

TOWN OF FORT FRANCES

BY-LAW NO. 22/14

(Being a By-Law to adopt the estimates of all sums required for all municipal purposes during the year 2014).

WHEREAS Section 290 of the *Municipal Act, 2001*, S.O. 2001, c.25, as amended, provides that a local municipality shall in each year prepare and adopt a budget including estimates of all sums required during the year for the purposes of the municipality including amounts sufficient to pay all debts of the municipality falling due within the year, amounts required to be raised for sinking funds and amounts required for any board, commission or other body.

AND WHEREAS on June 2, 2014, Council consented to the 2014 budget being brought forward in by-law form for consideration;

AND WHEREAS, notice was advertised pursuant to By-Law No. 64/02 (the Notice By-Law) that a by-law to approve the 2014 budget would be considered at the June 9, 2014 Council meeting.

NOW THEREFORE the Municipal Council of the Corporation of the Town of Fort Frances HEREBY ENACTS as follows:

1. That Schedule "A" attached hereto and forming part of this by-law setting out the estimates of all revenues to be received by the Municipality during the year 2014 and all estimates of expenditures to be made for municipal purposes during the year 2014 is hereby adopted.

READ THREE TIMES and finally passed in open Council this 9th day of June 2014.

R. Avis, Mayor

G. Treftlin, Clerk

2014 Budget Summaries

By-Law No. 22/14 - Schedule "A"

<u>General Division</u>	Revenue	Expenditure	Budget Deficit
Corporate	(\$17,342,135)	\$8,272,447	(\$9,069,688)
Administration & Finance	(\$581,746)	\$1,297,066	\$715,320
Emergency Services	(\$63,134)	\$3,762,714	\$3,699,580
Community Services	(\$2,218,046)	\$3,755,477	\$1,537,431
Operations & Facilities	(\$1,859,284)	\$4,627,763	\$2,768,479
Planning & Development	(\$180,300)	\$529,178	\$348,878
	<u>(\$22,244,645)</u>	<u>\$22,244,645</u>	<u>(\$0)</u>
Capital Budget	<u>(\$6,383,330) *</u>	<u>\$6,383,330</u>	<u>\$0</u>
Water Operating Budget	(\$2,561,716)	\$2,561,716	\$0
Sewer Operating Budget	(\$2,210,871)	\$2,210,871	(\$0)
	<u>(\$4,772,587)</u>	<u>\$4,772,587</u>	<u>(\$0)</u>

* Includes In-Kind Contribution of \$181,524

2014 General Fund Operating Budget Summary

	2011 OPERATING FORECAST	Actual to December 31/11	2012 OPERATING FORECAST	Actual to December 31/12	2013 OPERATING FORECAST	Actual to December 30/13	2014 OPERATING FORECAST
CORPORATE:							
REVENUE							
Municipal Levy	(10,536,397)	(10,478,604.82)	(10,792,802)	(10,750,981.46)	(9,261,625)	(8,700,913.40)	(10,426,685)
School Board Levy	(2,083,943)	(2,063,566.21)	(2,029,218)	(1,964,486.37)	(1,633,157)	(1,491,862.68)	(1,838,831)
Payments-In-Lieu	(788,723)	(769,318.25)	(769,786)	(781,162.69)	(775,935)	(781,743.50)	(782,968)
Contribution From Contingency Reserve Fund	0	0.00	0	0.00	(575,000)	(575,000.00)	0
Sale of Land/Gain on Sale of Land	0	(56,756.61)	0	0.00	0	0	0
Other Grant (In-Lieu of taxation)						0.00	(559,396)
One Time Assistance Funding			(82,364)	0.00	0	0.00	63,205
Surplus from Prior Years	0	0.00					(3,069,500)
OMPF (CRF) Funding	(3,215,800)	(3,215,800.00)	(3,239,400)	(3,239,400.00)	(3,197,300)	(3,197,300.00)	(16,614,175)
	(16,624,863)	(16,584,045.89)	(16,913,570)	(16,736,030.52)	(15,443,017)	(14,746,819.58)	
EXPENDITURES							
Election	0	0.00	0	0.00	530	114.81	30,000
Council	528,500	531,872.31	540,310	834,463.39	729,350	876,426.49	754,233
Contribution to Reserve/Reserve Funds	700,000	1,018,000.00	750,000	750,000.00	0	0.00	1,335,000
Uncontrollable Costs	2,788,550	2,796,584.49	2,843,277	2,746,863.92	2,742,413	2,687,495.73	2,607,084
Economic Development	182,000	163,957.96	182,000	159,441.89	164,535	140,078.43	164,235
Solar Panels		(1,735.00)	(34,890)	(20,264.36)	(33,200)	(17,195.31)	(26,750)
School Board Requisition	2,083,943	2,063,566.21	2,029,218	1,964,486.37	1,633,157	1,491,862.68	1,838,831
Long Term Debt	789,100	158,658.63	819,210	132,139.06	1,000,520	136,734.01	841,854
	7,072,093	6,730,904.60	7,129,125	6,567,130.27	6,237,305	5,315,516.84	7,544,487
Total Corporate	(9,552,770)	(9,853,141.29)	(9,784,445)	(10,168,900.25)	(9,205,712)	(9,431,302.74)	(9,069,688)
ADMINISTRATION & FINANCE:							
Admin. Revenue	(563,250)	(591,231.73)	(573,000)	(641,114.35)	(572,560)	(600,044.25)	(581,746)
Administration Department	556,590	527,651.10	520,605	504,481.00	453,765	451,296.43	439,778
Clerk's Department	177,780	178,178.90	177,580	180,924.82	175,250	152,857.80	176,858
Treasury Department	658,150	749,949.52	625,021	685,864.69	606,367	721,161.27	588,230
FFPC Administration	93,474	89,879.11	90,300	82,057.22	82,615	87,839.37	92,200
Total A & F	922,744	954,426.90	840,506	812,213.38	745,437	813,110.62	715,320

