



Making a difference...together

**REPORT TO GANGES SEWER LOCAL SERVICE COMMISSION
MEETING OF FRIDAY 03 JUNE 2011**

SUBJECT CHANGES TO 2011 OPERATING AND CAPITAL BUDGET

ISSUE

Due to unplanned increases in the costs of sludge hauling and disposal in 2010, changes to the 2011 budget for the Ganges Sewer Service were required following commission review of the budget in November 2011.

BACKGROUND

2010 Operating Expense

At the time the 2011 budget was prepared for November 2010 commission review, it was estimated that operating expense would exceed budget by \$25,281, and that the 2010 budget would be balanced by reducing a planned transfer to the reserve fund by the same amount. However, due to an unbudgeted increase in the tipping fee for the Salt Spring Island Liquid Waste service, and operational problems with the Burgoyne facility (requiring Ganges sludge to be diverted to Vancouver Island during shutdowns in May and December), 2010 actual sludge and grit hauling and disposal costs were \$69,514 over the estimated actuals presented in November. This variance was partially offset by:

- Elimination of the transfer to reserve - Actual is \$15,422 under estimated actual (EA)
- Actual operating labour \$28,115 under EA
- Other actual operating expenses \$5,054 under EA
- Actual revenues \$6,959 over EA (due to receipt of \$8,000 connection revenue late in the year)
- Actual subdivision development expense \$500 under EA (no actual expense)
- Actual connection expense \$6,577 under EA

A net deficit of \$3,349 resulting from these variances from estimated actuals in the 2010 actual revenue and expense was carried forward to 2011.

2011 Operating Expense

The 2011 budget for operating expenses as recommended by the Ganges Sewer Local Services Commission (GSLSC) was \$517,219, including a budget of \$67,920 for disposal costs. At the current rates for hauling and tipping sludge, a budget of \$110,000 is required for disposal costs. As a result, the total budget operating expense was increased by \$42,192 to \$559,411.

2011 Capital Plan

The planned replacement of dissolved oxygen instruments in 2011 has been deferred to 2012, deferring an estimated \$8,000 expenditure of reserve funds. The remaining two 2011 Capital Plan projects (Engineering Study, \$30,000; and Major Equipment Replacement, \$20,000) will both be funded from existing reserves. These revisions will eliminate the need for a planned transfer of \$38,000 from 2011 revenue to capital, partially offsetting the increase in operating expense.

Ganges Sewer Local Service Commission – 03 June 2011
Re: Changes to 2011 Operating and Capital Budget
Page 2

Impact on 2011 Taxes and User Charges

The \$3,319 deficit carried forward from 2010 and the net increase in 2011 budget expense of \$4,192 increase the required revenue from taxes and fees by \$9,948 over 2010. As a result, the 2011 parcel tax remains at \$118 and the average annual residential user fee will be approximately \$403.


The revised budget is attached.

RECOMMENDATION

That the Ganges Sewer Local Service Commission receive this report for information.



Ted Robbins, BSc, CTech
Senior Manager, Water Management



J.A. (Jack) Hull, MBA, PEng
General Manager, Integrated Water Services
Concurrence

TR:CS:ls
Attachment: 1

Service: 3.810 Ganges Sewer Utility (SSI)

Committee: Environmental Sustainability

DEFINITION:

To provide, operate and maintain sewage collection treatment and disposal facilities in the Ganges area on Salt Spring Island. (Letters Patent - March, 1978; Bylaw No. 492, 1978) Local Service Conversion Bylaw No. 1923, July 12, 1991.

PARTICIPATION:

Ganges - C(764) LSA#10

MAXIMUM LEVY:

Greater of \$270,000 or \$7.46 / \$1,000 to a maximum of \$1,601,281 on actual assessed value of land and improvements.

