

Costing Center Summary

Costing Center: RATE REVENUES

Previous Costing Center: RATE REVENUES

Division: WATER AND
WASTEWATER

Department: TREASURY UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 5860

Approved: No

Manager: Val Rochelle 729-2223

Description:

This cost center reflects the revenues generated from utility sales to the various classifications of consumers and includes bulk, consumption charges, and the flat meter service charge.

Comments:

2011 is the final year of the Public Utilities Board (PUB) approved rates. Engineering feels there is little risk in continuing with the current rates through 2012, and as such this budget reflects current rates. A study will begin in early 2012 to propose new rates for 2013 and onwards.

Outlook:

The PUB is generally supportive of single rate structures as proposed in the last City of Brandon rate study. It will be proposed that the City of Brandon continue to move toward a single water rate by the end of the coming period (2013).

Costing Center Summary

Costing Center: RATE REVENUES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
47910	METERED CONSUMPTION	Decreased	4.84 %	9,484,092	9,025,373
47912	METER SERVICE	Decreased	2.17 %	872,960	853,994
47940	BULK SALES	Unchanged	0.00 %	62,000	62,000
47950	METERED CONSUMPTION	Decreased	6.76 %	4,133,193	3,853,782
Total Revenues:				14,552,245	13,795,149

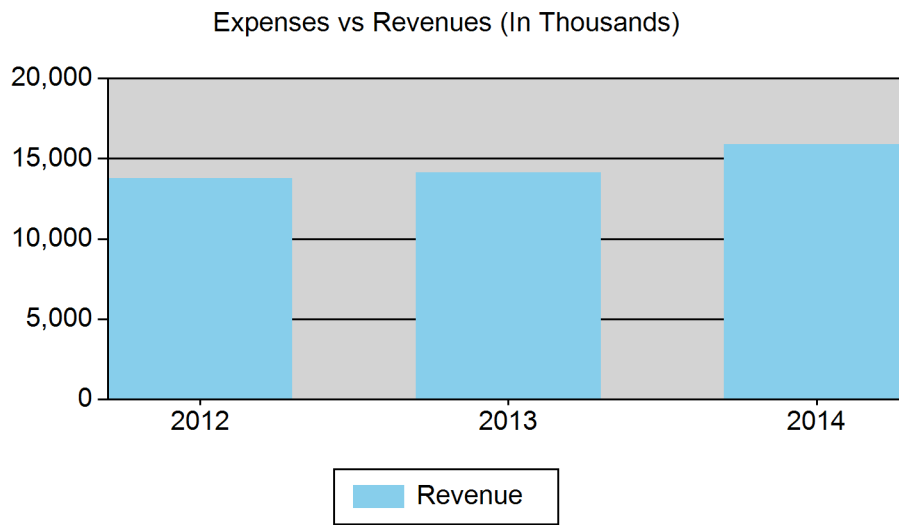
Costing Center Summary

Costing Center: RATE REVENUES

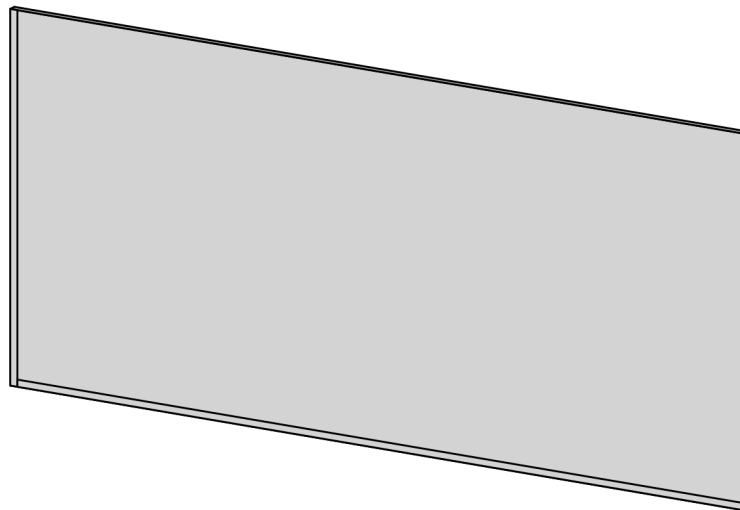
	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Permits, Licenses and Fines				
47913 COLLECTION REFERRAL FEE	5	0	0	0
Permits, Licenses and Fines Total	5	0	0	0
User Fees and Sales of Goods				
47910 METERED CONSUMPTION Water	10,112,478	9,484,092	9,025,373	9,256,921
47912 METER SERVICE	990,827	872,960	853,994	871,074
47940 BULK SALES	63,031	62,000	62,000	62,000
47950 METERED CONSUMPTION Wastewater	4,364,896	4,133,193	3,853,782	3,936,847
User Fees and Sales of Goods Total	15,531,232	14,552,245	13,795,149	14,126,842
	15,531,236	14,552,245	13,795,149	14,126,842
			(5.20%)	2.40%
Net Total	15,531,236	14,552,245	13,795,149	14,126,842

Costing Center Summary

Costing Center: RATE REVENUES



Expenses



Costing Center Summary

Costing Center: UTILITY ADMINISTRATION

Previous Costing Center: UTILITY
ADMINISTRATION

Budget Year: 2012

Division: WATER AND
WASTEWATER

Accounting Reference: 6008

Department: TREASURY UTILITIES

Approved: No

Stage: Council Review

Manager: Val Rochelle 729-2223

Description:

This cost center reflects costs associated with the Water Billing Section of the Treasury Department (1 permanent staff plus temporary staff for 3 days each month related to stuffing bills). The other costs are mostly allocations of administrative overhead for IT, HR, engineering, safety, and Operations management.

Comments:

The Public Utilities Board (PUB) has recently issued guidelines where they encourage full costing of the Utility to calculate rates that demonstrate the value of the commodity. This means that they support allocation of costs that were historically funded by property taxes. This account includes personnel allocations. Other costs such as equipment charges are charged directly to the relevant utility operating accounts.

Outlook:

The majority of cost escalation within this account is payroll related.

Costing Center Summary

Costing Center: UTILITY ADMINISTRATION

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	4.44 %	1,094,871	1,143,476
51084	OVERTIME SALARIES	Increased	900.00 %	1,000	10,000
51141	TRAINING & DEVELOPMENT	Unchanged	0.00 %	500	500
52015	CONTRACTS	Decreased	3.46 %	5,200	5,020
52069	PRINTING COSTS	Decreased	31.25 %	1,600	1,100
52089	COMMISSION	Unchanged	0.00 %	200	200
52387	BANK PROCESSING FEES	Not used this year		5,200	0
53130	TELEPHONE REGULAR	Decreased	20.00 %	500	400
53131	TELEPHONE LONG DISTANCE	Decreased	60.00 %	25	10
54068	POSTAGE	Unchanged	0.00 %	33,590	33,590
54099	PARTS AND MATERIALS	Increased	19.05 %	4,200	5,000
59003	ADVERTISING	Decreased	33.33 %	3,000	2,000
59011	PUBLIC UTILITY BOARD FEES	Unchanged	0.00 %	1,100	1,100
Total Expenditures:				1,150,986	1,202,396

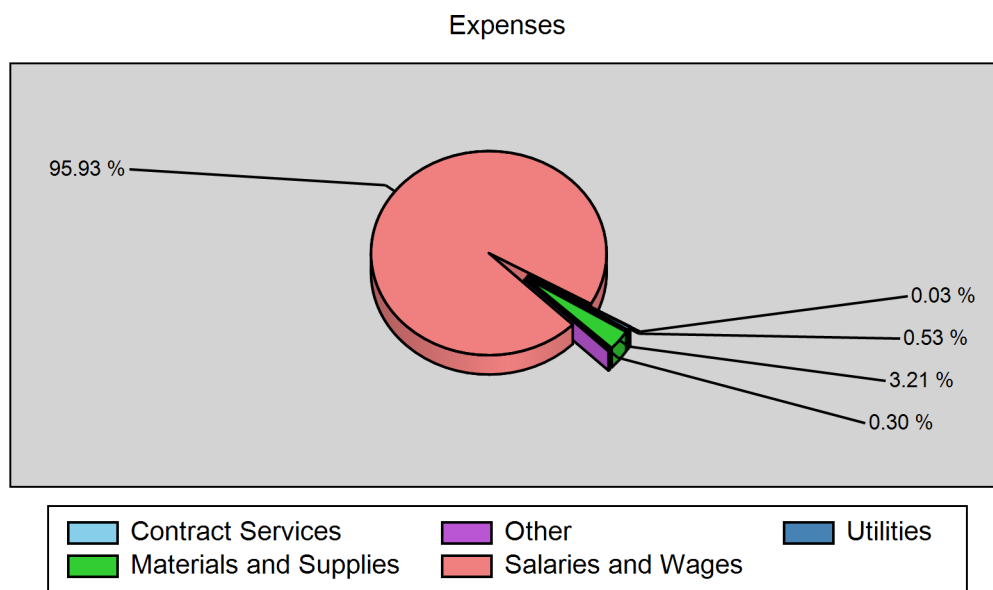
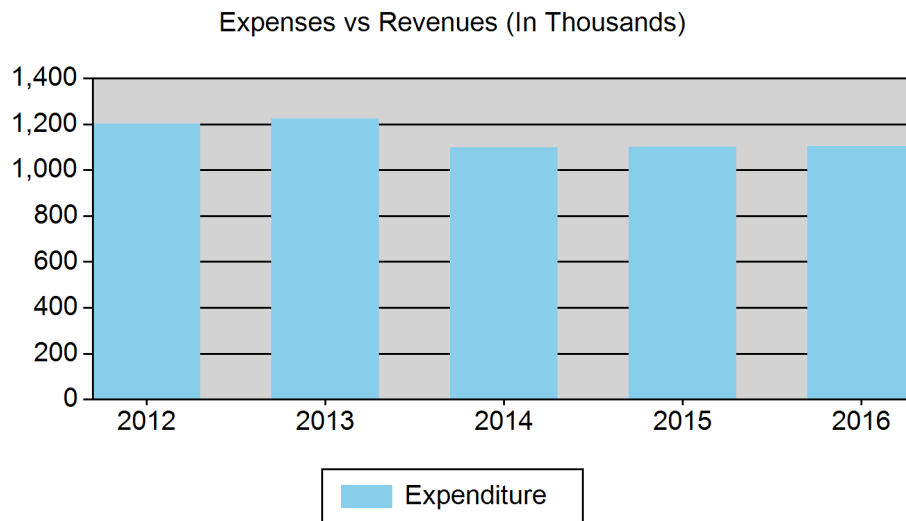
Costing Center Summary

Costing Center: UTILITY ADMINISTRATION

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	1,086	5,200	5,020	1,020
52028 FIRE INSURANCE	18,373	0	0	0
52029 LIABILITY INSURANCE	13,773	0	0	0
52069 PRINTING COSTS	627	1,600	1,100	1,600
52089 COMMISSION	0	200	200	200
52387 BANK PROCESSING FEES	4,481	5,200	0	0
Contract Services Total	38,339	12,200	6,320	2,820
Materials and Supplies				
54068 POSTAGE	32,450	33,590	33,590	33,590
54099 PARTS AND MATERIALS	5,903	4,200	5,000	6,000
Materials and Supplies Total	38,353	37,790	38,590	39,590
Other				
51141 TRAINING & DEVELOPMENT COSTS	0	500	500	500
59003 ADVERTISING	0	3,000	2,000	1,000
59011 PUBLIC UTILITY BOARD FEES	100	1,100	1,100	100
59214 ENGINEERING CHARGE	73,246	0	0	0
Other Total	73,346	4,600	3,600	1,600
Salaries and Wages				
51083 REGULAR SALARIES	929,492	1,094,871	1,143,476	1,170,377
51084 OVERTIME SALARIES	8,105	1,000	10,000	10,000
52085 WATER METER READING	57	0	0	0
Salaries and Wages Total	937,654	1,095,871	1,153,476	1,180,377
Utilities				
53130 TELEPHONE REGULAR	400	500	400	400
53131 TELEPHONE LONG DISTANCE	13	25	10	10
Utilities Total	413	525	410	410
	1,088,105	1,150,986	1,202,396	1,224,797
			4.47%	1.86%
Net Total	(1,088,105)	(1,150,986)	(1,202,396)	(1,224,797)

Costing Center Summary

Costing Center: UTILITY ADMINISTRATION



Costing Center Summary

Costing Center: UTILITY PENALTIES

Previous Costing Center: UTILITY PENALTIES

Division: WATER AND
WASTEWATER

Department: TREASURY UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0735

Approved: No

Manager: Val Rochelle 729-2223

Description:

This cost center reflects penalties collected due to late payment of utility accounts - both water and wastewater. The penalty rate is compounded at 1.25% per month.

Comments:

The Public Utilities Board (PUB) has agreed to allow the City of Brandon to recover collection costs from tenants in situations where the landlord has requested the account be sent to a collection agent. With this arrangement, neither the City nor the landlord will incur a charge should the collection be successful. In the event the collection agency is unsuccessful in collecting, the amount is ultimately added to the property taxes at the service address related to the utility account.

