00 %	0
2650 CLOTHING / UNIFORM	365	374	500	500	0	0.00 %	0
2660 SAFETY BOOT ALLOWANCE	51	0	0	0	0	0.00 %	0
3001 POSTAGE	39,341	22,696	30,000	30,000	0	0.00 %	0
3035 MILEAGE	3,744	2,348	4,000	4,000	0	0.00 %	0
3299 MISC LEASES & RENTS	0	0	200	200	0	0.00 %	0
3325 WATER METER MAINTENANCE	8,599	935	10,000	10,000	0	0.00 %	0
3499 MISC CONTRACTS	0	0	1,300	1,300	0	0.00 %	0
<b>GOODS &amp; SERVICES TOTAL</b>	<b>55,707</b>	<b>28,463</b>	<b>51,100</b>	<b>51,100</b>	<b>0</b>	<b>0.00 %</b>	<b>0</b>
<b>EXPENSE TOTAL</b>	<b>112,388</b>	<b>70,586</b>	<b>109,120</b>	<b>170,912</b>	<b>61,791</b>	<b>56.63 %</b>	<b>0</b>
<b>REVENUE</b>							
0480 SUNDRY REVENUE	31	32	0	0	0	0.00 %	0
0860 STATUS REPORTS	1,576	1,335	0	0	0	0.00 %	0
<b>REVENUE TOTAL</b>	<b>1,607</b>	<b>1,367</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00 %</b>	<b>0</b>
<b>NET TOTAL</b>	<b>110,781</b>	<b>69,219</b>	<b>109,120</b>	<b>170,912</b>	<b>61,791</b>	<b>56.63 %</b>	<b>0</b>



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3364 - WATER - CONNECTIONS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	253,659	178,957	223,418	243,423	20,004	8.95 %	0
1002 TEMPORARY SALARIES	2,393	6,297	6,890	6,733	(157)	-2.28 %	0
1003 SHIFT PREMIUM	188	206	0	0	0	0.00 %	0
1101 OVERTIME FULLTIME	80,823	59,034	64,740	66,423	1,683	2.60 %	0
1102 OVERTIME - PART TIME	0	73	0	0	0	0.00 %	0
1202 VACATION	0	0	276	269	(6)	-2.28 %	0
1801 FRINGE BENEFITS-FULLTIME	0	51,996	72,519	78,502	5,984	8.25 %	0
1802 FRINGE BENEFITS-PARTTIME	0	0	151	151	0	-0.05 %	0
PERSONNEL TOTAL	337,063	296,563	367,994	395,502	27,508	7.48 %	0
<b>GOODS &amp; SERVICES</b>							
2006 ASPHALT - COLD MIX	21,297	11,758	35,000	26,250	(8,750)	-25.00 %	0
2030 GRAVEL	74,001	43,149	121,000	75,000	(46,000)	-38.02 %	0
2099 MISC. MATERIALS	68,597	45,586	85,000	77,000	(8,000)	-9.41 %	0
2435 TOOLS	368	258	0	0	0	0.00 %	0
3205 VEHICLE LEASE/RENTAL	2,469	901	4,000	3,000	(1,000)	-25.00 %	0
3425 CONSTRUCTION CONTRACT	9,656	4,830	15,000	11,000	(4,000)	-26.67 %	0
GOODS & SERVICES TOTAL	176,388	106,482	260,000	192,250	(67,750)	-26.06 %	0
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	351,437	244,078	272,600	272,600	0	0.00 %	0
EXPENSE TOTAL	864,888	647,123	900,594	860,352	(40,242)	-4.47 %	0
NET TOTAL	864,888	647,123	900,594	860,352	(40,242)	-4.47 %	0