	2011 OPERATING FORECAST	Actual to December 31/11	2012 OPERATING FORECAST	Actual to December 31/12	2013 OPERATING FORECAST	Actual to December 30/13	2014 OPERATING FORECAST
EMERGENCY SERVICES							
Fire Emergency Services	1,024,965	1,297,194.24	1,021,475	1,030,977.74	955,451	958,801.91	909,614
911 Dispatch Services	16,500	13,349.64	17,500	11,422.82	17,500	11,073.79	14,500
Police Services	2,564,340	2,509,099.01	2,590,889	2,572,405.49	2,562,024	2,531,018.81	2,775,466
Total Emergency Services	3,605,805	3,819,643	3,629,864	3,614,806.05	3,534,975	3,500,894.51	3,699,580
COMMUNITY SERVICES:							
Sister Betty Kennedy Centre	27,450	30,909.70	30,200	37,278.47	29,800	35,500.55	31,660
Children's Day Care	96,550	68,616.54	75,530	93,676.98	66,938	57,729.55	1,688
Toy Lending Resource Centre	0	0.00	5,300	0.00	(493)	7,932.38	0
Day Care Resource Centre	3,510	0.00	3,365	0.00	0	4,121.12	4,504
Best Start Special Needs	0	0.00	1,030	0.00	0	0.00	0
Handi Transit Services	92,820	119,546.13	93,860	100,524.28	100,544	133,611.46	104,133
Townshend Theatre	0	(2,535.37)	0	(1,243.35)	0	1,698.47	1,653
Recreation Facilities	434,440	682,995.01	461,250	785,877.88	528,217	785,974.19	546,571
Recreation Programs	125,970	129,737.74	139,330	63,603.44	103,000	57,955.32	79,370
Community Services	123,375	122,553.85	148,560	138,160.82	134,166	107,400.83	103,097
Sunny Cove Camp	2,000	(3,376.59)	(1,310)	6,531.79	0	14,226.79	9,129
Public Library	453,080	630,325.92	470,340	637,526.28	470,160	652,075.08	471,396
Museum	128,400	197,246.96	128,400	209,169.34	121,590	193,075.21	129,798
Waterfront (Sorting Gap)	43,435	61,339.48	47,810	59,305.49	53,550	59,100.61	54,432
Total Community Services	1,531,030	2,037,359	1,603,665	2,130,411.42	1,607,472	2,110,401.56	1,537,431
OPERATIONS & FACILITIES							
Public Works	583,956	730,164.59	643,250	1,039,152.82	622,784	696,127.54	479,762
Roads	1,282,258	2,496,408.02	1,319,452	2,409,638.69	1,286,862	2,676,825.65	1,261,183
Sidewalks	89,038	373,182.09	125,444	384,018.03	97,399	332,856.87	105,569
Stores Operations	81,610	80,197.93	87,774	81,429.43	88,568	83,304.88	84,221
Traffic Signal Maint	11,165	16,862.28	10,766	7,032.28	8,356	6,763.99	7,225
Streetlighting Maint	128,000	122,955.39	116,481	98,817.59	83,750	69,858.19	45,487
Waste Management Services	125,800	104,538.03	105,804	525,275.29	17,480	5,948.79	0
Airport	156,654	241,973.02	211,120	247,956.92	95,831	178,920.26	126,429
Parks & Cemeteries Admin	132,970	137,652.05	149,814	217,783.05	164,381	190,677.54	158,361
Cemeteries	235,757	224,875.55	228,225	229,266.16	216,039	245,813.42	217,885
Parks	281,661	336,469.39	324,960	356,770.72	300,777	281,693.18	282,357
Total Operations and Facilities	3,108,869	4,865,278.34	3,323,090	5,597,140.98	2,982,227	4,768,790.31	2,768,479

	2011 OPERATING FORECAST	Actual to December 31/11	2012 OPERATING FORECAST	Actual to December 31/12	2013 OPERATING FORECAST	Actual to December 30/13	2014 OPERATING FORECAST
PLANNING & DEVELOPMENT							
By-Law Enforcement	112,770	109,265.40	116,220	138,764.56	136,443	133,933.00	136,799
Building Official Department	45,080	56,576.10	57,470	67,271.75	10,816	10,091.14	47,957
Planning Department	89,672	85,911.88	94,640	85,103.65	94,552	93,840.31	96,982
Civic Centre	136,800	93,125.82	118,990	97,697.16	93,790	80,755.68	67,140
Total Planning and Development	384,322	344,879.20	387,320	388,837.12	335,601	318,620.13	348,878
SUBTOTAL	0	2,168,445.41	0	2,374,508.70	0	2,080,514.39	(0)
YE Auditor's (Revenue/Expenditure Adj)						(32,931)	
Landfill Closure Expensed (Adj)		(2,549,503.41)		(2,630,497.38)		(2,692,368.11)	
Less: Amortization							
Year End Sub-Total (Before PSAB Audit Adjustm	0	(381,058.00)	0	(255,988.68)	0	(644,785.20)	(0)
LT Debt Principal Payments		629,455.92		652,770.92		741,586.41	
Closing Transfers to Reserve Funds							
Increase in Landfill Closure Liability		(6,968.00)		(377,878.00)		(18,396.00)	
Increase in Employee Future Benefits		(216,790.00)		(9,925.00)		(7,045.00)	
Unfunded Liability/Balancing of Capital Fund		(6.97)					
Capital - Funded by Operations		276,266.73					
Opening Surplus from Prior Year		(318,033.97)		(17,134.29)		(8,155.05)	
OPERATING FORECAST	0	(17,134.29)	0	(8,155.05)	0	63,205.16	(0)

