



**CITY OF NORTH BAY**

**2016**

**FINAL**

**WATER &**

**SEWER**

**OPERATING BUDGET**

# City of North Bay

## Report to Council

Report No: CORP 2015-110

Date: October 13, 2015

Originator: Laura Boissonneault

Subject: 2016 Water & Wastewater Operating Budget

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### Recommendation:

That Report to Council CORP 2015-110 regarding the 2016 Water & Wastewater Operating Budget be received and referred to the Engineering and Works Committee for a Special Committee Meeting to be held the week of October 27<sup>th</sup> to October 30<sup>th</sup>.

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### Background:

During September 2015, the Managing Director of Engineering, Environmental Services, and Works and associated management teams met with the Chief Administrative Officer, Chief Financial Officer, and Manager of Financial Services to review their 2016 Preliminary Water & Wastewater Operating Budget submissions. Appendix A to this report provides a summary of the proposed 2016 Water & Wastewater Operating Budget.

**Budget Guidelines** – The 2016 Water & Wastewater 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 ratepayer. Options that may change service levels (as either enhancements or reductions) within the community are presented within the Water and Wastewater Budget document (Appendix B to this report) in the section entitled “Service Level Changes.” These options may include alternative service delivery methods that will assist to offset the general pressures of rising costs. These changes are ranked by the following criteria:

**Category A** – is an option that has the least negative impact to the community and the maintenance of the required water standards.

**Category B** – is an option that has significant impact to the community and to the city’s ability to maintain the required water standards.

**Category C** – is an option such that there is very significant impact to the community.

The ranking of options was completed with the perspective of a longer term vision of the community and the impact of the change to the community.

Given the general direction of Council during the September 22, 2015 Council meeting, the CAO has used his authority to approve one Service Level Change which has been implemented within the tabled budget. This Service Level Change keeps the capital levy

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transfer at the 2015 level. The current **Long Term Capital Funding Policy** results in a budget increase of approximately \$582,781, with debt principal and interest representing \$303,011 of this increase. The remaining \$279,770 of the increase is directly related to capital levy funding. As the Long Term Capital Funding Policy is currently under review by the Special Review Committee, it is being recommended that the capital levy increase of \$279,770 be removed from the budget and that the capital levy be held constant at the 2015 level until a new policy is approved by Council. This reduction brings the 2016 Water and Wastewater Budget increase to 3.23% from 4.6%. In consultation with Water and Wastewater staff, the reduction in the capital levy can be accomplished with minimal impact to the capital investment requirements.

All other Service Level Changes are enclosed within the budget document and are listed in accordance with the above categorization.

**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 2015 Operating Budget
- Inclusion of contractual agreements
- Legislated changes that came into effect

**User Fees** – User fees projecting to increase revenues will be tabled with details on November 2, 2015, with a scheduled Public Meeting on December 7<sup>th</sup>, which 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. Furthermore, the user fees have been significantly updated to include new fees required under the new meter model and those resulting from the Consolidation By-Law which represents a major housekeeping initiative. The Consolidation By-Law will be provided to Council in the next few weeks.

**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 increase of 5% and gas increases at 2% accordingly.

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

**Staff Complement** - Changes to the staff complement are outlined in the ‘Notable Adjustments’ within the Water & Wastewater Operating Budget document. 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 revenues from the Capital Budget being recorded accordingly.

**Fringe Benefits** - 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. To date, no changes to the Canada Pension Plan have been communicated.

**Insurance** - is estimated to increase by 10%. The City's insurance period is from May to April. Therefore, the first 4 months of 2016 is known and the 10% increase is then applied to the remaining 8 months.

**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 Water and Wastewater operating costs resulting in budget to actual variances. The tabled Budget contains no contingency account to mitigate any of the aforementioned risks. A risk into 2016 is the volatility of total revenues received, which is dependent upon the volume being consumed by users. Water and Wastewater operations are also highly contingent on weather and economic conditions.

**Reserves** – The establishment of reserves provides some ability to respond to emergencies and to absorb some operational deficits. The balance in the associated Operating Reserves as at October 9<sup>th</sup>, 2015 is \$1,846,349 and is allocated as follows:

• Water Operating (99576R):	\$799,238
• Sewer Operating (99577R):	\$1,047,111
<b>Total Operating Reserves</b>	<b>1,846,349</b>

The combined Water and Wastewater Operating Reserves represent funds available to mitigate the ongoing operational risks and new risks associated with the billing change or any unforeseen circumstances. It should be noted that in 2010, BMA Management Consulting Inc. completed a report for the City 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% to 15% of expenditures. Accordingly, with gross operating budget expenditures of \$22.7 million, the Operating Reserves should ideally increase to approximately \$2.3 million to \$3.4 million. The Water and Wastewater Budget does not include any transfers to reserves to mitigate the volatile nature of operations.

The City has also established reserves for capital projects which may be used to offset project variances as well as for emergency capital purposes. The balance in the associated Capital Reserves as at October 9<sup>th</sup>, 2015 is allocated as follows:

• Water Capital (99522R):	\$3,254,023
• Sewer Capital (99575R):	\$1,061,476
• Water Treatment Surcharge (99580R)	\$1,399,391 *

\*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 that the above reserve balances are subject to year-end accruals and allocations as well as reductions due to approved capital project funding transfers.

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**Water Rates** – Water meters have been installed and the billing methodology was implemented in September 2015. At Council’s regular meeting of October 9, 2015, City Council approved a new billing methodology to be effective January 2016. The new billing methodology is based on meter size with one uniform volumetric rate. Water rates are developed based on the annual operating budget to balance net operating costs with anticipated consumption. New consumption forecasts and water rates under the new recommended model are being calculated and will be presented to Council in the next couple of weeks.

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**Recommended:**

That Report to Council CORP 2015-110 regarding the 2016 Water & Wastewater Operating Budget be received and referred to the Engineering and Works Committee for a Special Committee Meeting to be held the week of October 27<sup>th</sup> to October 30<sup>th</sup>.

