

# **NORTH CEDAR IMPROVEMENT DISTRICT**

## AGENDA FOR THE 21 SEPTEMBER 2017 [SPECIAL-BUDGET] BOARD OF TRUSTEES MEETING at 5:30PM

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PAGES

1. **CALL TO ORDER**
2. **APPROVAL OF AGENDA** 1  
**That the board approve the 2018 Special Budget agenda of 21 September 2017 as presented**
3. **2018 BUDGET DISCUSSION**  
(A) The NCID board will take this opportunity to discuss the 2018 proposed budget with staff 2-13  
  
(B) **That the NCID board of directors approve this budget as presented/amended, and to present it to the public at next week's Committee of the Whole meeting on 28 September 2018 at 7 PM.**
4. **ADJOURN**

Code	Description	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Budget
<b>REVENUE</b>								
<b>Income</b>								
<b>Tax Revenue</b>								
4002	Annual Levy - Prov. Of BC	845,839	845,839	898,059	898,059	898,059	898,059	898,059
4003	Parcel Tax Levied	167,216	166,550	167,060	167,530	165,160	165,090	165,265
<b>Contract Revenue</b>								
4004	NFN Fire Protection Agreement	36,000	37,697	36,000	40,073	36,000	38,484	36,000
<b>Sundry</b>								
4006	Sundry Revenue		36		300		345	
4008	Costs Recovered							
	Proceeds from Sale of Assests							
<b>Interest Revenue</b>								
4010	Interest - FP Gen. Acct.	1,500	4,503	1,500	4,202	1,500	3,335	1,500
4013	Interest - Debt Repymnt. Res. Fund		2,252		2,497		2,014	
4014	Interest - FP Renewal Res. Fund		4,637		2,990		3,513	
<b>Transfer from Reserves</b>								
4016	Appropriation from Surplus							
4018	Renewal Reserve Fund	500,000	559,362	75,000	71,876			
4066	Proceeds from Sale				8,000			
4067	Capital Contribution							
<b>Total Revenue</b>		<b>1,550,555</b>	<b>1,620,876</b>	<b>1,177,619</b>	<b>1,195,527</b>	<b>1,100,719</b>	<b>1,110,840</b>	<b>1,100,824</b>
<b>EXPENDITURES</b>								
<b>Operations</b>								
5002	Fire Hall - R & M	8,000	5,776	15,000	7,786	15,000	9,192	6,500
5004	Fire Hall - Insurance	17,500	16,487	17,500	16,470	17,500	18,039	19,000
5006	Fire Hall - Alarm System	600	692	600	495	600	330	500
5007								
5008	Fire Hall - Hydro	13,000	7,481	13,000	9,316	11,500	6,594	12,000
5009	Auxiliary Build - Hydro	2,000	547	1,500	751	1,000	819	1,200
5010	Fire Hall - Heat Natural Gas	9,789	4,040	10,000	1,184	3,500	912	2,000
5012	Refuse & Recycling	600	396	600	398	600	242	400
5014	General Operational Exp.	5,000	6,530	5,000	5,195	5,000	3,418	5,000
5016	Postage and Freight	1,000	447	1,000	569	1,000	443	750
5018	Association Memberships & Dues	1,600	1,285	1,500	1,674	1,600	997	2,050
5020	Equipment Rentals	500		500	55	500		250
5022	Equipment - Apparatus	29,000	25,610	48,000	44,216	40,000	24,189	30,000
5024	Pagers	4,500	4,282	4,500	6,487	6,000	7,008	4,500
5026	Snow Removal	1,200		1,200	1,020	1,000	788	1,000
5028	First Aid Supplies	2,000	1,886	2,200	1,879	2,000	1,651	4,000
5030	Vehicles - Fuel	7,000	7,417	7,000	7,267	10,000	4,633	8,000
5032	Vehicles - R & M	7,000	8,775	9,000	12,573	10,000	8,008	10,000
5034	Vehicles - Insurance	7,000	8,764	9,000	7,095	9,000	7,453	8,500
5036	Ornamental Streetlighting	1,000	1,469	1,100	1,508	1,200	904	1,500
5038	Streetlighting Expenses	30,000	26,647	30,000	29,987	32,000	18,733	34,000
5039	Fire Amortization	104,000	99,750	135,000	130,111	140,000		135,000
5040	Telephone - Fire Hall	500	289	500	235	500	171	360
5042	Telephone - Fax	500	301	500	235	500	171	360
5044	Telephone - Internet	600	514	600	507	600	372	685
5046	Telephone - Cells & Pager	1,300	1,389	1,500	1,222	1,500	896	1,700
5048	Radio License	1,200	1,424	1,500	1,677	1,800	1,339	1,500
5050	Uniforms	6,500	3,970	6,000	7,162	6,000	2,930	5,000
5052	Promotions	1,000	530	1,000	987	1,000	57	1,500
5054	Fire Prevention	5,000	3,513	5,000	4,000	8,000		4,000
5056	Health & Wellness	2,646	2,579	3,095	2,931	5,000	1,044	2,700
<b>Total Operations</b>		<b>271,535</b>	<b>242,790</b>	<b>332,895</b>	<b>304,992</b>	<b>333,900</b>	<b>121,331</b>	<b>303,955</b>

