



**CITY OF NORTH BAY**  
**2017**  
**WATER &**  
**WASTEWATER**  
**OPERATING BUDGET**

# City of North Bay Report to Council

Report No: CORP 2016-107

Date: October 10, 2016

Originator: Laura Boissonneault

Subject: 2017 Water & Wastewater Operating Budget

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## **Recommendation:**

That Report to Council CORP 2016-107 regarding the 2017 Water & Wastewater Operating Budget be received and referred to the Engineering and Works Committee for a Special Committee Meeting to be held on October 25<sup>th</sup>, 2016.

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## **Background:**

During September 2016, 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 2017 Preliminary Water & Wastewater Operating Budget submissions. The proposed 2017 Water and Wastewater Operating Budget is attached to this report as Appendix A.

**Budget Guidelines** – The 2017 Water & Wastewater Operating Budget was prepared with the following guidelines:

**Service Delivery** – The preliminary budget was prepared with Management’s projections and cost estimates to deliver existing service levels to the ratepayers.

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

- Annualized approved Council initiatives
- Inclusion of contractual agreements
- Legislated changes that came into effect

**User Fees** – User fees projecting to increase revenues will be tabled with details on October 17<sup>th</sup>, 2016, with a scheduled Public Meeting on November 21<sup>st</sup>, which complies with the required minimum 21 day notice. It is important to note that not all instances of user fee changes will result in increased revenues.

**Utility Costs** – 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 rate increase of 4% and gas rate increase at 2.5% accordingly.

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

**Staff Complement** – Any 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

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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 estimated 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 EI and Canada Pension Plan have been communicated.

**Insurance** – These costs are estimated to increase by 4%. The City’s insurance period is from May to April. Therefore, the first 4 months of 2017 is known and the increase is then applied to the remaining 8 months.

**Risks** – As with any budget, there are risks associated with forecasting expenditures and revenues. Many water and wastewater 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. Revenues are volatile due to the fact they are dependent upon the volume being consumed by users. To date the average estimated consumption (14 cubic meters for residential homes) has been met and the year is projected to end on target. Water and Wastewater operations are also highly contingent on weather and economic conditions. The tabled Budget contains no contingency account to mitigate any of the aforementioned risks.

**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 10<sup>th</sup>, 2016 is \$1,923,812 and is allocated as follows:

• Water Operating (99576R):	\$202,172
• Sewer Operating (99577R):	<u>\$1,721,640</u>
<b>Total Operating Reserves</b>	<b>\$1,923,812</b>

The combined Water and Wastewater Operating Reserves represent funds available to mitigate the ongoing operational risks, risks associated with operating a metered billing system, 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 \$22.9 million, the Operating Reserves should ideally be in the range of 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. Note that the above reserve balances are subject to year-end accruals and allocations.

**Water Rates** – Water rates are calculated on a full cost recovery model. The enclosed Water and Wastewater Operating Budget will be used as a basis for calculating the 2017 Water and Wastewater rates. The calculated rates will be presented to Council under a separate report CORP 2016-116, on October 17, 2016.

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**Recommendation:**

That Report to Council CORP 2016-107 regarding the 2017 Water & Wastewater Operating Budget be received and referred to the Engineering and Works Committee for a Special Committee Meeting to be held on October 25<sup>th</sup>, 2016.

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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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Lea Janisse  
Interim Chief Administrative Officer

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

Attachment: Appendix A – 2017 Water & Wastewater Operating Budget



# Business Unit Summary

Budget Year: 2017

YTD End Date: September 2016

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Finance Review	Variance	Var %
<b>Sanitary Sewer System</b>						
SANITARY SEWER DISTRIBUTION	(1,662,646)	(3,825,575)	6,854,288	7,458,585	604,297	8.82%
SANITARY SEWER PLANT	1,662,646	1,432,159	1,902,468	1,791,565	(110,903)	-5.83%
<b>Total:</b>	<b>0</b>	<b>(2,393,416)</b>	<b>8,756,756</b>	<b>9,250,150</b>	<b>493,394</b>	<b>5.63%</b>
<b>Water System</b>						
WATER DISTRIBUTION	(1,861,642)	(3,178,741)	10,028,458	10,332,439	303,981	3.03%
WATER PLANT	1,861,642	1,445,924	1,919,399	1,904,133	(15,266)	-0.80%
<b>Total:</b>	<b>0</b>	<b>(1,732,817)</b>	<b>11,947,857</b>	<b>12,236,572</b>	<b>288,715</b>	<b>2.42%</b>
	<b>0</b>	<b>(4,126,233)</b>	<b>20,704,613</b>	<b>21,486,722</b>	<b>782,109</b>	<b>3.78%</b>

\* Actuals are subject to year-end entries including: accruals, adjustments, etc...

\*\* Note totals may vary slightly from computer generated budget reports due to rounding.

# City of North Bay

## Report to Council

**Report No:** CORP 2016-116

**Date:** October 11, 2016

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

**Subject:** 2017 Preliminary Water and Wastewater Calculated Rates

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### Recommendations:

1. That Report to Council CORP 2016-116 2017 Preliminary Water and Wastewater Calculated Rates be received and referred to the General Government Committee and that Council hold a public meeting on November 21, 2016 with respect to the calculated rates for Water, Wastewater Surcharge and Water Filtration Charges as per Appendix A to Report to Council CORP 2016-116.
  2. That City Council continue to support the residential low-flow toilet replacement rebate program, and increase the per account limit from one (1) to two (2) toilets.
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### Background:

On October 5, 2015 City Council passed Resolution 2015-475 to establish annual water rates on a meter size basis. The user rates are calculated on a full cost recovery model that is consistent with Provincial legislation and formed the basis for the updated Sustainable Financial Plan for Water that was required to be submitted to the Minister of Finance in January 2016 in order to meet the requirements of the City's water operating license.

The City's Water and Wastewater Systems are driven by demand placed on the Systems by its consumers. The following are key highlights of the Systems:

- In 2017 it is anticipated that the City will bill 16,523 connections for water services.
- Not all users connected to the municipal Water System receive wastewater services therefore the number of wastewater customers is marginally lower at 15,862 connections or approximately 96% of water customers.
- The water and wastewater general operation and maintenance costs used in the rate calculations are based on the 2017 Water & Wastewater Operating Budget as submitted in Report to Council CORP 2016-107. The total net budget for the Water System is projected to be \$12.2 million and the total net budget for the Wastewater System is \$9.2 million.
- Residential meter water billings commenced as of September 1, 2015. The rates for 2016 included a conservation adjustment in order to predict the reaction of customers. The actual household monthly consumption for 2016 has averaged 14 cubic meters. The attached 2017 rates have assumed that the residential consumption will remain at 2.53 million cubic meters.
- Although the new meter rates system eliminates the different classes, the data is still collected in this manner therefore the ICI (Industrial, Commercial, and Institutional) consumption patterns have been analyzed in determining consumption forecasts. The forecasted consumption is 2.2 million cubic meters.

- As part of the October 5, 2015 Council meeting, Council approved the recommendations included in Report to Council CORP 2015-109 which includes a new process where customers may apply to have their meter size adjusted. It is the customer's responsibility to provide engineering reports to support their request. The enclosed rates are calculated based on approximately 20 adjustments approved to date. Should there be a significant shift in meter sizes after the writing of this report there is an opportunity for a surplus or deficit to be reported at the end of 2017. The enclosed rates are calculated with the number of meters and the mix of meters recorded to date. In setting a budget this is a normal forecast risk.
- During the course of the Special Water Review Committee meetings of 2015 there was a commitment to review the rate structure and shift the variable and fixed rate components from 60% fixed /40% variable to 50% fixed/50% variable in 2017 if it appeared reasonable to the customer. Administration has reviewed the data and is supportive of a shift towards 50% fixed/50% variable. Placing more weight on the variable component provides customers with more ability to control consumption as well as control over their water and wastewater bill. Enclosed in Appendix A are the calculated rates under the 50% fixed /50% variable model. Appendix B calculates the rates under the existing 60% fixed /40% variable model. Appendix C provides a sample invoice to illustrate how an individual household may be impacted under each of the rate structures.
- Effective January 1, 2016 Council approved a Residential Low-flow Toilet Replacement Rebate Program. The rebate of \$50.00 per replacement of a WaterSense low-flow toilet or efficiency toilet is available to residential units located within the City of North Bay that are connected to the municipal water system. A limit of one rebate per account was also implemented with the rebate being in the form of a credit on the water account. Council approved a reserve transfer of up to \$100,000 to support this initiative. At the time of the writing this report, \$10,900 has applied as credits to various accounts. Administration is recommending that the program continue until the \$100,000 is applied and is also recommending to increase the per account limit to two low-flow toilets. This program assists customers with conservation and helps to prevent unexpected high water bills.
- In accordance with the 2017 Budget Timelines approved by Council as per Report to Council CORP 2016-80, the 2017 Water and Wastewater Rates will come into force on January 1, 2017.

