



# Committee Agenda

**Committee Meeting of Council  
January 31, 2011  
at 7:00 p.m.**

# MEETINGS

**FOR THE WEEK OF  
JANUARY 31, 2011**

Monday, January 31, 2011	7:00 p.m.	<b>Committee Meeting of Council</b> Council Chambers, 2 <sup>nd</sup> Floor
Tuesday, February 1, 2011	7:00 p.m.	<b>General Government [Budget] Committee</b> - Operating Budget and staff presentations Council Chambers, 2 <sup>nd</sup> Floor

# MEETINGS

**HELD UNDER  
THE MUNICIPAL ACT**

Monday, January 31, 2011	7:00 p.m.	2011 Water and Sanitary Sewer Rates
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**COMMUNITY SERVICES COMMITTEE**

Monday, January 31, 2011

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**Chairperson: Councillor Lawlor**  
**Vice-Chair: Councillor Mendicino**  
**Member: Councillor Vaillancourt**  
**Ex-Officio: Mayor McDonald**

- CS-2001-35 Rezoning applications by Consolidated Homes Ltd. – Golf Club Road (D14/2001/CHLTD/GOLFCLUB).
- CS-2003-37 Condominium application by Rick Miller on behalf of New Era Homes Ltd. - McKeown Avenue (D07/2003/NEHL/ MCKEOWN).
- CS-2004-29 Rezoning and Plan of Subdivision applications by Rick Miller on behalf of Grand Sierra Investments Ltd. - Sage Road (D12/D14/2003/GSIL/ SAGERD).
- CS-2010-10 Amendment to User Fee By-Law for variance to Sign By-Law (C00/2009/ BYLAW/SIGNAGE).
- CS-2010-24 Report from S. McArthur dated September 14, 2010 re Municipal Heritage Committee - Annual Award Proposal (R01/2010/ NBMHC/GENERAL).
- CS-2010-27 Report from S. McArthur dated November 26, 2010 re 2010 Municipal Heritage Committee Annual Report (R01/2010/NBMHC/GENERAL).
- CS-2011-02 Report from M.B. Burke dated January 6, 2011 re Fire Safety Plan Lock Boxes By-Law (C00/2011/BYLAW/LOCKBOX).
- CS-2011-03 Rezoning application by Miller & Urso Surveying Inc. on behalf of the City of North Bay - Third Avenue East and John Street (D14/ 2010/CNB/3RDJOHN).
- CS-2011-04 Motion moved by Councillor Mayne on January 24, 2011 re Designated Off-Leash Dog Area (R00/2011/PARKS/DOGPARK).

**ENGINEERING & WORKS COMMITTEE**

Monday, January 31, 2011

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**Chairperson: Councillor Vrebosch-Merry**

**Vice-Chair: Councillor Mayne**

**Member: Councillor Bain**

**Ex-Officio: Mayor McDonald**

EW-2010-03

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

## GENERAL GOVERNMENT COMMITTEE

Monday, January 31, 2011

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**Chairperson:** Councillor Chirico  
**Vice-Chair:** Councillor Koziol  
**Members:** Councillors Anthony, Maroosis  
**Ex-Officio:** Mayor McDonald

- GG-2011-01 Report from M. Karpenko / L. Boissonneault dated January 5, 2011 re 2011 Capital Budget and 2011 Water and Sanitary Sewer Capital Budget, with the 2011 to 2020 Ten-Year Capital Forecast and Long-Term Capital Funding Policies (F05/2011/ CAPBU/GENERAL). **(COMMITTEE REPORT TO BE BROUGHT FORWARD FEBRUARY 7, 2011).**
- **GG-2011-02 Report from R. Mimee / L. Rochefort dated January 4, 2011 re Water and Sanitary Sewer Rates - 2011 (F22/2011/ TAXR/GENERAL).**
- GG-2011-03 Report from L.M. Scully dated December 9, 2010 re Open Air Burning By-Law and User Fees (C00/2011/BYLAW/OPENAIR).
- GG-2011-04 Motion from Councillor Anthony dated January 10, 2011 re Council remuneration (F16/2011/CNB/COUNCIL).
- GG-2011-06 Report from M. Karpenko / R. Mimee dated January 19, 2011 re 2011 Operating Budget (F05/2011/OPEBU/GENERAL).
- GG-2011-07 Letter from the North Bay General Hospital dated December 31, 2010 and report from M.B. Burke dated January 18, 2011 re New Hospital Smoking By-Law request (C00/2011/BYLAW/SMOKING).