MAXIMUM CAPITAL DEBT:

| | | |
|---------------------|--|-------------|
| AUTHORIZED: | LA Bylaw No. 491 (June 1978)/646 (Jan. 1980) | \$2,700,000 |
| BORROWED & RETIRED: | Sup. Letter Patent (Oct. 1980) adjusted to | 4,100,000 |
| EXPIRED: | | (2,100,000) |
| REMAINING: | | (2,000,000) |
| | | <u>0</u> |

| | |
|----------------------------------|---------|
| 5 Year borrowing (ends 2010) | 70,140 |
| 5 Year leasing Zenon (ends 2010) | 236,470 |

COMMISSION:

Ganges Sewer Local Services Committee established by Bylaw No. 1906, April 24, 1991.

FUNDING:

Any deficiencies after user charge and/or frontage tax or parcel tax to be levied on taxable school assessments, excluding all the property of BC Hydro and Power Authority.

User Charge: Based on water consumption billed annually to properties connected to the system.

Parcel Tax: Annual charge based only on properties capable of being connected to system.

Connection Charge: Based on actual cost.

RESERVE FUND:

Bylaw No. 3125 (November 26, 2003)

Service: 3.810 Ganges Sewer Utility (SSJ)

Committee: Environmental Sustainability

| Year | Taxable Folios | Parcel Tax | Bylaw No. | Residential | | User Charge ** | Bylaw No. | Actual Assessments | Converted Assessments |
|------|----------------|------------|-----------|--------------|--|----------------|-----------|--------------------|-----------------------|
| | | | | Number SFE's | | | | | |
| 2006 | 349 | \$118.00 | | | | | | 160,242,970 | 23,054,575 |
| 2007 | 353 | \$118.04 | | 527.74 | | | | 186,783,520 | 26,605,507 |
| 2008 | 365 | \$118.04 | | | | | | 207,958,720 | 29,746,528 |
| 2009 | 379 | \$118.04 | | | | | | 206,779,420 | 29,711,740 |
| 2010 | 381 | \$118.04 | | | | | | 213,514,921 | 30,975,235 |
| 2011 | 382 | \$118.04 | 3704 | | | | | 219,590,947 | 31,788,005 |