Code	Description	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Budget
5060	FP Contribution Infrastructure	232,349	232,349	237,549	237,549	232,111	232,111	227,222
5062	Office Supplies	600	468	600	690	500	168	500
5064	Bank Charges	750	793	750	569	50	30	380
5066	General Administration	3,500	225	3,000	2,846	3,000	354	10,000
5068	Furniture & Office Equipment							300
5070	Furniture & Equipment - R & M							
5072	Computers - Equipment	5,000	3,138	7,500	4,664	5,000		2,500
5074	Computers - Software & Consulting	6,000	5,809	6,000	5,444	6,000	3,726	5,500
<b>Total Administration</b>		<b>248,199</b>	<b>242,782</b>	<b>255,399</b>	<b>251,762</b>	<b>246,661</b>	<b>236,389</b>	<b>246,402</b>
<b>Honoraria</b>								
5080	Honoraria - Practices & Extra Training	20,000	27,020	25,000	30,665	30,000	21,211	30,000
5082	Honoraria - Fire Calls	45,000	58,128	50,000	59,760	55,000	35,584	55,000
5086	Honoraria - Officers	9,800	9,800	9,800	9,508	16,400	10,517	16,400
5088	Honoraria - Meetings	5,000	5,320	7,000	4,480	5,000	3,740	5,000
5089	Honoraria - Projects							5,000
5090	Honoraria - Duty Crew/Officer	16,000	12,200	16,000	15,200	16,000	11,750	16,000
5091	Salaries and Benefits	90,000	87,978	87,000	86,061	95,000	59,261	95,000
5092	Lost Wages	4,000	6,364	4,000	1,868	4,000	2,534	4,000
5093	Fire Chief - Call out Pay			6,160	6,025	7,000	2,737	7,000
5094	Employer Payroll Expense Honoraria	1,600	1,887	2,000	1,933	2,500	1,514	2,000
5095	Employer Payroll Expense Salary	5,000	6,168	5,500	6,087	6,500	4,523	6,500
5096	Recognition	8,000	6,673	5,000	5,065	5,300	4,587	10,500
5099	Volunteer Benefits	4,500	3,715	4,500	3,775	4,500	4,049	4,500
<b>Total Honoraria</b>		<b>208,900</b>	<b>225,253</b>	<b>221,960</b>	<b>230,427</b>	<b>247,200</b>	<b>162,006</b>	<b>256,900</b>
<b>Training/Travel/Accomm.</b>								
5100	Training Courses & Materials	25,000	24,180	25,000	27,768	25,000	15,948	28,500
5102	Travel/Mileage	2,000	2,078	2,000	1,427	2,000	2,185	3,500
5104	Accommodations	3,500	1,976	3,500	1,098	3,500	3,391	4,500
5106	Meals Allowance	5,000	4,324	5,000	4,647	5,500	3,794	5,000
5108	Seminars / Conventions							4,000
<b>Total Training/Travel/Accomm.</b>		<b>35,500</b>	<b>32,558</b>	<b>35,500</b>	<b>34,940</b>	<b>36,000</b>	<b>25,318</b>	<b>45,500</b>
<b>Fire Hall</b>								
5112	Building		3,401					
5114	Furniture & Fixtures			1,905	1,904			
<b>Equipment</b>								
5118	Communications Equipment					10,000	6,918	
5120	Furniture & Office Equipment	2,354	2,354					
5122	Fire Fighting Equipment	9,000				10,000	9,357	10,000
5124	Rescue Equipment	15,000	12,573					
5126	Fire Hydrants			34,000	15,516	25,000	10,350	25,000
5128	Computer	5,000	2,514					10,000
<b>Vehicles</b>								
5130	Fire Rescue Vehicles	500,000	563,227	75,000	71,448			
<b>Total Asset Additions</b>		<b>531,354</b>	<b>584,069</b>	<b>110,905</b>	<b>88,868</b>	<b>45,000</b>	<b>26,625</b>	<b>45,000</b>
<b>6-8000 Debt Service</b>								
*2010	Bylaw 342 - CTA(mat.2025)-principal	72,886	72,886	76,348	76,348	79,975	79,975	83,774
*5134	Bylaw 342 - CTA(mat. 2025)-Interest	48,548	48,548	45,085	45,085	41,459	41,459	37,660
<b>Total Debt Service</b>		<b>121,434</b>	<b>121,434</b>	<b>121,434</b>	<b>121,433</b>	<b>121,434</b>	<b>121,434</b>	<b>121,434</b>
<b>Transfers to Reserves</b>								
5152	FP Renewal Reserve Fund	94,427	99,193	60,555	105,848	31,309	6,644	38,010
5154	Debt Repayment Reserve Fund	39,006	40,418	38,971	41,643	39,216	41,150	39,321
5156	FP Operating Reserve Account							
<b>Total Transfers to Reserves</b>		<b>133,433</b>	<b>139,611</b>	<b>99,526</b>	<b>147,491</b>	<b>70,525</b>	<b>47,794</b>	<b>77,331</b>
<b>TOTAL EXPENDITURES</b>		<b>1,550,355</b>	<b>1,588,497</b>	<b>1,177,619</b>	<b>1,179,913</b>	<b>1,100,720</b>	<b>740,897</b>	<b>1,096,522</b>
<b>Total Surplus (Deficit)</b>		<b>200</b>	<b>32,379</b>	<b>0</b>	<b>15,614</b>	<b>(1)</b>	<b>369,943</b>	<b>4,302</b>

