
APPENDIX B
ASSET MANAGEMENT ASSUMPTIONS

APPENDIX B: ASSET MANAGEMENT PLAN ASSUMPTIONS

The following assumptions were made during the creation of the Town's asset management plan.

1. STATE OF LOCAL INFRASTRUCTURE

- a) Indexing: When inflating an asset value to a 2013 replacement value, the Non-Residential Building Construction Price Index (NRBCPI) was used for Road, Bridge/Culvert and Building related assets. Other assets (equipment, vehicles, and land improvements, etc.) were inflated using the Consumer Price Index (CPI). Two indexes were used to account for the difference between construction related assets and assets that are more consumer in nature.
- b) In order to establish an initial condition assessment for some assets, calculations were performed to link condition to asset age. This was done in order to establish condition ratings for this report and it is recommended that the Town follow the "Condition Assessment Policy" shown in Appendix C in the future.

2. ASSET MANAGEMENT STRATEGY

- a) Capital inflation rate will be assumed to be 3% annually.
- b) Operating budget inflation rate will be assumed to be 2% annually.
- c) Regarding operating expenses included in the Town's current budget, it is assumed that they will increase at an operating inflation rate annually, unless staff have provided alternative impacts.
- d) When any existing debenture payments are complete (if applicable), annual budget savings created through removing these payments have been dedicated to capital.

3. FINANCING STRATEGY

- a) Taxation assessment growth is assumed to be 0.5% annually.
- b) Development charges rates are assumed to increase at 2% annually.
- c) Gas tax revenue has been identified as a funding source for the purposes of this analysis (i.e. for asset replacement purposes), and has been assumed to continue throughout the forecast period.
- d) Interest rate earned on a Capital Replacement Reserve Fund will be 2% annually.
- e) In the case where debt financing is needed, the model assumed debt terms of 20 years at 5% annual interest. For growth related debt, debt payments are shown as funded directly from the development charge reserve funds.

APPENDIX C
DATA VERIFICATION AND CONDITION ASSESSMENT
POLICY

APPENDIX C

Town of Aylmer Data Verification and Condition Assessment Policy

Data Verification

1. The main source of asset data updating and editing will be through the Town's PSAB 3150 compliance procedures.
2. Asset additions, disposals, betterments, and write-offs will be recorded based on the Town's PSAB 3150 Compliance Policies.
3. Verification of the correct treatment of asset revisions will be completed through frequent annual reviews by the Town's Treasurer as well as an annual review by the Town's external auditor.
4. During years in which condition assessments are not being performed, asset replacement cost will be determined based on a combination of inflating previous current values or through the use of the current year's historical invoice data. Where indices are being used, the Non-Residential Building Construction Price Index (NRBCPI) shall be used for construction related assets (i.e. roads related, storm, water, and facilities) and the Consumer Price Index (CPI) shall be used for all other assets (i.e. machinery & equipment, vehicles and land improvements).

Condition Assessment

1. Condition assessments shall be performed as outlined in Table C-1 below. Condition assessments shall be performed by qualified individuals (or companies) and shall include a review of the following:
 - Current asset condition (consistent with the rating format used within this report, unless Town staff stipulate a new format);
 - i. Identify any unusual wear from asset use that may hinder asset performance and eventually reduce useful life.
 - ii. Assess asset performance and identify (if any) capital improvements that can be applied to extend the asset's useful life and/or bring the asset back to proper service levels.
 - Current asset replacement cost. This is to be based on replacing the asset under current legislation/requirements using the Town's specifications; and
 - Remaining service life, assuming current maintenance and usage levels.