2014 CAPITAL BUDGET

	RESERVE FUND	TOTAL BUDGET	FEDERAL GRANTS	PROVINCIAL GRANTS	CONTRIBUTION FROM OTHERS OR DONATIONS	FEDERAL GAS TAX RESERVE	RESERVE FUNDS	WATER & SEWER RESERVE FUNDS	FUNDED BY WATER & SEWER RATES	General Revenue Fund/In-Kind Contribution
GENERAL GOVERNMENT Mobile Devices Project (2013 Carryover) Computer Upgrades TOTAL GENERAL GOVERNMENT	P	6,850					6,850			0
	P	25,000					25,000			0
		31,850	0	0	0	0	31,850	0	0	0
CORPORATE HONEYWELL IMPROVEMENTS PROJECT Memorial Sports Centre Museum Children's Parking Lot Lights Airport Parking Lot Lights Streetslights TOTAL CORPORATE HONEYWELL IMPROVEMENTS	P	41,932			OPA/FFPC 41,932					0
	P	18,219					18,219			0
	P	860			125		735			0
	P	549			62		487			0
	P	32,110			4,375		27,735			0
		93,670	0	0	46,494	0	47,176	0	0	0
PROTECTION <i>Fire</i> Training Facility TOTAL PROTECTION	P	18,000					18,000			0
		18,000	0	0	0	0	18,000	0	0	0
TRANSPORTATION Public Works Buildings/General Misc Public Works Small Equipment <i>Large Equipment & Vehicles</i> Snow Plow Truck (1997) Replacement <i>Small Vehicles</i> Replace V134 - 1996 Ford 1/2 Ton Truck Replace V177 - 2001 Ford F250 Crew Cab Truck c/w 4 Wheel Drive	V	5,000	0	0	0	0	5,000	0	0	0
	V	5,000					5,000			0
	V	255,000					255,000			0
	V	255,000	0	0	0	0	255,000	0	0	0
	V	32,000					32,000			0
		35,000					35,000			0
		67,000	0	0	0	0	67,000	0	0	0
Roads Williams Ave Sod Work Huffman Residential Development (Curb & Gutter and Sod Work) Third St E. from Crowe to Frenette - Replacement of 284 Meters Oakwood Road Surface Treatment - Double Lift (Dependant on Funding) Frog Creek Road Surface Treatment (Dependant on Funding) 8th Street Surface Treatment from 216 meters Portage to Christie plus 87 meters near York Ave. 5th Street Surface Treatment from Portage Ave to Wright Ave (2nd Layer) Storm Sewer Upgrades	W/S	10,291						10,291		0
	W/S	130,810						130,810		0
	W/S	684,743				282,161		402,582		0
	P	44,877			22,439					0
	FGT	295,113		147,556		147,557	22,438			0
	FGT	65,000				65,000				0
	FGT	42,000				42,000				0
	P	81,742					81,742			0
		1,354,576	0	147,556	22,439	536,718	104,180	543,683	0	0
	FGT	169,470				169,470				0
Sidewalks Replacement Third St E from Crowe Ave to Frenette Ave <i>Streetslight Pole Replacement</i> Pole Replacement TOTAL TRANSPORTATION	FGT	169,470	0	0	0	169,470	0	0	0	0
	P	5,000					5,000			0
		5,000	0	0	0	0	5,000	0	0	0
		1,856,046	0	147,556	22,439	706,188	436,180	543,683	0	0