**** CURRENT:**

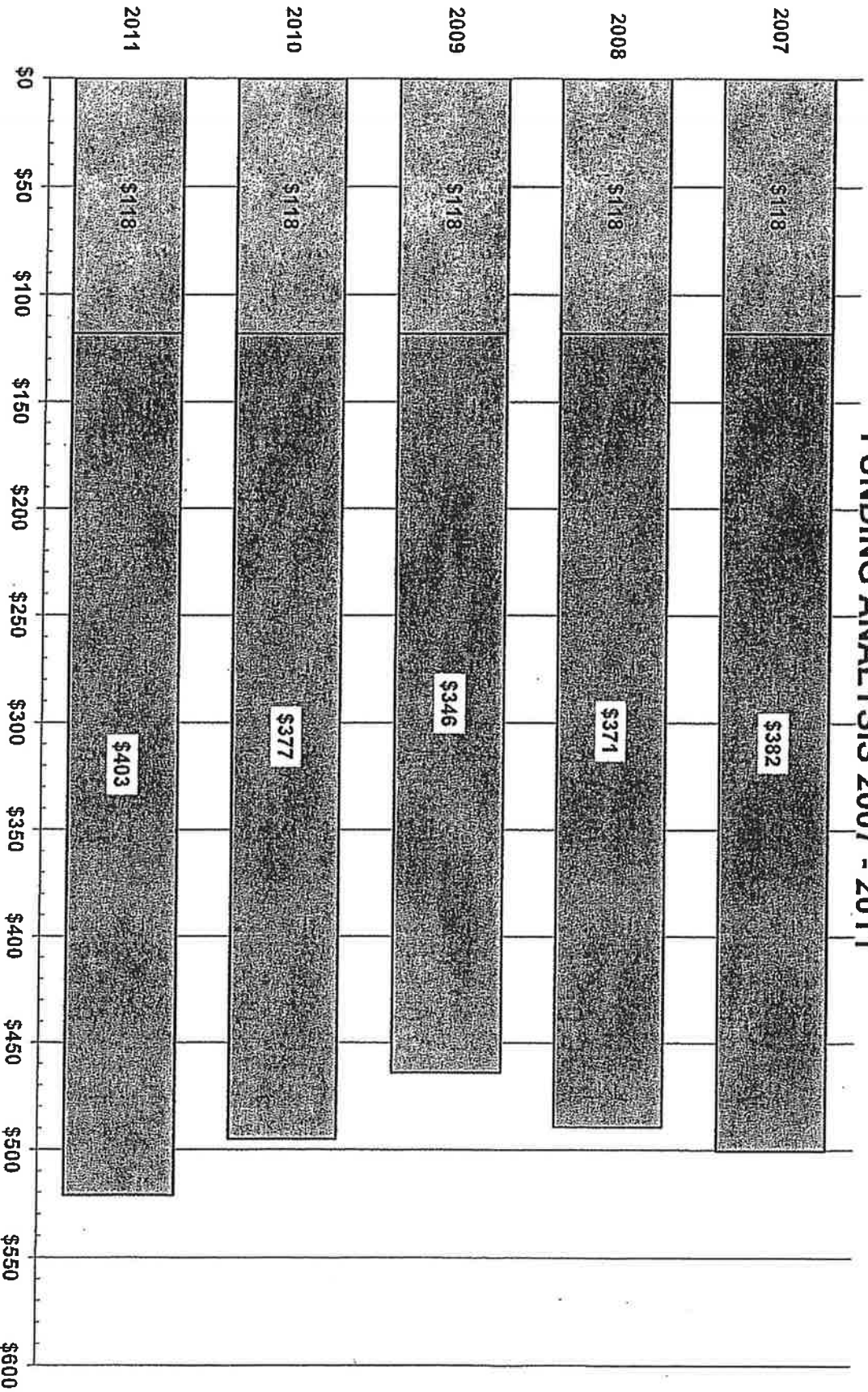
Variable rates plus square footage for commercial

Variable rates for institutional

Fixed \$150 per SFE and variable rates for Residential

Variable rates are based on water flow

**CAPITAL REGIONAL DISTRICT
GANGES SEWER
FUNDING ANALYSIS 2007 - 2011**



PARCEL TAX
 AVERAGE ANNUAL RESIDENTIAL USER FEE

Actual Costs 2007 - 2010, Projected 2011
 Prepared by CRD Finance
 03/03/2011

Service: 3.810 Ganges Sewer Utility (SSI)

Committee: Environmental Sustainability

GANGES SEWER CAPITAL RESERVE FUND (# 1056)

| | | |
|---------------------------|--------------------------|------------------------|
| Balance as at: | December 31, 2009 | 108,535 |
| Interest | | 978 |
| Transfer to Reserve | | - |
| Transfer to Sewer Capital | | (65,000) |
| Earmarked for Membranes | | - |
| TOTAL FUNDS: | December 31, 2010 | <u>\$44,513</u> |

GANGES SEWER CAPITAL PURCHASE FUND

| | | |
|---------------------------|--------------------------|------------------------|
| Balance as at: | December 31, 2009 | 210,061 |
| Interest | | 1,764 |
| Connection Revenue | | 4,612 |
| Transfer to Sewer Capital | | (120,000) |
| TOTAL FUNDS: | December 31, 2010 | <u>\$96,437</u> |