Table C-1
Condition Assessment Time Table

Asset Type	Frequency of Condition Assessment
Roads Related	Every 5 years, based on Minimum Maintenance Standards
Bridges and Culverts (greater than 3m)	Every 2 years, based on applicable legislation
Facilities	Every 5-10 years, with priority given to older buildings
Land Improvements	Every 5 years, based on applicable legislation
Vehicles and Equipment	Annually (typically by Town staff), part of maintenance program
Water, Wastewater, Storm Related	Every 5 years, based on applicable legislation

APPENDIX D
LEVEL OF SERVICE IMPACT ANALYSIS

Team of Advisors
 2013 Asset Management Plan
 Asset Management Strategy - Change in Level of Service
 Table D-1
 Tax Depreciated Services

Department	Description	Planned Actions	Impact (PBI \$)	Fiscal Year																	
				2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025						
General Maintenance	General Maintenance		60,000																		
Transportation Services	Transportation Services		540,000																		
Transportation Services	Transportation Services		43,731																		
Transportation Services	Transportation Services		60,000																		
Transportation Services	Transportation Services		1,440,000																		
Transportation Services	Transportation Services		40,000																		
Transportation Services	Transportation Services		5,735,350																		
Transportation Services	Transportation Services		300,000																		
Transportation Services	Transportation Services		295,000																		
Transportation Services	Transportation Services		15,000																		
Transportation Services	Transportation Services		15,000																		
Transportation Services	Transportation Services		1,768,388																		
Transportation Services	Transportation Services																				
Transportation Services	Transportation Services																				
Transportation Services	Transportation Services																				
Transportation Services	Transportation Services																				

	Fiscal Year											
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Total Operating Expenditures (Overhead)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Total Capital Expenditures (Overhead)	1,768,388	2,740,540	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000
Total Operating Expenditures (Inflow)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)	(90,000)
Total Capital Expenditures (Inflow)	1,768,388	2,740,540	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000
Total Expenditures (Inflow)	1,768,388	2,740,540	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000	2,145,000

**Table D-2
Environmental Services - Water**

Town of Adams
2011 Asset Management Plan
Asset Management Strategy - Change in Level of Service
Table D-2
Environmental Services - Water

Department	Description	Planned Actions	Request (2014)	Forecast for Current Year 1)																		
				2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025							
Water Services Engineering Asset Management (Fund Money) Asset Management (Special Reserve) Business Services (Special Reserve) Reserve for Future Projects	New Equipment Replacement New Equipment Replacement New Equipment Replacement New Equipment Replacement		50,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000		
				150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
Total Departmental Requirements																						
Total Forecasted Expenditures				150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
Total Capital Expenditures (Construct)				150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
Total Operating Expenditures (Maintain)				0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
Total Capital Expenditures (Forecast)				150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	
Planned Action Summary																						
Maintenance																						
Replacement																						
Renovation																						
Special Field Activities																						

Terms of Reference
 2015 Asset Management Plan
 Asset Management Strategy - Change in Level of Service
 Environmental Services - Westchester

Department	Description	Planned Activity	Impact (2015)	Impact (in Current Year \$)																					
				2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033		
Wastewater Service Expenditures	Air Residue Chlorine Residuals	Repair/replace chlorine residualizer	10,000	20,000																					
	Best Effluent Laboratory	Best Effluent Laboratory	10,000	13,000																					
	Residue Pump - Elm St Pumping Sta	Replace pump - Elm St Pumping Sta	17,000	70,000																					
	Residue Pump - Conroy Ave Pumping Sta	Replace pump - Conroy Ave Pumping Sta	40,000	40,000																					
	Residue Pump - Conroy Ave Pumping Sta	Replace pump - Conroy Ave Pumping Sta	50,000	50,000																					
Wastewater Main Project (2015-2033)	2015	2015	27,819																						
	2016	2016	187,219	166,000	166,000	198,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	168,000	
Total Expenditures (Unfunded)																									
Total Operating Expenditures (Unfunded)			132,819	105,000	105,000	210,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	
Total Capital Expenditures (Unfunded)			182,327	111,365	111,365	238,357	119,405	122,887	128,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	
Total Capital Expenditures (Funded)																									
Planned Activities Summary																									
Maintenance			182,327	111,365	111,365	238,357	119,405	122,887	128,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	
Capital Expenditures																									
Grand Total Expenditures			182,327	111,365	111,365	238,357	119,405	122,887	128,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	138,827	