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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: Appendix A – 2016 Water & Wastewater Operating Budget Summary  
Appendix B – 2016 Water & Wastewater Operating Budget

# Appendix A

## 2016 Water and Wastewater Operating Budget Summary

Budget Year: 2016  
2015 Actuals YTD to: October 12, 2015

	2014 Actuals	2015 Actuals YTD **	2015 Budget	2016 Finance Review	Variance	Variance %
<b>Sanitary Sewer System</b>						
SANITARY SEWER DISTRIBUTION	(1,703,651)	(1,972,878)	6,196,039	7,134,058	938,019	15.14%
SANITARY SEWER PLANT	1,703,651	1,294,043	1,822,795	1,902,468	79,673	4.37%
<b>Total:</b>	<b>0</b>	<b>(678,835)</b>	<b>8,018,834</b>	<b>9,036,526</b>	<b>1,017,692</b>	<b>12.69%</b>
<b>Percent Increase:</b>						
<b>Water System</b>						
WATER DISTRIBUTION	(1,846,834)	(4,551,047)	10,443,362	10,310,458	(132,904)	-1.27%
WATER PLANT	1,846,834	1,534,084	1,868,391	1,919,399	51,008	2.73%
<b>Total:</b>	<b>0</b>	<b>(3,016,963)</b>	<b>12,311,753</b>	<b>12,229,857</b>	<b>(81,896)</b>	<b>-0.67%</b>
<b>Percent Increase:</b>						
<b>Grand Total *</b>	<b>0</b>	<b>(3,695,798)</b>	<b>20,330,587</b>	<b>21,266,383</b>	<b>935,796</b>	<b>4.60%</b>

### Service Level Changes

<u>Category</u>	<u>Description</u>	<u>Budget Impact</u>	<u>Adjusted Budget Variance</u>	
<b>Approved by CAO:</b>				
A	2016 Capital Levy Held at 2015 Level	(279,770)	656,026	3.23%

### **Additional Service Level Changes:**

A	Eliminate Fluoride	(50,000)		
A	Web Portal E-Billing Incentive July 2016 Implementation	(32,000)		
A-C	Reduction of Capital Levy Options Identified with A-C Categories	Range		

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

\*\* 2015 Actuals subject to year-end adjustments and accrual

# City of North Bay

## Supplemental Report to Council

**Report No:** CORP 2015 - 126

**Date:** November 18, 2015

**Originator:** Margaret Karpenko – Chief Financial Officer

**Subject:** 2016 Water and Wastewater Calculated Rates

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### Recommendations:

1. In accordance with Provincial Legislation and the City's Sustainable Financial Plan for Water and Wastewater Systems approved by Council, the current policy of recovering all Water and Wastewater operating, capital and financing costs from user rates be maintained; and
  2. That the Water and Wastewater Calculated Rates as per Appendix A to Report to Council CORP 2015-126 be approved by Council, effective January 1<sup>st</sup>, 2016, and that a by-law be presented to Council for 3 readings prior to December 31<sup>st</sup>, 2015.
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### Background:

Preliminary Water and Wastewater Calculated Rates for 2016 were presented to Council on October 19<sup>th</sup> through Report to Council CORP 2015-116. The preliminary rates were calculated based on the 2016 Water and Wastewater Operating Budget as submitted to Council in Report to Council CORP 2015-110.

Following the submission of the preliminary rates, Committee Meetings were held on November 10<sup>th</sup> and November 17<sup>th</sup> to discuss the 2016 Water and Wastewater Operating Budget. The recommendation coming forward to Council from the Committee Meetings results in an overall increase of 1.84% for the 2016 Water and Wastewater Budget. The Committee recommendation incorporates service level changes that reduce the Preliminary 2016 Water and Wastewater budget increase from 3.23% to 1.84%. Water and Wastewater Rates are calculated based on a full cost recovery model which means that the rates are calculated so that sufficient revenues are generated to meet the net operating expenses. Since the rates are a function of the net operating budget, new rates must now be calculated in order to reflect the recommended changes to the 2016 Water and Wastewater Operating Budget.

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### Analysis:

The new 2016 Water and Wastewater Calculated Rates are presented in Appendix A to this report. It is recommended that these rates become effective January 1, 2016. These rates have been calculated based on the 2016 Water and Wastewater Operating Budget which has an overall increase of 1.84% from 2015. The net budget is broken down as follows:

- Net Budget for the Water System is \$11.9m
- Net Budget for the Wastewater System is \$8.8m

Throughout the water meter implementation, it was communicated that North Bay's average household water consumption is 14m3. Accordingly, the following illustrates how a monthly residential water and wastewater bill based on consumption of 14 m3 will change once the 2016 rates are implemented:

		<b>2016 Residential Monthly Bill (14m3)</b>		<b>2015 Residential Monthly Bill (14m3)</b>	<b>Change (Reduction)</b>
Water Fixed Rate		29.50		31.28	
Water Variable	\$1.03	14.42	\$1.46	20.44	
Total Water Costs		43.92		51.72	
Wastewater Surcharge	76.26%	33.49	67.80%	35.07	
Water Filtration Plant		2.85		3.57	
<b>Total monthly bill</b>		<b>\$80.26</b>		<b>\$90.36</b>	<b>\$ (10.10)</b>

Based on the sample residential bills presented above, residential bills are expected to be reduced once the 2016 Water and Wastewater Rates take effect. The reduction is a function of two primary factors:

- a) The new rate structure recommended by the Special Review Committee for Water is to take effect January 1<sup>st</sup>, 2016 which eliminates the declining block structure for the ICI Sector and creates one uniform volumetric rate for all water customers. Furthermore, the water filtration plant surcharge will be based on meter size rather than on a per unit basis.
- b) The 2015 metered rates became effective September 1, 2015 and were required to be increased to compensate for the fact that 2014 rates were in effect for eight months of the fiscal year. Therefore, the 2015 metered rates are not annualized.

In order to calculate the rates in Appendix A to this report, administration was required to make predictions regarding future consumption patterns. It is important to recognize that the City will continue to experience changes in consumption patterns based on seasonal trends, changing weather patterns and conservation initiatives undertaken by customers as they continue to adapt to the new metered structure. Deviations between actual consumption and projected consumption will be monitored throughout the fiscal year and any significant changes will be communicated to Council.

Secondly, the enclosed rates were calculated using the current mix of meter sizes. As customers may choose to apply for meter size changes in 2015, the revenue generated from the fixed water fees is subject to change. Furthermore, the fixed water charge represents 60% of the water revenues. Therefore, small shifts in the mix of meter sizes may generate deficits or surpluses.

