

HAGENSBORG WATERWORKS AND FIRE PROTECTION DISTRICT
Operating Budget Model- 2017
YEAR ENDING DECEMBER 31, 2017

Pipe R. - FP Allotment
 33.33% Proposed System
 Current System
 Propose System Total

	Parcels with Water	Parcels without Water	Tax Exempt Properties with Water	Charities/Non-Profit with Water	Water Delivery Service Fee	Water Delivery Service Fee (WTS)	Tax Base Values - 2015	FP Expenses - 2017	FP Allotment	Pipe R. - WW Allotment	Costs to Single Family Dwelling	Costs to Single Family Dwelling	Propose System Total			
	\$160.00	\$160.00	\$160.00	\$160.00	Schedule "A" - 1.34% of 2016 Rates	Schedule "A" - 1.34% of 2016 Rates	\$51,996,326.00	126,621.21	50%	33.33%	\$996.00	\$650.00	\$1,047.27			
	\$335.00	\$335.00	\$335.00	\$335.00	\$67,235.00	\$67,235.00	\$97,335.00	480.00	50%	Pipe R. Comp. Allotment	FP to Average Property - 144,000	FP to Average Property - 144,000	Current System Total			
	195	58	18	5	81.00%	19.00%	\$9,457,320.00	2,493,989.27	50%	33.34%	\$351.27	\$211.68	\$991.68			
	Parcel Tax Rates	Parcel Tax (WTS) Rates	Water Works Operations (WW)	Fire Protection Operations (FP)	(WTS) Compliance Operations (WW)	Capital Development Reserve (WW)	FP Reserve (FP)	(WTS) Compliance Reserve (WW)	Contingency Reserve	Budget 2017	Budget 2016	Actual To Sept. 26	Actual 2015	Actual 2014	Actual 2013	Actual 2012
Revenue																
13 WW - Water Delivery Service Fee - Schedule "A"	54,541.35								54,541.35	50,097.00	50,250.00	33,338.00	32,949.00	33,375.00	33,975.00	
14 WW - Parcel Tax	40,480.00								40,480.00	19,350.00	18,975.00	19,200.00	19,829.00		103,625.00	
15 WW - Water Delivery Service Fee (WTS)					12,793.65				12,793.65	0.00	0.00	0.00	0.00		0.00	
16 WW - Parcel Tax (WTS) - Compliance					65,325.00				65,325.00	85,000.00	82,875.00	85,000.00		101,200.00		
17 WW - Capital Development Charge - Exempt Prop.	2,880.00			6,030.00					8,910.00	6,500.00	9,000.00	6,500.00	88,325.00	8,500.00	6,400.00	
18 FP - Taxable Properties - Tax Base			103,551.12						103,551.12	62,513.00	62,513.00	55,235.00	51,416.00	66,097.00	41,254.00	
19 FP - Tax Exempt Properties			23,070.09						23,070.09	13,828.00	13,994.40	9,630.60	9,901.00	9,848.00	20,393.00	
20 Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00		14,620.00	8,516.00	12,846.41	14,124.00	6,349.00	2,962.00	
21 Grants for Special Projects (5)						180,000.00	0.00	0.00		11,000.00	6,985.00	0.00	0.00	0.00	0.00	
22 Misc.(Penalties/Fees/Donations)	0.00	0.00	0.00						0.00	1,000.00	3,259.46	12,521.79	1,404.00	1,879.00	1,692.00	
Total Revenue	97,901.35	126,621.21	84,148.65	0.00	180,000.00	0.00	0.00	0.00	308,671.21	263,908.00	256,367.86	234,271.80	217,948.00	227,248.00	210,301.00	