Ornamental Portion

**Fire - Expense Account Breakdown**

<b>Account</b>	<b>Title</b>	<b>Expenses Covered.</b>	<b>Amount</b>
5002 Fire Hall - R&M		Heat System Servicing	\$1,500.00
		Sprinkler System Service	\$700.00
		Yard Maintenance	\$1,200.00
		CO2 Sensor Service	\$450.00
		Generator Service	\$700.00
		Misc. Repair (electrical, roof, etc.)	\$1,950.00
			<u>\$6,500.00</u>
5004 Fire Hall - Insurance			\$19,000.00
			<u>\$19,000.00</u>
5006 Fire Hall - Alarm System		Set Price	\$500.00
			<u>\$500.00</u>
5008 Fire Hall - Hydro			\$12,000.00
			<u>\$12,000.00</u>
5009 Auxiliary Build - Hydro			\$1,200.00
			<u>\$1,200.00</u>
5010 Fire Hall - Heat Natural Gas			\$2,000.00
			<u>\$2,000.00</u>
5012 Refuse & Recycling		Contract - June 2018	\$400.00
			<u>\$400.00</u>
5014 General Operational Exp.		Janitor	\$3,600.00
		Misc.	\$1,400.00
			<u>\$5,000.00</u>
5016 Postage & Freight			\$750.00
			<u>\$750.00</u>
5018 Association Memberships & Dues		Fire Chief Association of BC	\$561.00
		Canadian Association of Fire Chiefs	\$300.00
		Volunteer Fire Assn BC	\$238.00
		BC Fire Training Officers Assoc.	\$100.00
		VI Fire Fighter Assoc.	\$98.00
		Active 911 Renewal	\$625.00
		Fire Marshal Public Saftey	\$100.00
		<u>\$2,022.00</u>	
5020 Equipment Rentals		Misc Equipment/Tool rental	\$250.00
			<u>\$250.00</u>
5022 Equipment - Fire Apparatus		Ladder Testing	\$1,800.00
		Fire Extinguisher Service	\$250.00
		Class A Foam	\$6,000.00
		Compressor service	\$1,500.00
		Fire Hose	\$5,000.00
		Hazmat Decon Equipment	\$2,500.00
		Forestry Equipment	\$2,500.00
		Forestry Hose	\$2,500.00
		SRT Dry Suit	\$1,500.00
		Floor Jack	\$500.00
		Hand Held Lanterns	\$1,200.00
		SCBA Flow Testing	\$1,500.00
		Misc Equipment	\$2,500.00
		<u>\$29,250.00</u>	
5024 Pagers		Purchase and Replacement	\$4,500.00
		Repairs and Maintenance	
			<u>\$4,500.00</u>
5026 Snow Removal			\$1,000.00
			<u>\$1,000.00</u>
5028 First Aid Supplies		Iridia Medical - Yearly Support	\$100.00
		O2 bottle refill & testing	\$500.00
		Supplies	\$1,400.00
		Airway Suction Machine	\$2,000.00
			<u>\$4,000.00</u>