	RESERVE FUND	TOTAL BUDGET	FEDERAL GRANTS	PROVINCIAL GRANTS	CONTRIBUTION FROM OTHERS OR DONATIONS	FEDERAL GAS TAX RESERVE	RESERVE FUNDS	WATER & SEWER RESERVE FUNDS	FUNDED BY WATER & SEWER RATES	General Revenue Fund/In-Kind Contribution
PARKS & CEMETERIES <i>Parks</i> Small Equipment Replacement (Mowers & whipper snippers) Trade-In 2002 445 JD Tractor Replace with X720 Tractor Replace V145 - 1988 Super cab Truck Waterfront Dock Repairs & Replacement TOTAL PARKS & CEMETERIES	V	5,000					5,000			0
	V	12,500			2,500		10,000			0
	V	40,000					40,000			0
	P	5,000					5,000			0
		62,500	0	0	2,500	0	60,000	0	0	0
AIRPORT Electronic Runway Condition Reporting Equipment & Friction Tester Front End Loader c/w Sweeper - ACAP Funding (Dependant on Funding) TOTAL AIRPORT		36,172	36,172							0
		225,000	225,000							0
		261,172	261,172	0	0	0	0	0	0	0
WASTE MANAGEMENT SYSTEM Transfer Station Upgrades - Installation of 2 Stationary Compactors FGT		218,275		117,700		100,575				0
		218,275	0	117,700	0	100,575	0	0	0	0
ENVIRONMENT <i>Sanitary Sewer - Collection System</i> Sanitary Sewer Tools & Equipment Refurbishing Sanitary Manholes Sanitary main Replacement Third St E from Crowe Ave to Frenette Ave Design for Infrastructure Renewal Project		12,000							12,000	0
		156,658							156,658	0
		381,373							381,373	0
		37,500							37,500	0
		587,531	0	0	0	0	0	0	587,531	0
<i>Sewage Treatment Plant</i> Misc Capital Upgrades Honeywell Improvements & Parking Lot Lights		120,000							120,000	0
		48,258			32,880				15,378	0
		168,258	0	0	32,880	0	0	0	135,378	0
<i>Water System</i> <i>Water Distribution System</i> Miscellaneous Tools/Equipment Design for Infrastructure Renewal Project Replacing Main Line Water Valves/Hydrants Water main Replacement Third St E from Crowe Ave to Frenette Ave		12,000							12,000	0
		37,500							37,500	0
		181,391							181,391	0
		297,182							297,182	0
		528,073	0	0	0	0	0	0	528,073	0
<i>Water Treatment Plant</i> Misc Small Capital Equipment Back-up Generator		60,000							60,000	0
		300,000							300,000	0
		360,000	0	0	0	0	0	0	360,000	0
TOTAL ENVIRONMENT		1,643,862	0	0	32,880	0	0	0	1,610,982	0
SOCIAL & FAMILY SERVICES <i>Children's Complex</i> Vent Hood/Air Handling System for hood Meeting Room Furniture 4 Windows Replaced Resource Teacher's Desk Training TV/DVD & Smart board Preschool Room Renovations TOTAL SOCIAL & FAMILY		17,000			RRDSSAB 17,000					
		2,800			2,800					
		2,600			2,600					
		1,500			1,500					
		3,400			3,400					
		3,800			3,800					
		31,100	0	0	31,100	0	0	0	0	0

	RESEVE FUND	TOTAL BUDGET	FEDERAL GRANTS	PROVINCIAL GRANTS	CONTRIBUTION FROM OTHERS OR DONATIONS	FEDERAL GAS TAX RESERVE	RESERVE FUNDS	WATER & SEWER RESERVE FUNDS	FUNDED BY WATER & SEWER RATES	General Revenue Fund/In-Kind Contribution
RECREATION & CULTURAL SERVICES <i>Memorial Sports Centre</i> Tables & Chairs Fitness Equipment Auditorium Kitchen Waterfront Outdoor Fitness Equipment	P	2,500					2,500			0
	P	8,000					8,000			0
	B	13,000					13,000			0
		16,750			15,226					1,524
		40,250	0	0	15,226	0	23,500	0	0	1,524
	B	57,150	42,857				14,293			0
	B	8,000					8,000			0
		65,150	42,857	0	0	0	22,293	0	0	0
	TT	11,600					11,600			0
		11,600	0	0	0	0	11,600	0	0	0
Townshend Theatre Sound Board/Lighting/Curtains		1,505			1,505					0
		350			350					0
		2,000			2,000					0
		1,000			1,000					0
		50,000	50,000							0
TOTAL RECREATION & CULTURAL SERVICES		54,855	50,000	0	4,855	0	0	0	0	0
		171,855	92,857	0	20,081	0	57,393	0	0	1,524
PLANNING & DEVELOPMENT Ranby Lake Hotel Demolition/Market Square (Pending Funding)		1,995,000	655,000	1,000,000	160,000					180,000
		1,995,000	655,000	1,000,000	160,000	0	0	0	0	180,000
TOTAL PLANNING & DEVELOPMENT		6,383,330	1,009,029	1,265,256	315,494	806,763	650,599	543,683	1,610,982	181,524

Corporate Building Reserve Fund	B	35,293
Federal Gas Tax	FGT	806,763
Corporate Projects Reserve Fund	P	221,706
Townshend Theatre Reserve Fund	TT	11,600
Waterworks & Sanitary Sewer Reserve Fund	W/S	543,683
Corporate Vehicles & Equipment Reserve Fund	V	382,000
		806,763
		650,599
		543,683
		\$2,001,045