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### Recommendations:

1. That Report to Council CORP 2016-116 2017 Preliminary Water and Wastewater Calculated Rates be received and referred to the General Government Committee and that Council hold a public meeting on November 21, 2016 with respect to the calculated rates for Water, Wastewater Surcharge and Water Filtration Charges as per Appendix A to Report to Council CORP 2016-116.
2. That City Council continue to support the residential low-flow toilet replacement rebate program, and increase the per account limit from one (1) to two (2) toilets

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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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Lea Janisse  
Interim Chief Administrative Officer

Attachment: Appendix A - 2017 Water and Wastewater Rates 50% Fixed / 50% Variable  
Appendix B - 2017 Water and Wastewater Rates 60% Fixed / 40% Variable  
Appendix C - Sample invoice projections for each rate structure



## Appendix A

### 2017 Water and Wastewater Rates 50% Fixed / 50% Variable

Monthly Fixed Rate	2016		Difference
	Approved	2017 Recommended	
Meter Size	Monthly Fixed rate		
5/8X3/4	29.50	25.13	(4.37)
5/8 INCH	29.50	25.13	(4.37)
3/4 INCH	29.50	25.13	(4.37)
1 INCH	76.70	65.35	(11.35)
1.5 INCH	153.41	130.69	(22.72)
2 INCH	244.86	208.61	(36.25)
3 INCH	489.73	417.21	(72.52)
4 INCH	764.10	650.95	(113.15)
6 INCH	1,528.19	1,301.91	(226.28)

#### Water Filtration Surcharge

Meter Size	Monthly Fixed Rate		
5/8X3/4	2.85	2.79	(0.06)
5/8 INCH	2.85	2.79	(0.06)
3/4 INCH	2.85	2.79	(0.06)
1 INCH	7.41	7.25	(0.16)
1.5 INCH	14.82	14.51	(0.31)
2 INCH	23.65	23.16	(0.49)
3 INCH	47.30	46.32	(0.98)
4 INCH	73.80	72.27	(1.53)
6 INCH	147.59	144.54	(3.05)

<b>Variable Rate</b>	1.03	1.29	0.26
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<b>Wastewater Surcharge</b>	76.26%	78.65%	2.39%
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## Appendix C

### Sample Invoice

#### 2016 Approved Rates

##### Basic Customer Bill with Water and Sanitary - Fixed Variable

Split: 60/40

m3	Monthly Consumption (m3)		
	14	16	20
Fixed rate	29.50	29.50	29.50
Variable	1.03	14.42	16.48
<b>Water cost</b>	<b>43.92</b>	<b>45.98</b>	<b>50.10</b>
Sanitary	76.26%	33.49	35.06
Filtration Plant	2.85	2.85	2.85
<b>Total monthly invoice</b>	<b>80.26</b>	<b>83.89</b>	<b>91.16</b>

#### 2017 Preliminary Rates

##### Basic Customer Bill with Water and Sanitary - Fixed

Variable Split no transition: 60/40

	Monthly Consumption (m3)		
	14	16	20
Fixed rate	30.16	30.16	30.16
Variable	1.03	14.42	16.48
<b>Water cost</b>	<b>44.58</b>	<b>46.64</b>	<b>50.76</b>
Wastewater Rate	78.65%	35.06	36.68
Filtration Plant	2.79	2.79	2.79
<b>Total monthly invoice</b>	<b>82.43</b>	<b>86.11</b>	<b>93.47</b>
<b>Dollar Change</b>	<b>2.17</b>	<b>2.22</b>	<b>2.32</b>
<b>Percentage Change</b>	<b>2.70%</b>	<b>2.64%</b>	<b>2.54%</b>

#### 2017 Preliminary Rates

##### Basic Customer Bill with Water and Sanitary -

Fixed Variable Split transition to: 50/50

	Monthly Consumption (m3)		
	14	16	20
Fixed rate	25.13	25.13	25.13
Variable	1.29	18.06	20.64
<b>Water cost</b>	<b>43.19</b>	<b>45.77</b>	<b>50.93</b>
Wastewater Rate	78.65%	33.97	36.00
Filtration Plant	2.79	2.79	2.79
<b>Total monthly invoice</b>	<b>79.95</b>	<b>84.56</b>	<b>93.78</b>
<b>Dollar Change</b>	<b>-0.31</b>	<b>0.66</b>	<b>2.62</b>
<b>Percentage Change</b>	<b>-0.39%</b>	<b>0.79%</b>	<b>2.87%</b>

**City of North Bay**  
**Supplemental Report to Council**

Report No: CORP 2016 - 120

Date: October 31, 2016

Originator: Margaret Karpenko

Subject: 2017 Water and Wastewater Operating Budget

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**Recommendation:**

That Council approve the 2017 Water and Wastewater Operating Budget with an increase of 3.73%, as shown on Appendix A to Report to Council CORP 2016-120.

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**Background:**

The preliminary 2017 Water & Wastewater Operating Budget was tabled on October 17<sup>th</sup>, 2016 through Report to Council CORP 2016–107. The preliminary budget included an increase of 3.78% or \$782,109 over 2016.

A Committee Meeting of the Whole was held on October 25<sup>th</sup>, 2016 to review the detailed budget package. The preliminary budget included \$10,000 in estimated expenditures relating to the rebate program for the installation of low flow toilets. Since the rebate program was originally approved to be funded from reserves in accordance with the recommendations brought forward from the Special Review Committee for Water Rates, it was determined that the \$10,000 should be reduced from the 2017 budget and that the related expenditures would be funded directly from reserves. There were no other changes made to the 2017 Water and Wastewater Operating Budget. The revised budget, as per Appendix A, includes an overall budget increase of 3.73% or \$772,109 from 2016.

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**Recommendation:**

That Council approve the 2017 Water and Wastewater Operating Budget with an increase of 3.73%, as shown on Appendix A to Report to Council CORP 2016-120.

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Respectfully submitted,

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Margaret Karpenko, CPA, CMA  
Chief Financial Officer

We concur with this report and recommendations.

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

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Lea Janisse  
Interim Chief Administrative Officer

Personnel designated for continuance: Manager of Financial Services  
Attachments: Appendix A – 2017 Water and Wastewater Operating Budget

## Appendix A



# 2017 Water and Wastewater Operating Budget Summary

*Budget Year: 2017*

*YTD End Date: October 2016*

*Execution Date: October 26, 2016*

	2015 Actuals	2016 Actuals YTD *	2016 Budget	2017 Council Review	Variance Increase / (Decrease)	Change %
<b>Wastewater System</b>						
SANITARY SEWER DISTRIBUTION	(1,662,646)	(4,431,601)	6,854,288	7,458,585	604,297	8.82%
SANITARY SEWER PLANT	1,662,646	1,488,081	1,902,468	1,791,565	(110,903)	-5.83%
<b>Total Wastewater System:</b>	<b>-</b>	<b>(2,943,520)</b>	<b>8,756,756</b>	<b>9,250,150</b>	<b>493,394</b>	<b>5.63%</b>
<b>Water System</b>						
WATER DISTRIBUTION	(1,861,642)	(3,962,673)	10,028,458	10,322,439	293,981	2.93%
WATER PLANT	1,861,642	1,503,413	1,919,399	1,904,133	(15,266)	-0.80%
<b>Total Water System:</b>	<b>-</b>	<b>(2,459,260)</b>	<b>11,947,857</b>	<b>12,226,572</b>	<b>278,715</b>	<b>2.33%</b>
<b>Water and Wastewater Grand Total:</b>	<b>-</b>	<b>(5,402,780)</b>	<b>20,704,613</b>	<b>21,476,722</b>	<b>772,109</b>	<b>3.73%</b>

\* Actuals subject to year-end adjustments and accrual

\*\* Totals may vary slightly from computer generated budget reports due to rounding

# City of North Bay

## Supplemental Report to Council

**Report No:** CORP 2016 - 122

**Date:** November 2, 2016

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

**Subject:** 2017 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 2016-122 be approved by Council, effective January 1<sup>st</sup>, 2017, and that a by-law be presented to Council for 3 readings on December 12, 2016.
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### Background:

Preliminary Water and Wastewater Calculated Rates for 2017 were presented to Council on October 17<sup>th</sup> through Report to Council CORP 2016-116. The preliminary rates were calculated based on the 2017 Water and Wastewater Operating Budget as submitted to Council in Report to Council CORP 2016-107.