5030 Vehicles - Fuel		\$8,000.00	
			\$8,000.00
5032 Vehicles - R & M	Vehicle Inspections (5)	\$1,000.00	
	Annual Pump Servicing	\$4,000.00	
	Annual Vehicle Servicing	\$2,500.00	
	Tire Replacement C-1	\$1,000.00	
	Misc. Repairs	\$1,500.00	
			\$10,000.00
5034 Vehicle - Insurance	Increased to coverage anticipated rate increase	\$8,500.00	
			\$8,500.00
5036 Ornamental Streetlighting	Cedar Estates /56 lots	\$1,500.00	
	Cost and repairs		\$1,500.00
5038 Streetlighting Expense	Entire District / Based on costs	\$34,000.00	
			\$34,000.00
5039 Fire Amortization	Based on depreciation of capital	\$135,000.00	
			\$135,000.00
5040 Telephone - Fire Hall	Contract - Expire Jan 2018	\$360.00	
			\$360.00
5042 Telephone - Fax	Contract - Expire Jan 2018	\$360.00	
			\$360.00
5044 Telephone - Internet	Contract - Expire Jan 2018	\$685.00	
			\$685.00
5046 Telephone - Cell & Ipads	Increased to cover additional Ipads	\$1,700.00	
			\$1,700.00
5048 Radio license	Annual	\$1,500.00	
			\$1,500.00
5050 Uniforms	Station Wear	\$500.00	
	T-Shirts	\$500.00	
	Duty Jackets	\$2,000.00	
	Coveralls	\$1,000.00	
	Boots	\$1,000.00	
			\$5,000.00
5052 Promotions	Smoke Detectors	\$500.00	
	Fire Extinguishers	\$500.00	
	Monthly Recognition	\$500.00	
			\$1,500.00
5054 Fire Prevention	Annual Open House	\$2,500.00	
	Fire Prevention Materials	\$1,500.00	
			\$4,000.00
5056 Health & Wellness	Lung Testing (every 2nd year 2019)		
	Annual Fit Testing	\$700.00	
	Fitness Equipment	\$2,000.00	
			\$2,700.00
5060 FP Contribution Infrastructure	Formula		
5062 Office Supplies		\$500.00	
			\$500.00
5064 Bank Charges	Bank Confirmation	\$30.00	
	Cheques (every 2nd year 2018)	\$350.00	
			\$380.00
5066 General Administration	Misc.	\$2,000.00	
	Staffing Review - Consulting	\$8,000.00	
			\$10,000.00
5068 Furniture & Office Equipment	Copier - Maintenance Agreement	\$300.00	
			\$300.00
5070 Furniture & Equipment - R & M			
5072 Computers - Equipment		\$2,500.00	
			\$2,500.00
5074 Computers - Software & Consulting	IT Support	\$3,570.00	
	Fire Pro Support	\$1,700.00	
			\$5,270.00

5080	Honoraria - Practices & Extra Train		\$30,000.00	
5082	Honoraria - Fire Calls		\$55,000.00	
5086	Honoraria - Officers		\$16,400.00	
5088	Honoraria - Meetings		\$5,000.00	
5089	Honoraria - Projects	New - Department Projects	\$5,000.00	
5091	Salaries and Benefits		\$95,000.00	\$95,000.00
5090	Honoraria - Duty Crew/Officer		\$16,000.00	
5092	Lost Wages		\$4,000.00	\$4,000.00
5093	Fire Chief - Call out pay		\$7,000.00	\$7,000.00
5094	Employer Payroll Expense Honaraia	WCB	\$2,000.00	\$2,000.00
5095	Employer Payroll Expense Salary		\$6,500.00	\$6,500.00
5096	Recognition	Dinner Awards	\$3,000.00 \$7,500.00	\$10,500.00
5099	Volunteer Benefits	Yearly	\$4,500.00	\$4,500.00
5100	Training Courses & Materials	Live Fire Training (JIBC) Annual Refresher - Ropes Annual Refresher - SRT Fire Officer (VIERA) Team Lead NFPA 1001 Program Live Fire Refresher (ERT) Start Program (Comox) Hazmat Operations Critical Incident Stress (JIBC) ICS 100/200 (JIBC)	\$3,000.00 \$2,000.00 \$2,000.00 \$6,000.00 \$2,400.00 \$2,500.00 \$2,500.00 \$1,800.00 \$2,500.00 \$2,000.00 \$1,500.00	\$28,200.00
5102	Travel/Mileage		\$3,500.00	\$3,500
5104	Accomodation	Training Conference/Seminar		\$4,500
5106	Meal Allowance		\$5,000.00	\$5,000
5108	Seminars / Conference		\$4,000.00	\$4,000.00