2014 OPERATING BUDGET WATER FUND

ACCOUNT #	2011		2012		2013		2014	
	OPERATING FORECAST	Actual to December 31/11	OPERATING FORECAST	Actual to December 31/12	OPERATING FORECAST	Actual to December 31/13	OPERATING FORECAST	Actual to December 31/13
REVENUE								
Expense Recovery								
Rents & Leases	(5,764)	(5,630.98)	(5,764)	(6,415.84)	(5,651)	(835.48)	(9,000)	(10,042.01)
Private Work Charges (GST)	(650)	(25,937.71)	(650)	(230.08)	(325)	(276.95)	(325)	
Sale of Rain Barrels		(350.00)						
Expense Recovery	(7,000)	(8,793.44)	(7,000)	(9,226.34)	(7,000)	(14,488.65)	(8,000)	
Private Work Charges (no GST)	(1,500)	(1,145.00)	(1,500)	(924.12)	(1,200)	(1,310.21)	(1,200)	
Reconnect Charges	(7,500)	(20,259.95)	(7,500)	(9,354.40)	(7,500)	(42.04)	(7,500)	
New Connection Charges	(6,000)	(7,459.56)	(6,000)	(2,490,972.80)	(6,500)	(10,348.93)	(7,000)	
Late Payment Charges	(2,320,765)	(2,408,181.85)	(2,320,765)		(2,320,765)	(2,558,671.98)	(2,493,158)	
Sale of Water		(56.08)				(67.20)		
Special Water Rates	(15,000)	(59,595.49)	(10,000)	(250,943.89)	(10,000)	(29,681.28)	(5,000)	
Sale of Water Meters/Backflow Prevention	(8,818)	(8,818.01)	(8,818)	(8,818.01)	(19,533)	(18,725.70)	(19,533)	
Water Meter Replacement	(2,372,997)	(2,546,918.89)	(2,367,997)	(2,776,885.48)	(2,378,474)	(2,644,490.43)	(2,550,716)	
Local Improvements								
Water Works General EXPENDITURES								
Administration								
Distributed Salaries/Wages	33,427	35,308.46	33,972	38,926.70	54,010	60,039.38	(288,635)	
Distributed Benefits	9,415	9,980.10	11,703	11,463.93	19,660	18,565.28	(89,251)	
Overtime & Lieu Time						106.88	11,538	
Paid Leave							10,299	
Vac, Floaters, Stats, Holidays							64,153	
Salaries/Wages							349,399	
Disability ST/LTD							14,800	
WSIB							5,812	
Canada Pension Plan							17,311	
Employment Insurance							8,079	
Dental, Vision, Extended Health							28,372	
OMERS							41,789	
Life Insurance							2,526	
Employer Health Tax							8,636	
Summer Staff & Part-time Staff							10,417	
Accounting/Allocated Admin	175,695	175,695.00	180,965	180,964.00	184,585	184,585.00	188,300	

2014 OPERATING BUDGET WATER FUND

	2011	2012	2013	2014			
	OPERATING FORECAST	Actual to December 31/11	OPERATING FORECAST	Actual to December 31/12	OPERATING FORECAST	Actual to December 31/13	OPERATING FORECAST
ACCOUNT #							
Communications	1,400	1,197.63	1,400	1,646.44	1,400	1,829.07	1,500
Postage, Freight, Courier	2,000	12,404.49	2,500	11,121.39	12,500	10,043.40	12,500
Legal	5,000	3,473.60	5,000	4,836.55	5,000	3,700.89	5,000
Memberships	1,200	1,141.03	1,200	1,284.70	1,200	1,056.31	1,200
Write-Offs		52.87		5,532.65	2,000		2,000
Office Supplies	200	529.37	200	693.00	200	689.92	200
Stores Charge	10,300	10,300.00	10,300	10,300.00	10,300	10,300.00	10,300
Rain Barrel Expenses	540	647.64	540	269.85	325	323.82	325
Annual Software Support						1,008.01	
Custom Software Charges						3,663.37	
GIS Material	10,735	7,718.08	13,278	9,347.20	13,636	7,490.63	12,939
Contracted Services (Lead Test Coupons/Accreditation)		407.36					
Conference & Courses	20,000	21,848.68	20,000	14,033.49	20,000	16,173.75	20,000
Insurance	35,826	5,842.41	35,350	35,242.04	36,482	36,639.79	39,263
Insurance Deductible	10,000		10,000		10,000		10,000
Advertising & Public Notices	500	403.83	500		500	201.49	500
Contribution to Capital Fund	907,834	721,073.43	995,540	959,856.08	984,160	859,190.66	888,173
Amortization Exp - Building		242.56		485.13		2,413.03	
Amortization Exp - Machinery & Equipment						1,394.19	
Amortization Exp - Machinery & Equipment						1,665.94	
Amortization Exp - Vehicles		5,640.44		7,380.92		7,380.92	
Amortization Exp - Computer Hardware Pooled						81.56	
Amortization Exp - Fire Hydrants		37,016.10		38,033.93		40,616.22	
Amortization Exp - Water Shut Offs (Curb Stops)		40,288.48		40,254.84		40,820.03	
Amortization Exp - Mainline Valves		30,928.46		30,746.29		30,705.71	
Amortization Exp - Service Valves		2,626.27		2,614.40		2,614.40	
Amortization Exp - Water Mains		137,497.73		149,282.39		155,214.25	
Amortization Exp - Chamber Valves		598.91		598.91		598.91	
Contribution to Reserve Fund	79,148	406,951.22		429,413.03	19,533	18,725.70	19,533
Contribution to Reserve Fund		(81.03)		1,748.74		482,418.60	202,244
Inventory Adjustments	1,303,220	1,669,733.12	1,322,448	1,986,076.60	1,375,491	2,010,220.90	1,609,222
Water Service Connections							
Distributed Salaries/Wages	56,729	74,303.64	65,573	52,212.14	64,190	55,207.32	50,000
Distributed Benefits	16,450	23,388.92	20,716	16,014.02	19,688	17,515.16	15,863
Materials	16,000	17,605.06	16,000	3,223.77	16,000	10,000.38	12,000
Contracted Works	15,000	17,489.85	18,000	2,238.44	18,000	8,253.07	15,000