# GG-2011-02

Draft recommendation:

- “That a) in accordance with the direction contained in the *Sustainable Water and Sewage Systems Act*, 2002, the current policy of recovering all water and sanitary system operating, capital and financing costs from user rates be maintained;
- b) the 2011 Water Rates By-Law be presented increasing all water rates by 6% effective March 1, 2011 (annualized increase is 5.3%);
- c) the Sanitary Sewer Surcharge remains at 106% of water charges;
- d) the Water Filtration Capital Surcharge authorized in clause 3.e) of By-Law No. 2009-235 remain at 10% of the gross water component of water accounts effective January 1, 2010; and
- e) the net increase effective March 1<sup>st</sup> on a typical flat rate residential account be 6% or \$3.87 per month.”

## CITY OF NORTH BAY

### REPORT TO COUNCIL

Report No: CORP 2011-02

Date: January 4<sup>th</sup>, 2011

Originator: Ron Mimee / Lorraine Rochefort

Subject: Water and Sanitary Sewer Rates - 2011

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#### RECOMMENDATIONS:

1. **That, in accordance with the direction contained in the Sustainable Water and Sewage Systems Act, 2002, the current policy of recovering all water and sanitary system operating, capital and financing costs from user rates be maintained.**
  2. **That the 2011 Water Rates By-Law be presented increasing all water rates by 6% effective March 1, 2011. (Annualized increase is 5.3%)**
  3. **That the sanitary sewer surcharge remains at 106% of water charges.**
  4. **That the Water Filtration Capital Surcharge, authorized in clause 3.e) of By-Law 2008-248, remain at 10% of the gross water component of water accounts effective January 1, 2010.**
  5. **That the net increase, effective March 1<sup>st</sup>, on a typical flat rate residential account be 6% or \$3.87 per month.**
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#### BACKGROUND:

The last review of water and sanitary sewer rates was completed during the 2010 Operating Budget review at which time the water and sanitary sewer rates were increased by 6.9% effective January 1, 2010, with the passing of By-Law 2009-235 on December 14, 2009.

In 1998, City Council adopted a full cost recovery policy for the water and sanitary sewer systems, established a Water and Sanitary Sewer Reserve Fund and authorized the Chief Financial Officer to transfer any year-end surplus (or deficit) generated by water rates and or the sewer charge to (or from) this reserve fund. It is estimated that this reserve fund will have a balance of \$995,796 at the end of 2010.

The water and sanitary sewer system operations is projected to end the year 2010 with a surplus of \$75,946. This is as a result of lower sanitary sewer maintenance costs and lower debt service costs being partially offset by higher costs associated with an abnormal number of service leaks in the water distribution system in 2010. This projected surplus is based on December 2010 year to date actual results and estimates for any year end 2010 final adjustments.

The 2011 Operating Budget for the water and sewer system, as presently recommended, requires an increase of \$892,200 or 5.3% over 2010 and results from:

- Investment in infrastructure replacement program \$587,000  
- *as per adopted capital funding policy*
- Increase in repair and maintenance costs \$225,300  
- *reflecting negotiated wage increases and benefit increases*  
- *higher connection and restoration costs*
- Contractual increases in the Ontario Clean Water Agency operating contract and additional operating costs for the new Water Treatment Plant \$71,600

The proposed increase of 5.3% assumes an increase in water rates effective January 1<sup>st</sup>, 2011. The 2010 Municipal election resulted in a delay in the City's ability to implement water rate increases for January 1<sup>st</sup>. The recommendation for the water and sanitary sewer rates for 2011 is as follows:

- For the months of January and February 2011: ratepayers would pay the same rates as in year 2010.
- For the months of March through December 2011: ratepayers would see a 6% increase in their water and sanitary sewer bills.
- For the months of January through December 2011: ratepayers would see an annualized increase of 5.3% in their water and sanitary sewer bills.

Currently, ratepayers pay \$63.44 to cover the costs of the combined water and sanitary sewer system, distributed as follows:

- \$29.38 is to cover the cost of providing safe drinking water;
- \$2.94 is to cover the new water filtration plant capital costs;
- \$31.14 is to cover the costs of providing sanitary sewer systems.

Under the Ontario Safe Drinking Water Act, a new regulation, Ontario Regulation 453/07, requires that municipal drinking water systems and municipal waste water systems be self-sufficient. Revenues generated through these individual systems must be adequate to cover the costs of providing these services.