Following the submission of the preliminary rates, Committee Meetings were held on October 25, 2016 to discuss the 2017 Water and Wastewater Operating Budget. The recommendation coming forward to Council from the Committee Meetings results in an overall increase of 3.73% for the 2017 Water and Wastewater Operating Budget.

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 2017 Water and Wastewater Operating Budget. The Operating Budget changes resulting from the committee meetings were not significant enough to change the variable component of the water rates and caused only a minor reduction to the fixed component of the rates. An adjustment to the water only assumption has reduced the wastewater rate from 78.65% to 77.2% of water.

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### Analysis:

The 2017 Water and Wastewater Calculated Rates presented in Appendix A are based on a 50% Fixed / 50% Variable methodology. Appendix B presents the calculated rates based on a 60% Fixed / 40% Variable methodology. It is recommended that the 50% Fixed / 50% Variable methodology be approved and that the rates become effective January 1, 2017. These rates have been calculated based on the 2017 Water and Wastewater Operating Budget which has an overall increase of 3.73% from 2016. The net budget is broken down as follows:

- Net Budget for the Water System is \$12.2m
- Net Budget for the Wastewater System is \$9.3m

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Appendix C provides an overview of potential impacts to a household water bill under both methodologies.

In order to calculate the rates in Appendix A and B 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.

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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 2016-122 be approved by Council, effective January 1<sup>st</sup>, 2017, and that a by-law be presented to Council for 3 readings on December 12, 2016.

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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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Lea Janisse  
Interim Chief Administrative Officer

Attachment: Appendix A – 2017 Water and Wastewater Rates 50% Fixed / 50% Variable  
Appendix B – 2017 Water and Wastewater Rates 60% Fixed / 40% Variable  
Appendix C – Sample Invoice

## Appendix A

### 2017 Water and Wastewater Rates 50% Fixed / 50% Variable

Monthly Fixed Rate	2016		Difference
	Approved	2017 Recommended	
Meter Size	Monthly Fixed rate		
5/8X3/4	29.50	25.11	(4.39)
5/8 INCH	29.50	25.11	(4.39)
3/4 INCH	29.50	25.11	(4.39)
1 INCH	76.70	65.29	(11.41)
1.5 INCH	153.41	130.59	(22.82)
2 INCH	244.86	208.44	(36.42)
3 INCH	489.73	416.87	(72.86)
4 INCH	764.10	650.42	(113.68)
6 INCH	1,528.19	1,300.84	(227.35)

#### Water Filtration Surcharge

Meter Size	Monthly Fixed Rate		
5/8X3/4	2.85	2.79	(0.06)
5/8 INCH	2.85	2.79	(0.06)
3/4 INCH	2.85	2.79	(0.06)
1 INCH	7.41	7.25	(0.16)
1.5 INCH	14.82	14.51	(0.31)
2 INCH	23.65	23.16	(0.49)
3 INCH	47.30	46.32	(0.98)
4 INCH	73.80	72.27	(1.53)
6 INCH	147.59	144.54	(3.05)

<b>Variable Rate</b>	1.03	1.29	0.26
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<b>Wastewater Surcharge</b>	76.26%	77.20%	0.94%
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## Appendix B

### 2017 Water and Wastewater Rates 60 Fixed / 40% Variable

**2016**

Monthly Fixed Rate	Approved	2017 Recommended	Difference
Meter Size	Monthly Fixed rate		
5/8X3/4	29.50	30.14	0.64
5/8 INCH	29.50	30.14	0.64
3/4 INCH	29.50	30.14	0.64
1 INCH	76.70	78.35	1.65
1.5 INCH	153.41	156.70	3.29
2 INCH	244.86	250.12	5.26
3 INCH	489.73	500.25	10.52
4 INCH	764.10	780.51	16.41
6 INCH	1,528.19	1,561.01	32.82

#### Water Filtration Surcharge

Meter Size	Monthly Fixed Rate		
5/8X3/4	2.85	2.79	(0.06)
5/8 INCH	2.85	2.79	(0.06)
3/4 INCH	2.85	2.79	(0.06)
1 INCH	7.41	7.25	(0.16)
1.5 INCH	14.82	14.51	(0.31)
2 INCH	23.65	23.16	(0.49)
3 INCH	47.30	46.32	(0.98)
4 INCH	73.80	72.27	(1.53)
6 INCH	147.59	144.54	(3.05)

**Variable Rate** 1.03 1.03 -

**Wastewater Surcharge** 76.26% 77.20% 0.94%

## Appendix C

### Sample Invoice

#### 2016 Approved Rates

#### Basic Customer Bill with Water and Sanitary - Fixed Variable

Split: 60/40

m3	Monthly Consumption (m3)		
	14	16	20
Fixed rate	29.50	29.50	29.50
Variable	1.03	14.42	16.48
<b>Water cost</b>	<b>43.92</b>	<b>45.98</b>	<b>50.10</b>
Sanitary	76.26%	33.49	35.06
Filtration Plant	2.85	2.85	2.85
<b>Total monthly invoice</b>	<b>80.26</b>	<b>83.89</b>	<b>91.16</b>

2017 Preliminary Rates			
Basic Customer Bill with Water and Sanitary - Fixed Variable Split no transition: 60/40			
	Monthly Consumption (m3)		
	14	16	20
Fixed rate	30.14	30.14	30.14
Variable	1.03	14.42	16.48
<b>Water cost</b>	<b>44.56</b>	<b>46.62</b>	<b>50.74</b>
Wastewater Rate	77.20%	34.40	35.99
Filtration Plant	2.79	2.79	2.79
<b>Total monthly invoice</b>	<b>81.75</b>	<b>85.40</b>	<b>92.70</b>
<b>Dollar Change</b>	<b>1.49</b>	<b>1.51</b>	<b>1.54</b>
<b>Percentage Change</b>	<b>1.86%</b>	<b>1.80%</b>	<b>1.69%</b>

2017 Preliminary Rates			
Basic Customer Bill with Water and Sanitary - Fixed Variable Split transition to: 50/50			
	Monthly Consumption (m3)		
	14	16	20
Fixed rate	25.11	25.11	25.11
Variable	1.29	18.06	20.64
<b>Water cost</b>	<b>43.17</b>	<b>45.75</b>	<b>50.91</b>
Wastewater Rate	77.20%	33.33	35.32
Filtration Plant	2.79	2.79	2.79
<b>Total monthly invoice</b>	<b>79.29</b>	<b>83.86</b>	<b>93.00</b>
<b>Dollar Change</b>	<b>-0.97</b>	<b>-0.03</b>	<b>1.84</b>
<b>Percentage Change</b>	<b>-1.21%</b>	<b>-0.04%</b>	<b>2.02%</b>

# City of North Bay

## Supplemental Report to Council

**Report No:** CORP 2017 - 11

**Date:** January 10, 2017

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

**Subject:** 2017 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 2017-11 be approved by Council, effective January 1<sup>st</sup>, 2017, and that a by-law be presented to Council for 3 readings on January 23, 2017.
- 

### Background:

Supplemental Water and Wastewater rates were calculated and presented to Council through Report to Council CORP 2016-122. These rates were calculated following the October 25, 2016 Committee meeting in which a 2017 Water and Wastewater Operating Budget increase of 3.73% was recommended. However, the 2017 Water and Wastewater Operating Budget was subsequently returned by Council to the Committee level for further discussion and refinement.

A Special Committee Meeting was held on January 9, 2017 during which the 2017 Water and Wastewater Operating Budget was reduced by \$270,000. The recommendation coming forward to Council from the Special Committee Meeting is a 2017 Water and Wastewater Operating Budget increase of 2.42%.

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 are calculated in order to reflect the recommended changes to the 2017 Water and Wastewater Operating Budget.

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### Analysis:

The 2017 Water and Wastewater Calculated Rates presented in Appendix A are based on a 50% Fixed / 50% Variable methodology. These rates were presented at the Special Committee Meeting on January 9, 2017. It is recommended that the 50% Fixed / 50% Variable methodology be approved and that the rates become effective January 1, 2017. These rates have been calculated based on the 2017 Water and Wastewater Operating Budget which has an overall increase of 2.42% from 2016. The net budget is broken down as follows:

- Net Budget for the Water System is \$12.1m
- Net Budget for the Wastewater System is \$9.1m

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

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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.