# Division Detail



Budget Year: 2014  
 YTD End Date: December 2013  
 Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3362 - WATER - MAINTENANCE</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	347,150	266,812	518,484	456,978	(61,505)	-11.86 %	0
1002 TEMPORARY SALARIES	10,146	17,541	13,780	13,466	(314)	-2.28 %	0
1003 SHIFT PREMIUM	1,636	1,499	2,665	2,734	69	2.60 %	0
1101 OVERTIME FULLTIME	156,998	80,376	163,235	116,000	(47,235)	-28.94 %	0
1102 OVERTIME - PART TIME	0	75	0	0	0	0.00 %	0
1202 VACATION	0	0	551	539	(13)	-2.28 %	0
1801 FRINGE BENEFITS-FULLTIME	0	89,839	168,117	147,263	(20,854)	-12.40 %	0
1802 FRINGE BENEFITS-PARTTIME	0	0	302	302	0	-0.05 %	0
PERSONNEL TOTAL	515,931	456,142	867,134	737,282	(129,852)	-14.97 %	0
<b>GOODS &amp; SERVICES</b>							
2006 ASPHALT - COLD MIX	25,206	9,771	25,000	18,750	(6,250)	-25.00 %	0
2030 GRAVEL	54,503	23,713	55,000	55,000	0	0.00 %	0
2099 MISC. MATERIALS	97,540	47,857	100,000	100,000	0	0.00 %	0
2701 HYDRO	256	257	158	442	284	179.75 %	0
3205 VEHICLE LEASE/RENTAL	5,212	495	0	1,000	1,000	100.00 %	0
3425 CONSTRUCTION CONTRACT	107,692	48,519	85,000	85,000	0	0.00 %	0
GOODS & SERVICES TOTAL	290,409	130,612	265,158	260,192	(4,966)	-1.87 %	0
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	311,316	180,276	290,000	290,000	0	0.00 %	0
EXPENSE TOTAL	1,117,656	767,031	1,422,292	1,287,474	(134,818)	-9.48 %	0
NET TOTAL	1,117,656	767,031	1,422,292	1,287,474	(134,818)	-9.48 %	0



