



DATE: October 20, 2011

REPORT TO: ARROWSMITH WATER SERVICE
MANAGEMENT BOARD

FROM: ARROWSMITH WATER SERVICE
MANAGEMENT COMMITTEE

SUBJECT: 2011 FINAL BUDGET AND 2012 – 2016 FINANCIAL PLAN

ISSUE:

Arrowsmith Water Service (AWS) 2011 Final Budget and 2012 – 2016 Financial Plan.

EXECUTIVE SUMMARY:

A 2011 Final Budget is required to reflect the associated budget changes as a result of the formation of the Englishman River Water Service (ERWS) Joint Venture agreement and the revised Arrowsmith Water Service (AWS) Joint Venture agreement.

A Five Year 2012 – 2016 Financial Plan is also required in an effort to identify future operations, maintenance and capital expenditures.

REFERENCE:

- AWS Management Board Meeting Minutes held on March 17, 2011,
- AWS 2011 Budget,
- Arrowsmith Water Service Joint Venture Agreement – July 1, 2011,
- Table 1, dated October 20, 2011 showing the recommended AWS - 2011 Final Budget,
- Table 2, dated October 20, 2012 showing the recommended AWS 2012 – 2016 Financial Plan.

BACKGROUND:

A Year 2011 AWS Final Budget has been prepared for consideration by the AWS Management Board. The proposed budget is shown on Table 1, attached.

With the new AWS Joint Venture Agreement, the Town of Qualicum Beach will retain interest in the Arrowsmith Dam including the annual administration and maintenance but not in the future capital works of the water intake, treatment facility and potential aquifer storage and recovery wells. The Regional District of Nanaimo and the City of Parksville have formed the Englishman River Water Service (ERWS) Joint Venture as both need additional water intake capacity and improved surface water treatment in the near future. The 2011 Final Budget reflects such changes and the financial needs of each (AWS & ERWS) Joint Ventures.

The proposed changes to the 2011 budget are:

- Reallocation of \$ 179,000 of Engineering, Consulting and Legal fees from AWS to ERWS.
- Reallocation of \$ 1,500,000 originally identified for property acquisition from AWS to ERWS.

A 2012 – 2016 Financial Plan was developed in an effort to outline funding requirements for operations and capital expenditures for the next five years. A 2012 – 2016 Financial Plan has been prepared for consideration by the AWS Management Board. The proposed budget is shown on Table 2, attached.

OPTIONS:

1. Adopt the recommended budget

The AWS Management Board could adopt the budget reflected on Table 1 and the 2012 – 2016 Financial Plan reflected on Table 2.

2. Adopt a different budget, or defer adoption

The AWS Management Board could adopt a different Final Budget and 2012 – 2016 Financial Plan from that reflected on Table 1 and Table 2, or defer adoption to a different date. This would require that direction be given to the AWS Management Committee.

ANALYSIS:

1. The AWS Management Board could accept the 2011 Final Budget and 2012 – 2016 Financial Plan reflected on Table 1 and Table 2. This would allow completion of necessary operations and maintenance projects.
2. The AWS Management Board could reject the 2011 Final Budget and 2012 – 2016 Financial Plan reflected on Table 1 and Table 2. If this option is to be considered, the AWS Joint Venture Agreement requires the Management Board to recommend a Provisional budget to the Joint Venturers by December 15.

FINANCIAL:

The 2011 AWS Final Budget and 2012 - 2016 Financial Plan sets out the financial requirements needed for the AWS staff to carry out necessary projects for the remainder of the fiscal year. Without this plan the administration, operations and other major maintenance would be delayed or halted due to insufficient funds.

RECOMMENDATION:

THAT the AWS Management Board recommend the Joint Ventures adopt the Year 2011 Final Budget as shown on Table 1, dated October 20, 2011,

AND THAT the AWS Management Board recommend the Joint Ventures adopt the 2012 – 2016 Financial Plan as shown on Table 2, dated October 20, 2011.