Outlook:

Costing Center Summary

Costing Center: UTILITY PENALTIES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
47990	RECEIPTS - UTILITY	Unchanged	0.00 %	60,000	60,000
Total Revenues:				60,000	60,000

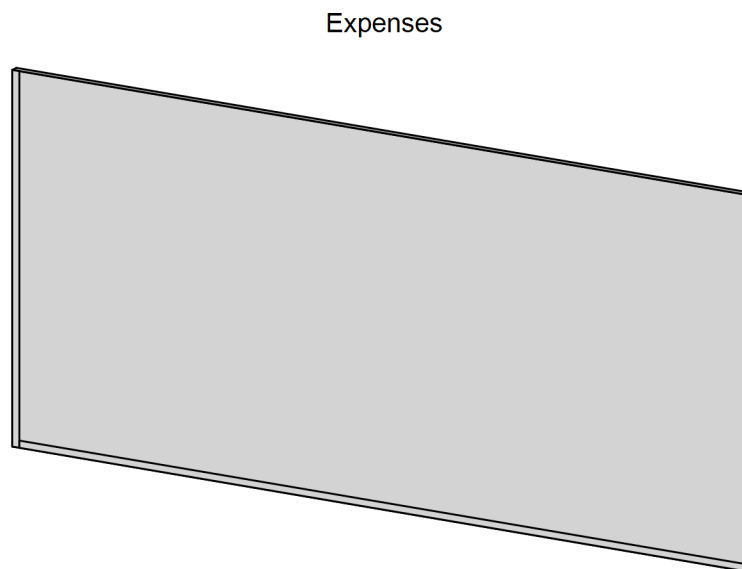
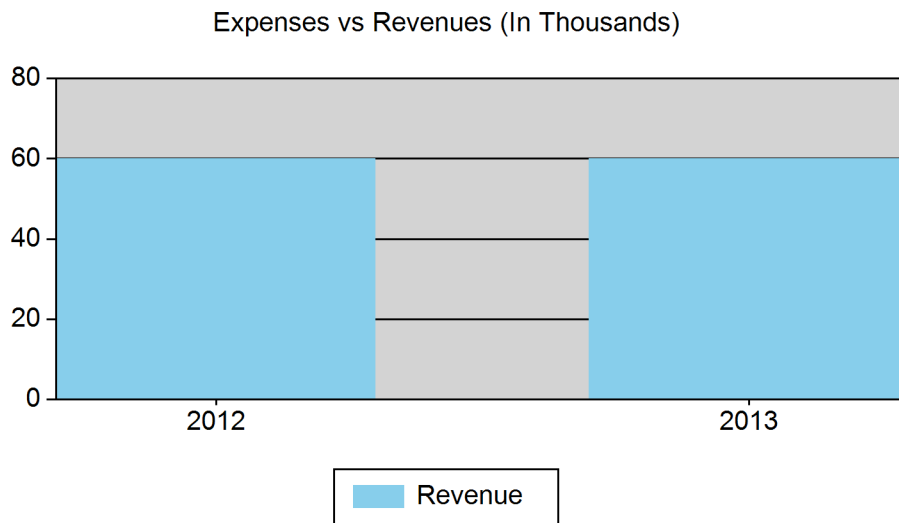
Costing Center Summary

Costing Center: UTILITY PENALTIES

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Other Income				
47990 RECEIPTS - UTILITY	76,001	60,000	60,000	60,000
Other Income Total	76,001	60,000	60,000	60,000
	76,001	60,000	60,000	60,000
			0.00%	0.00%
Net Total	76,001	60,000	60,000	60,000

Costing Center Summary

Costing Center: UTILITY PENALTIES



Costing Center Summary

Costing Center: INDUSTRIAL WWTF

Previous Costing Center: INDUSTRIAL WWTF

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 2466

Approved: No

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the costs of operating the Industrial Wastewater Treatment Facility (IWWTF) located at 65th Street East.

Unlike in previous years where all of these costs were recovered from Maple Leaf, the Phase II upgrade in 2008/2009 resulted in supernatant from the City sludge lagoons being returned to the IWWTF for treatment. As a portion of supernatant consists of City flow, there will need to be an accounting for this in the charges to Maple Leaf. Further, in negotiations with Maple Leaf, the previous 20% administrative markup will not apply to large volume consumable items such as power, lime, methanol, etc. This will be reflected in the revenue associated with cost recovery from Maple Leaf.

The full time staff compliment for the IWWTF is 6 Operators.

Comments:

Prior to the Phase II upgrade of the Industrial WWTF, Maple Leaf was wholly responsible for the operating costs of the facility. Upon the completion of Phase II (September 2009), Maple Leaf will no longer be the sole user of the facility with the City of Brandon making up a small portion of the incoming flows. As such, the operating costs will be allocated accordingly. In a related matter, at Maple Leaf's request, as per their right, the administrative fees levied against the operating costs was reviewed. The outcome was that the method for the calculation of administrative fees was amended. The overall impact of these two changes was that revenues generated from the operation of the IWWTF was reduced significantly.

Further to Phase II, the overall expansion will result in a net increase in the operating costs of the facility.

Outlook:

The ultimate plan is to complete a Phase III upgrade of the facility where flows from Wyeth, Maple Leaf, and the City of Brandon are combined to be treated in one central treatment facility. At this time, allocation of operating costs will be on a user pays basis. Overall operating costs will be expected to rise but will be offset by a reduction in the operating costs of the Municipal WWTF as its primary function changes from a treatment facility to a pre-treatment facility.

Costing Center Summary

Costing Center: INDUSTRIAL WWTF

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
47303	MAPLE LEAF	Increased	6.94 %	2,385,459	2,550,960
Total Revenues:				2,385,459	2,550,960
Expenditures					
51083	REGULAR SALARIES	Increased	28.97 %	394,477	508,774
51084	OVERTIME SALARIES	Unchanged	0.00 %	15,000	15,000
51090	SHIFT DIFFERENTIAL	Unchanged	0.00 %	1,250	1,250
51122	BOOT ALLOWANCE	Unchanged	0.00 %	428	428
51141	TRAINING & DEVELOPMENT	Unchanged	0.00 %	4,000	4,000
51184	DOUBLE OVERTIME	Unchanged	0.00 %	2,000	2,000
52015	CONTRACTS	Decreased	32.95 %	522,000	350,000
52019	CONSULTING FEES	Unchanged	0.00 %	20,000	20,000
52028	FIRE INSURANCE	Increased	8.82 %	10,860	11,818
52032	VEHICLE INSURANCE	New this year		0	500
52049	LABORATORY TESTING	Unchanged	0.00 %	140,000	140,000
52081	EXTERNAL EQUIPMENT	Unchanged	0.00 %	10,000	10,000
53025	HEAT	Unchanged	0.00 %	125,000	125,000
53046	POWER	Unchanged	0.00 %	210,000	210,000
53130	TELEPHONE REGULAR	Unchanged	0.00 %	1,500	1,500
53131	TELEPHONE LONG DISTANCE	Decreased	65.00 %	100	35
53150	WATER	Increased	21.62 %	37,000	45,000
54021	FREIGHT	Unchanged	0.00 %	5,500	5,500
54099	PARTS AND MATERIALS	Unchanged	0.00 %	110,000	110,000
54103	GASOLINE #2	New this year		0	3,751
54104	DIESEL	Not used this year		500	0
54111	LIME	Unchanged	0.00 %	30,000	30,000
54119	COAGULANT	Unchanged	0.00 %	260,000	260,000
54121	NITROGEN	Unchanged	0.00 %	5,000	5,000
54122	CITRIC ACID	Decreased	25.00 %	40,000	30,000
54123	SODIUM HYPOCHLORITE	Decreased	71.43 %	35,000	10,000
54463	METHANOL	Unchanged	0.00 %	550,000	550,000
59003	ADVERTISING	Unchanged	0.00 %	150	150
59036	SAFETY EQUIPMENT	Unchanged	0.00 %	4,500	4,500
59050	MAINTENANCE OF GROUNDS	Unchanged	0.00 %	20,000	20,000
59080	INTERNAL EQUIPMENT	Decreased	46.67 %	15,000	8,000
59139	CONFERENCE COSTS	Unchanged	0.00 %	3,000	3,000
Total Expenditures:				2,572,265	2,485,206

Costing Center Summary

Costing Center: INDUSTRIAL WWTF

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
User Fees and Sales of Goods				
47303 MAPLE LEAF	1,813,719	2,385,459	2,550,960	2,100,000
User Fees and Sales of Goods Total	1,813,719	2,385,459	2,550,960	2,100,000
	1,813,719	2,385,459	2,550,960	2,100,000
			6.94%	(17.68%)
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	429	428	428	380
Benefits Total	429	428	428	380
Contract Services				
52015 CONTRACTS	1,776	522,000	350,000	440,000
52019 CONSULTING FEES	2,630	20,000	20,000	25,000
52028 FIRE INSURANCE	11,818	10,860	11,818	12,055
52032 VEHICLE INSURANCE	0	0	500	500
52049 LABORATORY TESTING	127,152	140,000	140,000	140,000
52081 EXTERNAL EQUIPMENT RENTAL	20,843	10,000	10,000	10,000
52113 LABORATORY	28,033	0	0	0
Contract Services Total	192,252	702,860	532,318	627,555
Equipment Purchases				
59036 SAFETY EQUIPMENT	1,776	4,500	4,500	4,500
Equipment Purchases Total	1,776	4,500	4,500	4,500
Materials and Supplies				
54021 FREIGHT	4,652	5,500	5,500	5,500
54099 PARTS AND MATERIALS	153,453	110,000	110,000	100,000
54103 GASOLINE #2	0	0	3,751	3,751
54104 DIESEL	0	500	0	0
54111 LIME	83,551	30,000	30,000	30,000
54119 COAGULANT	226,225	260,000	260,000	300,000
54121 NITROGEN	4,954	5,000	5,000	7,000
54122 CITRIC ACID	25,792	40,000	30,000	70,000
54123 SODIUM HYPOCHLORITE	4,447	35,000	10,000	20,000
54323 INSURANCE DEDUCTIBLE	500	0	0	0
54463 METHANOL	414,109	550,000	550,000	550,000
Materials and Supplies Total	917,683	1,036,000	1,004,251	1,086,251
Other				
51141 TRAINING & DEVELOPMENT COSTS	4,283	4,000	4,000	4,000
59003 ADVERTISING	201	150	150	150
59050 MAINTENANCE OF GROUNDS	11,681	20,000	20,000	20,000
59080 INTERNAL EQUIPMENT RENTAL	10,803	15,000	8,000	8,000
59139 CONFERENCE COSTS	799	3,000	3,000	3,000
Other Total	27,767	42,150	35,150	35,150
Salaries and Wages				
51083 REGULAR SALARIES	296,169	394,477	508,774	518,889

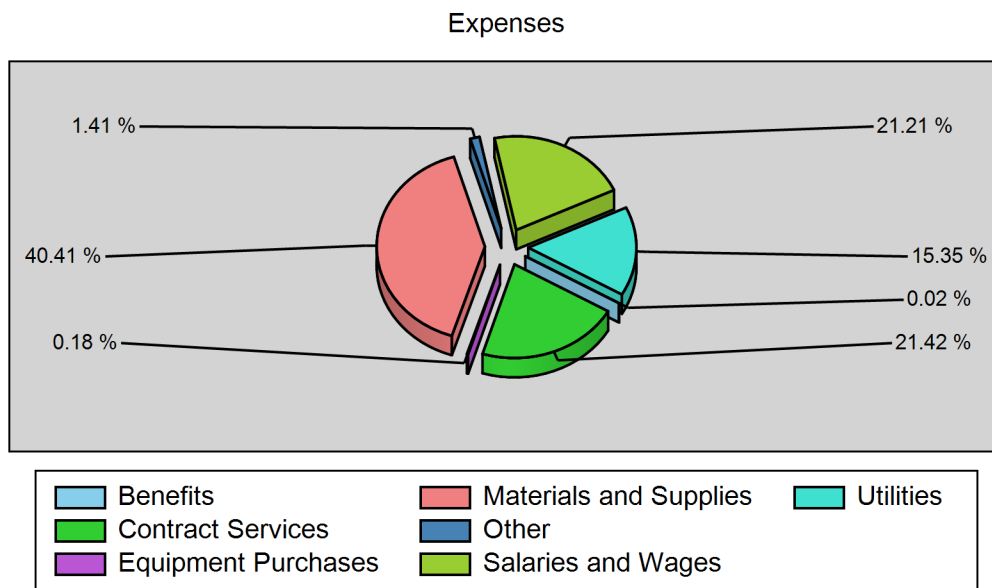
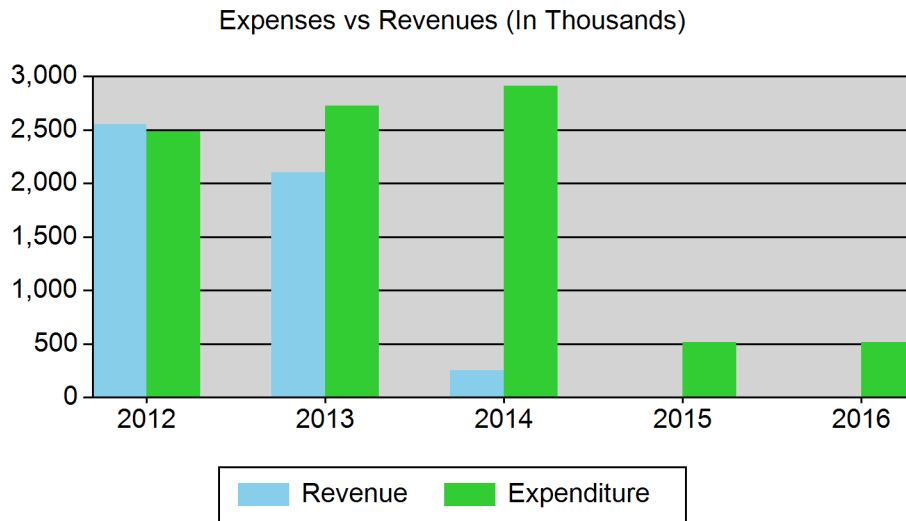
Costing Center Summary