**3.810 Ganges Sewer Utility (SSJ)
2011 - 5 YEAR CAPITAL PLAN
(\$'000 - 2011 Dollars)**

| Capital Works Description | Cap Type | 2011 | 2012 | 2013 | 2014 | 2015 | 5 Yr Total | Projected completion cost |
|---|----------|-----------|------------|------------|------------|------------|--------------|---------------------------|
| Asset Condition Evaluation, Eng Study (2010 C/F) | S | 30 | - | - | - | - | 30 | |
| Dissolved Oxygen Instrument Replacement | E | - | 8 | - | - | - | 8 | |
| Lift Station Electrical/SCADA Upgrades (Manson and Harbour House) | E | - | - | 100 | - | - | 100 | |
| Major Equipment Replacement - Ganges WWTP | E | 20 | 100 | 100 | 100 | 100 | 420 | |
| Membrane Replacement | E | - | - | - | 500 | - | 500 | |
| Remove abandoned RBC Components | S | - | 35 | - | - | - | 35 | |
| Replace Preliminary Screening System | S | - | 200 | - | - | - | 200 | |
| TOTAL | | 50 | 343 | 200 | 600 | 100 | 1,293 | |

| Funding Source: | 2011 | 2012 | 2013 | 2014 | 2015 | 5 Yr Total |
|--------------------------------------|-----------|------------|------------|------------|------------|--------------|
| Debt/Debt (new debt only) | - | 235 | - | 500 | - | 735 |
| Reserve Fund | 50 | 108 | 200 | 100 | 100 | 558 |
| Total Proposed Funding Source | 50 | 343 | 200 | 600 | 100 | 1,293 |

- Cap Type:
 B = Buildings
 E = Equipment
 L = Land
 S = Engineering Structures
 V = Vehicles

CAPITAL BUDGET FORM
2011 & Forecast 2012 to 2015

CAPITAL REGIONAL DISTRICT - SCHEDULE G

Service #: **3.810**
 Service Name: **Ganges Sewer Utility (SSI)**

| Year (1) | Type Code (2)* ↓ | Specific Project Description (3) | Capital Expense \$ | Funding | | Grant Program Sponsor (6) | Loan Authorization # (7) | Participants (8) ↓ | % |
|--------------|---------------------------|---|--------------------------|----------------------|---------------------------|---------------------------------|--------------------------------|--------------------------|---|
| | | | | Source (4)** ↓ | Amount Total (5) \$ | | | | |
| 2011 | S | Asset Condition Evaluation, Eng Study (2010 C/F) | 30,000 | R | 30,000 | | | | |
| 2011 | E | Major Equipment Replacement - Ganges WWTP | 20,000 | R | 20,000 | | | | |
| 2012 | E | Dissolved Oxygen Instrument Replacement | 8,000 | R | 8,000 | | | | |
| 2012 | S | Replace Preliminary Screening System | 200,000 | D | 200,000 | | | | |
| 2012 | S | Remove abandoned RBC Components | 35,000 | D | 35,000 | | | | |
| 2012 | E | Major Equipment Replacement - Ganges WWTP | 100,000 | R | 100,000 | | | | |
| 2013 | E | Lift Station Electrical/SCADA Upgrades (Manson and Harbour House) | 100,000 | R | 100,000 | | | | |
| 2013 | E | Major Equipment Replacement - Ganges WWTP | 100,000 | R | 100,000 | | | | |
| 2014 | E | Membrane Replacement | 500,000 | D | 500,000 | | | | |
| 2014 | E | Major Equipment Replacement - Ganges WWTP | 100,000 | R | 100,000 | | | | |
| 2015 | E | Major Equipment Replacement - Ganges WWTP | 100,000 | R | 100,000 | | | | |
| TOTAL | | | 1,293,000 | | 1,293,000 | | | | |

| Type Codes (2) * | Funding Source Codes (4) ** |
|----------------------------|-------------------------------------|
| L = Land | D = Debiture Debt (new debt only) |
| S = Engineering Structures | E = Equipment Replacement Fund |
| B = Buildings | G = Grants (Federal, Provincial) |
| V = Vehicles | O = Donations / Third Party Funding |
| E = Equipment | C = Capital Funds on Hand |
| | R = Reserve Fund |
| | S = Short Term Loans |
| | L = Lands Sales |