**TABLE 1
ARROWSMITH WATER SERVICE
YEAR 2011 FINAL BUDGET (\$)**

| Old GL Account | New GL Account | 2005 | 2006 | 2007 | 2008 | 2009 | 2010 | 2010 | 2011 | 2011 Revised | Variance | AWS Joint Venture | | | AWS Joint Venture (Operating) | | Comments |
|---|----------------|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|------------------|-------------------|-------------------|----------------|---------------|-------------------------------|------------------|--|
| | | | | | | | | | | | | Parksville | Qualicum Beach | RDN | Parksville Metered Flow | RDN Metered Flow | |
| | | Actual | Actual | Actual | Actual | Actual | Actual | Budget | Budget | Budget | | 63.9% | 13.7% | 22.4% | 87.3% | 12.7% | AWS (Operating) Based on average of last three years of flow records |
| REVENUE | | | | | | | | | | | | | | | | | |
| Parksville Requisition | | 76,834 | 91,799 | 76,292 | 110,116 | 206,482 | 0 | 349,685 | 1,075,756 | 123,575 | -952,182 | 99,684 | | | 24,008 | | |
| RDN Requisition | | 16,473 | 19,022 | 16,547 | 24,782 | 66,346 | 0 | 141,570 | 377,104 | 38,485 | -338,619 | | | 34,944 | | | 3,493 |
| Qualicum Requisition | | 26,934 | 31,634 | 26,901 | 39,571 | 90,632 | 0 | 97,941 | 230,640 | 21,441 | -209,200 | | 21,372 | | | | |
| Logging Revenue | | 13,978 | 0 | 0 | 8,497 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | | |
| TOTAL REVENUE | | 134,219 | 142,455 | 119,740 | 182,966 | 363,460 | 0 | 589,196 | 1,683,500 | 183,500 | -1,500,000 | 100,004 | 21,441 | 35,056 | 23,571 | 3,429 | |
| EXPENDITURES | | | | | | | | | | | | | | | | | |
| Operating | | | | | | | | | | | | | | | | | |
| Administration | 23241300 | 4-2-25-7010 | | | | | | | | | | | | | | | |
| Salaries and Wages | | 4-2-25-7010-300 | 624 | 437 | 284 | 433 | 607 | 1,548 | 1,000 | 1,000 | 1,000 | 0 | 639 | 137 | 224 | | |
| Licenses and Insurance | | 4-2-25-7010-400 | 37,505 | 38,659 | 43,033 | 44,267 | 45,544 | 45,197 | 43,000 | 32,500 | 32,500 | 0 | 20,768 | 4,453 | 7,280 | | |
| River Station Gauge Fee | | 4-2-25-7010-400 | | | | | | | | 13,000 | 13,000 | 0 | 8,307 | 1,781 | 2,912 | | |
| Legal and Audit fees | | 4-2-25-7010-332 | 1,846 | 1,400 | 2,100 | 2,100 | 2,100 | 4,375 | 2,500 | 3,500 | 3,500 | 0 | 2,237 | 480 | 784 | | |
| Meetings | | 4-2-25-7010-423 | 94 | 369 | 96 | 147 | 120 | 190 | 1,000 | 500 | 500 | 0 | 320 | 69 | 112 | | |
| Parts, Materials & Supplies | | 4-2-25-7010-450 | 135 | | | | | | | 500 | 500 | 0 | 320 | 69 | 112 | | |
| Contract | | | 2,666 | | 363 | 340 | | | | | | 0 | | | | | |
| Equip. Res. Charge Out | | | 50 | 44 | 10 | 72 | 78 | 107 | | | | 0 | | | | | |