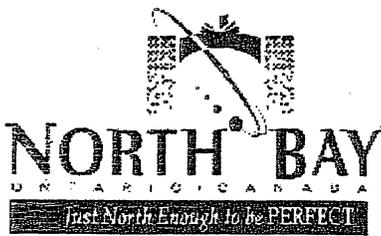
# Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3399 - WATER - OVERHEADS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	278,722	190,909	273,177	516,531	243,354	89.08 %	0
1002 TEMPORARY SALARIES	4,422	0	0	23,565	23,565	100.00 %	0
1003 SHIFT PREMIUM	119	0	0	0	0	0.00 %	0
1004 OTHER/STANDBY	13,915	39,947	26,277	45,077	18,800	71.55 %	0
1101 OVERTIME FULLTIME	26,539	20,698	44,424	36,100	(8,324)	-18.74 %	0
1202 VACATION	144,245	146,592	0	943	943	100.00 %	0
1203 COMPASSIONATE LEAVE	3,742	2,540	0	0	0	0.00 %	0
1204 STATUTORY HOLIDAYS	62,058	63,897	0	0	0	0.00 %	0
1207 SICK LEAVE	66,280	73,102	0	0	0	0.00 %	0
1299 OTHER LABOUR COSTS	39	332	0	0	0	0.00 %	0
1301 WSIB LEAVE	(412)	(6,056)	0	0	0	0.00 %	0
1401 TRAINING & SAFETY	34,837	22,138	0	0	0	0.00 %	0
1499 OTHER EMP ALLOWANCES	1,943	0	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	441,073	249,297	84,178	162,517	78,339	93.06 %	0
1802 FRINGE BENEFITS-PARTTIME	2,492	6,651	0	528	528	100.00 %	0
<b>PERSONNEL TOTAL</b>	<b>1,080,015</b>	<b>810,047</b>	<b>428,056</b>	<b>785,260</b>	<b>357,204</b>	<b>83.45 %</b>	<b>0</b>
<b>GOODS &amp; SERVICES</b>							
2099 MISC. MATERIALS	6,582	4	0	0	0	0.00 %	0
2435 TOOLS	16,256	12,956	24,775	24,775	0	0.00 %	0
2601 OFFICE SUPPLIES	37	0	0	0	0	0.00 %	0
2650 CLOTHING / UNIFORM	9,565	8,862	12,000	12,000	0	0.00 %	0
2655 SAFETY SUPPLIES	29,793	10,109	25,000	25,000	0	0.00 %	0
2660 SAFETY BOOT ALLOWANCE	4,786	783	4,100	5,300	1,200	29.27 %	0
3010 TELEPHONE	3,542	4,010	4,000	5,500	1,500	37.50 %	0
3035 MILEAGE	1,422	863	3,000	3,000	0	0.00 %	0
3065 MEMBERSHIPS	299	0	0	0	0	0.00 %	0
3070 TRAINING COURSES - OUTSID	1,083	266	1,500	2,000	500	33.33 %	0
3075 TRAINING COURSES - IN HOU	27,307	16,365	38,000	38,000	0	0.00 %	0
3099 MISC ADMIN EXPENSES	705	546	2,000	1,000	(1,000)	-50.00 %	0
3350 DRY CLEANING/LAUNDERING	626	471	1,000	1,000	0	0.00 %	0
3380 INTERNAL PROPERTY DAMAGES	0	114	0	0	0	0.00 %	0
<b>GOODS &amp; SERVICES TOTAL</b>	<b>102,003</b>	<b>55,349</b>	<b>115,375</b>	<b>117,575</b>	<b>2,200</b>	<b>1.91 %</b>	<b>0</b>
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	34,125	23,693	26,000	26,000	0	0.00 %	0
<b>EXPENSE TOTAL</b>	<b>1,216,143</b>	<b>889,089</b>	<b>569,431</b>	<b>928,835</b>	<b>359,404</b>	<b>63.12 %</b>	<b>0</b>
<b>REVENUE</b>							
0460 TRANSFER FRM CAPITAL FUND	0	0	79,769	418,693	338,924	424.88 %	0
0472 REIMB - CUPE BENEFITS	0	1,243	0	0	0	0.00 %	0
0476 REIMBURSEMENT-CUPE WAGES	0	4,079	0	0	0	0.00 %	0



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3399 - WATER - OVERHEADS</b>							
0479 REIMBURSEMENTS	0	55	0	0	0	0.00 %	0
REVENUE TOTAL	0	5,377	79,769	418,693	338,924	424.88 %	0
NET TOTAL	1,216,143	883,712	489,662	510,142	20,480	4.18 %	0



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3366 - WATER - RESTORATIONS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	43,175	30,722	126,133	131,028	4,895	3.88 %	0
1002 TEMPORARY SALARIES	3,647	4,484	3,445	3,366	(79)	-2.28 %	0
1003 SHIFT PREMIUM	36	42	0	0	0	0.00 %	0
1101 OVERTIME FULLTIME	6,422	2,777	7,590	7,787	197	2.60 %	0
1102 OVERTIME - PART TIME	0	32	0	0	0	0.00 %	0
1202 VACATION	0	0	138	135	(3)	-2.28 %	0
1801 FRINGE BENEFITS-FULLTIME	0	20,451	40,902	41,915	1,013	2.48 %	0
1802 FRINGE BENEFITS-PARTTIME	0	0	75	75	0	-0.05 %	0
PERSONNEL TOTAL	53,280	58,509	178,284	184,307	6,023	3.38 %	0
<b>GOODS &amp; SERVICES</b>							
2006 ASPHALT - COLD MIX	16,115	17,718	13,000	9,750	(3,250)	-25.00 %	0
2030 GRAVEL	850	710	5,100	3,000	(2,100)	-41.18 %	0
2099 MISC. MATERIALS	26,837	16,757	27,000	27,000	0	0.00 %	0
3425 CONSTRUCTION CONTRACT	583,093	236,162	560,000	560,000	0	0.00 %	0
GOODS & SERVICES TOTAL	626,896	271,347	605,100	599,750	(5,350)	-0.88 %	0
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	30,352	23,607	71,300	71,300	0	0.00 %	0
EXPENSE TOTAL	710,527	353,463	854,684	855,357	673	0.08 %	0
<b>NET TOTAL</b>	<b>710,527</b>	<b>353,463</b>	<b>854,684</b>	<b>855,357</b>	<b>673</b>	<b>0.08 %</b>	<b>0</b>