**CAPITAL**

5122	Firefighting Equipment	Ground Monitor Turn Out Gear (3 Sets)	\$2,500 \$7,500	\$10,000
5126	Fire Hydrants	Hydrant Upgrade Alternate water Supply	\$5,000 \$20,000	\$25,000
5128	Computers	Server Upgarde	\$10,000	\$10,000

**TRANSFERS TO RESERVES**

5152	FP Renewal Reserve Fund	Ornamental Portion Budget Transfer	\$3,010.00 \$35,000.00	\$38,010.00
5154	Debt Repayment Reserve	surplus from parcel tax to repay debt	\$39,321.00	\$39,321.00

North Cedar Improvement District - Waterworks  
2018 Budget Worksheet

**DRAFT**

Code	Description	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Budget
<b>REVENUE</b>								
<b>Water Tolls</b>								
4002	Water Tolls Levied	770,000	765,373	813,000	763,112	818,000	375,422	795,000
4004	Water Tolls Penalties	10,000	23,617	10,000	22,911	15,000	15,250	15,000
4006	Water Tolls Levied-Snuneymuxw	30,246	26,263	27,100	26,657	26,000	13,221	
4008	Water Tolls Penalties-Snuneymuxw							
<b>Parcel Tax</b>								
4010	Parcel Tax Levied	379,858	379,823	387,700	386,928	387,748	387,612	395,416
4011	Parcel Tax Levied - FP							
4012	Parcel Tax Penalties	10,000	19,444	10,000	17,812	15,000	12,157	15,000
4014	Parcel Tax Daily Interest							
<b>Development</b>								
4016	Connection Fees		450		1,550		525	
4017	Dev Contribution New Well/Reservoir							
4018	Capital Development Fees				11,221			
4020	Subdivision Application Fees							
4022	Fire Hydrants							
<b>Sundry</b>								
4024	Sundry Revenue		426		3,179		6,275	
4026	Tax Certificates Fees		2,990		2,960		1,440	
4028	NSF Charges				155		50	
4030	20% Administration Fees							
4032	Costs Recovered		4,230		1,937		682	
4034	Cash Over (Short)		(5)		(5)		15	
<b>Interest Revenue</b>								
4036	Interest-WW & Admin. Gen. Acct.	1,300	4,262	1,500	4,297	1,500	4,837	1,500
4038	Interest-Renew Reserve Acct.		12,128		12,011		14,483	
4040	Interest-Capital Development		1,876		319		331	
4050	Interest-Maintenance Bond Acct.		232					
<b>Other Revenue</b>								
4052	Fire Protection Contribution	232,349	232,349	237,549	237,549	232,111	232,111	227,222
4054	Appropriation from Surplus							
4056	Appropriations from Reserves	1,404,235	1,072,658	600,000	210,874	1,900,000	3,918	2,700,000
4060								
4061	Loan					3,600,000		
4062	Other Revenue							
4066	Assests sale/disposal				6,006			
<b>NET REVENUE</b>		<b>2,837,988</b>	<b>2,546,116</b>	<b>2,086,849</b>	<b>1,709,473</b>	<b>6,995,359</b>	<b>1,068,330</b>	<b>4,149,138</b>