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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 2017-11 be approved by Council, effective January 1<sup>st</sup>, 2017, and that a by-law be presented to Council for 3 readings on January 23, 2017.
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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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Lea Janisse  
Interim Chief Administrative Officer

Attachment: Appendix A – 2017 Water and Wastewater Rates 50% Fixed / 50% Variable



**Engineering & Works Committee Report No. 2017-01**

January 23, 2017

To The Council  
Of The Corporation  
Of The City Of North Bay

Your Worship and Councillors:

The Engineering & Works Committee presents Report No. 2017-01 and recommends:

1. "That Council approve the 2017 Water and Wastewater Operating Budget with an increase of 2.42%, as shown on Appendix "A" attached".

All of which is respectfully submitted.

	Assents	Dissents
Vrebosch (Chairman)	_____	_____
Mayne	_____	_____
Serran	_____	_____
Mayor McDonald	_____	_____

W:\CLERK\RM5\C06\2017\Engineering & Works\0001 (2017 Water Wastewater Operating Budget).docx

## Appendix A



# 2017 Water and Wastewater Operating Budget Summary

*Budget Year: 2017*

*YTD End Date: December 30, 2016*

*Execution Date: January 11, 2017*

	2015 Actuals	2016 Actuals YTD *	2016 Budget	2017 Council Review	Variance Increase / (Decrease)	Change %
<b>Wastewater System</b>						
SANITARY SEWER DISTRIBUTION	(1,662,646)	(2,142,279)	6,854,288	7,326,085	471,797	6.88%
SANITARY SEWER PLANT	1,662,646	1,787,692	1,902,468	1,791,565	(110,903)	-5.83%
<b>Total Wastewater System:</b>	-	(354,587)	8,756,756	9,117,650	360,894	4.12%
<b>Water System</b>						
WATER DISTRIBUTION	(1,861,642)	(1,141,474)	10,028,458	10,184,939	156,481	1.56%
WATER PLANT	1,861,642	1,796,943	1,919,399	1,904,133	(15,266)	-0.80%
<b>Total Water System:</b>	-	655,469	11,947,857	12,089,072	141,215	1.18%
<b>Water and Wastewater Grand Total:</b>	-	300,882	20,704,613	21,206,722	502,109	2.42%

\* Actuals subject to year-end adjustments and accrual

\*\* Totals may vary slightly from computer generated budget reports due to rounding



# Business Unit Summary

Budget Year: 2017

YTD End Date: December 2016

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
<b>Wastewater System</b>						
SANITARY SEWER DISTRIBUTION	(1,662,646)	(1,845,514)	(1,902,468)	(1,791,565)	110,903	5.83 %
SANITARY SEWER PLANT	1,662,646	1,845,514	1,902,468	1,791,565	(110,903)	-5.83 %
<b>Total:</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00 %</b>
<b>Water System</b>						
WATER DISTRIBUTION	(1,861,643)	(1,764,539)	(1,919,399)	(1,904,133)	15,266	0.80 %
WATER PLANT	1,861,642	1,764,539	1,919,399	1,904,133	(15,266)	-0.80 %
<b>Total:</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00 %</b>
<b>Grand Total:</b>	<b>(1)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00 %</b>



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## Activity Summary Overview - 2017 Budget

### Water & Wastewater

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

Recent capital investment in water and wastewater assets is helping to mitigate increases in operating repairs. Spending less time on emergency repairs allows staff to focus on more preventive maintenance and other activities that further improve the sustainability of the system.

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

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

In 2015, the department repaired 73 broken water mains and 111 service leaks. As of September 14<sup>th</sup>, 2016, staff had repaired 42 broken water mains and 22 service leaks. In addition to repairs, the major duties include: water on/off's, water locates, new servicing, dead end flushing, water sampling, replacement of valves, various appurtenances and conducting preventative maintenance.

#### **Wastewater System:**

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

In 2015, the department serviced 43 sanitary main back-ups and 119 sanitary service back-ups. As of September 14<sup>th</sup>, 2016 staff had attended to 20 sanitary main back-ups and 50 sanitary service back-ups.

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

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

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

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

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

The major duties include:

- a. Regulatory monitoring and recording and reporting of operational data of plants and remote facilities.
- b. Adjusting process parameters and procedures to ensure efficient operations.
- c. Responding to SCADA alarms and other emergencies within the water and wastewater facilities.
- d. Performing preventative and emergency maintenance.
- e. Managing capital projects at existing facilities as well as assisting with design and inspection for new facilities within the water and wastewater system.
- f. Operators and maintenance personnel assist other departments as required (leachate facilities, lift stations, etc.).

### **Water/Sanitary Positions:**

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

<b>Water/Sanitary Positions</b>	<b>2016 FTE</b>	<b>2017 FTE</b>
Senior Facilities & Env. Engineer	0.50	0.50
Operations Manager, Water & Wastewater Facilities	1.00	1.00
Operations Supervisor, Water & Wastewater Facilities	-	1.00
Maintenance Supervisor	1.00	-
WWTP Clerk	1.00	1.00
WWF Operator In Training	1.00	-
WWF Operator 1	3.00	4.00
WWF Scada Tech *	1.00	1.00
WWF Industrial Millwright	2.00	2.00
WWF Operator II	2.00	1.00
WWF Maintenance Chargehand	-	1.00
Scada Electrician*	1.00	1.00
Managing Director	0.40	0.40
Director of Public Works	0.45	0.45
Manager of Operations	0.90	0.90
Supervisor	2.70	2.70
Supervisor Summer Construction *	0.48	0.48
Operator 1 Summer Construction *	3.36	3.36
Chargehand	6.30	7.20
Operator 1	12.12	11.22
Yard Loader	.45	.45
Certified Sewer Cleaner/Flusher	2.70	2.70
Mechanic	1.00	1.00

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<b>Water/Sanitary Positions</b>	<b>2016 FTE</b>	<b>2017 FTE</b>
Truck Driver	3.60	3.60
Excavator Operator	1.80	1.80
Backhoe Operator	0.90	0.90
Clerk	0.90	0.90
Students *	3.41	3.41
Watermeter Person	1.00	1.00
Water Clerk Admin	1.00	1.00
<b>Totals</b>	<b>56.97</b>	<b>56.97</b>

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

# Executive Report

Budget Year: 2017; YTD End Date: December 2016

Department(s): Wastewater System, Water System

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

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
<b>PERSONNEL</b>						
1001 REGULAR SALARIES	2,507,615	2,448,980	3,093,288	3,145,672	52,384	1.69 %
1002 TEMPORARY SALARIES	16,415	60,721	23,213	23,406	193	0.83 %
1003 SHIFT PREMIUM	3,665	3,341	2,889	3,327	438	15.16 %
1004 OTHER/STANDBY	71,271	86,602	85,399	102,483	17,084	20.00 %
1010 MODIFIED/ACCOMMODATIONS/OTHER	11,747	17,522	0	0	0	0.00 %
1011 SALARIES CAPITAL/Special Projects	0	0	348,133	362,705	14,572	4.19 %
1101 OVERTIME FULLTIME	282,436	156,195	364,087	283,087	(81,000)	-22.25 %
1102 OVERTIME PART TIME	170	0	0	0	0	0.00 %
1202 VACATION	254,544	250,756	3,249	3,582	333	10.25 %
1203 COMPASSIONATE LEAVE	3,852	5,949	0	0	0	0.00 %
1204 STATUTORY HOLIDAYS	118,470	118,291	0	0	0	0.00 %
1207 SICK LEAVE	106,649	93,802	0	0	0	0.00 %
1299 OTHER LABOUR COSTS	0	85	0	0	0	0.00 %
1301 WSIB LEAVE	(2,254)	1,638	0	0	0	0.00 %
1401 TRAINING & SAFETY	73,240	71,269	0	0	0	0.00 %
1410 DRY CLEANING ALLOWANCE	43	0	0	0	0	0.00 %
1499 OTHER EMP ALLOWANCES	2,299	2,385	0	0	0	0.00 %
1801 FRINGE BENEFITS-FULLTIME	994,521	942,561	1,038,900	1,073,714	34,814	3.35 %
1802 FRINGE BENEFITS-PARTTIME	1,893	10,043	2,341	2,730	389	16.62 %
<b>PERSONNEL TOTAL</b>	<b>4,446,576</b>	<b>4,270,140</b>	<b>4,961,499</b>	<b>5,000,706</b>	<b>39,207</b>	<b>0.79 %</b>
<b>GOODS &amp; SERVICES</b>						
2006 ASPHALT - COLD MIX	46,882	16,661	54,250	25,000	(29,250)	-53.92 %
2008 CEMENT	2,654	1,303	28,802	4,000	(24,802)	-86.11 %
2020 SEWER/WATER PIPE & PARTS	180,010	187,136	267,660	179,999	(87,661)	-32.75 %
2030 GRAVEL	114,849	134,141	113,500	88,500	(25,000)	-22.03 %
2055 MATERIALS	308,781	315,383	376,000	420,000	44,000	11.70 %
2099 MISC. MATERIALS	66,670	49,479	58,000	46,000	(12,000)	-20.69 %
2405 DIESEL FUEL	1,228	0	0	5,000	5,000	100.00 %
2407 COLOURED/DYED DIESEL	0	6,532	0	0	0	0.00 %
2410 PROPANE	0	331	0	0	0	0.00 %
2415 LUBRICANTS	0	1,117	0	0	0	0.00 %
2425 REPAIR PARTS	0	1,043	0	0	0	0.00 %
2430 MECHANIC SHOP SUPPLIES	0	987	0	0	0	0.00 %
2435 TOOLS	21,710	32,513	35,568	35,568	0	0.00 %
2440 MAINTENANCE SUPPLIES	0	894	0	0	0	0.00 %
2601 OFFICE SUPPLIES	12,294	23,154	7,200	9,400	2,200	30.56 %
2605 ENGINEERING SUPPLIES	0	848	0	0	0	0.00 %
2615 JANITORIAL SUPPLIES	0	718	0	0	0	0.00 %
2625 BUILDING MAINT SUPPLIES	0	1,223	0	0	0	0.00 %