## Recommendations:

1. In accordance with Provincial Legislation and the City's Sustainable Financial Plan for Water and Wastewater Systems approved by Council, the current policy of recovering all Water and Wastewater operating, capital and financing costs from user rates be maintained; and
2. That the Water and Wastewater Calculated Rates as per Appendix A to Report to Council CORP 2015-126 be approved by Council, effective January 1<sup>st</sup>, 2016, and that a by-law be presented to Council for 3 readings prior to December 31<sup>st</sup>, 2015.



Respectfully submitted,

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Margaret Karpenko, CPA, CMA  
Chief Financial Officer

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David Euler, P.Eng, PMP  
Managing Director of Engineering  
Environmental Services & Public Works

I concur with this report:

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Jerry D. Knox  
Chief Administrative Officer

Attachment: Appendix A – 2016 Water and Wastewater Rates

**Appendix A**  
**2016 Water and Wastewater Rates**

**Monthly Fixed Rate**

Meter Size	Monthly Fixed rate
5/8X3/4	29.50
5/8 INCH	29.50
3/4 INCH	29.50
1 INCH	76.70
1.5 INCH	153.41
2 INCH	244.86
3 INCH	489.73
4 INCH	764.10
6 INCH	1,528.19

**Water Filtration Surcharge**

Meter Size	Monthly Fixed Rate
5/8X3/4	2.85
5/8 INCH	2.85
3/4 INCH	2.85
1 INCH	7.41
1.5 INCH	14.82
2 INCH	23.65
3 INCH	47.30
4 INCH	73.80
6 INCH	147.59

**Variable Rate** 1.03

**Wastewater Surcharge** 76.26%



# Water and Wastewater Business Unit Summary

**Budget Year: 2016**

**YTD End Date: October 12, 2015**

	2014 Actuals	2015 Actuals YTD **	2015 Budget	2016 Finance Review	Variance	Variance %
<b>Sanitary Sewer System</b>						
SANITARY SEWER DISTRIBUTION	(1,703,651)	(1,972,878)	6,196,039	7,134,058	938,019	15.14%
SANITARY SEWER PLANT	1,703,651	1,294,043	1,822,795	1,902,468	79,673	4.37%
Total:	0	(678,835)	8,018,834	9,036,526	1,017,692	12.69%
Percent Increase:						
<b>Water System</b>						
WATER DISTRIBUTION	(1,846,834)	(4,551,047)	10,443,362	10,310,458	(132,904)	-1.27%
WATER PLANT	1,846,835	1,534,084	1,868,391	1,919,399	51,008	2.73%
Total:	0	(3,016,963)	12,311,753	12,229,857	(81,896)	-0.67%
Percent Increase:						
Grand Total *	0	(3,695,798)	20,330,587	21,266,383	935,796	4.60%

## Service Level Changes

	<u>Priority Description</u>	<u>Impact</u>	<u>Variance</u>	<u>Change</u>
A	2016 Capital Levy held at 2015 level (Approved by CAO)	(279,770)	(279,770)	<b>3.23%</b>
A	Water Operating target reduction <b>(note: do not proceed with fluoride removal)</b>	(50,000)	(50,000)	
A	Web portal e-billing incentive July implementation	(32,000)	(32,000)	
A	Reduction of 50% Ellendale Capital - Water <b>(Utilize 50% of surplus from 2015 capital projects)</b>	(400,000)	(200,000)	
	<b>Total Change</b>		<b>374,026</b>	<b>1.84%</b>
A	Implement a quarterly billing	(68,000)	(68,000)	1.51%
B	Reduction of 50% Ellendale Capital - Water	(200,000)	(200,000)	
B	Further Water Capital Reduction	(175,000)	(175,000)	
			<b>(68,974)</b>	<b>-0.34%</b>

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

\*\* 2015 Actuals subject to year-end adjustments and accrual



# Business Unit Summary

Budget Year: 2016

YTD End Date: December 2015

## FINAL

	2014 Actuals	2015 Actuals YTD	2015 Budget	2016 Finance Review	Variance	Var %
<b>Sanitary Sewer System</b>						
SANITARY SEWER DISTRIBUTION	(1,703,651)	(1,972,457)	6,196,039	6,854,288	658,249	10.62%
SANITARY SEWER PLANT	1,703,651	1,295,402	1,822,795	1,902,468	79,672	4.37%
<b>Total:</b>	<b>0</b>	<b>(677,055)</b>	<b>8,018,834</b>	<b>8,756,755</b>	<b>737,921</b>	<b>9.20%</b>
<b>Water System</b>						
WATER DISTRIBUTION	(2,012,360)	(4,666,486)	10,115,889	9,609,666	(506,223)	-5.00%
WATER ADMINISTRATION	165,525	127,025	327,473	418,792	91,319	27.89%
WATER PLANT	1,846,835	1,534,267	1,868,391	1,919,399	51,008	2.73%
<b>Total:</b>	<b>0</b>	<b>(3,005,194)</b>	<b>12,311,753</b>	<b>11,947,856</b>	<b>(363,897)</b>	<b>-2.96%</b>
	<b>0</b>	<b>(3,682,249)</b>	<b>20,330,587</b>	<b>20,704,612</b>	<b>374,025</b>	<b>1.84%</b>