Code	Description	2015 Budget	2015 YTD	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Budget
<b>EXPENDITURES</b>								
<b>Administration</b>								
5002	Wages, Salaries, & RRSP	307,115	155,412	182,300	163,222	183,320	127,664	185,800
5003	Overtime Hours	19,543	9,784	9,188	6,017	9,557	6,830	9,750
5004	Employer Payroll Expenses	43,086	14,152	12,965	14,009	13,560	9,898	13,500
5005	Employee Benefit Program	43,510	24,856	22,940	20,960	26,515	14,908	26,500
5006	Trustees Honoraria & Lost Wages	17,000	13,048	17,000	13,750	17,000	9,343	17,000
<b>Total Administration</b>		<b>430,254</b>	<b>217,252</b>	<b>244,393</b>	<b>217,958</b>	<b>249,952</b>	<b>168,644</b>	<b>252,550</b>
<b>Travel/Training/Amortization</b>								
5034	Trustee Training & Seminars	300	250	300	125	800	125	250
5036	Trustee Travel/Accomm.	500		500		500		500
5038	Employee Training / Conference	1,500	945	1,500	465	1,000	1,438	1,600
5039	Water Amortization	107,000	113,421	120,000	116,075	115,000		140,000
5040	Employee Travel/Accomm.	500	13	500		500	302	500
5042	Employee/Trustee Mileage	700	373	700	188	500	498	500
5044	Meal Allowance	1,000	523	750	577	750	355	750
5046	Training Books & Supplies							
<b>Total Travel/Mileage/Accomm.</b>		<b>111,500</b>	<b>115,525</b>	<b>124,250</b>	<b>117,430</b>	<b>119,050</b>	<b>2,718</b>	<b>144,100</b>
<b>Office and General</b>								
5048	General Supplies & Expense	7,000	6,660	7,000	6,673	7,000	4,866	7,100
5050								
5052	Postage & Postal Supplies	8,000	7,455	8,000	7,792	8,500	8,257	8,800
5054	Bank Charges & Supplies	3,200	2,558	3,000	2,182	50	20	380
5056	Courier Services & Freight	400	733	500	685	500	379	700
5058	Stationery Supplies	3,000	2,451	3,000	2,375	3,000	1,287	3,000
5060	Office Equipment (Leases)	5,500	6,768	6,200	6,240	6,000	4,561	6,850
5062	Furniture & Office Equipment	1,000		1,000		1,000	668	1,000
5064	Furniture & Office Equipment-R&M							
5068	Accounting & Audit Services	20,000	14,000	16,300	16,300	16,600	1,000	16,900
5070	Advertising	1,500	651	1,000	861	5,000	1,323	4,600
5072	Legal Fees	50,000	21,738	30,000	10,224	15,000	149	10,000
5074	Maintenance - 1723 Cedar						1,566	1,000
5076	Association Membership & Dues	1,000	775	500	605	800	685	850
5078	Food & Hospitality	100	130	200	77	200	38	200
5080	Office - Alarm System	250	363	200	165	200	55	200
5082	Office - Hydro	4,000	2,494	4,000	3,105	4,000	2,198	4,000
5084	Office - Refuse & Recycling	500	397	400	398	400	242	400
5086	Office - Heat	3,300	1,347	3,300	395	2,000	304	750
5088	Telephone - Office	750	675	650	577	650	443	750
5090	Telephone - Internet	600	546	600	512	600	372	685
5092	Telephone - Fax	400	271	275	235	275	171	360
5093	Telephone - Debit	400	271	275	235	275	171	360
5094	Computer - Equipment	1,200		1,200	265	1,200	912	1,200
5096	Computer - Software & Consulting	7,500	4,887	7,000	5,530	7,000	3,463	9,500
5098	Insurance - Property & Liability	17,500	17,237	18,000	17,220	18,000	18,789	19,000
5100	Licenses & Permits	250	250	250	250	250	250	250
<b>Total Office &amp; General</b>		<b>137,350</b>	<b>92,657</b>	<b>112,850</b>	<b>82,901</b>	<b>98,500</b>	<b>52,168</b>	<b>98,835</b>