Ganges Sewer

- #1 **Asset Condition Evaluation, Engineering Study – 2010 c/f (2011)**.....\$30,000
 An engineering study will be conducted to determine the quantity, age, condition and approximate life expectancy of sewers and other infrastructure; estimate the cost to renew or replace infrastructure; and develop a long-term financial plan to fund infrastructure renewal or replacement as required to maintain an acceptable level of service and stable annual cost of service.
- #2 **Major Equipment Replacement – Ganges WWTP (2011)**.....\$20,000
 Discretionary item to replace equipment as required to meet operational needs.
Major Equipment Replacement - Ganges WWTP (2012).....\$100,000
 Capital Improvements as identified in 2011 engineering study.
- #3 **Dissolved Oxygen Instrument Replacement (2012)**.....\$8,000
 Existing instruments are nearing the end of their service life and are obsolete.
- #4 **Replace Preliminary Screening System (2012)**.....\$200,000
 The existing mechanical screen at the Ganges WWTP headworks is a flow constriction, is maintenance intensive and is subject to overflows. A new mechanical screen is required.
- #5 **Remove Abandoned RBC Components (2012)**.....\$35,000
 Obsolete and unused components require removal and disposal.

SERVICE: 3.810

GANGES WASTEWATER

COMMITTEE: GANGES WASTEWATER

2011 KEY OBJECTIVES:

- Asset condition assessment and capital planning study
- Replace major equipment and Dissolved Oxygen instrumentation at Ganges WWTP

2010 KEY ACCOMPLISHMENTS:

- Development Cost Charge study completed
- No odour complaints
- SCADA upgrades completed
- Air piping replaced
- Thickener cover installed

PERFORMANCE STANDARDS/BENCHMARKS:

- Total waste water volume treated 176,233 m³ (2008), 172,118m³ (2009)
- Cost to convey and treat waste water \$3.07/m³ (2011 budget – operations)
- Compliance with Waste Management Permit (out of compliance on effluent quality for 3 hours in March 2009 due to electrical maintenance work)

MAJOR BUDGET IMPACTS:

- Revenue increase required to recover new vehicle costs and increasing effort to operate and maintain the system.

FIVE-YEAR CAPITAL PLAN BUDGET (see separate Capital Schedule)

MAJOR IMPACTS:

- Capital project beyond 2011 are expected to require new borrowing. A loan of more than \$400,000 would likely require a revenue increase

GANGES SEWER UTILITY

OPERATING COSTS:

| | | |
|-----------------------------------|---------|---------|
| Allocation - Operating Labour | 189,884 | 192,575 |
| Disposal Costs | 67,920 | 66,650 |
| Operating - Other Costs - Summary | 51,958 | 52,858 |
| Labour - Administration & Engi | 52,160 | 52,160 |
| Electricity | 45,000 | 45,000 |
| Contract For Services | 35,040 | 38,000 |
| Alloc-Corp. Sys & Insurance/Leg | 23,630 | 23,630 |
| Allocation - Envir Protection | 17,660 | 17,660 |
| Allocation - Vehicles | 0 | 0 |
| Contingency | 0 | 0 |

TOTAL OPERATING COSTS

*Percentage Increase over prior year

CAPITAL RESERVE

| | | |
|--------------------------------|--------|--------|
| Transfer to Capital Fund | 0 | 0 |
| Transfer to Equipment Replacem | 0 | 0 |
| Transfer to Reserve Fund | 39,594 | 15,422 |

TOTAL CAPITAL / RESERVES

| | | |
|-------------------|--------|--------|
| Debt Expenditures | 45,817 | 46,535 |
| MFA Debt Reserve | 0 | 0 |

TOTAL COSTS

*Percentage Increase over prior year

INTERNAL RECOVERIES

| | | |
|---------------------|---|---|
| Internal Recoveries | 0 | 0 |
| Recovery - Other | 0 | 0 |