# Executive Report

Budget Year: 2016; YTD End Date: December 2015

Department(s): Wastewater System, Water System

Division(s): SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT, WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2014 Actuals	2015 Actuals YTD	2015 Budget	2016 Approved	Variance	Variance %
<b>PERSONNEL</b>						
1001 REGULAR SALARIES	2,205,171	2,507,615	3,026,125	3,093,288	67,163	2.22 %
1002 TEMPORARY SALARIES	68,435	16,415	22,891	23,213	322	1.41 %
1003 SHIFT PREMIUM	2,310	3,665	3,319	2,889	(430)	-12.96 %
1004 OTHER/STANDBY	68,053	71,271	82,661	85,399	2,738	3.31 %
1010 MODIFIED/ACCOMMODATED	2,451	11,747	0	0	0	0.00 %
1011 SALARIES CAPITAL/Special Projects	0	0	345,466	348,133	2,667	0.77 %
1101 OVERTIME FULLTIME	398,074	282,436	383,087	364,087	(19,000)	-4.96 %
1102 OVERTIME PART TIME	186	170	0	0	0	0.00 %
1202 VACATION	225,543	254,544	3,184	3,249	65	2.04 %
1203 COMPASSIONATE LEAVE	2,478	3,852	0	0	0	0.00 %
1204 STATUTORY HOLIDAYS	114,958	118,470	0	0	0	0.00 %
1207 SICK LEAVE	101,206	106,649	0	0	0	0.00 %
1299 OTHER LABOUR COSTS	185	0	0	0	0	0.00 %
1301 WSIB LEAVE	(7,722)	(2,254)	0	0	0	0.00 %
1401 TRAINING & SAFETY	75,426	73,240	0	0	0	0.00 %
1410 DRY CLEANING ALLOWANCE	0	43	0	0	0	0.00 %
1499 OTHER EMP ALLOWANCES	6,007	2,299	0	0	0	0.00 %
1801 FRINGE BENEFITS-FULLTIME	907,544	994,521	1,019,163	1,038,900	19,737	1.94 %
1802 FRINGE BENEFITS-PARTTIME	10,002	1,893	2,294	2,341	47	2.05 %
<b>PERSONNEL TOTAL</b>	<b>4,180,307</b>	<b>4,446,576</b>	<b>4,888,190</b>	<b>4,961,499</b>	<b>73,309</b>	<b>1.50 %</b>
<b>GOODS &amp; SERVICES</b>						
2006 ASPHALT - COLD MIX	42,393	46,882	54,250	54,250	0	0.00 %
2008 CEMENT	25,470	2,654	27,000	28,802	1,802	6.67 %
2020 SEWER/WATER PIPE & PARTS	157,515	180,010	155,450	267,660	112,210	72.18 %
2030 GRAVEL	86,742	114,849	151,100	113,500	(37,600)	-24.88 %
2034 CONCRETE	260	0	0	0	0	0.00 %
2036 SIGNS	96	0	0	0	0	0.00 %
2055 MATERIALS	344,423	308,781	390,375	376,000	(14,375)	-3.68 %
2099 MISC. MATERIALS	110,625	66,670	165,050	58,000	(107,050)	-64.86 %
2405 DIESEL FUEL	0	1,228	0	0	0	0.00 %
2435 TOOLS	28,069	21,710	38,028	35,568	(2,460)	-6.47 %
2601 OFFICE SUPPLIES	7,499	12,294	7,950	7,200	(750)	-9.43 %
2615 JANITORIAL SUPPLIES	121	0	0	0	0	0.00 %
2650 CLOTHING / UNIFORM	24,105	27,257	24,760	25,620	860	3.47 %
2655 SAFETY SUPPLIES	36,170	38,975	38,910	38,410	(500)	-1.29 %
2660 SAFETY BOOT ALLOWANCE	8,034	6,375	11,819	10,037	(1,782)	-15.08 %
2701 HYDRO	1,262,495	1,318,489	1,297,749	1,429,215	131,466	10.13 %
2705 NATURAL GAS	64,022	52,105	46,428	44,068	(2,360)	-5.08 %
2715 WATER	10,969	5,452	16,006	16,596	590	3.69 %



# Executive Report

Budget Year: 2016; YTD End Date: December 2015

Department(s): Wastewater System, Water System

Division(s): SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT, WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2014 Actuals	2015 Actuals YTD	2015 Budget	2016 Approved	Variance	Variance %
2720 MUNICIPAL TAXES	236,088	239,859	244,173	248,802	4,629	1.90 %
2999 MISCELLANEOUS SUPPLIES	0	389	0	0	0	0.00 %
3001 POSTAGE	38,614	74,064	35,000	118,000	83,000	237.14 %
3005 COURIER & DELIVERY	2,114	4,429	500	2,000	1,500	300.00 %
3007 ONTARIO 1 CALL CENTER	0	4,854	13,000	8,000	(5,000)	-38.46 %
3010 TELEPHONE	38,493	41,297	35,525	42,960	7,435	20.93 %
3035 MILEAGE	10,238	7,664	15,020	11,270	(3,750)	-24.97 %
3055 MEETING COSTS	0	65	0	0	0	0.00 %
3060 MEALS	0	323	0	0	0	0.00 %
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	4,012	3,819	2,990	3,450	460	15.38 %
3071 TRAINING	0	0	0	3,065	3,065	100.00 %
3075 TRAINING COURSES	70,214	62,065	63,000	61,000	(2,000)	-3.17 %
3080 ADVERTISING & PROMOTION	0	87	0	0	0	0.00 %
3099 MISC ADMIN EXPENSES	7,125	0	3,294	(46,706)	(50,000)	-1,517.91 %
3102 CONSULTANT FEES I.S.	27,094	64,225	64,248	65,250	1,002	1.56 %
3205 VEHICLE LEASE/RENTAL	10,058	4,376	9,000	9,000	0	0.00 %
3299 MISC LEASES & RENTS	0	0	200	0	(200)	-100.00 %
3301 RADIO MAINTENANCE	4,556	57,273	92,890	93,770	880	0.95 %
3325 WATER METER MAINTENANCE	0	5,496	60,000	60,000	0	0.00 %
3350 DRY CLEANING/LAUNDERING	907	857	1,000	1,000	0	0.00 %
3425 CONSTRUCTION CONTRACT	155,022	173,421	211,200	181,315	(29,885)	-14.15 %
3426 PATCHING	658,055	723,072	649,930	665,521	15,591	2.40 %
3427 HYDROSEEDING	33,142	25,331	55,620	58,048	2,428	4.37 %
3430 MAINTENANCE CONTRACT	21,008	14,551	23,000	20,000	(3,000)	-13.04 %
3499 MISC CONTRACTS	0	143	1,300	0	(1,300)	-100.00 %
3601 INSURANCE PREMIUMS	202,331	233,111	215,830	228,466	12,636	5.85 %
3969 SLUDGE DISPOSAL	140,858	94,059	120,000	150,000	30,000	25.00 %
<b>GOODS &amp; SERVICES TOTAL</b>	<b>3,868,937</b>	<b>4,038,561</b>	<b>4,341,595</b>	<b>4,489,137</b>	<b>147,542</b>	<b>3.40 %</b>
<b>FINANCIAL EXPENSES</b>						
4015 DEBENTURE PRINCIPAL	1,736,335	1,983,301	2,106,635	2,406,935	300,300	14.25 %
4020 DEBENTURE INTEREST	453,529	457,016	531,159	520,347	(10,812)	-2.04 %
<b>FINANCIAL EXPENSES TOTAL</b>	<b>2,189,864</b>	<b>2,440,317</b>	<b>2,637,794</b>	<b>2,927,282</b>	<b>289,488</b>	<b>10.97 %</b>
<b>CAPITAL/RESERVE TRANSACTIONS</b>						
5015 OFFICE FURNITURE & EQUIP	2,732	0	0	0	0	0.00 %
5020 WATER METERS	0	9,349	10,000	20,000	10,000	100.00 %
5101 CAPITAL LEVY	7,768,723	7,855,253	7,855,253	7,655,253	(200,000)	-2.55 %
5115 TRANSFER TO RESERVE FUND	734,996	674,529	0	0	0	0.00 %
<b>CAPITAL/RESERVE TRANSACTIONS TOTAL</b>	<b>8,506,451</b>	<b>8,539,131</b>	<b>7,865,253</b>	<b>7,675,253</b>	<b>(190,000)</b>	<b>-2.42 %</b>
<b>INTERNAL TRANSFERS</b>						
7001 VEH & EQUIPMENT USAGE FEE	957,793	1,026,804	1,059,010	1,015,204	(43,806)	-4.14 %