APPENDIX E
SCENARIO ANALYSIS – CAPITAL FORECASTS

Table E-1
2013 Asset Management Plan
Scheduled Capital Replacement (Tax Supported Assets) - Initial
Scenario 1: Replacement Year Based on PSAB 3150 Data

Asset Type	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL	
Total Scheduled Capital Replacement	1,137,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	1,117,000	11,370,000
Buildings	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	412,640
Storm sewer	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	1,814,060
Land improvements	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	15,003,720
Vehicle	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	442,640
Machinery/equipment/vehicles	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	263,133	2,631,330

Table E-2
2013 Asset Management Plan
Scheduled Capital Replacement (Tax Supported Assets) - Initial
Scenario 2: Replacement Year Based on Condition and Risk

Asset Type	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	TOTAL	
Total Scheduled Capital Replacement	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	1,321,000	13,210,000
Buildings	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	41,264	412,640
Storm sewer	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	181,406	1,814,060
Land improvements	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	1,500,372	15,003,720
Vehicle	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	44,264	442,640
Machinery/equipment/vehicles	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	31,750	317,500

Figure E-1
Tax Supported Assets
Scenario 1: Replacement Year Based on PSAB 3150 Data

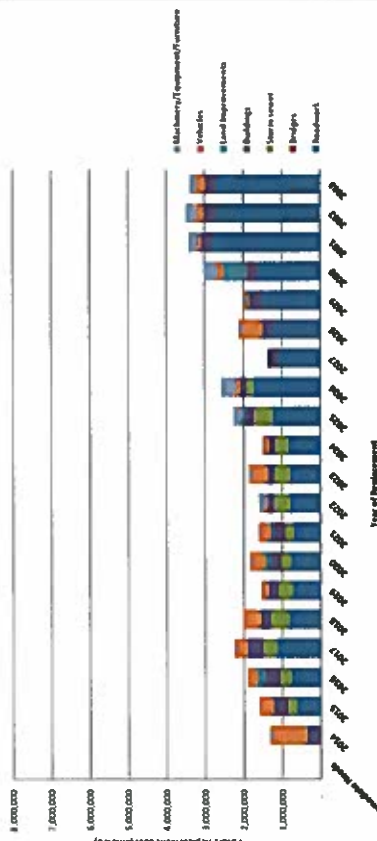
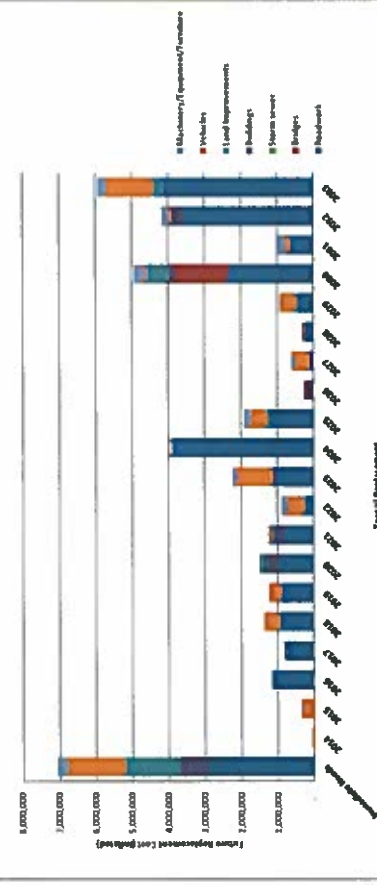


Figure E-2
Tax Supported Assets
Scenario 2: Replacement Year Based on Condition and Risk



APPENDIX F
TAX SUPPORTED ASSET MANAGEMENT STRATEGY &
FINANCING STRATEGY

Table F-1
 Town of Ayer
 2013 Asset Management Plan
 Expansion Projects - Unfunded