Expenses																
27 Administration (CAO) (4)	15,000.00	15,000.00							30,000.00	30,000.00	20,000.00	30,000.00	27,582.00	19,990.00	4,000.00	
28 Administration (CAO)- Payroll Expenses (4)	2,013.00	2,013.00							4,026.00	0.00	1,673.45	0.00	0.00	0.00	0.00	
29 Advertising & Website (4) - CP	650.00	650.00							1,300.00	575.00	340.00	9,174.11	1,609.00	269.00	1,465.00	
30 Bank Charges/Interest (4)	200.00	200.00							400.00	400.00	281.52	390.83	451.00	303.00	302.00	
31 Bookkeeping/CFO (4)	9,750.00	9,750.00							19,500.00	12,000.00	17,323.75	22,515.00	7,126.00	7,680.00	18,658.00	
32 Bookkeeping/CFO (1)	5,400.00	0.00							5,400.00	0.00	0.00	0.00	0.00	0.00	0.00	
33 Bad Debt	0.00	0.00							0.00	0.00	0.00	1,709.31	3,063.00	0.00	4,263.00	
34 Conferences	800.00	500.00							1,300.00	1,000.00	754.45	707.95	0.00	0.00	0.00	
35 Equipment Expenditures (<500)	500.00	500.00							1,000.00	1,000.00	0.00	0.00	0.00	0.00	0.00	
36 Fire Truck - Fuel/Oil - FP	0.00	350.00							350.00	350.00	192.39	158.80	317.00	0.00	498.00	
37 Fire Truck - Reg./License - FP	0.00	840.00							840.00	800.00	810.00	772.00	739.00	738.00	0.00	
38 Fire Truck - R/M & Inspections - FP	0.00	2,000.00							2,000.00	1,800.00	1,914.80	1,751.48	825.00	1,892.00	4,511.00	
39 Honorariums	2,500.00	2,500.00							5,000.00	4,500.00	2,500.00	3,680.00	3,830.00	7,060.00	4,180.00	
40 Insurance - FP Death & Disability/On & Off Duty	0.00	3,012.00							3,012.00	2,890.00	0.00	5,757.62	3,637.00	2,102.00	4,732.00	
41 Insurance - Commercial (Building/Liability) (4)	3,970.50	3,970.50	707.00						8,648.00	8,742.00	0.00	1,540.05				
42 Insurance - WW Trustee's Liability (4)	487.50	487.50							975.00	973.00	975.00	6,102.37	11,596.00	9,618.00	9,111.00	
43 Internet & Video Conferences (4)	700.00	700.00							1,400.00	932.00	994.28	923.54	663.00	0.00	0.00	
44 Memberships	465.00	165.00							630.00	340.00	205.73	75.00	570.00	0.00	125.00	
45 Long Term Loan Interest	0.00	0.00							0.00	0.00	0.00	0.00	0.00	0.00	0.00	
46 Office Supplies (4)	1,050.00	1,050.00							2,100.00	1,500.00	1,634.50	2,648.07	1,823.00	430.00	1,241.00	
47 Contract Services	0.00	0.00							0.00	320.00	5,350.00	2,078.50	0.00	0.00	0.00	
48 Postage and Courier	400.00	25.00							425.00	310.00	481.90	255.33	96.00	694.00	431.00	
49 Professional Fees (4)	5,100.00	5,100.00							10,200.00	11,100.00	26,959.01	25,194.66	7,038.00	9,130.00	7,638.00	
50 Professional Fees (CFO) (4)	2,500.00	2,500.00							5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	
51 R/M - Building	250.00	500.00							750.00	500.00	0.00	920.10	434.00	890.00	1,200.00	
52 R/M - Equipment	300.00	300.00							600.00	500.00	508.49	492.73	221.00	3,833.00	9,486.00	