# Executive Report

Budget Year: 2016; YTD End Date: December 2015

Department(s): Wastewater System, Water System

Division(s): SANITARY SEWER DISTRIBUTION, SANITARY SEWER PLANT, WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2014 Actuals	2015 Actuals YTD	2015 Budget	2016 Approved	Variance	Variance %
7010 ADMINISTRATON & OVERHEAD	1,215,834	1,066,953	1,066,953	1,084,200	17,247	1.62 %
EXPENSE TOTAL	20,919,186	21,558,342	21,858,795	22,152,575	293,780	1.34 %
<b>REVENUE</b>						
0175 DIRECT WATER BILLINGS	11,782,415	11,816,962	12,311,753	11,947,856	(363,897)	-2.96 %
0176 WATER TREATMENT LEVY	0	203	0	0	0	0.00 %
0177 FILTRATION PLANT LEVY	701,387	741,465	705,870	692,348	(13,522)	-1.92 %
0178 CONSTRUCTION WATER	8,116	13,990	0	0	0	0.00 %
0180 SEWER SURCHARGE	7,877,936	7,910,655	8,018,834	8,756,755	737,921	9.20 %
0431 PENALTIES/WATER ACCOUNTS	38,694	45,226	30,000	36,000	6,000	20.00 %
0456 SALE OF SCRAP METALS	355	5,488	0	0	0	0.00 %
0460 TRANSFER FRM CAPITAL FUND	0	0	433,139	437,616	4,477	1.03 %
0470 TSF FROM RESERVE FUND	45,996	597,066	0	0	0	0.00 %
0472 REIMB - CUPE BENEFITS	2,093	3,236	0	0	0	0.00 %
0476 REIMBURSEMENT-CUPE WAGES	8,524	11,805	0	0	0	0.00 %
0479 REIMBURSEMENTS	1,500	0	0	0	0	0.00 %
0480 SUNDRY REVENUE	51,511	28,231	25,000	25,000	0	0.00 %
0481 INSURANCE REVENUE	0	18,938	0	0	0	0.00 %
0509 MIN OF NORTH DEVEL & MINE	3,850	5,035	0	0	0	0.00 %
0532 YES PROGRAM	7,305	6,819	0	0	0	0.00 %
0850 ADMIN FEES	26,692	0	11,000	11,000	0	0.00 %
0860 ACCOUNT ADJ./METER READS	1,347	9,202	0	0	0	0.00 %
0869 OTHER ADMINISTRATION FEES	0	2,196	0	0	0	0.00 %
0873 SANITARY SEWER CONNECTION	53,556	9,457	50,000	10,000	(40,000)	-80.00 %
0874 SEWER RODDINGS	34,880	38,975	35,000	35,000	0	0.00 %
0876 WATER CONNECTIONS	69,756	37,543	67,700	25,000	(42,700)	-63.07 %
0877 WATER THAWS	4,035	2,805	2,000	3,000	1,000	50.00 %
0878 WATER TURN ON/OFF	53,330	46,410	40,000	35,000	(5,000)	-12.50 %
0879 WATER PRESSURE TESTING	0	0	2,000	0	(2,000)	-100.00 %
0899 OTHER SERVICE CHARGES	113,967	126,971	91,500	95,000	3,500	3.83 %
0985 SEPTAGE TREATMENT	29,398	79,455	35,000	43,000	8,000	22.86 %
0993 BY LAW EXCEEDANCE SURCHAR	2,544	198	0	0	0	0.00 %
REVENUE TOTAL	20,919,187	21,558,331	21,858,796	22,152,575	293,779	1.34 %
<b>GRAND TOTAL:</b>	<b>(1)</b>	<b>11</b>	<b>(1)</b>	<b>0</b>	<b>1</b>	<b>-100.00 %</b>