2014 OPERATING BUDGET WATER FUND

	ACCOUNT #	2011		2012		2013		2014	
		OPERATING FORECAST	Actual to December 31/11	OPERATING FORECAST	Actual to December 31/12	OPERATING FORECAST	Actual to December 31/13	OPERATING FORECAST	
Equipment Rentals - Owned	W-961-1962-1540	21,000 125,179	29,262.48 162,049.95	21,000 141,289	14,142.85 87,831.22	20,000 137,878	18,512.32 109,488.25	18,000 110,863	
Water Meter Maintenance									
Distributed Salaries/Wages	W-961-1963-1110	2,500	10,670.29	5,100	7,318.11	5,000	8,956.21	5,000	
Distributed Benefits	W-961-1963-1111	825	3,521.24	1,733	2,315.52	1,582	2,955.62	1,650	
Materials	W-961-1963-1471	7,500	49,658.29	5,000	9,487.20	5,000	9,050.88	5,000	
Contracted Works	W-961-1963-1523	7,000	39,992.18	3,500	213,547.89	5,000	4,673.15	5,000	
Equipment Rentals - Owned	W-961-1963-1540	300 18,125	962.50 104,804.50	500 15,833	981.25 233,649.97	1,000 17,582	1,406.25 27,042.11	1,000 17,650	
Water Distribution System Maintenance									
Distributed Salaries/Wages	W-961-1964-1110	108,314	80,939.69	99,410	68,755.52	75,472	75,816.48	62,635	
Distributed Benefits	W-961-1964-1111	33,398	24,439.30	30,037	21,399.90	23,490	23,280.48	19,233	
Materials	W-961-1964-1471	35,000	43,140.86	38,000	18,426.06	30,000	21,551.70	28,000	
Contracted Works	W-961-1964-1523	25,000	32,363.58	25,000	27,320.08	25,000	59,494.89	35,000	
Equipment Rentals - Owned	W-961-1964-1540	38,200 239,912	37,876.40 218,759.83	38,118 230,565	19,585.93 155,487.49	30,000 183,962	25,990.21 206,133.76	30,000 174,868	
Total Waterworks General		1,686,436	2,155,347.40	1,710,135	2,463,045.28	1,714,913	2,352,885.02	1,912,603	
Water Treatment Plant									
Microfit Generation Revenue	W-965-0330-0320		(399.47)		(11,778.28)		(11,101.26)	(11,000.00)	
Distributed Salaries/Wages	W-965-1101-1110	153,833	156,845.38	152,320	140,354.78	155,216	145,385.78	153,624	
Distributed Benefits	W-965-1101-1111	50,674	51,695.67	51,688	46,275.64	51,175	47,977.39	50,696	
Equipment Rentals - Owned	W-965-1101-1540	650	562.50	650	1,200.00	1,000	1,037.50	1,000	
Communications	W-965-1200-1251	5,000	6,213.61	5,000	6,585.32	6,000	7,132.04	6,500	
Lab Fees - Water Testing	W-965-1200-1270	12,000	15,700.54	13,000	14,734.26	13,000	18,503.45	13,000	
Natural Gas	W-965-1400-1416	35,000	25,790.90	32,000	17,820.11	30,886	20,023.77	29,803	
Diesel Fuel	W-965-1400-1417	200		200		200		200	
Electrical Power	W-965-1400-1420	74,998	62,805.70	68,142	49,623.67	63,312	60,182.49	64,713	
Water & Sewer	W-965-1400-1421	1,100	1,015.20	1,100	1,015.20	1,100	1,086.36	1,100	
Taxes	W-965-1400-1425	60,191	51,334.36	52,875	50,512.14	52,028	51,123.84	52,658	
Chlorine	W-965-1400-1434	13,000	10,252.47	13,000	11,832.24	13,000	9,062.74	12,000	
Soda Ash	W-965-1400-1435	39,000	24,979.97	39,000	38,077.12	40,000	13,740.90	38,000	
Aluminium Sulphate	W-965-1400-1436	29,050	30,414.38	29,050	30,637.18	31,000	26,747.72	32,900	
Fluorides	W-965-1400-1437	9,500	9,852.65	12,000	5,223.96	12,000	6,078.73	10,000	

2014 OPERATING BUDGET WATER FUND

	2011 OPERATING FORECAST	Actual to December 31/11	2012 OPERATING FORECAST	Actual to December 31/12	2013 OPERATING FORECAST	Actual to December 31/13	2014 OPERATING FORECAST
ACCOUNT #							
W-965-1400-1438	6,500	17,464.98	10,000	15,508.61	8,000	9,054.35	8,000
Miscellaneous Chemicals							
W-965-1400-1471	25,000	16,355.44	20,000	23,524.28	20,000	17,286.43	20,000
Materials							
W-965-1500-1523	40,000	54,543.12	40,000	35,081.76	40,000	41,678.61	40,000
Contracted Services							
W-965-1520-7100		237,691.23		239,640.36		241,397.49	
Amortization Exp - Buildings							
W-965-1520-7200		6,195.42		8,897.51		9,257.48	
Amortization Exp - Machinery & Equipment							
W-965-1520-7300		2,037.68		4,075.35		4,075.35	
Amortization Exp - Vehicle							
W-965-1520-7625		130.46				0.00	
Amortization Exp - Computer Hardware Pooled							
	555,696	781,482.19	540,025	740,619.49	537,917	730,832.42	534,194
Total Water Treatment Plant				728,841.21	537,917	719,731.16	523,194
Water Storage Facility							
W-966-1101-1110	10,394	9,011.70	10,602	8,166.21	11,182	6,562.96	11,049
Distributed Salaries/Wages							
W-966-1101-1111	3,403	2,970.67	3,598	2,694.86	3,690	2,165.71	3,645
Distributed Benefits							
W-966-1101-1540	1,700	2,487.50	2,000	2,412.50	2,100	2,225.00	2,100
Equipment Rentals - Own							
W-966-1200-1251	800	811.55	800	823.62	800	827.53	800
Communications							
W-966-1400-1416	8,500	8,307.91	9,000	3,813.22	8,500	3,140.34	5,000
Natural Gas							
W-966-1400-1420	5,000	2,903.71	4,248	2,623.97	4,375	3,649.53	3,000
Electrical Power							
W-966-1400-1425	99,368	83,824.40	86,339	82,035.55	84,497	83,811.35	86,325
Taxes							
W-966-1400-1471	500		500	122.25	500		500
Materials							
Contracted Works	1,200	665.26	750	4,316.84	10,000	7,727.31	2,500
Total Water Storage Facility	130,865	110,982.70	117,837	107,009.02	125,644	110,109.73	114,919
Total Expenditures	2,372,997	3,047,812.29	2,367,997	3,298,895.51	2,378,474	3,182,725.91	2,561,716
TOTAL WATER FUND (Surplus)/Deficit	0	500,893.40	0	522,010.03	0	538,235.48	0
Less: Amortization Expense		(500,893.74)		(522,010.03)		(538,235.48)	
Sub-total		(0.34)		0.00		(0.00)	
Prior Year (Surplus)/Deficit		0.34		0.00			
Capital Expenses Transferred to Operating							
Adjusted Year End (Surplus)/Deficit		(0.00)		0.00		(0.00)	