Although the City of North bay's current rate structure provides adequate revenues to cover the costs of the combined water and waste water systems, under the new regulations a redistribution of these revenues will be required to ensure revenues are sufficient to offset the costs of the individual systems. Under the current rate structure existing water rates will need to be increased to offset costs associated with the operation of the drinking water system. Sanitary Sewer rates will be reduced to offset the costs of operating the sanitary sewer system. The majority of rate payers will not be affected by these rate restructurings and their total monthly water and sanitary sewer bill will remain the same.

The City is working with its consultant to generate the required reporting and long term plans required under Ontario Regulation 453/07. These plans will include recommendations to achieve the long term plan and an action plan. Administration will present this information in the spring of 2011.



The majority of the approximately 13,994 residential water users (including duplexes) are billed on a flat rate structure, which has a fixed component and a variable component based on the number of water fixtures. About 10,188 residential 'flat rate users' are billed every four months, in the month following the period. About 3,806 residential 'flat rate users' have chosen a pre-authorized monthly payment option.

A typical monthly residential flat rate water/sewer bill would increase by \$3.87 (from \$63.44 to \$67.31) per month or \$807.72 annually, calculated as follows:

Description	Current	Proposed
Basic charge, each dwelling unit	\$12.57	\$13.32
Three piece bathroom - toilet	3.28	3.48
- washbasin	1.47	1.56
- bath/shower	3.28	3.48
Two piece bathroom - toilet	1.47	1.56
- washbasin	.75	.80
Laundry outlet	3.28	3.48
Hose outlet	3.28	3.48
<b>Total Water Charge</b>	<b>29.38</b>	<b>31.16</b>
<b>Water Filtration Plant Capital Surcharge</b> (10% of Total Water Charge)	<b>2.94</b>	<b>3.12</b>
<b>Sanitary Sewer Surcharge at 106% of</b> Total Water Charge (excluding Capital Surcharge)	<b>31.14</b>	<b>33.03</b>
<b>Total Monthly Water and Sanitary Sewer</b> <b>Bill</b>	<b>63.44</b>	<b>67.31</b>

The 2010 Draft BMA Municipal Study has just been released. It includes a comparison of annual water and sanitary sewer costs for 81 municipalities representing in excess of 80% of the Ontario population. The results are noted below and indicate that the City of North Bay is below the average annual costs of the 81 municipalities.

BMA MUNICIPAL STUDY 2009	Assumed Consumption	North Bay Ratepayer's Cost	Summary of the 81 Municipalities In the Survey		
			Average Annual Cost	Lowest Annual Cost	Highest Annual Cost
Residential	250 m3	\$760	\$773	\$325	\$1,209
Commercial	10,000 m3	\$15,280	\$23,420	\$11,836	\$42,700
Industrial	100,000 m3	\$134,381	\$222,437	\$65,787	\$427,000

There are approximately 1,410 metered commercial, industrial and multi-residential accounts that are billed monthly, based on consumption. Each account currently pays a basic fixed rate of \$4.17 per residential unit or commercial/industrial account. This basic fixed rate would increase to \$4.42, adjusting for 6% increase. There is a minimum bill component of \$24.12 for consumption up to 6,000 gallons; this would increase to \$25.57 adjusting for the 6% increase. Minimum rates per month also apply. The current minimum monthly rate for a metered account with one unit is \$61.11. This minimum monthly rate would increase to \$64.78, adjusting for a 6% increase.

Metered consumption charges would be based on the following rates:

Line	Description	Current	Proposed
1	Basic charge, each dwelling unit / account	\$4.17	\$ 4.42
2	Minimum bill up to 6,000 gallons	24.12	25.57
3	For the first 50,000 gallons (per 1,000 gallons)	3.81	4.03
4	For the second 50,000 gallons (per 1,000 gallons)	3.50	3.71
5	On the balance	2.92	3.09
6	Water Filtration charge Percentage of Lines 1 & 2	10.0%	10.0%
7	Minimum monthly rate (including Water Filtration)	61.11	\$ 64.78

Metered water billings are completed by the 10<sup>th</sup> of each month for the previous month's consumption. Pre-authorized metered monthly payments are processed about the 27<sup>th</sup> of each month for the previous month's consumption.