Description	Fiscal Year													
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	
Total	180,500	25,000	100,000	500,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Greenhouse (DEI)														
Fire Protection - Communication Project (part of Lynn County)														
Police - HVAC Repairs/Enhance	25,000													
Police - Communication Repairs/Enhance	100,000													
Police - Radio/Scanner	30,000			500,000										
Police - Emergency Vehicle	600,000													
Parks and Recreation - New Public Works Building	70,000													
Parks and Recreation - Park/Overseer Improvements	25,000			25,000										
Parks and Recreation - Playground Equipment Upgrade	20,000			20,000										
Parks and Recreation - Sportsfield Lighting/Fuel Maintenance Reserve	17,500													
Infrastructure - Main Parking Lot #1 Improvements	17,000													
Infrastructure - Main Parking Lot #2 Improvements	215,000													
Infrastructure - MA & Conn Ferry Road	45,000													
Infrastructure - MA & Conn Ferry Road	35,000													
Administration - Capital Plan Review	22,500													
Administration - Development Charge Study	80,000													
Total Capital Expenditures	2,267,000	867,000	187,500	545,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Small Business Grants														
Police - Police Station														
Parks and Recreation - Overlook Construction														
Parks and Recreation - Overlook Construction														
Growth - Regional Distribution Requirements														
Non-Grants Related Distribution Requirements	11,375	453,854	101,887	452,615	6,615	9,287	7,480	26,885						
Development Charge Reserve Fund	213,674	548,048	80,833	139,365	13,365	110,713	47,250	19,635						
Tax Synchronized Capital Reserve Fund														
Development Charge Reserve Fund														
Total Capital Expenditures	2,267,000	2,145,000	867,000	545,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000

Terms of Advance
2012 Asset Management Plan
Forecasting Strategy
Table F-3
Data Requirements

Year	Forecast									
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
	72,216	72,216	72,216	72,216	72,216	72,216	72,216	72,216	72,216	72,216

Table F-4
Revenue and Expenses Forecast by Economic Subsector

Economic Subsector	Revenue										Expenses										
	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Manufacturing	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Retail	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Healthcare	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Education	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000
Government	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Other	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000

APPENDIX G
WATER ASSET MANAGEMENT STRATEGY & FINANCING
STRATEGY

Table G-1
Town of Ayliner
2013 Asset Management Plan
Water Expansion Projects - Uninitiated

Description	Total	Forecast																				
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Growth Projects (DCI)																						
Public Works and Water - Replace Sewer Video Cameras	18,000																					
Infrastructure - Purchase Meters & Equipment for Smart Meters	260,000	130,000	130,000																			
Infrastructure - Valve Servicing Program	30,000	10,000	10,000																			
Infrastructure - Hydrant Conversion	40,000	5,000	5,000	5,000	5,000																	
Infrastructure - Remove and Replace Filter Bed Sand	93,000	93,000																				
Infrastructure - Install 8" Pipe at Doyle St Meter Chamber	15,000	15,000																				
Infrastructure - Upgrade Blowers and Blower Building	6,000	6,000																				
Infrastructure - Replace and Upgrade Lab Equipment	12,500			12,500																		
Infrastructure - Repair Turbo Blower	120,000			125,000																		
Infrastructure - Repair and Paint Water Tower	125,000			125,000																		
Total Capital Expenditures	899,500	160,000	151,000	120,500	130,000	105,000	23,000	5,000	5,000													
Capital Financing																						
Finnish Federal Grants																						
Developer Contributions																						
Growth Related Disbursements Requirements																						
Non-Growth Related Disbursements Requirements																						
Development Charges Reserve Fund - Water	44,296	1,895	3,801	2,070	4,106	31,479	895	144	144													
Water Capital Reserve Fund	655,112	156,035	147,266	118,430	125,864	73,521	22,110	4,858	4,858													
Lifecycle Reserve Fund																						
Total Capital Financing	699,500	160,000	151,000	120,500	130,000	105,000	23,000	5,000	5,000													

Terms of Reference
 2011 Asset Management Plan
 Procurement Strategy
 Table B-3
 Water Capital Forecast