2014 OPERATING BUDGET SEWER FUND

	ACCOUNT #	2011		2012		2013		2014	
		OPERATING FORECAST	Actual to December 31/11	OPERATING FORECAST	Actual to December 31/12	OPERATING FORECAST	Actual to December 31/13	OPERATING FORECAST	
REVENUES									
Private Work Charges	S-410-0330-0595								
NOHF Grant	S-410-0430-0467								
Private Work Charges	S-410-0430-0595	(6,500)	(10,732.55)	(7,000)	(10,526.10)	(7,500)	(16,641.06)	(10,000)	(10,000)
New Connection Charges	S-410-0430-0619	(18,000)	(20,994.73)	(18,000)	(7,220.40)	(18,000)	(42.04)	(10,000)	(10,000)
Penalty on Late Payments	S-410-0430-0682	(5,900)	(7,236.01)	(5,900)	(7,372.38)	(5,900)	(9,270.95)	(7,000)	(7,000)
Sewer Service/Disposal	S-410-0430-0760	(2,013,228)	(2,094,531.12)	(2,013,228)	(2,166,711.19)	(2,013,228)	(2,224,881.16)	(2,180,181)	(2,180,181)
Local Improvements	S-410-0490-0025	(1,735)	(1,735.34)	(1,735)	(1,735.34)	(1,735)	(1,735.34)	(1,735)	(1,735)
Expense Recoveries	S-413-0430-0589	(1,955)	(1,993.56)	(1,955)	(1,654.56)	(1,955)	(2,002.60)	(1,955)	(1,955)
Total Revenues		(2,047,318)	(2,137,223.31)	(2,047,818)	(2,195,219.97)	(2,048,318)	(2,254,573.15)	(2,210,871)	(2,210,871)
EXPENDITURES									
Administration									
Distributed Salaries/Wages	S-410-1101-1110	26,024	27,080.30	26,409	28,804.67	34,976	38,327.59	45,938	45,938
Distributed Benefits	S-410-1101-1111	8,078	7,593.67	9,001	8,455.40	12,546	11,770.21	14,107	14,107
Allocated Admin	S-410-1200-1221	139,250	139,250.00	143,425	143,424.00	146,295	146,295.00	149,200	149,200
Postage, Freight, Courier	S-410-1200-1252	2,000	8,590.20	1,500	8,535.35	1,000	9,835.99	1,500	1,500
Legal	S-410-1200-1253	10,000	2,844.04	10,000	15,396.20	10,000	3,714.13	10,000	10,000
Memberships	S-410-1200-1260						50.00		
Write Offs	S-410-1210-4515		272.20		17.77				
Debtenture - Interest	S-410-1300-1301	48,778	47,814.88	41,342	40,373.89	33,450	32,364.52	26,154	26,154
Debtenture - Principal	S-410-1300-1311	142,048		149,457		149,010		96,549	96,549
Office Supplies	S-410-1400-1410		390.89		406.59		435.71		
Taxes	S-410-1400-1425	3,769	3,247.28	3,345	3,211.10	3,307	3,637.03	3,746	3,746
Stores Charge	S-410-1400-1433	8,700	8,700.00	8,700	8,700.00	8,700	8,700.00	8,700	8,700
Annual Software Support	S-410-1500-1501						1,008.01		
GIS Material	S-410-1500-1507	5,368	3,859.00	6,639	4,625.36	6,818	3,697.60	6,469	6,469
Contracted Works	S-410-1500-1523		3,561.61	1,000		1,000		1,000	1,000
Conferences & Courses	S-410-1500-1531	3,500	4,510.10	4,000	473.02	4,000	75.00	4,000	4,000
Insurance	S-410-1500-1580	27,889	4,587.82	27,750	27,832.69	29,606	29,451.97	30,154	30,154
Insurance Deductible	S-410-1500-1581	10,000	473.00	10,000	1,315.33	10,000	2,236.22	10,000	10,000
Advertising & Public Notices	S-410-1500-1591	500		500		500		500	500
Contributions to Capital	S-410-1510-5350	612,982	593,255.88	636,766	423,652.24	592,349	476,873.14	722,909	722,909
Amortization Exp - Buildings	S-410-1520-7100		18,835.50		18,894.05		18,952.58		