The new rates would then impact the flat rate monthly pre-authorized accounts in March 2011. Metered accounts would pay the new rates starting with the April billing for water consumed in March. Flat rate accounts that pay every four months would not see the new rates until the July 2011 billing. The by-law will be brought forward to the February 7<sup>th</sup>, 2011 Council Meeting, reflecting increased rates effective March 1, 2010.

Ontario Regulation 244/02 made under the *Municipal Act, 2001*, sets out conditions that apply to municipalities imposing fees or charges for the use of a waste management system, for the use of a sewage system or the consumption of water as follows:

**Conditions:**

- Amount of fees or charges shall not exceed the cost of providing the system.
- The City must hold at least one public meeting and allow any person attending to make a presentation. This meeting is being scheduled for **Monday, January 31<sup>st</sup>, at 7:00 p.m.**

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- The City must give a minimum of 21 days notice of the public meeting. Notice will be published in the Nugget on January 8<sup>th</sup> and January 15<sup>th</sup> of a public meeting to be held on February 7<sup>th</sup> at 7:00 p.m.
  - The City must give written notice to anyone requesting such notice within the last five years.
  - Prior to adoption of a by-law, the City must make available information regarding description of the service, the cost of the service, the amount of the fees or charges and the rationale for imposing the charge.

City Council has adopted a policy of recovering all water and sanitary sewer operating, capital and financing costs from user rates. Our budget disclosure in recent years and the current Water Rates By-Law 2009-235 satisfies the new requirements contained in the *Sustainable Water and Sewage Act, 2002* and the *Municipal Act, 2001*.

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#### **OPTIONS / ANALYSIS:**

##### **Option 1 – No Rate Increase:**

- 1) Assumes budget being recommended to the Engineering and Works Committee
- 2) Without rate increase, projected deficit for 2011 would be \$892,200
- 3) Projected deficit of \$892,200 would be funded from the Water and Sanitary Sewer reserve fund reducing the estimated year-end balance to \$103,596
- 4) Would not comply with the current full cost recovery policy
- 5) Would not comply with the requirements contained in the *Sustainable Water and Sewage Systems Act, 2002* or the *Municipal Act, 2001*

**This option is not recommended.**

##### **Option 2 – 6% Rate Increase Effective March 1, 2011:**

- 1) Assumes budget being recommended to the Engineering and Works Committee
- 2) Assumes a 6% water rate increase effective March 1, 2011, and a concurrent increase in the revenue generated by the existing 106% sanitary sewer rate
- 3) 6% rate increase would allow for a breakeven budget for 2011
- 4) Would not require a Special Urban Area Tax Levy
- 5) Would comply with the current full cost recovery policy
- 6) Would comply with the requirements contained in the *Sustainable Water and Sewage Systems Act, 2002* and the *Municipal Act, 2001*

Option #2 would leave the reserve fund balance at a level equal to about 5.6% of the operating budget expenditures. This provides some protection from unexpected costs arising from water main and sanitary sewer breaks and frozen pipes.

**This option is recommended.**

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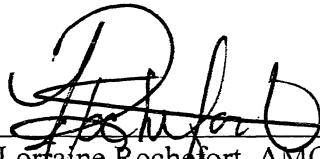
**RECOMMENDED OPTIONS / FINANCIAL IMPACTS:**

1. That, in accordance with the direction contained in the Sustainable Water and Sewage Systems Act, 2002, the current policy of recovering all water and sanitary system operating, capital and financing costs from user rates be maintained.
  - The Sustainable Water and Sewage Systems Act, 2002 requires that this policy be in effect for all municipal water and sanitary sewer systems in Ontario.
  
2. That the 2011 Water Rates By-Law be presented increasing all water rates by 6% effective March 1, 2011. (Annualized increase is 5.3%)
  - To ensure compliance with the Sustainable Water and Sewage Systems Act, 2002, and the Safe Drinking Water Act, 2002, the Water and Sanitary Sewer Operating Budget, as being presented at the budget meeting on January 31, 2011, is recommended to be adopted. The 6% increase, effective March 1<sup>st</sup>, is required to ensure that all costs are recovered from user rates and reasonable Water and Sanitary Sewer Reserve Fund is maintained. The projected reserve fund balance at December 31, 2010 would be approximately \$995,796, which is about 5.6% of the Water and Sanitary Sewer Operating Budget.
  - The resultant increase on a typical residential flat rate water bill would be \$3.87 per month. The new typical monthly residential flat rate water bill would be \$67.31 and \$807.72 annually.
  