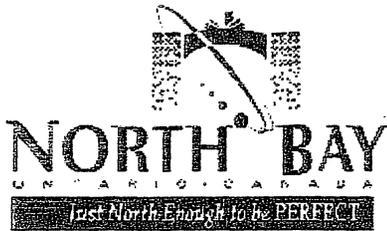
## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3391 - WATER - REVENUES</b>							
REVENUE							
0850 ADMIN FEES	16,164	10,099	5,280	5,280	0	0.00 %	0
0873 SANITARY SEWER CONNECTION	3,889	0	0	0	0	0.00 %	0
0874 SEWER RODDINGS	1,540	955	0	0	0	0.00 %	0
0876 WATER CONNECTIONS	6,291	500	0	0	0	0.00 %	0
0877 WATER THAWS	0	360	2,000	2,000	0	0.00 %	0
0878 WATER TURN ON/OFF	41,665	34,635	26,420	34,420	8,000	30.28 %	0
0879 WATER PRESSURE TESTING	0	0	2,000	2,000	0	0.00 %	0
0899 OTHER SERVICE CHARGES	7,283	6,132	9,500	79,500	70,000	736.84 %	0
REVENUE TOTAL	76,832	52,681	45,200	123,200	78,000	172.57 %	0
NET TOTAL	(76,832)	(52,681)	(45,200)	(123,200)	(78,000)	-172.57 %	0



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3372 - WATER - SERVICE CONTRACTS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	5,208	2,255	23,447	25,334	1,887	8.05 %	0
1002 TEMPORARY SALARIES	259	124	0	0	0	0.00 %	0
1003 SHIFT PREMIUM	12	4	0	0	0	0.00 %	0
1101 OVERTIME FULLTIME	3,074	510	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	0	3,771	7,542	8,072	530	7.03 %	0
PERSONNEL TOTAL	8,553	6,665	30,989	33,406	2,417	7.80 %	0
<b>GOODS &amp; SERVICES</b>							
2006 ASPHALT - COLD MIX	0	0	1,000	0	(1,000)	-100.00 %	0
2030 GRAVEL	1,333	612	3,500	2,000	(1,500)	-42.86 %	0
2099 MISC. MATERIALS	6,363	1,566	7,000	7,000	0	0.00 %	0
3425 CONSTRUCTION CONTRACT	2,295	0	2,500	2,500	0	0.00 %	0
GOODS & SERVICES TOTAL	9,991	2,178	14,000	11,500	(2,500)	-17.86 %	0
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	5,966	2,327	19,500	19,500	0	0.00 %	0
EXPENSE TOTAL	24,509	11,170	64,489	64,406	(83)	-0.13 %	0
<b>REVENUE</b>							
0480 SUNDRY REVENUE	0	154	0	0	0	0.00 %	0
0876 WATER CONNECTIONS	35,781	7,130	67,700	67,700	0	0.00 %	0
0899 OTHER SERVICE CHARGES	2,050	0	0	0	0	0.00 %	0
REVENUE TOTAL	37,831	7,284	67,700	67,700	0	0.00 %	0
<b>NET TOTAL</b>	<b>(13,322)</b>	<b>3,886</b>	<b>(3,211)</b>	<b>(3,294)</b>	<b>(83)</b>	<b>-2.58 %</b>	<b>0</b>