Costing Center: INDUSTRIAL WWTF

		2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
51084	OVERTIME SALARIES	2,015	15,000	15,000	15,000
51085	SICK PAY	4,754	0	0	0
51086	STATUTORY HOLIDAY PAY	12,438	0	0	0
51087	VACATION PAY	18,668	0	0	0
51090	SHIFT DIFFERENTIAL	2,090	1,250	1,250	1,250
51184	DOUBLE OVERTIME	5,502	2,000	2,000	2,000
51186	STATUTORY PREMIUM	3,489	0	0	0
51202	COMPASSIONATE PAY	714	0	0	0
51350	BANK TIME EARNED	7,331	0	0	0
Salaries and Wages Total		353,171	412,727	527,024	537,139
Utilities					
53025	HEAT	68,833	125,000	125,000	150,000
53046	POWER	218,315	210,000	210,000	240,000
53130	TELEPHONE REGULAR	1,290	1,500	1,500	2,000
53131	TELEPHONE LONG DISTANCE	43	100	35	35
53150	WATER	29,985	37,000	45,000	45,000
Utilities Total		318,466	373,600	381,535	437,035
		1,811,543	2,572,265	2,485,206	2,728,010
				(3.38%)	9.77%
Net Total		2,176	(186,806)	65,754	(628,010)

Costing Center Summary

Costing Center: INDUSTRIAL WWTF



Costing Center Summary

Costing Center: LIFT STATIONS

Previous Costing Center: LIFT STATIONS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0856

Approved: No

Manager: Patrick Pulak 729-2477

Description:

This cost center captures all of the operating costs for the City's wastewater lift stations.

Comments:

The City has seven lift stations, these are; Hilton, Elderwood, South End, College, Dyke Pump, PTH No 10, and the Airport.

Outlook:

As there is only minor upgrade work planned for the Elderwood Lift Station in the 10 year Capital, it can be expected that the only changes in the operating budget will be due to fluctuations in utility costs.

Costing Center Summary

Costing Center: LIFT STATIONS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51084	OVERTIME SALARIES	Unchanged	0.00 %	400	400
52028	FIRE INSURANCE	Increased	38.64 %	3,080	4,270
52081	EXTERNAL EQUIPMENT	Unchanged	0.00 %	1,500	1,500
53046	POWER	Unchanged	0.00 %	35,000	35,000
53130	TELEPHONE REGULAR	Unchanged	0.00 %	6,600	6,600
53150	WATER	Unchanged	0.00 %	1,900	1,900
54099	PARTS AND MATERIALS	Unchanged	0.00 %	30,000	30,000
54104	DIESEL	Unchanged	0.00 %	2,500	2,500
59080	INTERNAL EQUIPMENT	Not used this year		600	0
Total Expenditures:				81,580	82,170

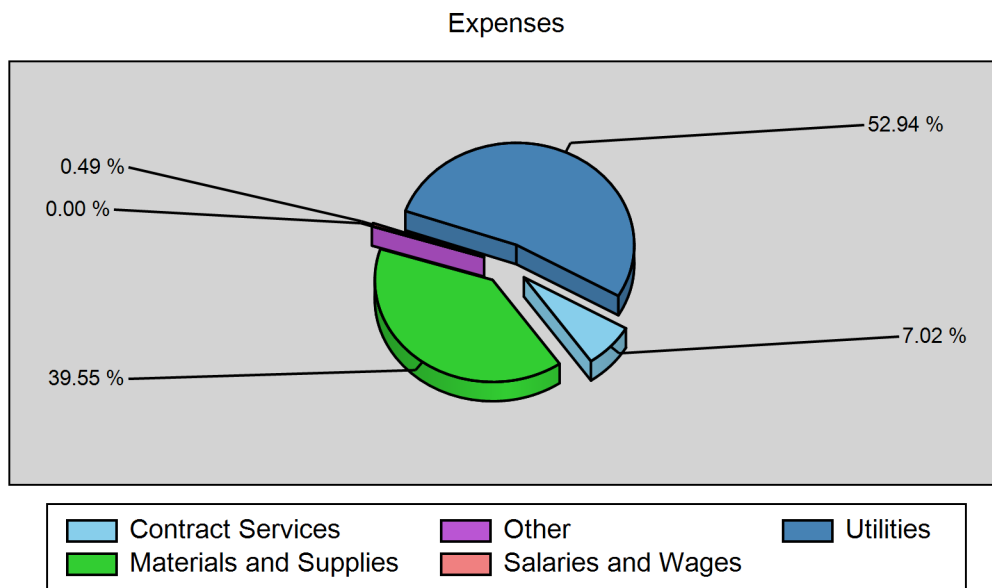
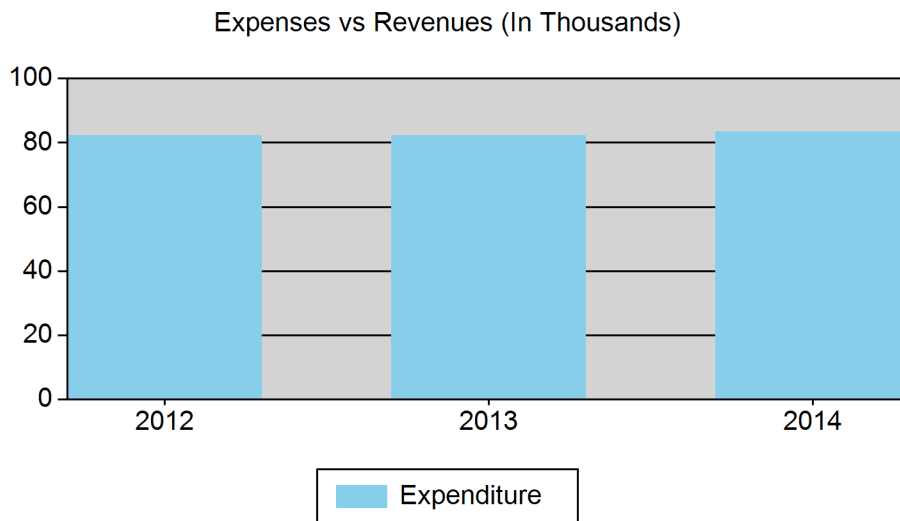
Costing Center Summary

Costing Center: LIFT STATIONS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Contract Services				
52028 FIRE INSURANCE	0	3,080	4,270	4,354
52081 EXTERNAL EQUIPMENT RENTAL	0	1,500	1,500	1,500
Contract Services Total	0	4,580	5,770	5,854
Materials and Supplies				
54099 PARTS AND MATERIALS	27,655	30,000	30,000	30,000
54104 DIESEL	0	2,500	2,500	2,500
Materials and Supplies Total	27,655	32,500	32,500	32,500
Other				
59080 INTERNAL EQUIPMENT RENTAL	0	600	0	0
Other Total	0	600	0	0
Salaries and Wages				
51084 OVERTIME SALARIES	0	400	400	400
Salaries and Wages Total	0	400	400	400
Utilities				
53046 POWER	28,045	35,000	35,000	35,000
53130 TELEPHONE REGULAR	2,961	6,600	6,600	6,600
53150 WATER	2,422	1,900	1,900	1,900
Utilities Total	33,428	43,500	43,500	43,500
	61,083	81,580	82,170	82,254
			0.72%	0.10%
Net Total	(61,083)	(81,580)	(82,170)	(82,254)

Costing Center Summary

Costing Center: LIFT STATIONS



Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS

Previous Costing Center: MAINTENANCE
OPERATIONS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0816

Approved: No

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the salaries and operating costs for the maintenance staff at the Water and Wastewater Treatment Facilities.

The full time staff compliment for this department is 8.

3 millwrights

1 apprentice plumber

1 plumber

2 electricians

1 maintenance chargehand

Comments:

The staff perform routine and preventative maintenance for the Water Treatment Facility, Municipal Wastewater Treatment Facility, Industrial Wastewater Treatment Facility and ancillary facilities. The ancillary facilities consist of 4 booster stations, 10th Street Reservoir, 2 Groundwater Wells, Sludge Dewatering Facility, Intake Works, 8 lift stations, lagoons and associated equipment.

The maintenance staff are faced with additional challenges that will assist in enabling facility operations to achieve increasing regulatory standards under the Environment Act and Drinking Water Safety Act. This requires qualified maintenance of advanced technologies such as membrane and UV systems, additional calibration of metering and sensing equipment, laser alignment of pump and motor drives, infrared scanning of electrical equipment, and ensuring an adequate inventory of critical spare parts.

Outlook:

The maintenance salaries have a Project Code allocation that will allow the utility to track project expenses more accurately once the financial program is interfaced with the maintenance/fixed asset program.

Continuous and additional maintenance will be required with additional works being completed such as the Industrial Wastewater Treatment Membrane System and expansion of Phase 3.

Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Decreased	10.86 %	456,454	406,883
51084	OVERTIME SALARIES	Unchanged	0.00 %	1,236	1,236
51122	BOOT ALLOWANCE	Unchanged	0.00 %	720	720
51141	TRAINING & DEVELOPMENT	Unchanged	0.00 %	4,708	4,708
51184	DOUBLE OVERTIME	Unchanged	0.00 %	7,000	7,000
53130	TELEPHONE REGULAR	Unchanged	0.00 %	2,266	2,266
53131	TELEPHONE LONG DISTANCE	Decreased	41.75 %	515	300
53445	CELLULAR TELEPHONE	Decreased	20.00 %	5,150	4,120
59036	SAFETY EQUIPMENT	Unchanged	0.00 %	4,429	4,429
59059	MEMBERSHIP	Unchanged	0.00 %	70	70
59080	INTERNAL EQUIPMENT	Not used this year		45,811	0
59139	CONFERENCE COSTS	Unchanged	0.00 %	1,648	1,648
Total Expenditures:				530,008	433,380