3. That the sanitary sewer charge remains at 106% of water charges
  - There is no need to reconsider the relative level of the sanitary sewer charge at this time.
  
4. That the Water Filtration Capital Surcharge authorized in clause 3.e) of By-Law 2008-248 remain at 10% of the gross water component of water accounts.
  - This will generate \$871,800 which will fund the annual principal and interest charges on the \$10,000,000 debenture debt issued for the Water Filtration Plant.

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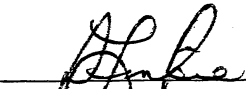
Respectfully submitted,

  
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Ron Mimeo  
Manager of Accounting and Budgets

  
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Lorraine Rochefort, AMCT  
Manager of Revenues and Taxation

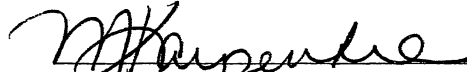
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We concur in this report and recommendation.



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David Linkie  
Chief Administrative Officer



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Margaret Kampenke, CMA  
Chief Financial Officer/Treasurer

Personnel designated for continuance:      Manager of Accounting and Budgets  
   Manager of Revenues and Taxation

Attachments: Water and Sanitary Sewer Reserve Fund - Summary for the Years 2000 to 2010  
                    Water and Sanitary Sewer System – Budget Summary

**CITY OF NORTH BAY  
WATER AND SANITARY SEWER OPERATIONS  
2010 RECOMMENDED OPERATING BUDGET**

	Actuals 2005	Actuals 2006	Actuals 2007	Actuals 2008	Actuals 2009	Budget 2010	Projected Actuals 2010	Recommended Budget 2011	\$ Increase Over 2010 Budget	% Increase Over 2010 Budget
<b>Revenues:</b>										
<b>Water Bills:</b>										
Water Bills - water rates	\$5,932,717	\$6,409,700	\$7,006,978	\$7,325,224	\$7,639,558	\$8,280,000	\$8,250,017	\$8,718,100		
Water Bills - sanitary sewer surcharge	\$6,153,501	\$6,672,403	\$7,266,590	\$7,607,491	\$7,973,454	\$8,580,000	\$8,596,300	\$9,034,100		
<b>Total Water Bills</b>	<b>\$12,086,218</b>	<b>\$13,082,103</b>	<b>\$14,273,568</b>	<b>\$14,932,715</b>	<b>\$15,613,012</b>	<b>\$16,860,000</b>	<b>\$16,846,317</b>	<b>\$17,752,200</b>	<b>\$892,200</b>	<b>5.3%</b>
User fees not on water bills	\$293,782	\$275,490	\$328,679	\$333,594	\$491,176	\$263,500	\$561,160	\$255,200		
<b>Total Revenues</b>	<b>\$12,380,000</b>	<b>\$13,357,593</b>	<b>\$14,602,247</b>	<b>\$15,266,309</b>	<b>\$16,104,188</b>	<b>\$17,123,500</b>	<b>\$17,407,477</b>	<b>\$18,007,400</b>		
<b>Expenditures:</b>										
<b>Operating Expenditures:</b>										
Supply and Treatment - (Ontario Clean Water Agency)	\$2,781,755	\$2,737,413	\$2,968,045	\$2,988,237	\$3,190,154	\$3,291,600	\$3,253,566	\$3,363,200	\$71,600	
Distribution - Repairs and Maintenance	\$3,958,200	\$4,099,619	\$4,869,543	\$4,697,467	\$5,081,131	\$5,035,900	\$5,421,133	\$5,174,500		
Administration	\$1,048,646	\$1,087,921	\$1,111,156	\$1,147,332	\$1,163,319	\$1,205,000	\$1,175,119	\$1,291,700	\$225,300	
<b>Total Operating Expenditures</b>	<b>\$7,788,601</b>	<b>\$7,924,953</b>	<b>\$8,948,744</b>	<b>\$8,833,036</b>	<b>\$9,434,604</b>	<b>\$9,532,500</b>	<b>\$9,849,818</b>	<b>\$9,829,400</b>	<b>\$296,900</b>	<b>3.1%</b>
<b>Capital Expenditures:</b>										
Debenture Debt Principal Repayments	\$406,319	\$179,718	\$129,522	\$137,835	\$313,235	\$439,000	\$400,000	\$600,000		
Debenture Debt Interest Payments	\$61,621	\$35,531	\$24,100	\$16,392	\$95,899	\$228,000	\$157,712	\$260,000		
Capital Works - Pay-As-You-Go Capital Levy	\$4,296,600	\$5,330,000	\$6,210,000	\$6,401,000	\$6,631,000	\$6,924,000	\$6,924,001	\$7,318,000		
<b>Total Capital Expenditures In Accordance With Policy</b>	<b>\$4,764,540</b>	<b>\$5,545,249</b>	<b>\$6,363,622</b>	<b>\$6,555,227</b>	<b>\$7,040,134</b>	<b>\$7,591,000</b>	<b>\$7,481,713</b>	<b>\$8,178,000</b>	<b>\$587,000</b>	<b>7.7%</b>
<b>Total Expenditures ( Operating &amp; Capital )</b>	<b>\$12,553,141</b>	<b>\$13,470,202</b>	<b>\$15,312,366</b>	<b>\$15,388,263</b>	<b>\$16,474,738</b>	<b>\$17,123,500</b>	<b>\$17,331,531</b>	<b>\$18,007,400</b>	<b>\$883,900</b>	<b>5.2%</b>
<b>Net Surplus / (Deficit) Reserve Transfér</b>	<b>(\$173,141)</b>	<b>(\$112,609)</b>	<b>(\$710,119)</b>	<b>(\$121,954)</b>	<b>(\$370,550)</b>	<b>\$0</b>	<b>\$75,946</b>	<b>\$0</b>		
<b>Total Expenditures</b>	<b>\$12,380,000</b>	<b>\$13,357,593</b>	<b>\$14,602,247</b>	<b>\$15,266,309</b>	<b>\$16,104,188</b>	<b>\$17,123,500</b>	<b>\$17,407,477</b>	<b>\$18,007,400</b>		<b>5.2%</b>