2014 OPERATING BUDGET SEWER FUND

	ACCOUNT #	2011	2012		2013		2014	
		OPERATING FORECAST	Actual to December 31/11	OPERATING FORECAST	Actual to December 31/12	OPERATING FORECAST	Actual to December 31/13	OPERATING FORECAST
Amortization Exp - Machinery & Equipment	S-410-1520-7200		2,424.79		5,061.92		6,296.67	
Amortization Exp - Vehicles	S-410-1520-7300		9,937.03		9,341.58		9,341.58	
Amortization Exp - Cleanouts	S-410-1520-7900		13,853.01		13,750.82		14,319.89	
Amortization Exp - Manholes	S-410-1520-7904		25,868.13		26,825.25		27,446.34	
Amortization Exp - Sewer Mains	S-410-1520-7906		89,130.17		94,597.65		97,428.30	
Contribution to Reserve Funds	S-410-1620-5390	85,000	248,870.55		473,954.11		243,840.45	17,496
Inventory Adjustments	S-410-1700-2505		(405.80)		68.29		65.91	
		1,133,886	1,264,544.25	1,079,834	1,357,717.28	1,043,557	1,186,163.84	1,148,422
Sewer Mains								
Distributed Salaries/Wages	S-410-1411-1110	48,000	43,913.00	55,900	33,530.14	55,000	48,245.66	50,000
Distributed Benefits	S-410-1411-1111	15,423	14,186.21	18,409	10,773.33	17,672	15,554.07	16,120
Materials	S-410-1411-1471	13,000	9,793.25	10,000	4,907.80	10,000	20,057.97	15,000
Contracted Service	S-410-1411-1523	28,000	34,287.06	30,000	9,025.28	88,015	172,531.12	147,015
Equipment Rentals - Own	S-410-1411-1540	39,400	37,652.31	38,000	26,037.25	36,000	38,922.13	36,000
		143,823	139,831.83	152,309	84,273.80	206,687	295,310.95	264,135
Service Connections								
Equipment IFT	S-410-1412-1092							
Distributed Salaries/Wages	S-410-1412-1110	48,000	44,272.50	52,050	57,044.45	48,200	51,062.88	50,000
Distributed Benefits	S-410-1412-1111	14,077	13,812.81	16,402	17,520.19	14,804	16,035.98	15,702
Materials	S-410-1412-1471	10,000	6,924.23	10,000	8,818.76	10,000	7,261.35	10,000
Contracted Services	S-410-1412-1523	15,000	10,182.28	15,000	9,365.71	15,000	7,822.36	15,000
Equipment Rentals - Own	S-410-1412-1540	18,000	13,501.84	16,000	17,228.83	16,000	13,626.14	15,000
		105,077	88,693.66	109,452	109,977.94	104,004	95,808.71	105,702
Manholes								
Distributed Salaries/Wages	S-410-1414-1110		969.38				203.41	
Distributed Benefits	S-410-1414-1111		319.91				67.13	
Equipment Rentals - Own	S-410-1414-1540		237.50				25.00	
			1,526.79		0.00	0	295.54	0
Sewage Treatment Plant								
Distributed Salaries/Wages	S-413-1101-1110	1,500	734.12	1,000	5,241.42	1,500	231.48	1,500

**2014 OPERATING BUDGET
SEWER FUND**

	ACCOUNT #	2011 OPERATING FORECAST	Actual to December 31/11	2012 OPERATING FORECAST	Actual to December 31/12	2013 OPERATING FORECAST	Actual to December 31/13	2014 OPERATING FORECAST
Distributed Benefits	S-413-1101-1111	495	229.41	310	1,729.67	495	76.40	495
Equipment Rentals - Own	S-413-1101-1540	500	298.93	500	1,308.01	500	273.70	500
Natural Gas	S-413-1400-1416	30,000	18,081.09	25,000	18,129.57	24,857	20,608.06	22,000
Electrical Power	S-413-1400-1420	110,775	119,201.65	138,617	108,227.87	116,560	133,183.33	116,560
Grit Landfill Tipping Fees	S-413-1400-1424	2,500	760.00	1,500	1,011.00	1,200	1,430.00	1,500
Taxes	S-413-1400-1425	42,586	35,924.74	37,001	35,158.09	36,213	35,919.15	36,997
Materials	S-413-1400-1471	3,000	3,958.16	3,500	3,677.26	4,000	3,930.79	4,000
Contracted Works - AWA/OCWA	S-413-1500-1523	473,176	481,218.23	498,795	487,782.56	508,745	506,117.52	509,060
Repairs & Maintenance	S-413-1500-1545		221.46					
Amortization Exp - Buildings	S-413-1520-7100		236,531.51		237,927.69		239,927.51	
Amortization Exp - Machinery & Equipment	S-413-1520-7200		50,011.00		50,011.00		52,053.42	
		664,532	947,170.30	706,223	950,204.14	694,070	993,751.36	692,612
Total Expenditures		2,047,318	2,441,766.83	2,047,818	2,502,173.16	2,048,318	2,571,330.40	2,210,871
TOTAL SEWER FUND (Surplus)/Deficit		0	304,543.52	0	306,953.19	0	316,757.25	(0)
Less: Amortization Expense			(446,591.14)		(465,766.29)		(465,766.29)	
Sub-total			(142,047.62)		(158,813.10)		(149,009.04)	
Non-TCA Capital Expense								
Long Term Debt Principal Payments			142,047.62		149,456.77		149,009.04	
Opening (Surplus)/Deficit								
Adjusted Year End (Surplus)/Deficit			<u><u>0.00</u></u>		<u><u>(9,356.33)</u></u>		<u><u>0.00</u></u>	