	Actual 2011	Actual 2012	Budget 2011	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Water Capital Forecast																									
Water Distribution																									
Water Distribution - Network & Feed Facilities																									
Water Distribution - New Buildings	27,294	1,145	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Distribution - Main & Interconnections	17,917	3,196																							
Water Distribution - Water Treatment	2,326																								
Water Distribution - Capital Expenditures																									
Water Distribution - Maintenance																									
Water Distribution - Major Rehabilitation																									
Water Distribution - Total	47,537	4,441	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Production																									
Water Production - Maintenance																									
Water Production - Major Rehabilitation																									
Water Production - Total																									
Water Treatment																									
Water Treatment - Maintenance																									
Water Treatment - Major Rehabilitation																									
Water Treatment - Total																									
Water Distribution - Total	47,537	4,441	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water Production - Total																									
Water Treatment - Total																									
Total Water Capital Forecast	47,537	4,441	65,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Plan of Action
2013 Asset Management Plan
Project Strategy
Table G.3
Debt Instruments

Year	Principal Payments												
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	
2013													
2014													
2015													
2016													
2017													
2018													
2019													
2020													
2021													
2022													
2023													
2024													
2025													
2026													
2027													
2028													
2029													
2030													
2031													
2032													
2033													

Table G.4
Revenues and Resources Fund Estimated Subtotals

Category	Estimated Subtotals											
	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
General Fund	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
Special Assessments	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
State Grants	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
Federal Grants	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
Other Revenues	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111	1,111,111
Total	5,555,555	5,555,555	5,555,555	5,555,555	5,555,555	5,555,555	5,555,555	5,555,555	5,555,555	5,555,555	5,555,555	5,555,555

Note: Funding source split based on 7 percentage of total asset expense

APPENDIX H
WASTEWATER ASSET MANAGEMENT STRATEGY &
FINANCING STRATEGY

Table H-1
Town of Ayrmer
2013 Asset Management Plan
Wastewater Expansion Projects - Uninitiated

Description	Total	Forecast																				
		2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Open Projects (O&M)																						
Infrastructure - Upgrade Van Street Pumping Station	8 520	8 500																				
Infrastructure - Upgrade Trippel Pumping Station	10 500	10 500																				
Total Capital Expenditures	19 000	19 000																				
Capital Expenditures																						
Provisional Contributions																						
Developer Contributions																						
Growth Related Deferred Contributions Requirements																						
Non-Growth Related Deferred Contributions Requirements																						
Development Charges Reserve Fund - Wastewater	303	303																				
Wastewater Capital Reserve Fund	18 691	18 691																				
Levy Reserve Fund																						
Total Capital Financing	19 000	19 000																				

Form of Salary
2011 Joint Memorandum
Personnel Summary

Table 6.5
Dollars in thousands

Year	Fiscal Year												
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Base Salary	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139
Step	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170
Performance	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Health Insurance	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Retirement	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Compensation	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309

Year	Fiscal Year												
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Base Salary	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139
Step	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170
Performance	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Health Insurance	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Retirement	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Compensation	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309

Year	Fiscal Year												
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Base Salary	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139
Step	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170
Performance	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Health Insurance	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Retirement	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Compensation	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309

Year	Fiscal Year												
	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Base Salary	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139	182,139
Step	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170	45,170
Performance	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000	19,000
Health Insurance	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Retirement	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Total Compensation	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309	276,309

NOTE: Salary ranges and salaries are a percentage of current salary amount.

Table 4-3
2013 Asset Management Plan
Funding Summary

Account	Funding Summary																							
	Actual 2011	Actual 2012	Budget 2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	
Not Impact on Water-related Services																								
Operating Expenditures	511,684	511,919	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500
Infrastructure Services	198,648	203,882	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500
Not Expenditures due to Level of Service Adjustments																								
Transfer to Capital	61,835	68,036	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	18,500	
Transfers to Business Units																								
Transfers from Business Units																								
Transfers from Other Capital (Water-related)																								
Transfers from Other Capital (Non-Water-related)																								
New Debt - Growth Related Payments																								
New Debt - Non-Growth Related Payment																								
Leasing Debt Payments	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	25,552	
Transfer from Other (Fund Development Charges) (one)																								
New Year Supplies Acquisition	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	(12,547)	
Water-related Services & Revenue	537,781	533,148	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	539,281	
Water-related Revenue																								
Water-related Revenue																								