OPERATING COSTS LESS INTERNAL RECOVERIES

estimated balance C/F from current to Next year
Balance C/F from Prior to Current year

| | | | |
|-------------------------|-----------|-----------|---|
| Revenue - Other | (21,279) | (21,279) | 0 |
| User Charges | (1,200) | (2,027) | 0 |
| Grants In Lieu of Taxes | (484,110) | (484,110) | 0 |
| Transfer From Own Funds | (145) | (145) | 0 |
| TOTAL REVENUE | (506,734) | (507,561) | 0 |

REQUISITION - PARCEL TAX

*Percentage Increase over prior year

NOTE: Capital / Reserve Fund Expenditures
PARTICIPANTS: Sail Spring Island Specified Area
AUTHORIZED POSITIONS:
Salaried
Hourly

| | 2010 | | 2011 | | | | FUTURE PROJECTIONS | | | |
|---|-----------------|------------------|-----------------|---------------------------|-------------------------|-----------------|--------------------|-----------------|-----------------|-----------------|
| | BOARD BUDGET | ESTIMATED ACTUAL | CORE BUDGET | CONTINUOUS SUPPLE-MENTARY | ONE-TIME SUPPLE-MENTARY | TOTAL | 2012 | 2013 | 2014 | 2015 |
| Allocation - Operating Labour | 189,884 | 192,575 | 194,948 | 0 | 0 | 194,948 | 198,847 | 202,824 | 206,880 | 211,016 |
| Disposal Costs | 67,920 | 66,650 | 110,000 | 0 | 0 | 110,000 | 111,358 | 112,744 | 114,157 | 115,599 |
| Operating - Other Costs - Summary | 51,958 | 52,858 | 58,465 | 0 | 0 | 58,465 | 59,634 | 60,827 | 62,044 | 63,284 |
| Labour - Administration & Engi | 52,160 | 52,160 | 50,290 | 0 | 0 | 50,290 | 51,290 | 52,289 | 53,319 | 54,370 |
| Electricity | 45,000 | 45,000 | 45,000 | 0 | 0 | 45,000 | 45,900 | 46,818 | 47,754 | 48,709 |
| Contract For Services | 35,040 | 38,000 | 35,040 | 0 | 0 | 35,040 | 35,741 | 36,456 | 37,185 | 37,928 |
| Alloc-Corp. Sys & Insurance/Leg | 23,630 | 23,630 | 26,350 | 0 | 0 | 26,350 | 26,877 | 27,415 | 27,963 | 28,522 |
| Allocation - Envir Protection | 17,660 | 17,660 | 20,400 | 0 | 0 | 20,400 | 20,808 | 21,224 | 21,649 | 22,082 |
| Allocation - Vehicles | 0 | 0 | 18,806 | 0 | 0 | 18,806 | 19,182 | 19,565 | 19,956 | 20,356 |
| Contingency | 0 | 0 | 112 | 0 | 0 | 112 | 10,000 | 10,000 | 10,000 | 10,000 |
| TOTAL OPERATING COSTS | 483,052 | 488,333 | 559,411 | 0 | 0 | 559,411 | 579,627 | 590,162 | 600,907 | 611,868 |
| *Percentage Increase over prior year | 0.00% | 5.46% | 20.81% | 0.00% | 0.00% | 20.81% | 3.61% | 1.82% | 1.82% | 1.82% |
| CAPITAL RESERVE | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to Capital Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to Equipment Replacem | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to Reserve Fund | 39,594 | 15,422 | 0 | 0 | 0 | 0 | 100,000 | 100,000 | 100,000 | 100,000 |
| TOTAL CAPITAL / RESERVES | 39,594 | 15,422 | 0 | 0 | 0 | 0 | 100,000 | 100,000 | 100,000 | 100,000 |
| Debt Expenditures | 45,817 | 46,535 | 0 | 0 | 0 | 0 | 8,225 | 2,350 | 43,336 | 80,807 |
| MFA Debt Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 2,350 | 0 | 5,000 | 0 |
| TOTAL COSTS | 549,463 | 550,290 | 559,411 | 0 | 0 | 559,411 | 690,202 | 715,998 | 749,243 | 792,675 |
| *Percentage Increase over prior year | 0.00% | 0.15% | 1.81% | 0.00% | 0.00% | 1.81% | 23.38% | 3.74% | 4.54% | 5.80% |
| INTERNAL RECOVERIES | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Internal Recoveries | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recovery - Other | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| OPERATING COSTS LESS INTERNAL RECOVERIES | 549,463 | 550,290 | 559,411 | 0 | 0 | 559,411 | 690,202 | 715,998 | 749,243 | 792,675 |
| FUNDING SOURCES (REVENUE) | (21,279) | (21,279) | 3,348 | 0 | 0 | 3,348 | 0 | 0 | 0 | 0 |
| Balance C/F from Prior to Current year | (1,200) | (2,027) | (2,027) | 0 | 0 | (2,027) | (2,027) | (2,027) | (2,027) | (2,027) |
| Revenue - Other | (484,110) | (484,110) | (517,747) | 0 | 0 | (517,747) | (645,189) | (670,985) | (704,230) | (747,862) |
| User Charges | (145) | (145) | (145) | 0 | 0 | (145) | (145) | (145) | (145) | (145) |
| Grants In Lieu of Taxes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer From Own Funds | (506,734) | (507,561) | (516,570) | 0 | 0 | (516,570) | (647,361) | (673,157) | (706,402) | (749,834) |
| TOTAL REVENUE | (42,729) | (42,729) | (42,841) | 0 | 0 | (42,841) | (42,841) | (42,841) | (42,841) | (42,841) |
| *Percentage Increase over prior year | 0.00% | 0.00% | 0.26% | 0.00% | 0.00% | 0.26% | 0.00% | 0.00% | 0.00% | 0.00% |