# **WATER**

## **2016 OPERATING BUDGET**





# Executive Report

Budget Year: 2016; YTD End Date: December 2015

Department(s): Water System

Division(s): WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2014 Actuals	2015 Actuals YTD	2015 Budget	2016 Approved	Variance	Variance %
<b>PERSONNEL</b>						
1001 REGULAR SALARIES	1,392,971	1,536,203	1,600,501	1,637,075	36,574	2.29 %
1002 TEMPORARY SALARIES	39,231	16,328	8,705	8,705	0	0.00 %
1003 SHIFT PREMIUM	1,531	2,848	2,805	2,889	84	2.99 %
1004 OTHER/STANDBY	63,741	63,553	54,281	56,289	2,008	3.70 %
1010 MODIFIED/ACCOMMODATED	0	10,360	0	0	0	0.00 %
1011 SALARIES CAPITAL/Special Projects	0	0	148,831	148,806	(25)	-0.02 %
1101 OVERTIME FULLTIME	272,738	207,485	238,689	223,189	(15,500)	-6.49 %
1102 OVERTIME PART TIME	135	170	0	0	0	0.00 %
1202 VACATION	195,646	237,647	1,519	1,546	27	1.78 %
1203 COMPASSIONATE LEAVE	2,478	3,169	0	0	0	0.00 %
1204 STATUTORY HOLIDAYS	105,012	106,796	0	0	0	0.00 %
1207 SICK LEAVE	98,160	101,363	0	0	0	0.00 %
1299 OTHER LABOUR COSTS	185	0	0	0	0	0.00 %
1301 WSIB LEAVE	(7,722)	(2,254)	0	0	0	0.00 %
1401 TRAINING & SAFETY	63,351	63,552	0	0	0	0.00 %
1410 DRY CLEANING ALLOWANCE	0	43	0	0	0	0.00 %
1499 OTHER EMP ALLOWANCES	5,450	1,110	0	0	0	0.00 %
1801 FRINGE BENEFITS-FULLTIME	623,459	672,470	530,376	540,805	10,429	1.97 %
1802 FRINGE BENEFITS-PARTTIME	9,840	1,893	1,094	1,114	20	1.83 %
<b>PERSONNEL TOTAL</b>	<b>2,866,206</b>	<b>3,022,736</b>	<b>2,586,801</b>	<b>2,620,418</b>	<b>33,617</b>	<b>1.30 %</b>
<b>GOODS &amp; SERVICES</b>						
2006 ASPHALT - COLD MIX	32,303	37,893	45,000	45,000	0	0.00 %
2008 CEMENT	20,000	0	27,000	16,001	(10,999)	-40.74 %
2020 SEWER/WATER PIPE & PARTS	122,406	145,304	122,620	148,700	26,080	21.27 %
2030 GRAVEL	65,543	89,496	120,000	82,400	(37,600)	-31.33 %
2036 SIGNS	96	0	0	0	0	0.00 %
2055 MATERIALS	122,102	119,274	160,375	146,000	(14,375)	-8.96 %
2099 MISC. MATERIALS	42,905	28,689	97,380	31,000	(66,380)	-68.17 %
2405 DIESEL FUEL	0	1,743	0	0	0	0.00 %
2435 TOOLS	10,887	15,899	17,838	17,538	(300)	-1.68 %
2601 OFFICE SUPPLIES	4,661	9,253	5,400	5,200	(200)	-3.70 %
2650 CLOTHING / UNIFORM	17,132	21,148	17,200	17,900	700	4.07 %
2655 SAFETY SUPPLIES	19,773	24,496	17,950	17,950	0	0.00 %
2660 SAFETY BOOT ALLOWANCE	5,538	4,542	5,830	5,060	(770)	-13.21 %
2701 HYDRO	769,614	843,055	802,123	876,991	74,868	9.33 %
2705 NATURAL GAS	30,637	27,978	13,565	13,836	271	2.00 %
2715 WATER	6,550	3,570	9,525	9,876	351	3.69 %
2720 MUNICIPAL TAXES	137,169	138,671	141,722	144,802	3,080	2.17 %
3001 POSTAGE	38,599	74,058	35,000	118,000	83,000	237.14 %



# Executive Report

Budget Year: 2016; YTD End Date: December 2015

Department(s): Water System

Division(s): WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2014 Actuals	2015 Actuals YTD	2015 Budget	2016 Approved	Variance	Variance %
3005 COURIER & DELIVERY	143	436	0	0	0	0.00 %
3007 ONTARIO 1 CALL CENTER	0	4,003	6,000	8,000	2,000	33.33 %
3010 TELEPHONE	13,433	14,985	11,625	15,200	3,575	30.75 %
3035 MILEAGE	5,914	3,514	8,900	5,150	(3,750)	-42.13 %
3060 MEALS	0	323	0	0	0	0.00 %
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	2,563	1,967	2,990	3,450	460	15.38 %
3071 TRAINING	0	0	0	915	915	100.00 %
3075 TRAINING COURSES	48,962	49,340	37,000	51,000	14,000	37.84 %
3080 ADVERTISING & PROMOTION	0	87	0	0	0	0.00 %
3099 MISC ADMIN EXPENSES	3,750	0	1,830	(48,170)	(50,000)	-2,732.24 %
3102 CONSULTANT FEES I.S.	13,508	33,802	33,815	34,316	501	1.48 %
3205 VEHICLE LEASE/RENTAL	9,525	3,203	5,000	5,000	0	0.00 %
3299 MISC LEASES & RENTS	0	0	200	0	(200)	-100.00 %
3301 RADIO MAINTENANCE	3,190	55,403	91,700	91,700	0	0.00 %
3325 WATER METER MAINTENANCE	0	5,496	60,000	60,000	0	0.00 %
3350 DRY CLEANING/LAUNDERING	553	595	1,000	1,000	0	0.00 %
3425 CONSTRUCTION CONTRACT	100,673	118,978	141,000	100,175	(40,825)	-28.95 %
3426 PATCHING	546,964	548,669	535,600	369,734	(165,866)	-30.97 %
3427 HYDROSEEDING	31,706	22,556	41,200	32,249	(8,951)	-21.73 %
3430 MAINTENANCE CONTRACT	11,137	6,156	15,000	12,000	(3,000)	-20.00 %
3499 MISC CONTRACTS	0	143	1,300	0	(1,300)	-100.00 %
3601 INSURANCE PREMIUMS	79,487	84,838	84,838	88,977	4,139	4.88 %
GOODS & SERVICES TOTAL	2,317,423	2,539,563	2,717,526	2,526,950	(190,576)	-7.01 %
FINANCIAL EXPENSES						
4015 DEBENTURE PRINCIPAL	1,618,835	1,832,468	1,989,135	1,989,435	300	0.02 %
4020 DEBENTURE INTEREST	428,171	424,450	508,981	396,462	(112,519)	-22.11 %
FINANCIAL EXPENSES TOTAL	2,047,006	2,256,918	2,498,116	2,385,897	(112,219)	-4.49 %
CAPITAL/RESERVE TRANSACTIONS						
5015 OFFICE FURNITURE & EQUIP	2,442	0	0	0	0	0.00 %
5020 WATER METERS	0	9,349	10,000	20,000	10,000	100.00 %
5101 CAPITAL LEVY	4,201,981	4,320,389	4,320,389	4,274,263	(46,126)	-1.07 %
5115 TRANSFER TO RESERVE FUND	226,972	0	0	0	0	0.00 %
CAPITAL/RESERVE TRANSACTIONS TOTAL	4,431,395	4,329,738	4,330,389	4,294,263	(36,126)	-0.83 %
INTERNAL TRANSFERS						
7001 VEH & EQUIPMENT USAGE FEE	650,095	708,369	701,760	682,731	(19,029)	-2.71 %
7010 ADMINISTRATON & OVERHEAD	577,438	618,511	618,511	523,562	(94,949)	-15.35 %
EXPENSE TOTAL	12,889,563	13,475,835	13,453,103	13,033,821	(419,282)	-3.12 %
REVENUE						
0175 DIRECT WATER BILLINGS	11,782,415	11,816,962	12,311,753	11,947,856	(363,897)	-2.96 %
0176 WATER TREATMENT LEVY	0	203	0	0	0	0.00 %