*Note ... 2011 Recommended Operating Budget is based on a proposed 6.0% rate increase effective March 1st, 2011*

**CITY OF NORTH BAY  
WATER AND SANITARY SEWER RESERVE FUND  
SUMMARY FOR THE YEARS 2000 TO 2009**

<b>RESERVE FUND CHANGES</b>	<b>2010</b>	<b>2009</b>	<b>2008</b>	<b>2007</b>	<b>2006</b>	<b>2005</b>	<b>2004</b>	<b>2003</b>	<b>2002</b>	<b>2001</b>
Opening Balance	\$842,342	\$453,224	\$680,636	\$1,122,638	\$168,050	\$330,612	\$510,245	\$434,750	\$190,161	\$555,305
Interest Earned	\$11,280	\$5,565	\$25,013	\$55,488	\$7,758	\$10,579	\$14,272	\$15,183	\$5,632	\$26,759
Transfer From Operating - Surplus								\$60,312	\$0	\$0
Transfer From Capital (surcharge surplus)(Note 2)									\$324,969	
Transfer To Operating (deficit)	\$75,946	(\$370,551)	(\$161,023)	(\$710,119)	(\$125,097)	(\$173,141)	(\$193,905)		(\$86,012)	(\$391,903)
Transfer From Completed Capital (Note 3)	\$66,228	\$754,104	\$58,598	\$212,629	\$1,071,927		\$0		\$0	\$0
Transfer to Capital (Note 4)			(\$150,000)							
Transfer From MOE Reserve (note 1)										\$0
Transfer From STP Reserve (note 1)										\$0
<b>Closing Balance</b>	<b>\$995,796</b>	<b>\$842,342</b>	<b>\$453,224</b>	<b>\$680,636</b>	<b>\$1,122,638</b>	<b>\$168,050</b>	<b>\$330,612</b>	<b>\$510,245</b>	<b>\$434,750</b>	<b>\$190,161</b>

**Notes:**

- Note 1** - The MOE Reserve Fund and Sewage Treatment Plant Reserve Fund were both collapsed into the Water and Sanitary Sewer Reserve Fund in 2000. These Reserve Funds were then closed.
- Note 2** - City Council authorized transferring the surplus funds from the "water treatment surcharge" not required to fund the UV Disinfection Capital Project. Subsidy was confirmed after the surcharge was put in place.
- Note 3** - The Completed Capital Works Reserve Fund has been split and the water and sanitary sewer portion has been transferred to this reserve fund.
- Note 4** - City Council authorized a transfer from this reserve fund to fund a portion of the Oak St reconstruction project