GANGES SEWER UTILITY

| | Prior Yr v7 | Est Act v9 | Cont v2 | Cont v3 | Single v4 | Total | Fcst Yr1 v10 | Fcst Yr2 v11 | Fcst Yr3 v12 | Fcst Yr4 v13 |
|-----------------------------------|-------------|------------|-----------|---------|-----------|-----------|--------------|--------------|--------------|--------------|
| column | | | | | | | | | | |
| Allocation - Operating Labour | 169,684 | 192,575 | 194,948 | 0 | 0 | 194,948 | 189,847 | 202,824 | 206,880 | 211,018 |
| Disposal Costs | 67,920 | 66,650 | 110,000 | 0 | 0 | 110,000 | 111,358 | 112,744 | 114,157 | 115,599 |
| Operating - Other Costs - Summary | 51,958 | 52,658 | 58,465 | 0 | 0 | 58,465 | 59,634 | 60,827 | 62,044 | 63,284 |
| Labour - Administration & Engi | 52,160 | 52,160 | 50,299 | 0 | 0 | 50,299 | 51,280 | 52,289 | 53,319 | 54,370 |
| Electricity | 45,000 | 45,000 | 45,000 | 0 | 0 | 45,000 | 45,900 | 46,818 | 47,754 | 48,709 |
| Contract For Services | 35,040 | 35,000 | 35,040 | 0 | 0 | 35,040 | 35,741 | 36,456 | 37,185 | 37,928 |
| Alloc-Corp Svcs & Insurance/Leg | 23,630 | 23,630 | 26,350 | 0 | 0 | 26,350 | 26,877 | 27,415 | 27,953 | 28,522 |
| Allocation - Envir Protection | 17,660 | 17,660 | 20,400 | 0 | 0 | 20,400 | 20,808 | 21,224 | 21,649 | 22,082 |
| Allocation - Vehicles | 0 | 0 | 18,805 | 0 | 0 | 18,805 | 19,182 | 19,565 | 19,955 | 20,356 |
| Contingency | 0 | 0 | 112 | 0 | 0 | 112 | 10,000 | 10,000 | 10,000 | 10,000 |
| Supplies - Operating | 12,880 | 12,880 | 12,880 | 0 | 0 | 12,880 | 13,138 | 13,400 | 13,668 | 13,942 |
| Repairs and Maintenance Costs | 9,610 | 14,210 | 9,610 | 0 | 0 | 9,610 | 9,802 | 9,998 | 10,198 | 10,402 |
| Utilities & Telecom | 7,500 | 8,500 | 7,500 | 0 | 0 | 7,500 | 7,650 | 7,803 | 7,959 | 8,116 |
| Operating - Other Costs | 7,198 | 7,198 | 7,198 | 0 | 0 | 7,198 | 7,342 | 7,489 | 7,639 | 7,791 |
| Supplies - Chemical | 6,900 | 2,000 | 6,900 | 0 | 0 | 6,900 | 7,038 | 7,179 | 7,322 | 7,469 |
| Travel Expenses | 0 | 0 | 6,737 | 0 | 0 | 6,737 | 6,872 | 7,009 | 7,149 | 7,292 |
| Allocation - Other Labour | 3,680 | 3,680 | 3,450 | 0 | 0 | 3,450 | 3,519 | 3,589 | 3,661 | 3,734 |
