

Appendix B - PSAB - Budget Reconciliation

	2018
Budget Surpluses:	
General (Property Tax Supported Operations)	411,376
Building	147,447
Water	303,115
Wastewater – KLSW	183,555
Wastewater – Cottam	73,534
Total Budget Surpluses	1,119,027
Tangible Capital Asset Adjustments (Amortization Exp - Additions + Disposals)	(763,951)
Long-term Debt Principal Repayments	647,079
Reserve withdrawals in excess of contributions	(479,758)
Local Improvement Revenue	696,709
UWSS Surplus	1,140,140
Non-Budgeted Items:	
Employee Future Benefit Expense	(38,513)
Other Items*	150,020
2018 Surplus - PSAB	2,470,754

* These items are not budgeted because they have offsetting reserve adjustments or will be recovered in future years