| Total Administration | | | 42,920 | 40,909 | 45,886 | 47,359 | 48,449 | 51,417 | 47,500 | 51,000 | 51,000 | 0 | 32,589 | 6,987 | 11,424 | | |
| Operations | 23241310 | 4-2-25-7011 | | | | | | | | | | | | | | | |
| Salaries & Wages | | 4-2-25-7011-300 | 5,281 | 5,807 | 3,968 | 5,381 | 2,070 | 1,398 | 19,000 | 15,000 | 15,000 | 0 | | | | 13,095 | 1,905 |
| Contracts | | 4-2-25-7011-330 | 2,568 | 2,568 | 3,725 | 10,519 | 5,086 | 2,505 | 6,000 | 6,000 | 6,000 | 0 | | | | 5,238 | 762 |
| Consulting | | | 2,863 | | | | 275 | | | | | 0 | | | | 0 | 0 |
| Licenses and Insurance | | | 386 | 386 | 386 | 386 | 386 | 386 | | 0 | 0 | 0 | | | | 0 | 0 |
| Equipment Lease and Rental | | | | | | | | | 5,500 | 0 | 0 | 0 | | | | 0 | 0 |
| Meetings | | 4-2-25-7011-423 | | | 129 | | | 49 | | 500 | 500 | 0 | | | | 437 | 64 |
| Parts, Materials and Supplies | | 4-2-25-7011-450 | 2,170 | 1,536 | 85 | 4,959 | 7,924 | | 4,000 | 4,000 | 4,000 | 0 | | | | 3,492 | 508 |
| Small Tools, Equipment & Furniture | | | | | | | | 988 | | | | 0 | | | | | |
| Gas & Oil | | | | | | | | 123 | | | | 0 | | | | | |
| Equip Res. Charge Out | | 4-2-25-7011-800 | 887 | 1,116 | 470 | 792 | 283 | 123 | 1,500 | 1,500 | 1,500 | 0 | | | | | |
| Total Operations | | | 14,155 | 11,413 | 8,763 | 22,037 | 16,023 | 5,449 | 24,500 | 27,000 | 27,000 | 0 | | | | 23,571 | 3,429 |
| Maintenance | 23241320 | 4-2-25-7012 | | | | | | | | | | | | | | | |
| Salaries & Wages | | 4-2-25-7012-300 | 17,751 | 22,227 | 16,315 | 17,966 | 23,893 | 11,538 | 21,000 | 25,000 | 25,000 | 0 | 15,975 | 3,425 | 5,600 | | |
| Conferences / Seminars / Travel | | 4-2-25-7012-307 | | 24 | | | 250 | | | | | 0 | | | | | |
| Contract | | 4-2-25-7012-330 | | 1,504 | 3,275 | 27,069 | 54,649 | 3,438 | 8,500 | 7,000 | 7,000 | 0 | 4,473 | 959 | 1,568 | | |
| Consulting | | 4-2-25-7012-331 | 3,848 | 1,503 | 2,467 | | 7,508 | | 3,000 | 10,000 | 10,000 | 0 | 6,390 | 1,370 | 2,240 | | |
| Equipment Lease and Rental | | | | | | | 213 | | | | | 0 | | | | | |
| Materials and Supplies | | 4-2-25-7012-450 | 12,196 | 16,848 | 2,782 | 17,956 | 4,363 | 2,426 | 24,000 | 15,000 | 15,000 | 0 | 9,585 | 2,055 | 3,360 | | |
| Small Tools, Equipment & Furniture | | 4-2-25-7012-451 | 1,940 | | 86 | 37 | 437 | 107 | | | | 0 | | | | | |
| Counter and Delivery | | | | | 45 | 75 | 42 | | | | | 0 | | | | | |
| Gas & Oil | | 4-2-25-7012-460 | 689 | 2,780 | 2,242 | 1,190 | 203 | | 3,500 | 3,500 | 3,500 | 0 | 2,237 | 480 | 784 | | |
| Equip Res. Charge Out | | 4-2-25-7012-800 | 2,538 | 2,226 | 1,599 | 1,424 | 2,147 | 1,278 | | | | 0 | | | | | |
| Total Maintenance | | | 38,962 | 47,112 | 28,810 | 65,716 | 93,706 | 18,787 | 56,500 | 60,500 | 60,500 | 0 | 38,660 | 8,289 | 13,552 | | |