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	Parcels with Water \$160.00 \$335.00 195	Parcels without Water \$160.00 \$335.00 58	Tax Exempt Properties with Water \$160.00 \$335.00 18	Charities/Non-Profit with Water \$160.00 \$335.00 5	Water Delivery Service Fee Schedule "A" - 1.34% of 2016 Rates \$67,235.00 81.00%	Water Delivery Service Fee (WTS) Schedule "A" - 1.34% of 2016 Rates \$67,235.00 19.00%	Tax Base Values - 2015 \$51,996,926.00 \$9,457,320.00	FP Expenses - 2017 126,621.21 2,493,989.27	FP Allotment 50%	Pipe R. - WW Allotment 33.33%	Costs to Single Family Dwelling \$696.00	Costs to Single Family Dwelling \$650.00	Propose System Total \$1,047.27	
	Parcel Tax (WTS) Rates 195	Parcel Tax (WTS) Rates 58	Parcel Tax (WTS) Rates 18	Parcel Tax (WTS) Rates 5	Parcel Tax (WTS) Rates 81.00%	Parcel Tax (WTS) Rates 19.00%	Parcel Tax (WTS) Rates \$9,457,320.00	Parcel Tax (WTS) Rates 2,493,989.27	FP Allotment 50%	Pipe R. - WW Allotment 33.33%	FP to Average Property - 144,000 \$351.27	FP to Average Property - 144,000 \$211.68	Current System Total \$981.68	
	Water Works Operations (WW)	Fire Protection Operations (FP)	(WTS) Compliance Operations (WW)	Capital Development Reserve (WW)	FP Reserve (FP)	(WTS) Compliance Reserve (WW)	Contingency Reserve	Budget 2017	Budget 2016	Actual To Sept. 26 2016	Actual 2015	Actual 2014	Actual 2013	Actual 2012
53 R/M - Supplies - Water Treatment System (WTS)	0.00	0.00	2,000.00					2,000.00	3,050.00	0.00	7,621.28	899.00	0.00	0.00
54 R/M - Labour - Water Treatment System (WTS)	0.00	0.00	2,000.00					2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
55 R/M - Pipeline (4)	4,630.00	4,630.00						9,260.00	2,300.00	11,559.94	2,035.86	3,083.00	-1,014.00	3,985.00
56 Grounds Maint. - Grass Cut/Snow Plow/Sand (4)	375.00	375.00						750.00	750.00	525.00	817.50	885.00	0.00	0.00
57 Supplies - Misc.	5,000.00	5,000.00						10,000.00	200.00	234.26	169.89	190.00	64.00	1,605.00
58 Telephone	1,660.00	4,360.00						6,020.00	5,988.00	4,370.09	5,951.08	5,798.00	5,941.00	5,463.00
59 Training	100.00	5,045.00						5,145.00	1,500.00	0.00	0.00	700.00	0.00	1,500.00
60 Travel & Meeting (4)	2,500.00	2,500.00						5,000.00	3,500.00	3,442.15	4,221.09	3,375.00	700.00	1,278.00
61 Utilities - Electrical (4)	675.00	675.00						1,350.00	1,350.00	611.91	829.72	1,307.00	0.00	0.00
62 Utilities - Heating Oil	0.00	2,600.00						2,600.00	3,300.00	829.11	2,486.54	3,288.00	2,730.00	3,638.00
63 Water License	750.00	0.00						750.00	400.00	493.92	357.42	150.00	84.00	0.00
64 Water Intake/Dam R/M (4)	2,000.00	2,000.00						4,000.00	4,500.00	800.00	3,955.00	4,202.00	0.00	0.00
65 Total Expenses	69,726.00	79,298.00	4,707.00					153,731.00	107,370.00	105,765.65	145,292.83	95,497.00	73,134.00	89,310.00
66														
67														
68 Capital Expenditures (3)				0.00	-610,200.00	0.00	0.00				15,632.92	35,902.00		
69 Annual Savings - Capital - Cap. Dev./Fire Prot.	-1,148.29	-21,027.90		1,148.29	21,027.90			0.00						
70 Annual Savings - Capital - Compliance			-6,846.90			6,846.90		0.00						
71 Annual Savings - Capital - Cap. Dev./FP/Comp.	-22,330.41	-22,330.41	-22,337.11	22,330.41	22,330.41	22,337.11		0.00						
72 Special Projects (5)									16,500.00	0.00				
73 Principal Loan Payments			0.00					0.00						
74 Total Cost of Operations	93,204.70	122,656.31	33,891.00					153,731.00	123,870.00	105,765.65	160,925.75			
75 Surplus (Deficit) Revenue over Expense	4,696.65	3,964.90	50,257.65	23,478.70	-386,841.69	29,184.00	0.00	154,940.21	140,038.00	150,602.21	73,346.05	86,549.00	154,114.00	120,991.00
76														
77 Interfund Transfers (5% of Total Expenses)	-3,486.30	-3,964.90	-235.35					7,686.55	0.00					
78 Interfund Transfers (2)	0.00	0.00	-49,017.89	0.00	0.00	49,017.89		0.00						
79 Surplus (Deficit) after Interfund Transfers	1,210.35	0.00	1,004.40	23,478.70	-386,841.69	78,201.90	7,686.55	-275,259.79						
80														
81 Budgeted Ending Equity Balance - 2016	46,717.53	12,574.05	0.00	1,836.54	451,972.11	496,337.40	3,934.85	1,013,372.48						
82														
83 Ending Budget Equity Balance - Dec. 31, 2017	47,927.88	12,574.05	1,004.40	25,315.24	65,130.42	574,539.30	11,621.40	738,112.69						

- Notes:**
- 86 (1) - Bookkeeping (WW) - See notes on separate page
 - 87 (2) - Board approved interfund transfer
 - 88 (3) - Capital Expenditures - See notes on separate page
 - 89 (4) - % of Total cost allocated as follows: 50% - WW & 50% - FP
 - 90 (5) - Special Projects (2016) - Asset Management Plan (2016) - 11,000.00; Gov't. Presentation (2016) - 5,500.00