| Licences/Surveys/Fees | 2,870 | 2,870 | 2,870 | 0 | 0 | 2,870 | 2,927 | 2,986 | 3,045 | 3,107 |
| Rentals and Leases | 820 | 820 | 820 | 0 | 0 | 820 | 836 | 853 | 870 | 888 |
| Supplies - Other | 500 | 500 | 500 | 0 | 0 | 500 | 510 | 520 | 531 | 541 |
| Water Testing Expenditures | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Operating - Other Costs - Summary | 51,958 | 52,658 | 58,465 | 0 | 0 | 58,465 | 59,634 | 60,827 | 62,044 | 63,284 |
| Operating Expenditures - LSA's | 463,052 | 488,333 | 559,411 | 0 | 0 | 559,411 | 579,627 | 590,162 | 600,907 | 611,869 |
| Transfer to Capital Fund | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to Equipment Replacem | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Transfer to Reserve Fund | 39,594 | 15,422 | 0 | 0 | 0 | 0 | 100,000 | 100,000 | 100,000 | 100,000 |
| Capital Costs | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Capital Reserve Expenditures | 39,594 | 15,422 | 0 | 0 | 0 | 0 | 100,000 | 100,000 | 100,000 | 100,000 |
| Debt Expenditures | 46,817 | 46,535 | 0 | 0 | 0 | 0 | 8,225 | 25,836 | 43,336 | 80,807 |
| MFA Debt Reserve | 0 | 0 | 0 | 0 | 0 | 0 | 2,350 | 0 | 5,000 | 0 |
| Internal Recoverables | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue - Other | (1,200) | (2,027) | (2,027) | 0 | 0 | (2,027) | 0 | 0 | 0 | 0 |
| User Charges | (484,110) | (484,110) | (577,747) | 0 | 0 | (577,747) | (645,189) | (670,985) | (704,230) | (747,662) |
| Grants - Federal/Provincial/Cl | (145) | (145) | (145) | 0 | 0 | (145) | (145) | (145) | (145) | (145) |
| Transfer From Own Funds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Revenue | (485,455) | (486,282) | (579,919) | 0 | 0 | (579,919) | (647,363) | (673,157) | (708,402) | (749,834) |
| Parish Taxes | (42,729) | (42,729) | (42,841) | 0 | 0 | (42,841) | (42,841) | 0 | (42,841) | (42,841) |
| Funds Carried Forward | (21,279) | (21,279) | 3,348 | 0 | 0 | 3,348 | 0 | (0) | 0 | 0 |
| Deficit | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Plan | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (0) | 0 | 0 |