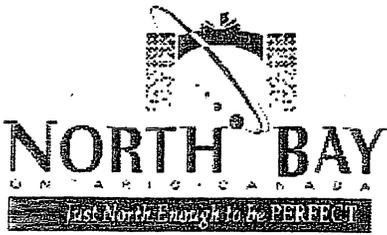
## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3380 - WATER - WATER SYSTEMS</b>							
<b>GOODS &amp; SERVICES</b>							
3007 ONTARIO 1 CALL CENTER	0	0	0	3,000	3,000	100.00 %	0
GOODS & SERVICES TOTAL	0	0	0	3,000	3,000	100.00 %	0
<b>FINANCIAL EXPENSES</b>							
4015 DEBENTURE PRINCIPAL	1,121,450	0	1,272,045	1,642,013	369,968	29.08 %	0
4020 DEBENTURE INTEREST	370,107	0	373,593	439,993	66,400	17.77 %	0
FINANCIAL EXPENSES TOTAL	1,491,557	0	1,645,638	2,082,006	436,368	26.52 %	0
<b>CAPITAL/RESERVE TRANSACTIONS</b>							
5101 CAPITAL LEVY	3,137,285	0	4,110,037	4,201,981	91,944	2.24 %	0
5115 TRANSFER TO RESERVE FUND	170,159	0	0	0	0	0.00 %	0
CAPITAL/RESERVE TRANSACTIONS TOTAL	3,307,444	0	4,110,037	4,201,981	91,944	2.24 %	0
<b>INTERNAL TRANSFERS</b>							
7010 ADMINISTRATON & OVERHEAD	543,400	469,333	625,777	577,438	(48,339)	-7.72 %	0
EXPENSE TOTAL	5,342,401	469,333	6,381,452	6,864,425	482,973	7.57 %	0
<b>REVENUE</b>							
0175 DIRECT WATER BILLINGS	10,136,218	6,697,465	0	0	0	0.00 %	0
0177 FILTRATION PLANT LEVY	726,108	495,076	733,216	719,335	(13,881)	-1.89 %	0
0178 CONSTRUCTION WATER	13,217	6,531	0	0	0	0.00 %	0
0431 PENALTIES/WATER ACCOUNTS	14,162	0	12,000	12,000	0	0.00 %	0
REVENUE TOTAL	10,889,705	7,199,072	745,216	731,335	(13,881)	-1.86 %	0
<b>NET TOTAL</b>	<b>(5,547,304)</b>	<b>(6,729,739)</b>	<b>5,636,236</b>	<b>6,133,090</b>	<b>496,854</b>	<b>8.82 %</b>	<b>0</b>



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
WATER DISTRIBUTION	(1,617,464)	(4,057,987)	9,364,177	9,690,833	326,656	3.49 %	0
PERCENT INCREASE:							-100.00 %



# Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>WATER PLANT</b>							
<b>3385 - WATER PLANT - ADMIN</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	174,683	115,289	206,624	218,363	11,740	5.68 %	0
1002 TEMPORARY SALARIES	7,056	9,758	0	0	0	0.00 %	0
1004 OTHER/STANDBY	17,330	14,082	15,000	8,000	(7,000)	-46.67 %	0
1101 OVERTIME FULLTIME	2,952	579	3,000	3,078	78	2.60 %	0
1202 VACATION	25,132	12,875	22,000	22,572	572	2.60 %	0
1204 STATUTORY HOLIDAYS	22,264	14,061	24,000	24,624	624	2.60 %	0
1207 SICK LEAVE	13,245	7,150	7,500	7,695	195	2.60 %	0
1401 TRAINING & SAFETY	19,342	6,705	13,000	13,338	338	2.60 %	0
1499 OTHER EMP ALLOWANCES	75	0	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	79,271	57,496	61,031	63,196	2,165	3.55 %	0
1802 FRINGE BENEFITS-PARTTIME	818	2,547	0	0	0	0.00 %	0
<b>PERSONNEL TOTAL</b>	<b>362,168</b>	<b>240,542</b>	<b>352,155</b>	<b>360,866</b>	<b>8,712</b>	<b>2.47 %</b>	<b>0</b>
<b>GOODS &amp; SERVICES</b>							
2055 MATERIALS	4,483	6,011	10,000	5,000	(5,000)	-50.00 %	0
2099 MISC. MATERIALS	990	233	0	0	0	0.00 %	0
2435 TOOLS	1,238	150	2,000	1,500	(500)	-25.00 %	0
2601 OFFICE SUPPLIES	299	350	2,000	600	(1,400)	-70.00 %	0
2650 CLOTHING / UNIFORM	6,224	4,923	6,000	6,375	375	6.25 %	0
2655 SAFETY SUPPLIES	952	782	3,000	1,500	(1,500)	-50.00 %	0
2660 SAFETY BOOT ALLOWANCE	671	81	0	0	0	0.00 %	0
3001 POSTAGE	3	0	0	0	0	0.00 %	0
3010 TELEPHONE	7,406	2,419	4,400	4,400	0	0.00 %	0
3035 MILEAGE	2,640	1,024	3,000	3,000	0	0.00 %	0
3065 MEMBERSHIPS	249	249	0	0	0	0.00 %	0
3070 TRAINING COURSES - OUTSID	986	0	0	0	0	0.00 %	0
3075 TRAINING COURSES - IN HOU	4,493	4,674	5,000	5,000	0	0.00 %	0
3080 ADVERTISING & PROMOTION	68	0	0	0	0	0.00 %	0
3102 CONSULTANT FEES IS	0	15,000	15,000	15,000	0	0.00 %	0
3205 VEHICLE LEASE/RENTAL	121	0	0	0	0	0.00 %	0
3425 CONSTRUCTION CONTRACT	4,352	1,618	0	0	0	0.00 %	0
3430 MAINTENANCE CONTRACT	7,515	7,613	20,000	17,000	(3,000)	-15.00 %	0
3601 INSURANCE PREMIUMS	59,082	73,419	64,990	78,778	13,788	21.22 %	0
<b>GOODS &amp; SERVICES TOTAL</b>	<b>101,771</b>	<b>118,544</b>	<b>135,390</b>	<b>138,153</b>	<b>2,763</b>	<b>2.04 %</b>	<b>0</b>
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	0	289	10,260	7,260	(3,000)	-29.24 %	0
<b>EXPENSE TOTAL</b>	<b>463,939</b>	<b>359,375</b>	<b>497,805</b>	<b>506,279</b>	<b>8,475</b>	<b>1.70 %</b>	<b>0</b>
<b>REVENUE</b>							
0480 SUNDRY REVENUE	36,822	23,822	25,000	25,000	0	0.00 %	0



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3385 - WATER PLANT - ADMIN</b>							
0532 YES PROGRAM	3,224	0	0	0	0	0.00 %	0
REVENUE TOTAL	40,046	23,822	25,000	25,000	0	0.00 %	0
NET TOTAL	423,893	335,553	472,805	481,279	8,475	1.79 %	0



# Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3386 - WATER PLANT - OPERATIONS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	97,937	73,305	134,454	186,324	51,870	38.58 %	0
1002 TEMPORARY SALARIES	1,020	1,182	0	6,733	6,733	100.00 %	0
1004 OTHER/STANDBY	0	359	0	0	0	0.00 %	0
1101 OVERTIME FULLTIME	15,118	5,178	19,900	15,000	(4,900)	-24.62 %	0
1202 VACATION	0	0	0	269	269	100.00 %	0
1401 TRAINING & SAFETY	1,820	0	0	0	0	0.00 %	0
1801 FRINGE BENEFITS-FULLTIME	60,984	27,603	55,206	58,386	3,180	5.76 %	0
1802 FRINGE BENEFITS-PARTTIME	0	0	0	151	151	100.00 %	0
<b>PERSONNEL TOTAL</b>	<b>176,879</b>	<b>107,626</b>	<b>209,560</b>	<b>266,863</b>	<b>57,303</b>	<b>27.34 %</b>	<b>0</b>
<b>GOODS &amp; SERVICES</b>							
2055 MATERIALS	91,905	88,328	135,000	135,000	0	0.00 %	0
2099 MISC. MATERIALS	11,969	16,613	10,096	15,000	4,904	48.57 %	0
2655 SAFETY SUPPLIES	13	(167)	0	0	0	0.00 %	0
2660 SAFETY BOOT ALLOWANCE	131	0	0	0	0	0.00 %	0
2701 HYDRO	575,263	417,894	619,445	641,151	21,706	3.50 %	0
2705 NATURAL GAS	10,134	5,761	14,700	13,565	(1,135)	-7.72 %	0
2715 WATER	14,661	12,359	15,620	15,854	234	1.50 %	0
2720 MUNICIPAL TAXES	22,895	128,769	130,508	133,170	2,662	2.04 %	0
3010 TELEPHONE	4,534	2,877	4,000	4,000	0	0.00 %	0
3035 MILEAGE	2,276	1,196	2,000	2,000	0	0.00 %	0
3070 TRAINING COURSES - OUTSID	90	0	0	0	0	0.00 %	0
3075 TRAINING COURSES - IN HOU	3,279	11,032	12,000	12,000	0	0.00 %	0
3301 RADIO MAINTENANCE	546	1,450	1,500	1,500	0	0.00 %	0
3425 CONSTRUCTION CONTRACT	22,865	18,403	35,000	29,000	(6,000)	-17.14 %	0
<b>GOODS &amp; SERVICES TOTAL</b>	<b>760,562</b>	<b>704,515</b>	<b>979,869</b>	<b>1,002,240</b>	<b>22,371</b>	<b>2.28 %</b>	<b>0</b>
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	5,073	4,383	15,000	9,000	(6,000)	-40.00 %	0
<b>EXPENSE TOTAL</b>	<b>942,514</b>	<b>816,524</b>	<b>1,204,428</b>	<b>1,278,103</b>	<b>73,674</b>	<b>6.12 %</b>	<b>0</b>
<b>REVENUE</b>							
0175 DIRECT WATER BILLINGS	14,661	12,359	0	0	0	0.00 %	0
0460 TRANSFER FRM CAPITAL FUND	0	0	0	7,833	7,833	100.00 %	0
<b>REVENUE TOTAL</b>	<b>14,661</b>	<b>12,359</b>	<b>0</b>	<b>7,833</b>	<b>7,833</b>	<b>100.00 %</b>	<b>0</b>
<b>NET TOTAL</b>	<b>927,852</b>	<b>804,165</b>	<b>1,204,428</b>	<b>1,270,270</b>	<b>65,841</b>	<b>5.47 %</b>	<b>0</b>