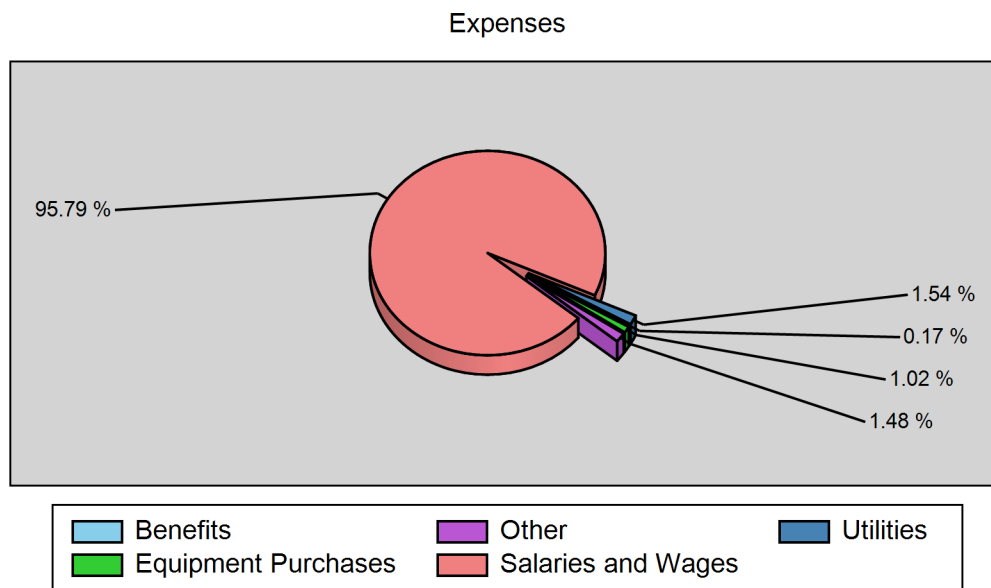
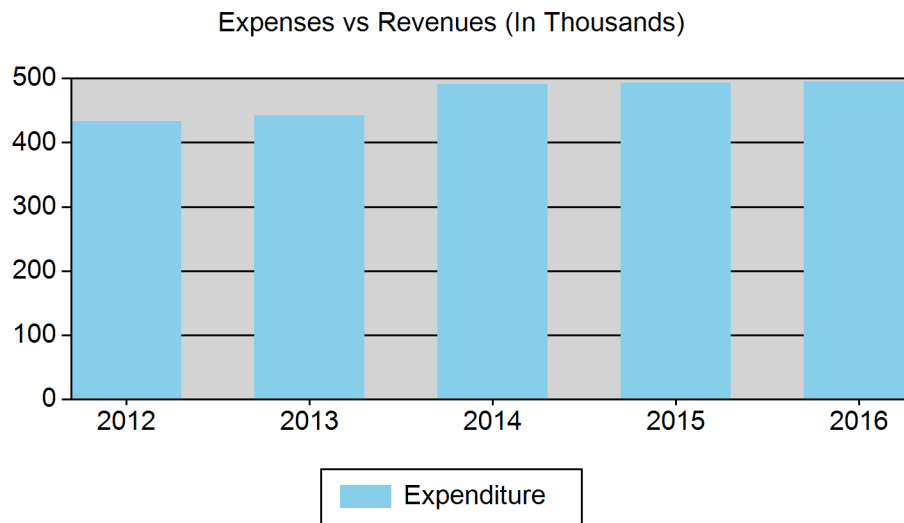
Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	854	720	720	720
Benefits Total	854	720	720	720
Equipment Purchases				
59036 SAFETY EQUIPMENT	6,436	4,429	4,429	4,562
Equipment Purchases Total	6,436	4,429	4,429	4,562
Other				
51141 TRAINING & DEVELOPMENT COSTS	3,803	4,708	4,708	4,849
59059 MEMBERSHIP	0	70	70	72
59080 INTERNAL EQUIPMENT RENTAL	45,000	45,811	0	0
59139 CONFERENCE COSTS	0	1,648	1,648	1,697
Other Total	48,803	52,237	6,426	6,619
Salaries and Wages				
51083 REGULAR SALARIES	369,252	456,454	406,883	414,632
51084 OVERTIME SALARIES	13,162	1,236	1,236	1,273
51184 DOUBLE OVERTIME	0	7,000	7,000	7,210
Salaries and Wages Total	382,414	464,690	415,119	423,115
Utilities				
53130 TELEPHONE REGULAR	1,854	2,266	2,266	2,334
53131 TELEPHONE LONG DISTANCE	133	515	300	300
53445 CELLULAR TELEPHONE	4,369	4,000	4,120	4,244
Utilities Total	6,357	6,781	6,686	6,878
	444,864	528,858	433,380	441,894
			(18.05%)	1.96%
Net Total	(444,864)	(528,858)	(433,380)	(441,894)

Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS



Costing Center Summary

Costing Center: MISC UTILITY REVENUES-ENG

Previous Costing Center: MISC UTILITY
REVENUES-ENG

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0758

Approved: No

Manager: Ian Christiansen 729-
2217

Description:

This cost center captures the revenues generated from sewer and water installation permits.

Comments:

In the recent past the development of land has seen an increase in the number of multifamily units and an increase in the number of dwelling unit being built on lands with no public right-of-way such as condominiums. This has resulted in a lower number of permit required and a corresponding drop in permit revues.

Outlook:

The current building activity level and the nature of the developments are expected to remain stable for the next several years.

Costing Center Summary

Costing Center: MISC UTILITY REVENUES-ENG

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
47003	EXCAVATION PERMITS	Increased	33.33 %	15,000	20,000
Total Revenues:				15,000	20,000

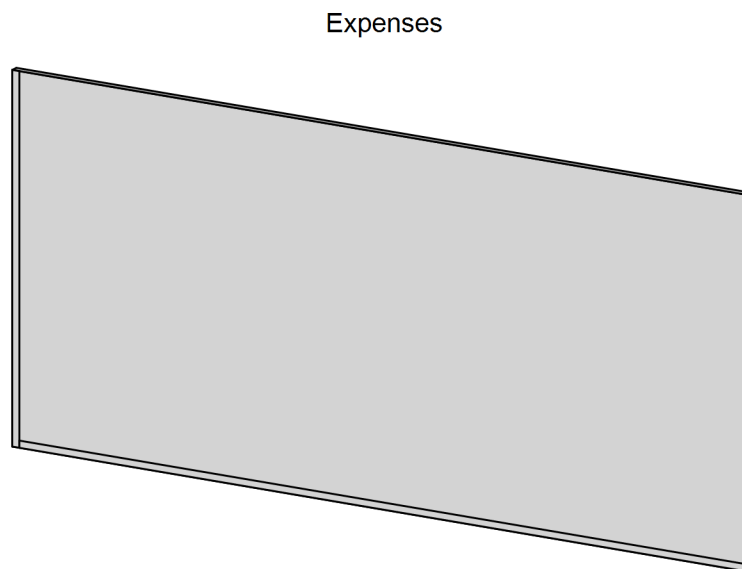
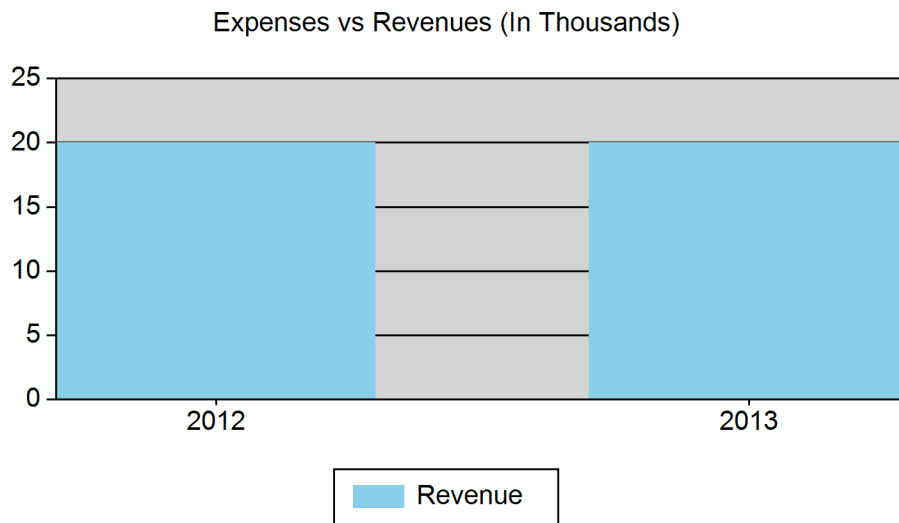
Costing Center Summary

Costing Center: MISC UTILITY REVENUES-ENG

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Permits, Licenses and Fines				
47003 EXCAVATION PERMITS	21,200	19,000	20,000	20,000
Permits, Licenses and Fines Total	21,200	19,000	20,000	20,000
User Fees and Sales of Goods				
47506 SCRAP METAL SALES	394	180	0	0
User Fees and Sales of Goods Total	394	180	0	0
	21,594	19,180	20,000	20,000
			4.28%	0.00%
Net Total	21,594	19,180	20,000	20,000

Costing Center Summary

Costing Center: MISC UTILITY REVENUES-ENG



Costing Center Summary

Costing Center: MISC UTILITY REVENUES-WASTEWAT

Previous Costing Center: MISC UTILITY
REVENUES-
WASTEWAT

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 2486

Approved: No

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the revenues for wastewater surcharges. Typically, these surcharges deal with situations that cause treatment challenges and/or for the dumping of commercial septage to the lagoon.

Comments:

Outlook:

As we get a better understanding of the costs associated with treating septage waste, the rates will be increased on a simple cost recovery basis or higher. The outlook is that revenues generated from receiving septage waste will continue rise in the foreseeable future.

Costing Center Summary

Costing Center: MISC UTILITY REVENUES-WASTEWAT

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
47309	SEPTIC DISPOSAL DUMP FEES	Unchanged	0.00 %	47,770	47,770
47956	INDUSTRIAL SURCHARGES	Decreased	75.00 %	48,000	12,000
Total Revenues:				95,770	59,770

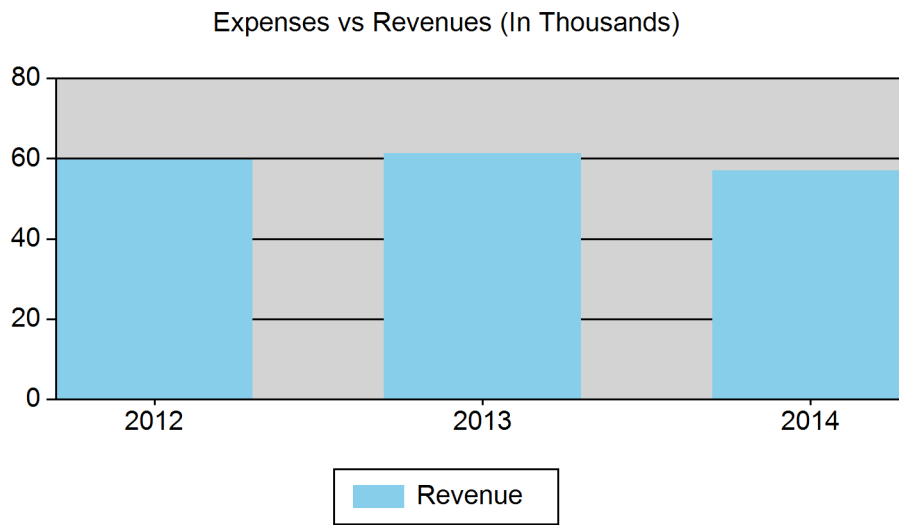
Costing Center Summary

Costing Center: MISC UTILITY REVENUES-WASTEWAT

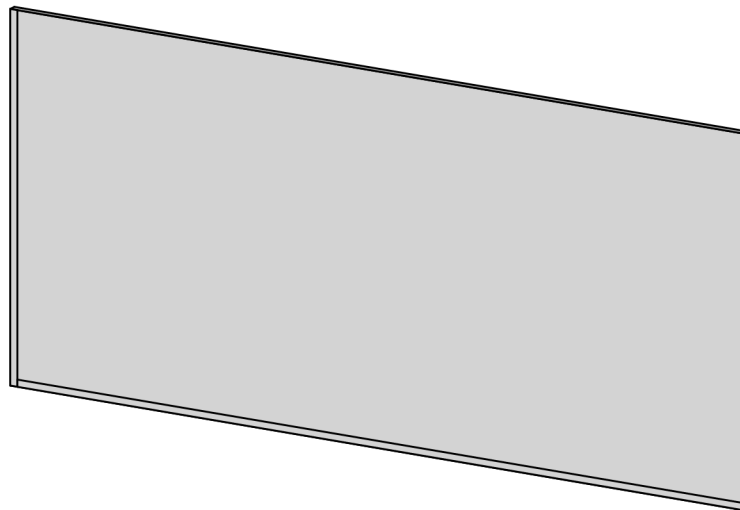
	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Other Income				
47999 REVENUE	0	969,000	0	0
Other Income Total	0	969,000	0	0
Permits, Licenses and Fines				
47956 INDUSTRIAL SURCHARGES	11,645	48,000	12,000	12,000
Permits, Licenses and Fines Total	11,645	48,000	12,000	12,000
User Fees and Sales of Goods				
47309 SEPTIC DISPOSAL DUMP FEES	29,428	47,770	47,770	49,318
User Fees and Sales of Goods Total	29,428	47,770	47,770	49,318
	41,073	1,064,770	59,770	61,318
			(94.39%)	2.59%
Net Total	41,073	1,064,770	59,770	61,318

Costing Center Summary

Costing Center: MISC UTILITY REVENUES-WASTEWAT



Expenses



Costing Center Summary

Costing Center: PURIFICATION & TREATMENT

Previous Costing Center: PURIFICATION & TREATMENT

Division: WATER AND WASTEWATER

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0780

Approved: No

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the costs of supplying various chemicals utilized in the Water Treatment Facility, as well as the internal and external laboratory costs associated with our quality control program. The main costs within this budget are the chemicals used for softening and solids settling, i.e., lime, soda ash, and alum.

Comments:

Depending on the commodity, with recent market shifts and uncertainty, chemicals are estimated to increase 3% to 10%.

Outlook:

Chemical use for water treatment fluctuates throughout the course of the year and is greatly affected by many variables and source water quality. No changes in treatment technology are expected in the near future, therefore all non-chemical expenses are expected to keep pace with inflation.