| Road Maintenance | 23241330 | 4-2-25-7013 | | | | | | | | | | | | | | | |
| Salaries & Wages | | 4-2-25-7013-300 | | | | | | | | | | 0 | 9,585 | 2,055 | 3,360 | | |
| Contracts | | 4-2-25-7013-330 | 0 | 25 | 0 | 0 | 1,131 | 715 | 25,000 | 15,000 | 15,000 | 0 | 9,585 | 2,055 | 3,360 | | |
| Equip Res. Charge Out | | 4-2-25-7013-800 | | | | | | | | | | 0 | | | | | |
| Total Road Maintenance | | | 0 | 25 | 0 | 0 | 1,131 | 715 | 25,000 | 15,000 | 15,000 | 0 | 9,585 | 2,055 | 3,360 | | |
| Total Administration, Operations and Maintenance | | | 96,036 | 99,458 | 83,459 | 135,112 | 159,308 | 76,368 | 153,500 | 153,500 | 153,500 | 0 | 98,087 | 21,030 | 34,384 | | |
| Transfer to Reserves | 23282100 | 4-2-25-7014-821 | 30,000 | 30,000 | 30,000 | 30,000 | 24,000 | 30,000 | 30,000 | 30,000 | 30,000 | 0 | 19,170 | 4,110 | 6,720 | | |
| Transfer from Reserves | 23282100 | 4-2-25-7014-821 | | | | | | | | | | -179,000 | | | | | |
| Total | | | 126,036 | 129,458 | 113,459 | 165,112 | 183,308 | 106,368 | 183,500 | 4,500 | 183,500 | 179,000 | 100,004 | 21,441 | 35,056 | 23,571 | 3,429 |
| Capital | | | | | | | | | | | | | | | | | |
| Capital Planning | 23282231 | | 22,706 | 4,980 | 727 | 4,480 | 84,304 | 87,716 | 87,716 | | | | | | | | |
| Equipment | 23282200 | | 8,182 | 15,516 | | 13,373 | | 25,232 | 30,000 | | | | | | | | |
| Engineering, Consulting, Legal Fees | 23282241 | 4-6-25-9701-331 | 199,751 | 0 | 0 | 0 | 0 | 0 | 0 | 179,000 | 0 | -179,000 | | | | | Video Camera - Still work encumbered Transferred to E.R. Water Service |
| AWS Road | | | 0 | 0 | 5,555 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| Radio Connection | | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| River Intake / Treatment Planning Study Administration | 23282243 | 4-6-25-9704-450 | 0 | 0 | 0 | 0 | 291,172 | 287,980 | 1,500,000 | 0 | -1,500,000 | 0 | | | | | Transferred to E.R. Water Service |
| Total Capital | | | 230,639 | 20,496 | 6,282 | 17,853 | 84,304 | 404,120 | 405,696 | 1,679,000 | 0 | -1,679,000 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES (no Grant) | | | 356,675 | 149,954 | 119,741 | 182,965 | 267,612 | 510,488 | 589,196 | 1,683,500 | 183,500 | -1,500,000 | 100,004 | 21,441 | 35,056 | 23,571 | 3,429 |
| Capital Planning Grant | | | 22,706 | 7,500 | 0 | | | | | | | | | | | | |
| Transfer from Reserves | | | | | | | | | | | | | | | | | |
| TOTAL EXPENDITURES (with Grant) | | | 333,969 | 142,454 | 119,741 | 182,965 | 267,612 | 510,488 | 589,196 | 1,683,500 | 183,500 | -1,500,000 | 100,004 | 21,441 | 35,056 | 23,571 | 3,429 |