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
<b>3387 - WATER PLANT - RESERVOIRS</b>							
<b>PERSONNEL</b>							
1001 REGULAR SALARIES	30,412	16,091	41,041	42,588	1,548	3.77 %	0
1002 TEMPORARY SALARIES	475	459	0	0	0	0.00 %	0
1101 OVERTIME FULLTIME	9,348	3,460	11,000	10,000	(1,000)	-9.09 %	0
1801 FRINGE BENEFITS-FULLTIME	11,201	6,309	12,618	13,190	572	4.53 %	0
PERSONNEL TOTAL	51,436	26,319	64,659	65,779	1,119	1.73 %	0
<b>GOODS &amp; SERVICES</b>							
2055 MATERIALS	18,388	14,471	12,000	17,000	5,000	41.67 %	0
2099 MISC. MATERIALS	18,296	10,464	20,500	19,000	(1,500)	-7.32 %	0
2435 TOOLS	501	0	500	0	(500)	-100.00 %	0
2655 SAFETY SUPPLIES	65	0	0	0	0	0.00 %	0
2701 HYDRO	182,185	92,477	200,814	202,284	1,470	0.73 %	0
2720 MUNICIPAL TAXES	8,713	8,552	8,720	8,552	(168)	-1.93 %	0
3030 TRAVEL	22	0	0	0	0	0.00 %	0
3075 TRAINING COURSES - IN HOU	782	0	0	0	0	0.00 %	0
3205 VEHICLE LEASE/RENTAL	152	0	0	0	0	0.00 %	0
3301 RADIO MAINTENANCE	340	340	1,000	600	(400)	-40.00 %	0
3425 CONSTRUCTION CONTRACT	10,529	7,419	12,000	12,000	0	0.00 %	0
GOODS & SERVICES TOTAL	239,973	133,724	255,534	259,436	3,902	1.53 %	0
<b>INTERNAL TRANSFERS</b>							
7001 VEH & EQUIPMENT USAGE FEE	7,145	3,531	10,100	6,100	(4,000)	-39.60 %	0
EXPENSE TOTAL	298,555	163,574	330,293	331,315	1,021	0.31 %	0
<b>NET TOTAL</b>	<b>298,555</b>	<b>163,574</b>	<b>330,293</b>	<b>331,315</b>	<b>1,021</b>	<b>0.31 %</b>	<b>0</b>



## Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
WATER PLANT	1,650,300	1,303,292	2,007,526	2,082,864	75,337	3.75 %	0
PERCENT INCREASE:							-100.00 %



# Division Detail

Budget Year: 2014

YTD End Date: December 2013

Department: Water System

	2012 Actuals	2013 Actuals YTD	2013 Budget	2014 Finance Review	Variance	Variance %	2014 Council Approved
TOTAL:	32,836	(2,754,695)	11,371,703	11,773,696	401,993	3.54 %	0
PERCENT INCREASE:							-100.00 %



# APPENDIX B - Water & Sewer Levy and Rate Calculation as at September 23, 2013

Budget Year: 2014

	2013 Budget	2014 Dept Review	Variance	Variance %
<b>Water System Budget</b>				
Water Distribution	\$9,364,177	\$9,690,833	\$326,656	3.49%
Water Plant	\$2,007,526	\$2,082,863	\$75,337	3.75%
<b>Water Total:</b>	<b>\$11,371,703</b>	<b>\$11,773,696</b>	<b>\$401,993</b>	<b>3.54%</b>
<b>Sanitary Sewer System Budget</b>				
Sewer Distribution	\$5,863,200	\$5,752,790	-\$110,410	-1.88%
Sewer Plant	\$2,020,097	\$2,082,971	\$62,874	3.11%
<b>Sewer Total:</b>	<b>\$7,883,297</b>	<b>\$7,835,761</b>	<b>-\$47,536</b>	<b>-0.60%</b>
<b>Water &amp; Sewer Budget Grand Total:</b>	<b>\$19,255,000</b>	<b>\$19,609,457</b>	<b>\$354,457</b>	<b>1.84%</b>

Total Required Water Revenue	\$11,773,696
Less: Estimated revenue from water only	-\$453,301
<b>Total Required Water Revenues:</b>	<b>\$11,320,395</b>
Total Required Sanitary Sewer Revenue	\$7,835,761
Less: Estimated revenue from sewer only	-\$137,168
<b>Total Required Sewer Revenues:</b>	<b>\$7,698,593</b>
Sanitary Sewer as % of Water Revenues:	<b>68.01%</b>

	2013	2014	Rate % Change
<b>Adjusted Combo Water/Sanitary Sewer Rates</b>			
Water Rate	\$40.65	\$42.09	3.53%
Sewer Rate as a % of Water Rate	\$28.87	\$28.62	-0.85%
	<b>\$69.52</b>	<b>\$70.71</b>	<b>1.72%</b>
Water Filtration Rate	\$2.79	\$2.76	-0.97%
<b>Final 2014 Water/Sanitary Sewer Rates:</b>	<b>\$72.31</b>	<b>\$73.47</b>	<b>1.61%</b>