Costing Center Summary

Costing Center: PURIFICATION & TREATMENT

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
52049	LABORATORY TESTING	Unchanged	0.00 %	56,779	56,779
52113	LABORATORY	Unchanged	0.00 %	11,696	11,696
54021	FREIGHT	Unchanged	0.00 %	2,500	2,500
54108	SULPHATE OF ALUMINA	Increased	27.43 %	145,024	184,800
54109	CHLORINE	Decreased	3.21 %	68,235	66,042
54110	SODA ASH	Decreased	4.55 %	235,092	224,404
54111	LIME	Increased	3.90 %	459,800	477,714
54112	ACTIVE CARBON	Increased	1.94 %	72,521	73,930
54114	FLUORIDATION	Increased	1.94 %	19,034	19,404
54115	POLYMERS-ANIONIC	Increased	7.18 %	69,655	74,655
54116	POTASSIUM PERMANGANATE	Increased	1.96 %	26,122	26,633
54117	FERRIC SULPHATE	Unchanged	0.00 %	27,735	27,735
54296	TRIAL CHEMICAL	Unchanged	0.00 %	10,000	10,000
54653	CARBON DIOXIDE	Unchanged	0.00 %	90,176	90,176
Total Expenditures:				1,294,369	1,346,468

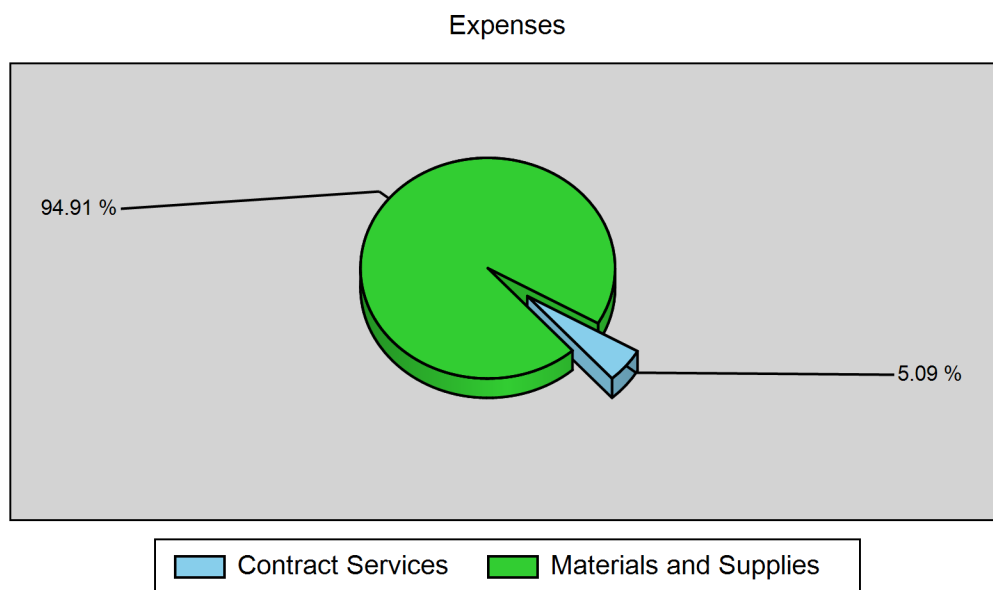
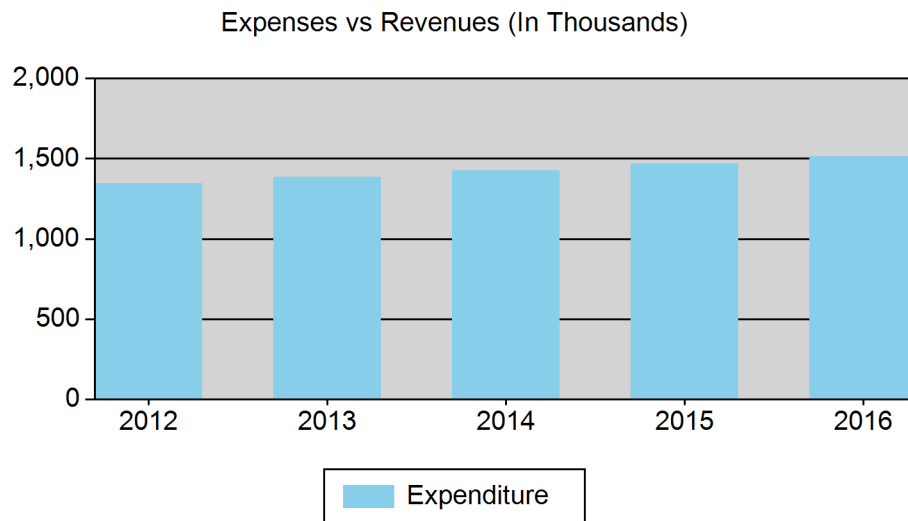
Costing Center Summary

Costing Center: PURIFICATION & TREATMENT

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Contract Services				
52049 LABORATORY TESTING	48,045	45,000	56,779	58,482
52113 LABORATORY	5,499	11,696	11,696	12,047
Contract Services Total	53,544	56,696	68,475	70,529
Materials and Supplies				
54021 FREIGHT	1,839	2,500	2,500	2,575
54108 SULPHATE OF ALUMINA	151,222	200,000	184,800	190,344
54109 CHLORINE	54,131	68,235	66,042	68,024
54110 SODA ASH	200,073	170,000	224,404	231,136
54111 LIME	413,141	550,000	477,714	492,045
54112 ACTIVE CARBON	26,202	72,521	73,930	76,148
54114 FLUORIDATION	11,309	19,034	19,404	19,986
54115 POLYMERS-ANIONIC	87,839	69,655	74,655	76,895
54116 POTASSIUM PERMANGANATE	22,362	0	26,633	27,432
54117 FERRIC SULPHATE	8,130	27,735	27,735	28,567
54296 TRIAL CHEMICAL	3,531	5,000	10,000	10,300
54653 CARBON DIOXIDE	79,754	90,176	90,176	92,881
59293 CYLINDER DEPOSITS	30,350	0	0	0
Materials and Supplies Total	1,089,884	1,274,856	1,277,993	1,316,333
	1,143,427	1,331,552	1,346,468	1,386,862
			1.12%	3.00%
Net Total	(1,143,427)	(1,331,552)	(1,346,468)	(1,386,862)

Costing Center Summary

Costing Center: PURIFICATION & TREATMENT



Costing Center Summary

Costing Center: RES APPR-ENG WATER/WASTEWATER

Previous Costing Center: RES APPR-ENG
WATER/WASTEWATER

Budget Year: 2012

Division: WATER AND
WASTEWATER

Accounting Reference: 2581

Department: ENGINEERING
UTILITIES

Approved: No

Stage: Council Review

Manager: Ian Christiansen 729-
2217

Description:

This cost center reflects the appropriation of funds to the Water Reserve and the Wastewater Reserve. These appropriations are based on the 10 year capital forecast.

Comments:

The Utility Rates are set in three year time periods and the current rate structure is valid through 2011, which means that a rate study and application for rate review must be put before the Public Utilities Board in 2012. The rates will allow for the funding of the reserves and ultimately the capital works.

Outlook:

Future water rates studies will emphasize an equalized rate structure, versus the previous declining rate model.

Costing Center Summary

Costing Center: RES APPR-ENG WATER/WASTEWATER

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
58541	WATER DISTRIBUTION B/L	Decreased	66.67 %	1,500,000	500,000
58557	WASTEWATER DISTRIB B/L	New this year		0	1,000,000
Total Expenditures:				1,500,000	1,500,000

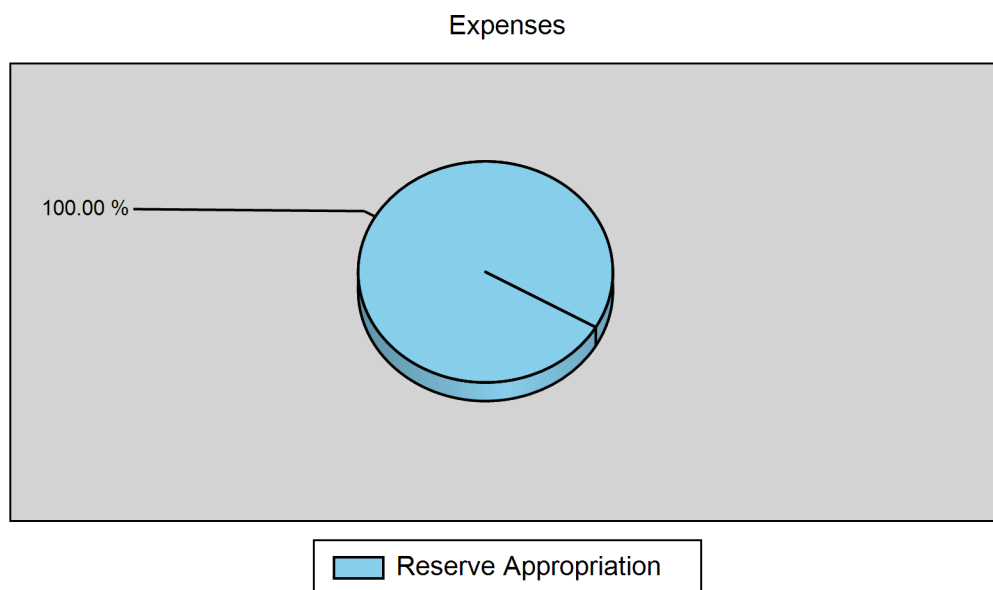
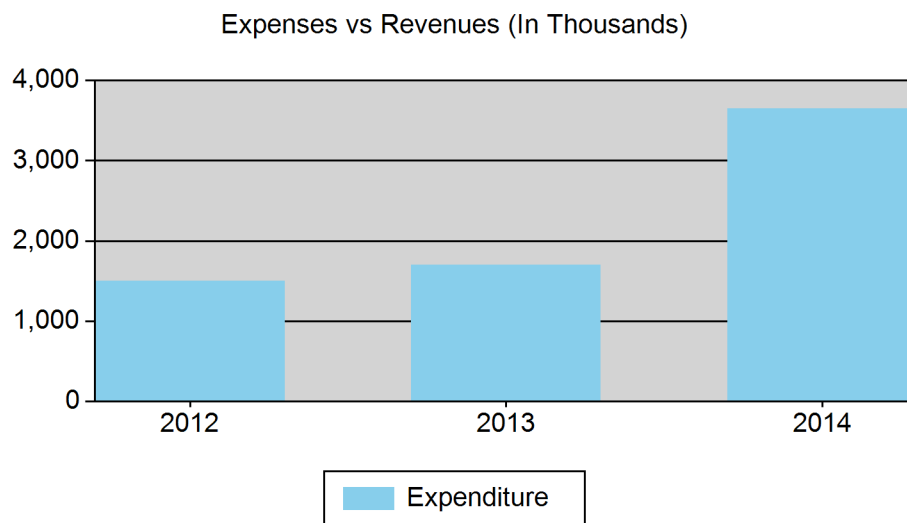
Costing Center Summary

Costing Center: RES APPR-ENG WATER/WASTEWATER

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Reserve Appropriation				
58541 WATER DISTRIBUTION B/L 6382	1,650,000	1,500,000	500,000	1,000,000
58546 IWWTF EQUIP REPLACEM B/L 6623	0	0	0	0
58557 WASTEWATER DISTRIB B/L 6732	500,000	0	1,000,000	700,000
Reserve Appropriation Total	2,150,000	1,500,000	1,500,000	1,700,000
	2,150,000	1,500,000	1,500,000	1,700,000
			0.00%	13.33%
Net Total	(2,150,000)	(1,500,000)	(1,500,000)	(1,700,000)

Costing Center Summary

Costing Center: RES APPR-ENG WATER/WASTEWATER



Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS

Previous Costing Center: SEWAGE LAGOON
OPERATIONS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 0855

Approved: No

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the costs of operating and maintaining the City's lagoon system. Typical costs include maintaining the road network, maintaining the integrity of the lagoon cells and Wastewater monitoring and testing costs. The operating costs for Cell #4, which are recoverable from Wyeth, are also covered in this account.

Comments:

The Phase I upgrade allowed the Industrial WWTF to meet the Provinces level for nutrient removal as outlined in the Provincial Nutrient Management Strategy. The impact of nutrient removal was the need for greater sludge storage. In response, the Phase II upgrade included the construction of a further two sludge storage cells at the City lagoons which meets the needs of the City into year 2035. The expansion, completed in the fall of 2008, will result in greater costs being incurred because of a need for a larger Biosolids to Farmland program. However, as like the IWWTF where the City of Brandon and Maple Leaf are allocated there share of the operating costs, the same will apply as it pertains to the handling of sludge. Therefore any increase in the operating cost of the lagoons will be recovered from Maple Leaf.

Outlook:

Costs to the City of Brandon for the operation of the lagoons will remain steady until the completion of Phase III at which point the City's Wastewater will be treated for nutrient removal. As such, there will be a corresponding increase in the cost of the Biosolids to Farmland increase which may be in the order of two magnitudes. Currently, the program costs the City approximately \$150,000 per year.

Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
47304	WYETH ORGANICS	Unchanged	0.00 %	10,500	10,500
Total Revenues:				10,500	10,500
Expenditures					
51083	REGULAR SALARIES	Unchanged	0.00 %	2,000	2,000
52015	CONTRACTS	Increased	285.71 %	70,000	270,000
52019	CONSULTING FEES	Unchanged	0.00 %	20,000	20,000
52049	LABORATORY TESTING	Unchanged	0.00 %	4,500	4,500
52081	EXTERNAL EQUIPMENT	Unchanged	0.00 %	2,000	2,000
53046	POWER	Unchanged	0.00 %	5,500	5,500
53130	TELEPHONE REGULAR	Unchanged	0.00 %	450	450
54099	PARTS AND MATERIALS	Decreased	15.79 %	9,500	8,000
59080	INTERNAL EQUIPMENT	Not used this year		600	0
Total Expenditures:				114,550	312,450

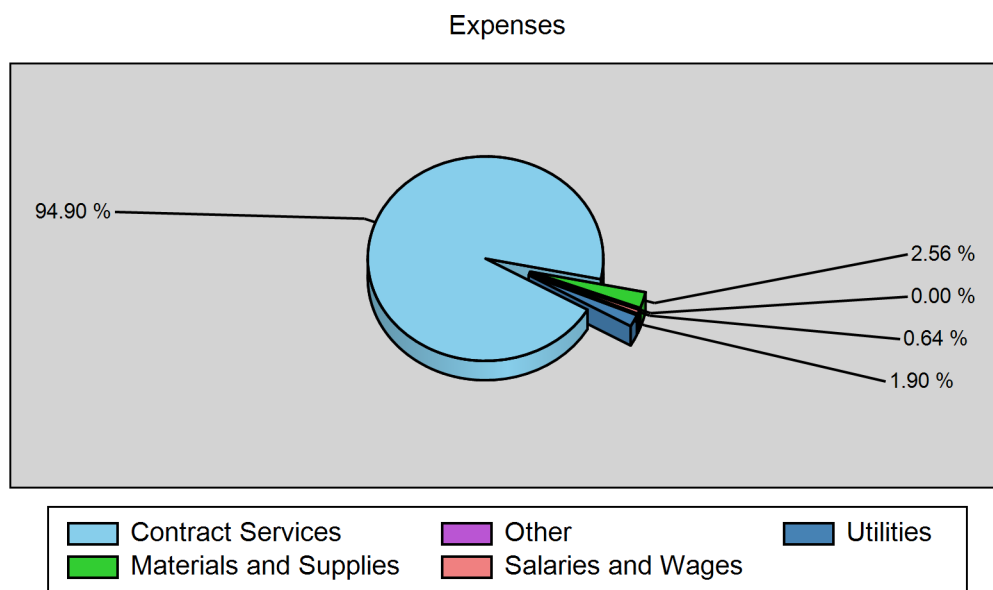
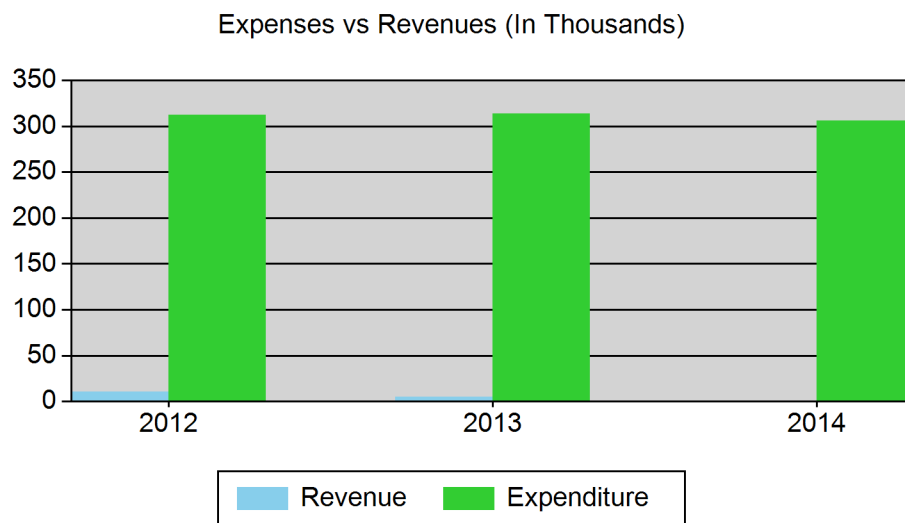
Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
User Fees and Sales of Goods				
47304 WYETH ORGANICS	8,471	10,500	10,500	5,000
User Fees and Sales of Goods Total	8,471	10,500	10,500	5,000
	8,471	10,500	10,500	5,000
			0.00%	(52.38%)
Expenditures				
Contract Services				
52015 CONTRACTS	43,279	70,000	270,000	270,000
52019 CONSULTING FEES	18,162	20,000	20,000	20,000
52049 LABORATORY TESTING	4,620	4,500	4,500	4,400
52081 EXTERNAL EQUIPMENT RENTAL	4,289	2,000	2,000	2,000
Contract Services Total	70,349	96,500	296,500	296,400
Materials and Supplies				
54099 PARTS AND MATERIALS	22,797	9,500	8,000	9,500
Materials and Supplies Total	22,797	9,500	8,000	9,500
Other				
59080 INTERNAL EQUIPMENT RENTAL	0	600	0	0
59128 TAXES ON CITY PROPERTY	10	0	0	0
Other Total	10	600	0	0
Salaries and Wages				
51083 REGULAR SALARIES	26	2,000	2,000	2,000
Salaries and Wages Total	26	2,000	2,000	2,000
Utilities				
53046 POWER	8,573	5,500	5,500	5,500
53130 TELEPHONE REGULAR	431	450	450	450
Utilities Total	9,004	5,950	5,950	5,950
	102,187	114,550	312,450	313,850
			172.76%	0.45%
Net Total	(93,716)	(104,050)	(301,950)	(308,850)

Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS



Costing Center Summary

Costing Center: WASTEWATER RECONSTRUCTION PROJECTS

Previous Costing Center: WASTEWATER
RECONSTRUCTION
PROJECTS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 3959

Approved: No

Manager: Ian Christiansen 729-
2217

Description:

This cost center recognizes the funding of and expenses related to wastewater reconstruction work performed on streets and roads. The funds are all generated by Utility rates and do not include any Grant revenue.

Comments:

This reconstruction work consists of larger scale projects where complete blocks are reconstructed. Increased asset management activities will more accurately define needs in the short term.

Outlook:

As the management of our assets develops and grows, this costing center will become more significant and will likely grow in funding demand for wastewater collection needs. The financial needs of the wastewater treatment component will be satisfied by debenture issue.

Costing Center Summary

Costing Center: WASTEWATER RECONSTRUCTION PROJECTS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
10300	CAPITAL PROJECTS	Unchanged	0.00 %	40,000	40,000
Total Expenditures:				40,000	40,000

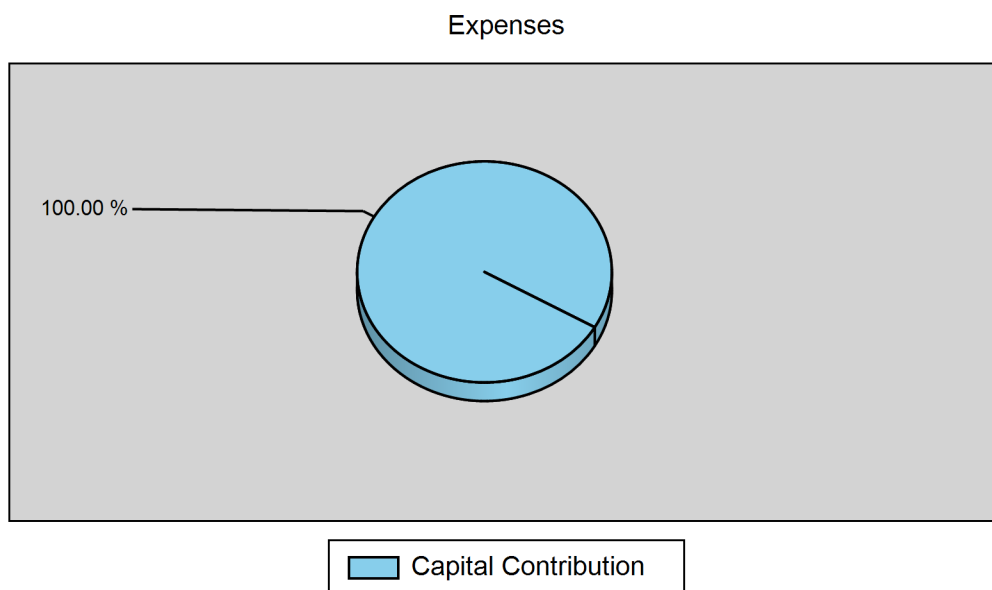
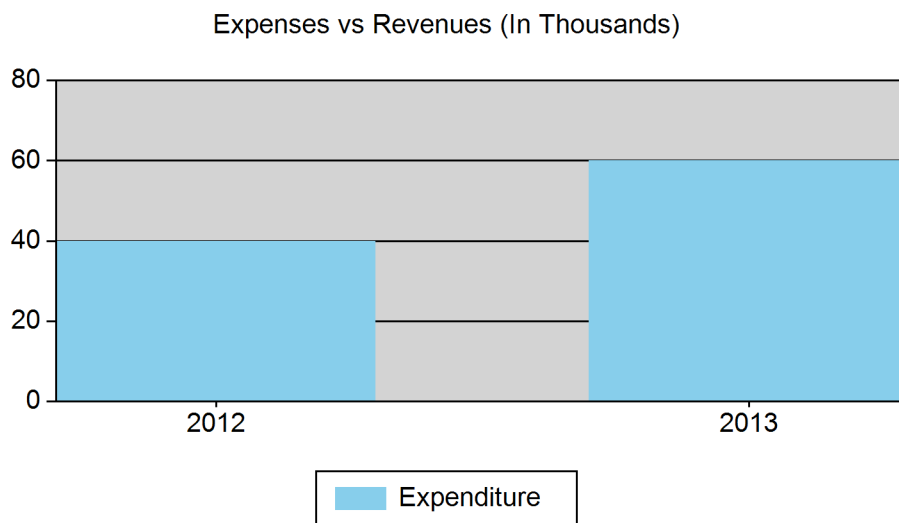
Costing Center Summary

Costing Center: WASTEWATER RECONSTRUCTION PROJECTS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	0	0	40,000	60,000
Capital Contribution Total	0	0	40,000	60,000
	0	0	40,000	60,000
			100.00%	50.00%
Net Total	0	0	(40,000)	(60,000)

Costing Center Summary

Costing Center: WASTEWATER RECONSTRUCTION PROJECTS



Costing Center Summary

Costing Center: WASTEWATER REVENUE PROJECTS

Previous Costing Center: WASTEWATER
REVENUE PROJECTS

Budget Year: 2012

Division: WATER AND
WASTEWATER

Accounting Reference: 3949

Department: ENGINEERING
UTILITIES

Approved: No

Stage: Council Review

Manager: Ian Christiansen 729-
2217

Description:

This cost center captures the funding of as well as the costs associated with capital projects funded by Wastewater Revenue.

Comments:

Outlook:

As the management of our assets develops and grows, this costing center will become more significant and will likely grow in funding demand for wastewater collection needs. The financial needs of the wastewater treatment component will be satisfied by debenture issue.

Costing Center Summary

Costing Center: WASTEWATER REVENUE PROJECTS

Costing Center Summary

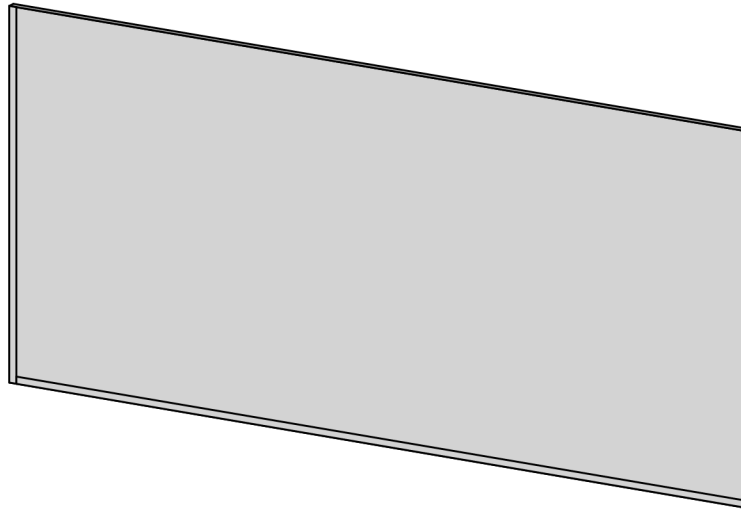
Costing Center: WASTEWATER REVENUE PROJECTS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	100,312	0	0	0
Capital Contribution Total	100,312	0	0	0
	100,312	0	0	0
			0.00%	0.00%
Net Total	(100,312)	0	0	0

Costing Center Summary

Costing Center: WASTEWATER REVENUE PROJECTS

Expenses



Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

Previous Costing Center: WASTEWATER
TREATMENT PLANT
OPE

Budget Year: 2012

Division: WATER AND
WASTEWATER

Accounting Reference: 0850

Department: ENGINEERING
UTILITIES

Approved: No

Stage: Council Review

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the costs of operating and maintaining the municipal Wastewater treatment facility. Costs include operating staff and administrative salaries, process equipment operating maintenance costs, and costs associated with Industrial Monitoring program.

The full time staff compliment of this department is 8.

1 Manager

1 Chargehand

6 Operators

Comments:

The 2012 budget includes funding for the completion of the Sanitary Sewer Modeling and Flow Calibration, as well as fees to conduct a sanitary sewer collection condition assessment.

There are no major changes planned for the operation of the Municipal WWTP for 2012.

Outlook:

Until the Phase III upgrade of the Industrial WWTF is complete, operating costs for the Municipal WWTF are expected to remain steady. After the Phase III upgrade, the purpose of the Municipal WWTF will switch from a treatment facility to that of a pre-treatment facility. It is expected that at that time, operating costs will be reduced by a third or more.

Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Decreased	24.76 %	796,390	599,201
51084	OVERTIME SALARIES	Increased	50.00 %	10,000	15,000
51090	SHIFT DIFFERENTIAL	Unchanged	0.00 %	3,710	3,710
51122	BOOT ALLOWANCE	Increased	15.38 %	1,300	1,500
51141	TRAINING & DEVELOPMENT	Increased	7.14 %	14,000	15,000
51184	DOUBLE OVERTIME	Increased	50.00 %	10,000	15,000
51186	STATUTORY PREMIUM	Increased	6.06 %	3,200	3,394
52015	CONTRACTS	Increased	182.35 %	85,000	240,000
52019	CONSULTING FEES	Increased	800.00 %	15,000	135,000
52028	FIRE INSURANCE	Increased	8.73 %	9,146	9,944
52029	LIABILITY INSURANCE	Decreased	7.22 %	6,500	6,031
52032	VEHICLE INSURANCE	Increased	100.00 %	50	100
52049	LABORATORY TESTING	Unchanged	0.00 %	50,000	50,000
52081	EXTERNAL EQUIPMENT	Unchanged	0.00 %	18,000	18,000
52113	LABORATORY	Decreased	16.67 %	24,000	20,000
53025	HEAT	Decreased	18.48 %	92,000	75,000
53046	POWER	Unchanged	0.00 %	265,000	265,000
53130	TELEPHONE REGULAR	Unchanged	0.00 %	6,300	6,300
53131	TELEPHONE LONG DISTANCE	Decreased	93.75 %	400	25
53150	WATER	Increased	15.38 %	26,000	30,000
53295	RADIO COSTS	Not used this year		400	0
54021	FREIGHT	Increased	9.09 %	4,400	4,800
54099	PARTS AND MATERIALS	Decreased	25.93 %	270,000	200,000
54103	GASOLINE #2	New this year		0	11,135
57438	DEBENTURE DEBT PRINCIPAL	Decreased	30.28 %	1,186,955	827,586
57439	DEBENTURE DEBT INTEREST	Decreased	25.92 %	289,395	214,382
59036	SAFETY EQUIPMENT	Unchanged	0.00 %	10,000	10,000
59050	MAINTENANCE OF GROUNDS	Unchanged	0.00 %	25,000	25,000
59059	MEMBERSHIP	Unchanged	0.00 %	2,000	2,000
59080	INTERNAL EQUIPMENT	Decreased	13.91 %	43,000	37,020
59138	BUSINESS TRAVEL - MILEAGE	Unchanged	0.00 %	2,000	2,000
59139	CONFERENCE COSTS	Increased	7.69 %	13,000	14,000
59241	SPECIAL PROGRAMS	New this year		0	90,000
59248	DISPOSAL SITE CHARGE	Unchanged	0.00 %	2,400	2,400
59997	RECOVERIES INTERNAL	Increased	28.45 %	(698,741)	(897,516)
Total Expenditures:				2,585,805	2,051,012

Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	1,051	1,300	1,500	1,500
Benefits Total	1,051	1,300	1,500	1,500
Contract Services				
52015 CONTRACTS	42,790	435,000	240,000	125,000
52019 CONSULTING FEES	16,172	15,000	135,000	55,000
52028 FIRE INSURANCE	14,215	9,146	9,944	10,146
52029 LIABILITY INSURANCE	6,031	6,500	6,031	6,152
52032 VEHICLE INSURANCE	22	50	100	100
52049 LABORATORY TESTING	56,366	50,000	50,000	50,000
52081 EXTERNAL EQUIPMENT RENTAL	11,233	18,000	18,000	20,000
52113 LABORATORY	16,825	24,000	20,000	24,000
Contract Services Total	163,654	557,696	479,075	290,398
Debenture Debt Servicing Costs				
57438 DEBENTURE DEBT PRINCIPAL	3,425,718	1,186,955	827,586	309,290
57439 DEBENTURE DEBT INTEREST	431,430	289,395	214,382	159,914
Debenture Debt Servicing Costs Total	3,857,148	1,476,350	1,041,968	469,204
Equipment Purchases				
59036 SAFETY EQUIPMENT	7,496	10,000	10,000	10,000
Equipment Purchases Total	7,496	10,000	10,000	10,000
Materials and Supplies				
54021 FREIGHT	7,193	4,400	4,800	4,800
54099 PARTS AND MATERIALS	231,873	270,000	200,000	200,000
54103 GASOLINE #2	237	0	11,135	11,135
54104 DIESEL	2,579	0	0	0
Materials and Supplies Total	241,882	274,400	215,935	215,935
Other				
51141 TRAINING & DEVELOPMENT COSTS	10,981	14,000	15,000	15,000
59014 WORK ORDERS	327	0	0	0
59050 MAINTENANCE OF GROUNDS	33,115	25,000	25,000	25,000
59059 MEMBERSHIP	1,797	2,000	2,000	2,000
59080 INTERNAL EQUIPMENT RENTAL	32,692	43,000	37,020	37,020
59138 BUSINESS TRAVEL - MILEAGE	53	2,000	2,000	2,000
59139 CONFERENCE COSTS	10,708	13,000	14,000	14,000
59241 SPECIAL PROGRAMS	0	0	90,000	0
59248 DISPOSAL SITE CHARGE	3,511	2,400	2,400	2,600
Other Total	93,184	101,400	187,420	97,620
Salaries and Wages				
51017 TRAINING PAY	1,202	0	0	0
51083 REGULAR SALARIES	482,910	796,390	599,201	611,078
51084 OVERTIME SALARIES	396	10,000	15,000	15,000
	2,172,921	2,935,805	2,051,012	1,931,528
			(30.14%)	(5.83%)

Costing Center Summary

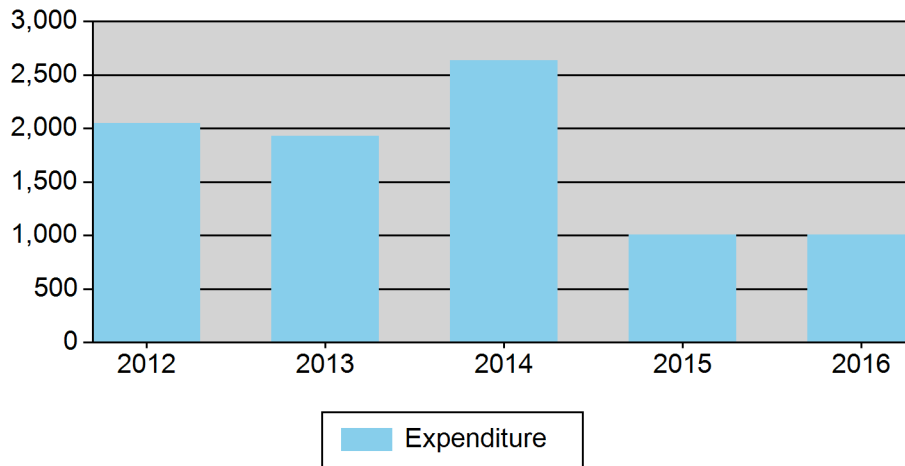
Costing Center: WASTEWATER TREATMENT PLANT OPE

		2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
51085	SICK PAY	33,667	0	0	0
51086	STATUTORY HOLIDAY PAY	30,307	0	0	0
51087	VACATION PAY	47,166	0	0	0
51090	SHIFT DIFFERENTIAL	2,724	3,710	3,710	3,710
51184	DOUBLE OVERTIME	3,020	10,000	15,000	15,000
51186	STATUTORY PREMIUM	4,429	3,200	3,394	3,394
51202	COMPASSIONATE PAY	2,406	0	0	0
51350	BANK TIME EARNED	13,517	0	0	0
Salaries and Wages Total		621,744	823,300	636,305	648,182
Transfers to/from Internal Accounts					
59997	RECOVERIES INTERNAL	(3,165,768)	(698,741)	(897,516)	(194,636)
Transfers to/from Internal Accounts Total		(3,165,768)	(698,741)	(897,516)	(194,636)
Utilities					
53025	HEAT	36,792	92,000	75,000	92,000
53046	POWER	265,154	265,000	265,000	265,000
53130	TELEPHONE REGULAR	4,718	6,300	6,300	6,300
53131	TELEPHONE LONG DISTANCE	0	400	25	25
53150	WATER	45,616	26,000	30,000	30,000
53295	RADIO COSTS	250	400	0	0
Utilities Total		352,530	390,100	376,325	393,325
		2,172,921	2,935,805	2,051,012	1,931,528
				(30.14%)	(5.83%)
Net Total		(2,172,921)	(2,935,805)	(2,051,012)	(1,931,528)

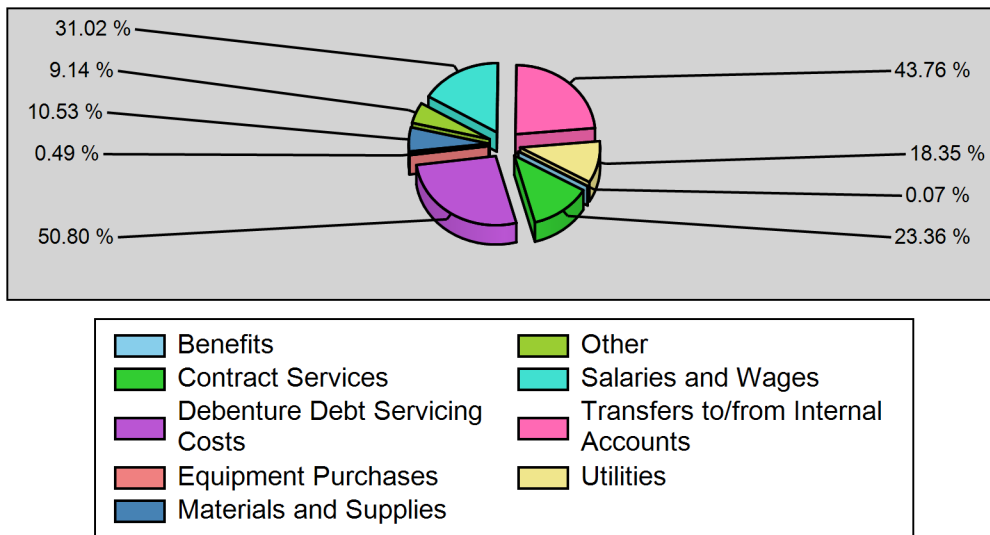
Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: WATER RECONSTRUCTION PROJECTS

Previous Costing Center: WATER
RECONSTRUCTION
PROJECTS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 3958

Approved: No

Manager: Ian Christiansen 729-
2217

Description:

This cost center captures the cost of water reconstruction capital projects that are funded by Water Revenue.

Comments:

Outlook:

As the Asset Management System is further developed and advanced this funding source will gain in significance as well as size.

Costing Center Summary

Costing Center: WATER RECONSTRUCTION PROJECTS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
10300	CAPITAL PROJECTS	Unchanged	0.00 %	400,000	400,000
Total Expenditures:				400,000	400,000

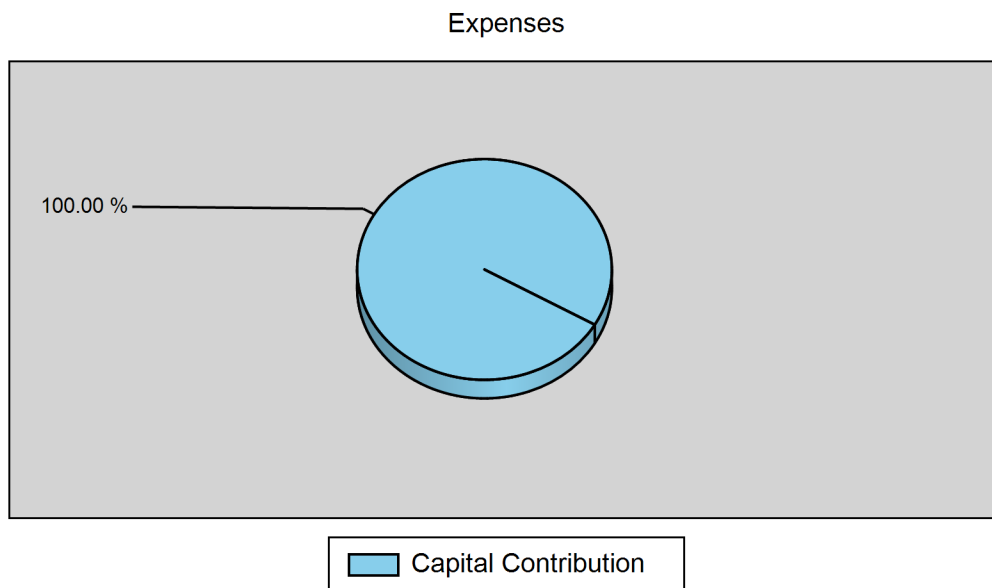
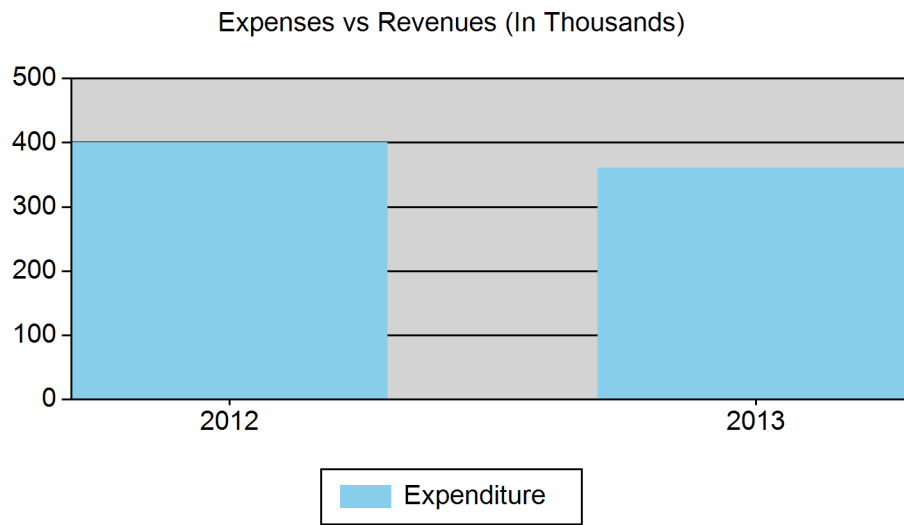
Costing Center Summary