# Executive Report

Budget Year: 2017; YTD End Date: December 2016

Department(s): Wastewater System, Water System

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

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
2650 CLOTHING / UNIFORM	27,257	26,895	25,620	21,944	(3,676)	-14.35 %
2655 SAFETY SUPPLIES	38,975	57,966	38,410	39,981	1,571	4.09 %
2660 SAFETY BOOT ALLOWANCE	6,375	8,177	10,037	9,560	(477)	-4.75 %
2699 MISC GENERAL SUPPLIES	0	32	0	0	0	0.00 %
2701 HYDRO	1,318,489	1,319,060	1,429,215	1,321,294	(107,921)	-7.55 %
2705 NATURAL GAS	52,105	57,354	44,068	55,303	11,235	25.49 %
2715 WATER	5,452	17,147	16,596	21,858	5,262	31.71 %
2720 MUNICIPAL TAXES	239,859	243,369	248,802	245,802	(3,000)	-1.21 %
2999 MISCELLANEOUS SUPPLIES	389	154	0	0	0	0.00 %
3001 POSTAGE	74,064	136,223	118,000	139,978	21,978	18.63 %
3005 COURIER & DELIVERY	4,429	2,158	2,000	5,500	3,500	175.00 %
3007 ONTARIO 1 CALL CENTER	4,854	5,627	8,000	8,000	0	0.00 %
3010 TELEPHONE	41,297	48,233	42,960	44,256	1,296	3.02 %
3025 PHOTOCOPY EXPENSES	0	117	0	0	0	0.00 %
3035 MILEAGE	7,664	3,654	11,270	5,150	(6,120)	-54.30 %
3055 MEETING COSTS	65	64	0	0	0	0.00 %
3060 MEALS	323	177	0	0	0	0.00 %
3065 MEMBERSHIPS	3,819	6,410	3,450	6,235	2,785	80.72 %
3070 TRAINING COURSES - OUTSID	4,290	18,962	0	0	0	0.00 %
3071 TRAINING	0	0	3,065	0	(3,065)	-100.00 %
3075 TRAINING COURSES - IN HOU	57,775	48,784	61,000	61,000	0	0.00 %
3080 ADVERTISING & PROMOTION	87	0	0	0	0	0.00 %
3088 REBATES/REFUNDS	0	22,500	0	10,000	10,000	100.00 %
3089 CONSUMPTION CREDITS	0	15,953	0	10,000	10,000	100.00 %
3099 MISC ADMIN EXPENSES	0	0	(46,706)	(48,536)	(1,830)	-3.92 %
3102 CONSULTANT FEES IS	64,225	66,397	65,250	67,026	1,776	2.72 %
3199 MISC PROFESSIONAL FEES	0	595	0	0	0	0.00 %
3205 VEHICLE LEASE/RENTAL	4,376	54,161	9,000	9,000	0	0.00 %
3301 RADIO MAINTENANCE	57,273	53,821	93,770	93,770	0	0.00 %
3305 BUILDING MAINTENANCE	0	292	0	0	0	0.00 %
3310 OFFICE EQUIPMENT MAINTEN	0	330	0	0	0	0.00 %
3325 WATER METER MAINTENANCE	5,496	22,250	60,000	40,000	(20,000)	-33.33 %
3350 DRY CLEANING/LAUNDERING	857	972	1,000	1,000	0	0.00 %
3412 INTERNET FEES	0	2,173	0	0	0	0.00 %
3418 WATER ANALYSIS	0	625	0	0	0	0.00 %
3425 CONSTRUCTION CONTRACT	173,421	173,754	181,315	177,315	(4,000)	-2.21 %
3426 PATCHING	723,072	666,861	665,521	565,521	(100,000)	-15.03 %
3427 HYDROSEEDING	25,331	17,939	58,048	33,048	(25,000)	-43.07 %
3430 MAINTENANCE CONTRACT	14,551	19,000	20,000	18,000	(2,000)	-10.00 %
3445 SNOW REMOVAL CONTRACT	0	5,607	0	0	0	0.00 %

# Executive Report

Budget Year: 2017; YTD End Date: December 2016

Department(s): Wastewater System, Water System

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

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
3489 CONTRACT/OUTSIDE SERVICES	0	925	0	0	0	0.00 %
3499 MISC CONTRACTS	143	0	0	0	0	0.00 %
3601 INSURANCE PREMIUMS	233,111	220,945	228,466	227,425	(1,041)	-0.46 %
3969 SLUDGE DISPOSAL	94,059	88,137	150,000	43,500	(106,500)	-71.00 %
GOODS & SERVICES TOTAL	4,038,561	4,207,263	4,489,137	4,046,397	(442,740)	-9.86 %
<b>FINANCIAL EXPENSES</b>						
4015 DEBENTURE PRINCIPAL	1,983,301	2,410,113	2,406,935	2,710,425	303,490	12.61 %
4020 DEBENTURE INTEREST	457,016	488,013	520,347	522,818	2,471	0.47 %
FINANCIAL EXPENSES TOTAL	2,440,317	2,898,126	2,927,282	3,233,243	305,961	10.45 %
<b>CAPITAL/RESERVE TRANSACTIONS</b>						
5015 OFFICE FURNITURE & EQUIP	0	422	0	0	0	0.00 %
5020 WATER METERS	9,349	24,533	20,000	20,000	0	0.00 %
5030 COMPUTER H/WARE & S/WARE	0	78	0	0	0	0.00 %
5101 CAPITAL LEVY	7,855,253	7,655,253	7,655,253	8,140,780	485,527	6.34 %
5115 TRANSFER TO RESERVE FUND	674,529	1,012,788	0	0	0	0.00 %
CAPITAL/RESERVE TRANSACTIONS TOTAL	8,539,131	8,693,074	7,675,253	8,160,780	485,527	6.33 %
<b>INTERNAL TRANSFERS</b>						
7001 VEH & EQUIPMENT USAGE FEE	1,026,804	1,026,533	1,015,204	1,045,660	30,456	3.00 %
7010 ADMINISTRATON & OVERHEAD	1,066,953	1,084,199	1,084,200	1,103,374	19,174	1.77 %
EXPENSE TOTAL	21,558,342	22,179,335	22,152,575	22,590,160	437,585	1.98 %
<b>REVENUE</b>						
0175 DIRECT WATER BILLINGS	11,816,962	12,067,386	11,947,856	12,089,072	141,216	1.18 %
0176 WATER TREATMENT LEVY	203	0	0	0	0	0.00 %
0177 FILTRATION PLANT LEVY	741,465	695,101	692,348	678,030	(14,318)	-2.07 %
0178 CONSTRUCTION WATER	13,990	19,414	0	10,000	10,000	100.00 %
0180 SEWER SURCHARGE	7,910,655	8,981,622	8,756,755	9,117,650	360,895	4.12 %
0426 MISAPPLIED PAYMENTS	0	51	0	0	0	0.00 %
0431 PENALTIES/WATER ACCOUNTS	45,226	52,806	36,000	40,000	4,000	11.11 %
0456 SALE OF SCRAP METALS	5,488	3,387	0	0	0	0.00 %
0460 TRANSFER FRM CAPITAL FUND	0	0	437,616	420,408	(17,208)	-3.93 %
0468 METER REPLACEMENT	0	5,605	0	0	0	0.00 %
0470 TSF FROM RESERVE FUND	597,066	0	0	0	0	0.00 %
0472 REIMB - CUPE BENEFITS	3,236	7,999	0	0	0	0.00 %
0476 REIMBURSEMENT-CUPE WAGES	11,805	23,572	0	0	0	0.00 %
0480 SUNDRY REVENUE	28,231	16,474	25,000	25,000	0	0.00 %
0481 INSURANCE REVENUE	18,938	3,270	0	0	0	0.00 %
0509 MIN OF NORTH DEVEL & MINE	5,035	0	0	0	0	0.00 %
0532 YES PROGRAM	6,819	0	0	0	0	0.00 %
0850 ADMIN FEES	0	0	11,000	0	(11,000)	-100.00 %
0856 RETURN CHEQUE CHARGE	0	2,508	0	0	0	0.00 %