Code	Description	2015 Budget	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 YTD	2018 Budget
<b>Operations</b>								
5102	Equipt. & Misc. Rentals	1,000		0				
5104	Health & Safety	2,300		0				
5103	Water Licence			1,000	944	1,300		1,500
5108	Courier & Frieght	3,000	2,763	3,500	2,702	3,500	1,802	3,000
5112	Tools & Engineering Supplies	3,000	254	0				1,000
5114	General Operating Expenses	3,000	4,956	3,000	3,753	5,000	3,650	5,000
5120	Cell Phone & Pager	800	774	200	178	1,700	1,231	2,000
5124	Generator - Rental	2,500		2,500		2,500		
5126	Watermains - R & M	15,000	5,795	15,000	1,688	15,000	1,881	15,000
5134	Reservoirs - R & M	2,000	1,175	5,000	6,500	15,000	29,040	5,000
5135	Buildlings Upkeep/Maintenance	2,000	714	2,000	1,392	1,500	581	1,500
5136	Treatment - R & M	5,000	87	2,000	310	2,000	1,557	2,000
5138	Treatment - Supplies	5,500	2,912	5,500	4,551	6,000	3,622	10,000
5139	Hydrant - R & M	5,000	3,748	5,000	225	5,000		5,000
5140	Wells - R & M	10,000	2,059	10,000	60	5,000		5,000
5141	Meters - R & M	10,000	20,280	25,000	12,075	10,000	15,958	20,000
5142	Hydro - Buildings/Works	34,000	29,860	35,000	29,132	35,000	20,868	35,000
5143	Hydro - Treatment Plant							4,000
5144	Contractors - Engineers	25,000	40,367	40,000	25,935	40,000	10,704	25,000
5145	Contractor - Contract Price	40,000	195,432	60,000	60,000	60,000	33,500	60,000
5146	Contractor - Extra Work			100,000	56,218	75,000	43,958	75,000
5147	Contractor - Pager			35,880	35,645	35,700	20,180	35,700
5148	Contractor - Misc			25,000	2,189	25,000	3,397	5,000
5149	PRV/Air Release/Check Valves R&M	3,000	1,030	15,000	1,995	22,000	21,300	3,000
<b>Total Operations</b>		172,100	312,206	390,580	245,493	366,200	213,230	318,700
<b>Capital Expenditures</b>								
5158	Land	1,000,000	1,086,965		172,004			
5160	Reservoir		2,970			1,900,000	29,300	
5162	Wells	90,000	11,750				2,104	
5164	Large Equipt.							
5166	Computer	5,000				25,000		10,000
5168	Electrical (upgrades)							
5169	SCADA	80,000	72,658					
5170	Furniture & Office Equipment							
5172	Watermains & Upgrades		23,940		7,917		750	
5173	Sewer Mains & Connections							
5174	Fire Hydrants							
5176	Water Treatment	229,235	25,813	600,000	38,871	3,600,000	7,599	2,700,000
5178	Buildings & Works						3,918	
5180	Trucks - Water District							
<b>Total Water System</b>		1,404,235	1,224,096	600,000	218,792	5,525,000	43,671	2,710,000



**Water - Expense Account Breakdown**

<b>Account</b>	<b>Title</b>	<b>Expenses Covered.</b>	<b>Amount</b>
5002	Wages, Salaries, & RRSP	Staff Wage (2%) CAO Salary RRSP 15% in lieu (casual)	\$185,800.00
5003	Overtime	Overtime Pay Staff/CAO	\$9,750.00
5004	Employer Payroll Expenses	CPP / EI / WCB	\$13,500.00
5005	Employee Benefit Program	Extended Health/Dental BC Medical	\$26,500.00
5006	Trustee Honoraria & Lost Wages		\$17,000.00
5034	Trustee Training & Seminars	CWSA - 2 trustee training	\$250.00
5036	Trustee Travel/Accomm.		\$500.00
5038	Employee Training/Convention	CWSA - 1 employee BCWWA Training - CAO	\$125.00 \$449.00 \$1,000.00
			<u>\$1,574.00</u>
5039	Water Amortization	Based on depreciation of capital (treatment plant for 6 month)	\$140,000.00
5040	Employee Travel/Accomm.		\$500.00
5042	Employee/Trustee Mileage		\$500.00
5044	Meal Allowance		\$750.00
5046	Training Books & Supplies		
5048	General Supply & Expense	Door Mats PO Box Rental Moneris (debit machine) Janitor Document Shredding Janitor Supply Misc Expense (Key cut/Map Print)	\$610.00 \$310.00 \$600.00 \$3,600.00 \$400.00 \$580.00 \$1,000.00
			<u>\$7,100.00</u>
5052	Postage & Post Supply	Postage Supplies - Ink	\$8,500.00 \$300.00
			<u>\$8,800.00</u>
5054	Bank Charges & Supplies	Bank Confirmation Cheques (every 2nd year 2018)	\$30.00 \$350.00
			<u>\$380.00</u>
5056	Courier Services & Freight	Courier for Office Freight on Deliveries	\$600.00 \$100.00
			<u>\$700.00</u>
5058	Stationary Supplies		\$3,000.00
5060	Office Equipment	Postage Lease (5yr to 2021) Copier Lease (5.5 yr to Sept 2021) Cost of Copies	\$2,170.00 \$2,180.00 \$2,500.00
			<u>\$6,850.00</u>
5062	Furniture Office Equipment		\$1,000.00