# Executive Report

Budget Year: 2016; YTD End Date: December 2015

Department(s): Water System

Division(s): WATER DISTRIBUTION, WATER FINANCE ADMIN, WATER PLANT

	2014 Actuals	2015 Actuals YTD	2015 Budget	2016 Approved	Variance	Variance %
0177 FILTRATION PLANT LEVY	701,387	741,465	705,870	692,348	(13,522)	-1.92 %
0178 CONSTRUCTION WATER	8,116	13,990	0	0	0	0.00 %
0431 PENALTIES/WATER ACCOUNTS	26,110	22,630	15,000	18,000	3,000	20.00 %
0456 SALE OF SCRAP METALS	355	5,488	0	0	0	0.00 %
0460 TRANSFER FRM CAPITAL FUND	0	0	181,281	181,616	335	0.18 %
0470 TSF FROM RESERVE FUND	45,996	597,066	0	0	0	0.00 %
0472 REIMB - CUPE BENEFITS	2,026	3,173	0	0	0	0.00 %
0476 REIMBURSEMENT-CUPE WAGES	8,075	11,576	0	0	0	0.00 %
0479 REIMBURSEMENTS	1,500	0	0	0	0	0.00 %
0480 SUNDRY REVENUE	34,206	7,533	25,000	25,000	0	0.00 %
0481 INSURANCE REVENUE	0	18,938	0	0	0	0.00 %
0509 MIN OF NORTH DEVEL & MINE	3,850	5,035	0	0	0	0.00 %
0532 YES PROGRAM	7,305	6,819	0	0	0	0.00 %
0850 ADMIN FEES	26,692	0	11,000	11,000	0	0.00 %
0860 ACCOUNT ADJ./METER READS	1,347	9,202	0	0	0	0.00 %
0869 OTHER ADMINISTRATION FEES	0	2,196	0	0	0	0.00 %
0874 SEWER RODDINGS	0	(175)	0	0	0	0.00 %
0876 WATER CONNECTIONS	69,756	37,543	67,700	25,000	(42,700)	-63.07 %
0877 WATER THAWS	4,035	2,805	2,000	3,000	1,000	50.00 %
0878 WATER TURN ON/OFF	53,330	46,410	40,000	35,000	(5,000)	-12.50 %
0879 WATER PRESSURE TESTING	0	0	2,000	0	(2,000)	-100.00 %
0899 OTHER SERVICE CHARGES	113,063	126,971	91,500	95,000	3,500	3.83 %
<b>REVENUE TOTAL</b>	<b>12,889,564</b>	<b>13,475,830</b>	<b>13,453,104</b>	<b>13,033,820</b>	<b>(419,284)</b>	<b>-3.12 %</b>
<b>GRAND TOTAL:</b>	<b>(1)</b>	<b>5</b>	<b>(1)</b>	<b>1</b>	<b>2</b>	<b>200.00 %</b>



# **SANITARY SEWER**

## **2016 OPERATING BUDGET**



# Executive Report

Budget Year: 2016; YTD End Date: December 2015

Department(s): Wastewater System

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

	2014 Actuals	2015 Actuals YTD	2015 Budget	2016 Approved	Variance	Variance %
<b>PERSONNEL</b>						
1001 REGULAR SALARIES	812,200	971,412	1,425,624	1,456,213	30,589	2.15 %
1002 TEMPORARY SALARIES	29,204	87	14,186	14,508	322	2.27 %
1003 SHIFT PREMIUM	779	817	514	0	(514)	-100.00 %
1004 OTHER/STANDBY	4,312	7,718	28,380	29,110	730	2.57 %
1010 MODIFIED/ACCOMMODATED	2,451	1,387	0	0	0	0.00 %
1011 SALARIES CAPITAL/Special Projects	0	0	196,635	199,327	2,692	1.37 %
1101 OVERTIME FULLTIME	125,336	74,951	144,398	140,898	(3,500)	-2.42 %
1102 OVERTIME PART TIME	51	0	0	0	0	0.00 %
1202 VACATION	29,897	16,897	1,665	1,703	38	2.28 %
1203 COMPASSIONATE LEAVE	0	683	0	0	0	0.00 %
1204 STATUTORY HOLIDAYS	9,946	11,674	0	0	0	0.00 %
1207 SICK LEAVE	3,046	5,286	0	0	0	0.00 %
1401 TRAINING & SAFETY	12,075	9,688	0	0	0	0.00 %
1499 OTHER EMP ALLOWANCES	557	1,189	0	0	0	0.00 %
1801 FRINGE BENEFITS-FULLTIME	284,085	322,051	488,787	498,095	9,308	1.90 %
1802 FRINGE BENEFITS-PARTTIME	162	0	1,200	1,227	27	2.25 %
<b>PERSONNEL TOTAL</b>	<b>1,314,101</b>	<b>1,423,840</b>	<b>2,301,389</b>	<b>2,341,081</b>	<b>39,692</b>	<b>1.72 %</b>
<b>GOODS &amp; SERVICES</b>						
2006 ASPHALT - COLD MIX	10,090	8,989	9,250	9,250	0	0.00 %
2008 CEMENT	5,470	2,654	0	12,801	12,801	100.00 %
2020 SEWER/WATER PIPE & PARTS	35,109	34,706	32,830	118,960	86,130	262.35 %
2030 GRAVEL	21,199	25,353	31,100	31,100	0	0.00 %
2034 CONCRETE	260	0	0	0	0	0.00 %
2055 MATERIALS	222,321	189,507	230,000	230,000	0	0.00 %
2099 MISC. MATERIALS	67,720	37,981	67,670	27,000	(40,670)	-60.10 %
2405 DIESEL FUEL	0	(515)	0	0	0	0.00 %
2435 TOOLS	17,182	5,811	20,190	18,030	(2,160)	-10.70 %
2601 OFFICE SUPPLIES	2,838	3,041	2,550	2,000	(550)	-21.57 %
2615 JANITORIAL SUPPLIES	121	0	0	0	0	0.00 %
2650 CLOTHING / UNIFORM	6,973	6,109	7,560	7,720	160	2.12 %
2655 SAFETY SUPPLIES	16,397	14,479	20,960	20,460	(500)	-2.39 %
2660 SAFETY BOOT ALLOWANCE	2,496	1,833	5,989	4,977	(1,012)	-16.90 %
2701 HYDRO	492,881	475,434	495,626	552,224	56,598	11.42 %
2705 NATURAL GAS	33,385	24,127	32,863	30,232	(2,631)	-8.01 %
2715 WATER	4,419	1,882	6,481	6,720	239	3.69 %
2720 MUNICIPAL TAXES	98,919	101,188	102,451	104,000	1,549	1.51 %
2999 MISCELLANEOUS SUPPLIES	0	389	0	0	0	0.00 %
3001 POSTAGE	15	6	0	0	0	0.00 %
3005 COURIER & DELIVERY	1,971	3,993	500	2,000	1,500	300.00 %