# Executive Report

Budget Year: 2017; YTD End Date: December 2016

Department(s): Wastewater System, Water System

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

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
0860 ACCOUNT ADJ./METER READS	9,202	36,803	0	30,000	30,000	100.00 %
0869 OTHER ADMINISTRATION FEES	2,196	0	0	0	0	0.00 %
0873 SANITARY SEWER CONNECTION	9,457	12,224	10,000	5,000	(5,000)	-50.00 %
0874 SEWER RODDINGS	38,975	31,885	35,000	30,000	(5,000)	-14.29 %
0876 WATER CONNECTIONS	37,543	45,211	25,000	15,000	(10,000)	-40.00 %
0877 WATER THAWS	2,805	0	3,000	3,000	0	0.00 %
0878 WATER TURN ON/OFF	46,410	32,775	35,000	25,000	(10,000)	-28.57 %
0897 PATTON BULK WATER	0	4,982	0	4,000	4,000	100.00 %
0899 OTHER SERVICE CHARGES	126,971	87,094	95,000	40,000	(55,000)	-57.89 %
0985 SEPTAGE TREATMENT	79,455	49,160	43,000	58,000	15,000	34.88 %
0993 BY LAW EXCEEDANCE SURCHAR	198	0	0	0	0	0.00 %
<b>REVENUE TOTAL</b>	<b>21,558,331</b>	<b>22,179,329</b>	<b>22,152,575</b>	<b>22,590,160</b>	<b>437,585</b>	<b>1.98 %</b>
<b>GRAND TOTAL:</b>	<b>11</b>	<b>6</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00 %</b>



# **WATER**

## **2017 OPERATING BUDGET**



# Executive Report

Budget Year: 2017; YTD End Date: December 2016

Department(s): Water System

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

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
<b>PERSONNEL</b>						
1001 REGULAR SALARIES	1,536,203	1,396,108	1,637,075	1,664,894	27,819	1.70 %
1002 TEMPORARY SALARIES	16,328	36,701	8,705	8,705	0	0.00 %
1003 SHIFT PREMIUM	2,848	2,463	2,889	3,327	438	15.16 %
1004 OTHER/STANDBY	63,553	65,669	56,289	54,991	(1,298)	-2.31 %
1010 MODIFIED/ACCOMMODATIONS/OTHER	10,360	1,436	0	0	0	0.00 %
1011 SALARIES CAPITAL/Special Projects	0	0	148,806	155,874	7,068	4.75 %
1101 OVERTIME FULLTIME	207,485	87,987	223,189	159,189	(64,000)	-28.68 %
1102 OVERTIME PART TIME	170	0	0	0	0	0.00 %
1202 VACATION	237,647	226,914	1,546	1,714	168	10.87 %
1203 COMPASSIONATE LEAVE	3,169	5,949	0	0	0	0.00 %
1204 STATUTORY HOLIDAYS	106,796	106,320	0	0	0	0.00 %
1207 SICK LEAVE	101,363	84,176	0	0	0	0.00 %
1299 OTHER LABOUR COSTS	0	85	0	0	0	0.00 %
1301 WSIB LEAVE	(2,254)	1,638	0	0	0	0.00 %
1401 TRAINING & SAFETY	63,552	61,984	0	0	0	0.00 %
1410 DRY CLEANING ALLOWANCE	43	0	0	0	0	0.00 %
1499 OTHER EMP ALLOWANCES	1,110	1,160	0	0	0	0.00 %
1801 FRINGE BENEFITS-FULLTIME	672,470	627,849	540,805	559,164	18,359	3.39 %
1802 FRINGE BENEFITS-PARTTIME	1,893	7,957	1,114	1,306	192	17.24 %
<b>PERSONNEL TOTAL</b>	<b>3,022,736</b>	<b>2,714,396</b>	<b>2,620,418</b>	<b>2,609,164</b>	<b>(11,254)</b>	<b>-0.43 %</b>
<b>GOODS &amp; SERVICES</b>						
2006 ASPHALT - COLD MIX	37,893	6,852	45,000	25,000	(20,000)	-44.44 %
2008 CEMENT	0	0	16,001	0	(16,001)	-100.00 %
2020 SEWER/WATER PIPE & PARTS	145,304	108,191	148,700	102,222	(46,478)	-31.26 %
2030 GRAVEL	89,496	107,920	82,400	69,900	(12,500)	-15.17 %
2055 MATERIALS	119,274	107,215	146,000	220,000	74,000	50.68 %
2099 MISC. MATERIALS	28,689	11,464	31,000	19,000	(12,000)	-38.71 %
2405 DIESEL FUEL	1,743	0	0	5,000	5,000	100.00 %
2407 COLOURED/DYED DIESEL	0	6,343	0	0	0	0.00 %
2410 PROPANE	0	331	0	0	0	0.00 %
2415 LUBRICANTS	0	321	0	0	0	0.00 %
2425 REPAIR PARTS	0	1,036	0	0	0	0.00 %
2430 MECHANIC SHOP SUPPLIES	0	171	0	0	0	0.00 %
2435 TOOLS	15,899	23,161	17,538	17,538	0	0.00 %
2440 MAINTENANCE SUPPLIES	0	391	0	0	0	0.00 %
2601 OFFICE SUPPLIES	9,253	15,752	5,200	7,400	2,200	42.31 %
2605 ENGINEERING SUPPLIES	0	848	0	0	0	0.00 %
2615 JANITORIAL SUPPLIES	0	37	0	0	0	0.00 %
2650 CLOTHING / UNIFORM	21,148	10,814	17,900	14,080	(3,820)	-21.34 %