**TABLE 2
ARROWSMITH WATER SERVICE
2012 - 2016 FINANCIAL PLAN - BUDGET (\$)**

| GL Account | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual | 2009 Actual | 2010 Actual | 2010 Budget | 2011 Budget | 2012 Budget | 2013 Budget | 2014 Budget | 2015 Budget | 2016 Budget |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| REVENUE | | | | | | | | | | | | | |
| Parksville Requisition | 76,834 | 91,799 | 76,292 | 110,116 | 145,235 | 299,390 | 349,685 | 123,575 | 160,637 | 125,663 | 127,792 | 129,965 | 132,181 |
| RDN Requisition | 26,934 | 31,634 | 26,901 | 39,571 | 69,162 | 123,940 | 141,570 | 38,485 | 51,477 | 39,120 | 39,768 | 40,429 | 41,103 |
| Qualicum Requisition | 16,473 | 19,022 | 16,547 | 24,782 | 53,215 | 87,158 | 97,941 | 21,441 | 29,387 | 21,787 | 22,141 | 22,501 | 22,869 |
| Joint Venture Requisitions | 120,241 | 142,455 | 119,741 | 174,469 | 267,612 | 510,488 | 589,196 | 183,500 | 241,500 | 186,570 | 189,701 | 192,895 | 196,153 |
| Other Revenue | | | | | | | | | | | | | |
| Logging Revenue | 13,978 | 0 | 0 | 8,497 | | 0 | 0 | | | | | | |
| Grants | | 7,500 | | | | | | | | | | | |
| Transfer From Reserves | | | | | | | | | | | | | |
| Reserve for Future Expenditures | 199,751 | | | | | | | | | | | | |
| Carry-Forward Reserve | 22,706 | | | | | | | | | | | | |
| Total Other Revenue | 236,435 | | | | | | | | | | | | |
| TOTAL REVENUE | 356,676 | 149,955 | 119,741 | 182,966 | 267,612 | 510,488 | 589,196 | 183,500 | 241,500 | 186,570 | 189,701 | 192,895 | 196,153 |
| EXPENDITURES | | | | | | | | | | | | | |
| Operating | | | | | | | | | | | | | |
| Administration | | | | | | | | | | | | | |
| 4-2-25-7010 | | | | | | | | | | | | | |
| Salaries and Wages | 624 | 437 | 284 | 433 | 607 | 1,548 | 1,000 | 1,000 | 1,000 | 1,020 | 1,040 | 1,061 | 1,082 |
| Licenses and Insurance | 37,505 | 38,659 | 43,033 | 44,267 | 45,544 | 45,197 | 43,000 | 32,500 | 32,500 | 33,150 | 33,813 | 34,489 | 35,179 |
| River Station Gauge Fee | | | | | | | | 13,000 | 13,000 | 13,260 | 13,525 | 13,796 | 14,072 |
| Legal and Audit fees | 1,846 | 1,400 | 2,100 | 2,100 | 2,100 | 4,375 | 2,500 | 3,500 | 3,500 | 3,570 | 3,641 | 3,714 | 3,789 |
| Meetings | 94 | 369 | 96 | 147 | 120 | 190 | 1,000 | 500 | 500 | 510 | 520 | 531 | 541 |
| Parts, Materials & Supplies | 135 | | | | | | | 500 | 500 | 510 | 520 | 531 | 541 |
| Contract | 2,666 | | 363 | 340 | | | | | | | | | |
| Equip. Res. Charge Out | 50 | 44 | 10 | 72 | 78 | 107 | | | | | | | |
| Total Administration | 42,921 | 40,909 | 45,886 | 47,358 | 48,449 | 51,417 | 47,500 | 51,000 | 51,000 | 52,020 | 53,060 | 54,122 | 55,204 |
| Operations | | | | | | | | | | | | | |
| 4-2-25-7011 | | | | | | | | | | | | | |
| Salaries & Wages | 5,281 | 5,807 | 3,968 | 5,381 | 2,070 | 1,398 | 19,000 | 15,000 | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 |
| Contracts | 2,568 | 2,568 | 3,726 | 10,519 | 5,086 | 2,505 | | 6,000 | 6,000 | 6,120 | 6,242 | 6,367 | 6,495 |
| Consulting | 2,863 | | | | 275 | | | | 0 | 0 | 0 | 0 | 0 |
| Licenses and Insurance | 386 | 386 | 386 | 386 | 386 | 386 | | 0 | 0 | 0 | 0 | 0 | 0 |
| Equipment Lease and Rental | | | | | | | 5,500 | 0 | 0 | 0 | 0 | 0 | 0 |
| Meetings | | | 129 | | | | | 500 | 500 | 510 | 520 | 531 | 541 |
| Parts, Materials and Supplies | 2,170 | 1,537 | 85 | 4,959 | 7,924 | 49 | | 4,000 | 4,000 | 4,080 | 4,162 | 4,245 | 4,330 |
| Small Tools, Equipment & Furniture | | | | | | | | | 0 | 0 | 0 | 0 | 0 |
| Gas & Oil | | | | | | | | 988 | 0 | 0 | 0 | 0 | 0 |
| Equip Res. Charge Out | 887 | 1,116 | 469 | 792 | 283 | 123 | | 1,500 | 1,500 | 1,530 | 1,561 | 1,592 | 1,624 |
| Total Operations | 14,154 | 11,413 | 8,763 | 22,038 | 16,023 | 5,449 | 24,500 | 27,000 | 27,000 | 27,540 | 28,091 | 28,653 | 29,226 |