# Executive Report

Budget Year: 2016; YTD End Date: December 2015

Department(s): Wastewater System

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

	2014 Actuals	2015 Actuals YTD	2015 Budget	2016 Approved	Variance	Variance %
3007 ONTARIO 1 CALL CENTER	0	851	7,000	0	(7,000)	-100.00 %
3010 TELEPHONE	25,060	26,312	23,900	27,760	3,860	16.15 %
3035 MILEAGE	4,324	4,150	6,120	6,120	0	0.00 %
3055 MEETING COSTS	0	65	0	0	0	0.00 %
3065 MEMBERSHIPS/LICENSES/CERTIFICATIONS	1,449	1,852	0	0	0	0.00 %
3071 TRAINING	0	0	0	2,150	2,150	100.00 %
3075 TRAINING COURSES	21,252	12,725	26,000	10,000	(16,000)	-61.54 %
3099 MISC ADMIN EXPENSES	3,375	0	1,464	1,464	0	0.00 %
3102 CONSULTANT FEES I.S.	13,586	30,423	30,433	30,934	501	1.65 %
3205 VEHICLE LEASE/RENTAL	533	1,173	4,000	4,000	0	0.00 %
3301 RADIO MAINTENANCE	1,366	1,870	1,190	2,070	880	73.95 %
3350 DRY CLEANING/LAUNDERING	354	262	0	0	0	0.00 %
3425 CONSTRUCTION CONTRACT	54,349	54,443	70,200	81,140	10,940	15.58 %
3426 PATCHING	111,091	174,403	114,330	295,787	181,457	158.71 %
3427 HYDROSEEDING	1,436	2,775	14,420	25,799	11,379	78.91 %
3430 MAINTENANCE CONTRACT	9,871	8,395	8,000	8,000	0	0.00 %
3601 INSURANCE PREMIUMS	122,844	148,273	130,992	139,489	8,497	6.49 %
3969 SLUDGE DISPOSAL	140,858	94,059	120,000	150,000	30,000	25.00 %
<b>GOODS &amp; SERVICES TOTAL</b>	<b>1,551,514</b>	<b>1,498,998</b>	<b>1,624,069</b>	<b>1,962,187</b>	<b>338,118</b>	<b>20.82 %</b>
<b>FINANCIAL EXPENSES</b>						
4015 DEBENTURE PRINCIPAL	117,500	150,833	117,500	417,500	300,000	255.32 %
4020 DEBENTURE INTEREST	25,358	32,566	22,178	123,885	101,707	458.59 %
<b>FINANCIAL EXPENSES TOTAL</b>	<b>142,858</b>	<b>183,399</b>	<b>139,678</b>	<b>541,385</b>	<b>401,707</b>	<b>287.60 %</b>
<b>CAPITAL/RESERVE TRANSACTIONS</b>						
5015 OFFICE FURNITURE & EQUIP	290	0	0	0	0	0.00 %
5101 CAPITAL LEVY	3,566,742	3,534,864	3,534,864	3,380,990	(153,874)	-4.35 %
5115 TRANSFER TO RESERVE FUND	508,024	674,529	0	0	0	0.00 %
<b>CAPITAL/RESERVE TRANSACTIONS TOTAL</b>	<b>4,075,056</b>	<b>4,209,393</b>	<b>3,534,864</b>	<b>3,380,990</b>	<b>(153,874)</b>	<b>-4.35 %</b>
<b>INTERNAL TRANSFERS</b>						
7001 VEH & EQUIPMENT USAGE FEE	307,698	318,435	357,250	332,473	(24,777)	-6.94 %
7010 ADMINISTRATON & OVERHEAD	638,396	448,442	448,442	560,638	112,196	25.02 %
<b>EXPENSE TOTAL</b>	<b>8,029,623</b>	<b>8,082,507</b>	<b>8,405,692</b>	<b>9,118,754</b>	<b>713,062</b>	<b>8.48 %</b>
<b>REVENUE</b>						
0180 SEWER SURCHARGE	7,877,936	7,910,655	8,018,834	8,756,755	737,921	9.20 %
0431 PENALTIES/WATER ACCOUNTS	12,584	22,596	15,000	18,000	3,000	20.00 %
0460 TRANSFER FRM CAPITAL FUND	0	0	251,858	256,000	4,142	1.64 %
0472 REIMB - CUPE BENEFITS	67	63	0	0	0	0.00 %
0476 REIMBURSEMENT-CUPE WAGES	449	229	0	0	0	0.00 %
0480 SUNDRY REVENUE	17,305	20,698	0	0	0	0.00 %
0873 SANITARY SEWER CONNECTION	53,556	9,457	50,000	10,000	(40,000)	-80.00 %



# Executive Report

Budget Year: 2016; YTD End Date: December 2015

Department(s): Wastewater System

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

	2014 Actuals	2015 Actuals YTD	2015 Budget	2016 Approved	Variance	Variance %
0874 SEWER RODDINGS	34,880	39,150	35,000	35,000	0	0.00 %
0899 OTHER SERVICE CHARGES	904	0	0	0	0	0.00 %
0985 SEPTAGE TREATMENT	29,398	79,455	35,000	43,000	8,000	22.86 %
0993 BY LAW EXCEEDANCE SURCHAR	2,544	198	0	0	0	0.00 %
REVENUE TOTAL	8,029,623	8,082,501	8,405,692	9,118,755	713,063	8.48 %
<b>GRAND TOTAL:</b>	<b>0</b>	<b>6</b>	<b>0</b>	<b>(1)</b>	<b>(1)</b>	<b>100.00 %</b>