5068 Accounting & Audit Servies	Set Contract (expire 2021)	\$16,900.00	
5070 Advertising	AGM / Water restrictions / Budget Referendum	\$600.00 \$4,000.00	\$4,600.00
5072 Legal Fees		\$10,000.00	
5074 Expenses 1723 Cedar Road	Hydro (basic no heat) Maintenance (mow)	\$500.00 \$500.00	\$1,000.00
5076 Assocation Membership & Dues	Coastal Water Suppliers Assoc. GFOA LGMA Icompass	\$200.00 \$200.00 \$285.00 \$120.00	\$805.00
5078 Food Hospitality		\$200.00	
5080 Officer Alarm System	Set Price	\$200.00	
5082 Hydro - Office		\$4,000.00	
5084 Office - Refuse & Recycle	Contract - June 2018	\$400.00	
5086 Office - Heat (Fortis)		\$750.00	
5088 Telephone - Office	Contract - Expire Jan 2018	\$750.00	
5090 Telephone - Internet	Contract - Expire Jan 2018	\$685.00	
5092 Telephone - Fax	Contract - Expire Jan 2018	\$360.00	
5093 Telephone - Debit	Contract - Expire Jan 2018	\$360.00	
5094 Computer Equipment		\$1,200.00	
5096 Computer - Software & Consult	Website Maintenance IT Support System Backup Vadim - Host Vadim - Annual	\$400.00 \$3,570.00 \$250.00 \$2,520.00 \$2,600.00	\$9,340.00
5098 Insurance - Property & Liability		\$19,000.00	
5100 Licenses & Permits	Island Health	\$250.00	
5103 Water Licence		\$1,500.00	
5108 Courier & Freight	Courier - Water Samples Freight	\$2,800.00 \$200.00	\$3,000.00
5112 Tools and Supplies	Tools Misc. Supplies	\$750.00 \$250.00	\$1,000.00
5114 General Operating Expenses	Yard Maintenance Snow Plow Full Spectrum Water Test - Yearly SCADA Yearly support General Supplies	\$1,200.00 \$500.00 \$1,300.00 \$350.00 \$1,650.00	\$5,000.00
5120 Pager & Answering Service	Answering Service Pager	\$1,800.00 \$200.00	\$2,000.00
5124 Generator - Rental	In event of power failure		

5126	Watermains - R & M		\$15,000.00
5134	Reservoirs - R & M		\$5,000.00
5135	Buildings Upkeep/Maintenance	Pump Houses Chlorine Sheds	\$1,500.00
5136	Treatment - R & M		\$2,000.00
5138	Treatment - Supplies	Increased Costs with Treatment Plant Secondary Disinfection	\$10,000.00
5139	Hydrant - R & M		\$5,000.00
5140	Wells - R & M		\$5,000.00
5141	Meters - R & M	Increased	\$20,000.00
5142	Hydro - Buildings/Works	Wells Barnes Reservoir Barnes Pump Station Glynneath Reservoir Lazy Susan Pump Station	\$35,000.00
5143	Hydro - Treatment Plant	Estimate of Cost	\$4,000.00
5144	Contractors - Engineers	General Engineering	\$25,000.00
5145	Contractors - Contract Price	Set Monthly Cost Expire July 31, 2018	\$60,000.00
5146	Contractors - Extra Work		\$75,000.00
5147	Contractor - Pager		\$35,700.00
5148	Contractor - Misc	Based on last year actual and this YTD	\$5,000.00
5149	PRV/Air/Check Valves R&M		\$3,000.00

**CAPITAL**

5166	Computer	Server Upgrade (1/2 water & 1/2 Fire)	\$10,000.00
5176	Water Treatment		\$2,700,000.00

**TRANSFERS TO RESERVES**

5204	WW Renewal Reserve Fund	Parcel Tax	\$395,416.00	
		FP Infrastructure Contribution	\$227,222.00	\$622,638.00
				<u>\$622,638.00</u>