# Executive Report

Budget Year: 2017; YTD End Date: December 2016

Department(s): Water System

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

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
2655 SAFETY SUPPLIES	24,496	33,432	17,950	18,823	873	4.86 %
2660 SAFETY BOOT ALLOWANCE	4,542	5,806	5,060	5,060	0	0.00 %
2701 HYDRO	843,055	774,705	876,991	779,970	(97,021)	-11.06 %
2705 NATURAL GAS	27,978	17,523	13,836	20,303	6,467	46.74 %
2715 WATER	3,570	12,478	9,876	16,283	6,407	64.87 %
2720 MUNICIPAL TAXES	138,671	139,880	144,802	141,279	(3,523)	-2.43 %
3001 POSTAGE	74,058	136,216	118,000	139,978	21,978	18.63 %
3005 COURIER & DELIVERY	436	919	0	1,750	1,750	100.00 %
3007 ONTARIO 1 CALL CENTER	4,003	5,627	8,000	8,000	0	0.00 %
3010 TELEPHONE	14,985	17,608	15,200	15,920	720	4.74 %
3035 MILEAGE	3,514	2,167	5,150	1,750	(3,400)	-66.02 %
3055 MEETING COSTS	0	64	0	0	0	0.00 %
3060 MEALS	323	0	0	0	0	0.00 %
3065 MEMBERSHIPS	1,967	5,052	3,450	6,235	2,785	80.72 %
3070 TRAINING COURSES - OUTSID	2,774	18,677	0	0	0	0.00 %
3071 TRAINING	0	0	915	0	(915)	-100.00 %
3075 TRAINING COURSES - IN HOU	46,566	38,829	51,000	35,000	(16,000)	-31.37 %
3080 ADVERTISING & PROMOTION	87	0	0	0	0	0.00 %
3088 REBATES/REFUNDS	0	22,500	0	10,000	10,000	100.00 %
3089 CONSUMPTION CREDITS	0	9,558	0	10,000	10,000	100.00 %
3099 MISC ADMIN EXPENSES	0	0	(48,170)	(50,000)	(1,830)	-3.80 %
3102 CONSULTANT FEES IS	33,802	34,919	34,316	35,186	870	2.54 %
3205 VEHICLE LEASE/RENTAL	3,203	28,249	5,000	5,000	0	0.00 %
3301 RADIO MAINTENANCE	55,403	53,821	91,700	91,700	0	0.00 %
3305 BUILDING MAINTENANCE	0	162	0	0	0	0.00 %
3310 OFFICE EQUIPMENT MAINTEN	0	330	0	0	0	0.00 %
3325 WATER METER MAINTENANCE	5,496	22,250	60,000	40,000	(20,000)	-33.33 %
3350 DRY CLEANING/LAUNDERING	595	685	1,000	1,000	0	0.00 %
3412 INTERNET FEES	0	1,747	0	0	0	0.00 %
3418 WATER ANALYSIS	0	326	0	0	0	0.00 %
3425 CONSTRUCTION CONTRACT	118,978	102,904	100,175	96,175	(4,000)	-3.99 %
3426 PATCHING	548,669	392,838	369,734	319,734	(50,000)	-13.52 %
3427 HYDROSEEDING	22,556	14,473	32,249	19,749	(12,500)	-38.76 %
3430 MAINTENANCE CONTRACT	6,156	8,134	12,000	10,000	(2,000)	-16.67 %
3445 SNOW REMOVAL CONTRACT	0	3,193	0	0	0	0.00 %
3489 CONTRACT/OUTSIDE SERVICES	0	420	0	0	0	0.00 %
3499 MISC CONTRACTS	143	0	0	0	0	0.00 %
3601 INSURANCE PREMIUMS	84,838	83,939	88,977	86,256	(2,721)	-3.06 %
<b>GOODS &amp; SERVICES TOTAL</b>	<b>2,539,563</b>	<b>2,390,278</b>	<b>2,526,950</b>	<b>2,345,291</b>	<b>(181,659)</b>	<b>-7.19 %</b>



# Executive Report

Budget Year: 2017; YTD End Date: December 2016

Department(s): Water System

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

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
<b>FINANCIAL EXPENSES</b>						
4015 DEBENTURE PRINCIPAL	1,832,468	1,939,435	1,989,435	1,989,748	313	0.02 %
4020 DEBENTURE INTEREST	424,450	384,964	396,462	337,590	(58,872)	-14.85 %
FINANCIAL EXPENSES TOTAL	2,256,918	2,324,399	2,385,897	2,327,338	(58,559)	-2.45 %
<b>CAPITAL/RESERVE TRANSACTIONS</b>						
5015 OFFICE FURNITURE & EQUIP	0	422	0	0	0	0.00 %
5020 WATER METERS	9,349	24,533	20,000	20,000	0	0.00 %
5101 CAPITAL LEVY	4,320,389	4,274,263	4,274,263	4,477,429	203,166	4.75 %
5115 TRANSFER TO RESERVE FUND	0	168,292	0	0	0	0.00 %
CAPITAL/RESERVE TRANSACTIONS TOTAL	4,329,738	4,467,510	4,294,263	4,497,429	203,166	4.73 %
<b>INTERNAL TRANSFERS</b>						
7001 VEH & EQUIPMENT USAGE FEE	708,369	656,283	682,731	703,212	20,481	3.00 %
7010 ADMINISTRATON & OVERHEAD	618,511	523,561	523,562	632,483	108,921	20.80 %
EXPENSE TOTAL	13,475,835	13,076,427	13,033,821	13,114,917	81,096	0.62 %
<b>REVENUE</b>						
0175 DIRECT WATER BILLINGS	11,816,962	12,067,386	11,947,856	12,089,072	141,216	1.18 %
0176 WATER TREATMENT LEVY	203	0	0	0	0	0.00 %
0177 FILTRATION PLANT LEVY	741,465	695,101	692,348	678,030	(14,318)	-2.07 %
0178 CONSTRUCTION WATER	13,990	19,414	0	10,000	10,000	100.00 %
0426 MISAPPLIED PAYMENTS	0	51	0	0	0	0.00 %
0431 PENALTIES/WATER ACCOUNTS	22,630	26,403	18,000	20,000	2,000	11.11 %
0456 SALE OF SCRAP METALS	5,488	3,320	0	0	0	0.00 %
0460 TRANSFER FRM CAPITAL FUND	0	0	181,616	175,814	(5,802)	-3.19 %
0468 METER REPLACEMENT	0	5,605	0	0	0	0.00 %
0470 TSF FROM RESERVE FUND	597,066	0	0	0	0	0.00 %
0472 REIMB - CUPE BENEFITS	3,173	7,999	0	0	0	0.00 %
0476 REIMBURSEMENT-CUPE WAGES	11,576	23,572	0	0	0	0.00 %
0480 SUNDRY REVENUE	7,533	14,323	25,000	25,000	0	0.00 %
0481 INSURANCE REVENUE	18,938	3,270	0	0	0	0.00 %
0509 MIN OF NORTH DEVEL & MINE	5,035	0	0	0	0	0.00 %
0532 YES PROGRAM	6,819	0	0	0	0	0.00 %
0850 ADMIN FEES	0	0	11,000	0	(11,000)	-100.00 %
0856 RETURN CHEQUE CHARGE	0	2,508	0	0	0	0.00 %
0860 ACCOUNT ADJ./METER READS	9,202	36,803	0	30,000	30,000	100.00 %
0869 OTHER ADMINISTRATION FEES	2,196	0	0	0	0	0.00 %
0874 SEWER RODDINGS	(175)	605	0	0	0	0.00 %
0876 WATER CONNECTIONS	37,543	45,211	25,000	15,000	(10,000)	-40.00 %
0877 WATER THAWS	2,805	0	3,000	3,000	0	0.00 %
0878 WATER TURN ON/OFF	46,410	32,775	35,000	25,000	(10,000)	-28.57 %
0897 PATTON BULK WATER	0	4,982	0	4,000	4,000	100.00 %



# Executive Report

Budget Year: 2017; YTD End Date: December 2016

Department(s): Water System

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

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
0899 OTHER SERVICE CHARGES	126,971	87,094	95,000	40,000	(55,000)	-57.89 %
REVENUE TOTAL	13,475,830	13,076,422	13,033,820	13,114,916	81,096	0.62 %
<b>GRAND TOTAL:</b>	<b>5</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>0.00 %</b>