| | | 2005 Actual | 2006 Actual | 2007 Actual | 2008 Actual | 2009 Actual | 2010 Actual | 2010 Budget | 2011 Budget | 2012 Budget | 2013 Budget | 2014 Budget | 2015 Budget | 2016 Budget |
|---|--------------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
| Maintenance | 4-2-25-7012 | | | | | | | | | | | | | |
| Salaries & Wages | 4-2-25-7012-300 | 17,751 | 22,227 | 16,315 | 17,966 | 23,893 | 11,538 | 21,000 | 25,000 | 25,000 | 25,500 | 26,010 | 26,530 | 27,061 |
| Conferences / Seminars / Travel | 4-2-25-7012-307 | | 24 | | | 250 | | | | 0 | 0 | 0 | 0 | 0 |
| Contract | 4-2-25-7012-330 | | 1,504 | 3,275 | 27,069 | 54,649 | 3,438 | 8,500 | 7,000 | 7,000 | 7,140 | 7,283 | 7,428 | 7,577 |
| Consulting | 4-2-25-7012-331 | 3,848 | 1,503 | 2,467 | | 7,508 | | 3,000 | 10,000 | 68,000 | 10,200 | 10,404 | 10,612 | 10,824 |
| Equipment Lease and Rental | | | | | | 213 | | | | 0 | 0 | 0 | 0 | 0 |
| Materials and Supplies | 4-2-25-7012-450 | 12,196 | 16,848 | 2,782 | 17,956 | 4,363 | 2,426 | 24,000 | 15,000 | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 |
| Small Tools, Equipment & Furniture | 4-2-25-7012-451 | 1,940 | | 86 | 37 | 437 | 107 | | | 0 | 0 | 0 | 0 | 0 |
| Courier and Delivery | | | | 45 | 75 | 42 | | | | 0 | 0 | 0 | 0 | 0 |
| Gas & Oil | 4-2-25-7012-460 | 689 | 2,780 | 2,242 | 1,190 | 203 | | 3,500 | 3,500 | 3,500 | 3,570 | 3,641 | 3,714 | 3,789 |
| Equip Res. Charge Out | 4-2-25-7012-800 | 2,538 | 2,226 | 1,599 | 1,424 | 2,147 | 1,278 | | | 0 | 0 | 0 | 0 | 0 |
| Total Maintenance | | 38,961 | 47,111 | 28,810 | 65,716 | 93,706 | 18,787 | 56,500 | 60,500 | 118,500 | 61,710 | 62,944 | 64,203 | 65,487 |
| Road Maintenance | 4-2-25-7013 | | | | | | | | | | | | | |
| Salaries & Wages | 4-2-25-7013-300 | | | | | 1,131 | 715 | 25,000 | 15,000 | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 |
| Contracts | 4-2-25-7013-330 | 0 | 25 | 0 | 0 | | | | | 0 | 0 | 0 | 0 | 0 |
| Equip Res. Charge Out | 4-2-25-7013-800 | | | | | | | | | 0 | 0 | 0 | 0 | 0 |
| Total Road Maintenance | | 0 | 25 | 0 | 0 | 1,131 | 715 | 25,000 | 15,000 | 15,000 | 15,300 | 15,606 | 15,918 | 16,236 |
| Total Administration, Operations and Maintenance | | 96,037 | 99,459 | 83,459 | 135,112 | 159,308 | 76,368 | 153,500 | 153,500 | 211,500 | 156,570 | 159,701 | 162,895 | 166,153 |
| Transfer to Reserves | 4-2-25-7014-821 | 30,000 | 30,000 | 30,000 | 30,000 | 24,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 | 30,000 |
| Transfer from Reserves | 4-2-25-7014-821 | | | | | | | | 0 | 0 | 0 | 0 | 0 | 0 |
| Total | | 126,037 | 129,459 | 113,459 | 165,112 | 183,308 | 106,368 | 183,500 | 183,500 | 241,500 | 186,570 | 189,701 | 192,895 | 196,153 |
| Capital | | | | | | | | | | | | | | |
| Capital Planning | | 22,706 | 4,980 | 727 | 4,480 | 84,304 | 87,716 | 87,716 | | | | | | |
| Equipment | | 8,182 | 15,516 | | 13,373 | 0 | 25,232 | 30,000 | | | | | | |
| Engineering, Consulting, Legal Fees | 4-6-25-9701-331 | | | | | 0 | | | 0 | | | | | |
| AWS Road | | 199,751 | 0 | 0 | 0 | | 0 | 0 | | | | | | |
| Radio Connection | | 0 | 0 | 5,555 | 0 | | 0 | 0 | | | | | | |
| River Intake / Treatment Prop. Acquisition | 4-6-25-9704-450 | 0 | 0 | 0 | 0 | | 291,172 | 287,980 | 0 | | | | | |
| Administration | | | | | | | | | 0 | | | | | |
| Total Capital | | 230,639 | 20,496 | 6,282 | 17,853 | 84,304 | 404,120 | 405,696 | 0 | 0 | 0 | 0 | 0 | 0 |
| TOTAL EXPENDITURES (no Grant) | | 356,676 | 149,955 | 119,741 | 182,966 | 267,612 | 510,488 | 589,196 | 183,500 | 241,500 | 186,570 | 189,701 | 192,895 | 196,153 |
| Capital Planning Grant | | 22,706 | 7,500 | 0 | | | | | | | | | | |
| Transfer from Reserves | | | | | | | | | | | | | | |
| TOTAL EXPENDITURES (with Grant) ¹ | | 333,970 | 142,455 | 119,741 | 182,966 | 267,612 | 510,488 | 589,196 | 183,500 | 241,500 | 186,570 | 189,701 | 192,895 | 196,153 |