# **WASTEWATER**

## **2017 OPERATING BUDGET**



# Executive Report

Budget Year: 2017; YTD End Date: December 2016

Department(s): Wastewater System

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

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
<b>PERSONNEL</b>						
1001 REGULAR SALARIES	971,412	1,052,872	1,456,213	1,480,778	24,565	1.69 %
1002 TEMPORARY SALARIES	87	24,020	14,508	14,701	193	1.33 %
1003 SHIFT PREMIUM	817	878	0	0	0	0.00 %
1004 OTHER/STANDBY	7,718	20,933	29,110	47,492	18,382	63.15 %
1010 MODIFIED/ACCOMMODATIONS/OTHER	1,387	16,086	0	0	0	0.00 %
1011 SALARIES CAPITAL/Special Projects	0	0	199,327	206,831	7,504	3.76 %
1101 OVERTIME FULLTIME	74,951	68,208	140,898	123,898	(17,000)	-12.07 %
1202 VACATION	16,897	23,842	1,703	1,868	165	9.69 %
1203 COMPASSIONATE LEAVE	683	0	0	0	0	0.00 %
1204 STATUTORY HOLIDAYS	11,674	11,971	0	0	0	0.00 %
1207 SICK LEAVE	5,286	9,626	0	0	0	0.00 %
1401 TRAINING & SAFETY	9,688	9,285	0	0	0	0.00 %
1499 OTHER EMP ALLOWANCES	1,189	1,225	0	0	0	0.00 %
1801 FRINGE BENEFITS-FULLTIME	322,051	314,712	498,095	514,550	16,455	3.30 %
1802 FRINGE BENEFITS-PARTTIME	0	2,086	1,227	1,424	197	16.06 %
<b>PERSONNEL TOTAL</b>	<b>1,423,840</b>	<b>1,555,744</b>	<b>2,341,081</b>	<b>2,391,542</b>	<b>50,461</b>	<b>2.16 %</b>
<b>GOODS &amp; SERVICES</b>						
2006 ASPHALT - COLD MIX	8,989	9,809	9,250	0	(9,250)	-100.00 %
2008 CEMENT	2,654	1,303	12,801	4,000	(8,801)	-68.75 %
2020 SEWER/WATER PIPE & PARTS	34,706	78,945	118,960	77,777	(41,183)	-34.62 %
2030 GRAVEL	25,353	26,221	31,100	18,600	(12,500)	-40.19 %
2055 MATERIALS	189,507	208,168	230,000	200,000	(30,000)	-13.04 %
2099 MISC. MATERIALS	37,981	38,015	27,000	27,000	0	0.00 %
2405 DIESEL FUEL	(515)	0	0	0	0	0.00 %
2407 COLOURED/DYED DIESEL	0	189	0	0	0	0.00 %
2415 LUBRICANTS	0	796	0	0	0	0.00 %
2425 REPAIR PARTS	0	7	0	0	0	0.00 %
2430 MECHANIC SHOP SUPPLIES	0	816	0	0	0	0.00 %
2435 TOOLS	5,811	9,352	18,030	18,030	0	0.00 %
2440 MAINTENANCE SUPPLIES	0	503	0	0	0	0.00 %
2601 OFFICE SUPPLIES	3,041	7,402	2,000	2,000	0	0.00 %
2615 JANITORIAL SUPPLIES	0	681	0	0	0	0.00 %
2625 BUILDING MAINT SUPPLIES	0	1,223	0	0	0	0.00 %
2650 CLOTHING / UNIFORM	6,109	16,081	7,720	7,864	144	1.87 %
2655 SAFETY SUPPLIES	14,479	24,534	20,460	21,158	698	3.41 %
2660 SAFETY BOOT ALLOWANCE	1,833	2,371	4,977	4,500	(477)	-9.58 %
2699 MISC GENERAL SUPPLIES	0	32	0	0	0	0.00 %
2701 HYDRO	475,434	544,355	552,224	541,324	(10,900)	-1.97 %
2705 NATURAL GAS	24,127	39,831	30,232	35,000	4,768	15.77 %

# Executive Report

Budget Year: 2017; YTD End Date: December 2016

Department(s): Wastewater System

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

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
2715 WATER	1,882	4,669	6,720	5,575	(1,145)	-17.04 %
2720 MUNICIPAL TAXES	101,188	103,489	104,000	104,523	523	0.50 %
2999 MISCELLANEOUS SUPPLIES	389	154	0	0	0	0.00 %
3001 POSTAGE	6	7	0	0	0	0.00 %
3005 COURIER & DELIVERY	3,993	1,239	2,000	3,750	1,750	87.50 %
3007 ONTARIO 1 CALL CENTER	851	0	0	0	0	0.00 %
3010 TELEPHONE	26,312	30,625	27,760	28,336	576	2.07 %
3025 PHOTOCOPY EXPENSES	0	117	0	0	0	0.00 %
3035 MILEAGE	4,150	1,487	6,120	3,400	(2,720)	-44.44 %
3055 MEETING COSTS	65	0	0	0	0	0.00 %
3060 MEALS	0	177	0	0	0	0.00 %
3065 MEMBERSHIPS	1,852	1,358	0	0	0	0.00 %
3070 TRAINING COURSES - OUTSID	1,516	285	0	0	0	0.00 %
3071 TRAINING	0	0	2,150	0	(2,150)	-100.00 %
3075 TRAINING COURSES - IN HOU	11,209	9,955	10,000	26,000	16,000	160.00 %
3089 CONSUMPTION CREDITS	0	6,395	0	0	0	0.00 %
3099 MISC ADMIN EXPENSES	0	0	1,464	1,464	0	0.00 %
3102 CONSULTANT FEES IS	30,423	31,478	30,934	31,840	906	2.93 %
3199 MISC PROFESSIONAL FEES	0	595	0	0	0	0.00 %
3205 VEHICLE LEASE/RENTAL	1,173	25,912	4,000	4,000	0	0.00 %
3301 RADIO MAINTENANCE	1,870	0	2,070	2,070	0	0.00 %
3305 BUILDING MAINTENANCE	0	130	0	0	0	0.00 %
3350 DRY CLEANING/LAUNDERING	262	287	0	0	0	0.00 %
3412 INTERNET FEES	0	426	0	0	0	0.00 %
3418 WATER ANALYSIS	0	299	0	0	0	0.00 %
3425 CONSTRUCTION CONTRACT	54,443	70,850	81,140	81,140	0	0.00 %
3426 PATCHING	174,403	274,023	295,787	245,787	(50,000)	-16.90 %
3427 HYDROSEEDING	2,775	3,466	25,799	13,299	(12,500)	-48.45 %
3430 MAINTENANCE CONTRACT	8,395	10,866	8,000	8,000	0	0.00 %
3445 SNOW REMOVAL CONTRACT	0	2,414	0	0	0	0.00 %
3489 CONTRACT/OUTSIDE SERVICES	0	505	0	0	0	0.00 %
3601 INSURANCE PREMIUMS	148,273	137,006	139,489	141,169	1,680	1.20 %
3969 SLUDGE DISPOSAL	94,059	88,137	150,000	43,500	(106,500)	-71.00 %
<b>GOODS &amp; SERVICES TOTAL</b>	<b>1,498,998</b>	<b>1,816,985</b>	<b>1,962,187</b>	<b>1,701,106</b>	<b>(261,081)</b>	<b>-13.31 %</b>
<b>FINANCIAL EXPENSES</b>						
4015 DEBENTURE PRINCIPAL	150,833	470,678	417,500	720,677	303,177	72.62 %
4020 DEBENTURE INTEREST	32,566	103,049	123,885	185,228	61,343	49.52 %
<b>FINANCIAL EXPENSES TOTAL</b>	<b>183,399</b>	<b>573,727</b>	<b>541,385</b>	<b>905,905</b>	<b>364,520</b>	<b>67.33 %</b>
<b>CAPITAL/RESERVE TRANSACTIONS</b>						
5030 COMPUTER H/WARE & S/WARE	0	78	0	0	0	0.00 %



# Executive Report

Budget Year: 2017; YTD End Date: December 2016

Department(s): Wastewater System

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

	2015 Actuals	2016 Actuals YTD	2016 Budget	2017 Approved	Variance	Variance %
5101 CAPITAL LEVY	3,534,864	3,380,990	3,380,990	3,663,351	282,361	8.35 %
5115 TRANSFER TO RESERVE FUND	674,529	844,496	0	0	0	0.00 %
CAPITAL/RESERVE TRANSACTIONS TOTAL	4,209,393	4,225,564	3,380,990	3,663,351	282,361	8.35 %
<b>INTERNAL TRANSFERS</b>						
7001 VEH & EQUIPMENT USAGE FEE	318,435	370,250	332,473	342,448	9,975	3.00 %
7010 ADMINISTRATON & OVERHEAD	448,442	560,638	560,638	470,891	(89,747)	-16.01 %
EXPENSE TOTAL	8,082,507	9,102,908	9,118,754	9,475,243	356,489	3.91 %
<b>REVENUE</b>						
0180 SEWER SURCHARGE	7,910,655	8,981,622	8,756,755	9,117,650	360,895	4.12 %
0431 PENALTIES/WATER ACCOUNTS	22,596	26,403	18,000	20,000	2,000	11.11 %
0456 SALE OF SCRAP METALS	0	67	0	0	0	0.00 %
0460 TRANSFER FRM CAPITAL FUND	0	0	256,000	244,594	(11,406)	-4.46 %
0472 REIMB - CUPE BENEFITS	63	0	0	0	0	0.00 %
0476 REIMBURSEMENT-CUPE WAGES	229	0	0	0	0	0.00 %
0480 SUNDRY REVENUE	20,698	2,151	0	0	0	0.00 %
0873 SANITARY SEWER CONNECTION	9,457	12,224	10,000	5,000	(5,000)	-50.00 %
0874 SEWER RODDINGS	39,150	31,280	35,000	30,000	(5,000)	-14.29 %
0985 SEPTAGE TREATMENT	79,455	49,160	43,000	58,000	15,000	34.88 %
0993 BY LAW EXCEEDANCE SURCHAR	198	0	0	0	0	0.00 %
REVENUE TOTAL	8,082,501	9,102,907	9,118,755	9,475,244	356,489	3.91 %
<b>GRAND TOTAL:</b>	<b>6</b>	<b>1</b>	<b>(1)</b>	<b>(1)</b>	<b>0</b>	<b>0.00 %</b>