Costing Center: WATER RECONSTRUCTION PROJECTS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	25,000	0	400,000	360,000
Capital Contribution Total	25,000	0	400,000	360,000
	25,000	0	400,000	360,000
			100.00%	(10.00%)
Net Total	(25,000)	0	(400,000)	(360,000)

Costing Center Summary

Costing Center: WATER RECONSTRUCTION PROJECTS



Costing Center Summary

Costing Center: WATER REVENUE PROJECTS

Previous Costing Center: WATER REVENUE
PROJECTS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 3950

Approved: No

Manager: Ian Christiansen 729-
2217

Description:

This cost center captures the cost of capital projects that are funded by Water Revenue. Typical projects include new watermain and water distribution improvement as well as smaller scale water treatment process upgrades.

Comments:

Short term needs in 2012 will concentrate on watermain replacement.

Outlook:

As the management of our assets develops and grows, this costing center will become more significant and will likely grow in funding demand for watermain replacement. Water Treatment financial demands will be limited to quality improvements and maintenance of the status quo in terms of treatment facilities.

Costing Center Summary

Costing Center: WATER REVENUE PROJECTS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
10300	CAPITAL PROJECTS	Increased	316.67 %	192,000	800,000
Total Expenditures:				192,000	800,000

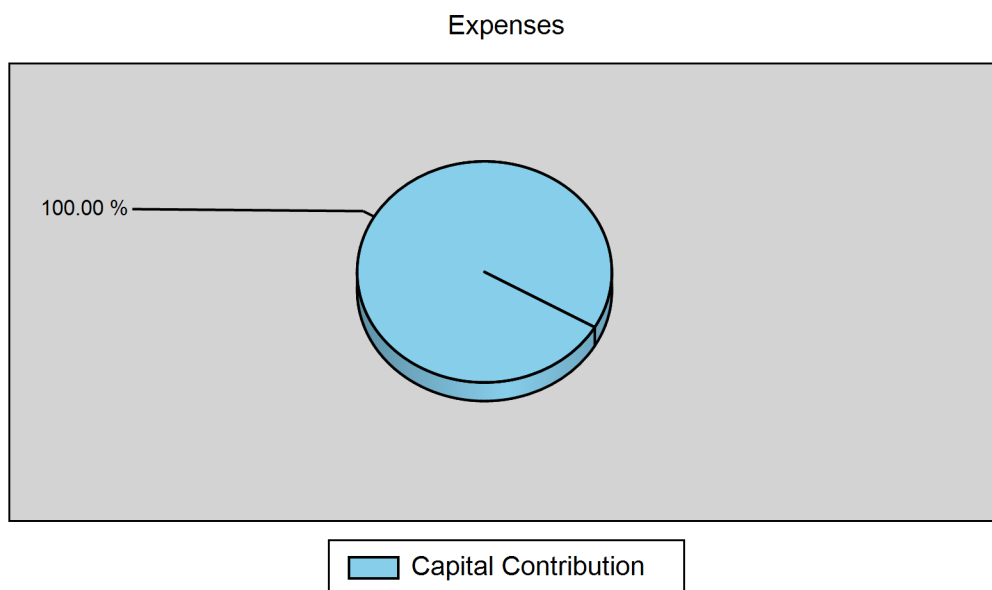
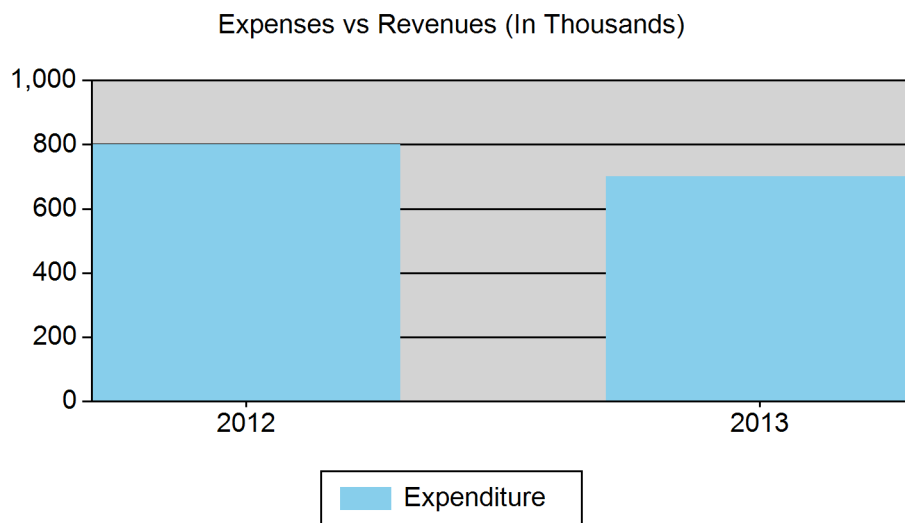
Costing Center Summary

Costing Center: WATER REVENUE PROJECTS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	558,761	0	800,000	700,000
Capital Contribution Total	558,761	0	800,000	700,000
	558,761	0	800,000	700,000
			100.00%	(12.50%)
Net Total	(558,761)	0	(800,000)	(700,000)

Costing Center Summary

Costing Center: WATER REVENUE PROJECTS



Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS

Previous Costing Center: WATER TREATMENT
FACILITY OPERATIONS

Budget Year: 2012

Division: WATER AND
WASTEWATER

Accounting Reference: 0815

Department: ENGINEERING
UTILITIES

Approved: No

Stage: Council Review

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the cost of operating the Water Treatment Facility. These costs include operating staff, power, heat and maintenance costs.

The full time staff compliment for this department is 15.

1 Manager

1 Chargehand

13 Operators

Comments:

Maintenance costs for the facility have been removed from this costing center and moved to the "maintenance operations" costing center.

Outlook:

The introduction of new regulations under the Drinking Water Safety Act and Environment Act has changed the nature of Water Treatment Facility operations. The two most significant changes have been in operator certification and quality assurance.

The Water Treatment Facility is classified as a Class 4 Water Treatment Facility which is the highest level of classification in North America. Accordingly, regulations require each shift to be staffed by at least one class 4 certified operator. This is a major obstacle in many plants, however Brandon has had the foresight to have their operators certified under a voluntary system prior to passage of the regulations.

The increased monitoring, reporting, and compliance documentation have required significant changes in the operational management of the facility. All of the challenges have been satisfied within existing operating and capital budgets. However, the regulations which concentrate on the management of water treatment facilities and/or operator certification have not fully addressed water quality issues.

We believe the regulations will become more onerous in the future leading to process changes that will result in increased capital and operating budgets.

Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	3.26 %	1,002,075	1,034,715
51084	OVERTIME SALARIES	Increased	385.44 %	1,030	5,000
51090	SHIFT DIFFERENTIAL	Unchanged	0.00 %	11,000	11,000
51122	BOOT ALLOWANCE	Increased	6.08 %	1,612	1,710
51141	TRAINING & DEVELOPMENT	Increased	40.92 %	9,775	13,775
51184	DOUBLE OVERTIME	Unchanged	0.00 %	9,785	9,785
51186	STATUTORY PREMIUM	Unchanged	0.00 %	8,240	8,240
52015	CONTRACTS	Decreased	63.36 %	1,499,285	549,285
52019	CONSULTING FEES	Decreased	70.00 %	100,000	30,000
52028	FIRE INSURANCE	Increased	11.35 %	16,500	18,373
52029	LIABILITY INSURANCE	Decreased	8.18 %	15,000	13,773
52069	PRINTING COSTS	Unchanged	0.00 %	550	550
52081	EXTERNAL EQUIPMENT	Unchanged	0.00 %	5,800	5,800
52252	DELIVERY - IN CITY	Decreased	45.95 %	3,700	2,000
53025	HEAT	Decreased	13.47 %	202,240	175,000
53046	POWER	Unchanged	0.00 %	382,887	382,887
53130	TELEPHONE REGULAR	Unchanged	0.00 %	4,392	4,392
53131	TELEPHONE LONG DISTANCE	Decreased	88.03 %	1,545	185
53295	RADIO COSTS	Unchanged	0.00 %	1,689	1,689
53445	CELLULAR TELEPHONE	Unchanged	0.00 %	3,708	3,708
54021	FREIGHT	Increased	22.73 %	4,400	5,400
54099	PARTS AND MATERIALS	Unchanged	0.00 %	303,000	303,000
54103	GASOLINE #2	New this year		0	10,689
54104	DIESEL	Increased	481.71 %	1,050	6,108
54410	EQUIPMENT PURCHASES	Unchanged	0.00 %	5,150	5,150
59003	ADVERTISING	Unchanged	0.00 %	1,030	1,030
59036	SAFETY EQUIPMENT	Unchanged	0.00 %	8,961	8,961
59059	MEMBERSHIP	Unchanged	0.00 %	1,850	1,850
59080	INTERNAL EQUIPMENT	Increased	334.39 %	10,800	46,914
59138	BUSINESS TRAVEL - MILEAGE	Unchanged	0.00 %	1,689	1,689
59139	CONFERENCE COSTS	Increased	134.84 %	3,708	8,708
59248	DISPOSAL SITE CHARGE	Decreased	50.00 %	1,000	500
Total Expenditures:				3,623,452	2,671,866

Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	1,736	1,612	1,710	1,761
Benefits Total	1,736	1,612	1,710	1,761
Contract Services				
52015 CONTRACTS	521,528	1,610,000	549,285	533,564
52019 CONSULTING FEES	136,493	100,000	30,000	30,000
52028 FIRE INSURANCE	0	16,500	18,373	18,740
52029 LIABILITY INSURANCE	0	15,000	13,773	14,049
52069 PRINTING COSTS	127	550	550	567
52072 LEGAL FEES	0	0	0	0
52081 EXTERNAL EQUIPMENT RENTAL	4,257	5,800	5,800	5,974
52252 DELIVERY - IN CITY	3,764	3,700	2,000	3,811
52692 FLOOD EXTERNAL EQUIPMENT	0	53,922	0	0
55019 CONSULTING FEES	0	0	0	0
Contract Services Total	666,169	1,805,472	619,781	606,704
Debenture Debt Servicing Costs				
57438 DEBENTURE DEBT PRINCIPAL	1,472,000	0	0	0
57439 DEBENTURE DEBT INTEREST	53,069	0	0	0
Debenture Debt Servicing Costs Total	1,525,069	0	0	0
Equipment Purchases				
54410 EQUIPMENT PURCHASES	6,633	5,150	5,150	5,305
59036 SAFETY EQUIPMENT	7,685	8,961	8,961	9,230
Equipment Purchases Total	14,319	14,111	14,111	14,534
Materials and Supplies				
54021 FREIGHT	4,476	4,400	5,400	5,562
54099 PARTS AND MATERIALS	289,562	303,000	303,000	312,090
54103 GASOLINE #2	0	10,500	10,689	10,689
54104 DIESEL	478	1,050	6,108	6,108
54693 FLOOD PARTS & MATERIALS	0	2,041	0	0
Materials and Supplies Total	294,515	320,991	325,197	334,449
Other				
51141 TRAINING & DEVELOPMENT COSTS	10,723	9,775	13,775	14,068
59003 ADVERTISING	302	1,030	1,030	1,061
59059 MEMBERSHIP	2,357	1,850	1,850	1,906
59080 INTERNAL EQUIPMENT RENTAL	12,220	10,800	46,914	46,914
59138 BUSINESS TRAVEL - MILEAGE	644	1,689	1,689	1,740
59139 CONFERENCE COSTS	1,956	3,708	8,708	8,819
59248 DISPOSAL SITE CHARGE	0	500	500	1,030
59691 FLOOD INTERNAL EQUIPMENT	0	794	0	0
Other Total	28,202	30,146	74,466	75,538
	2,423,073	3,827,599	2,671,866	2,739,473
			(30.19%)	2.53%

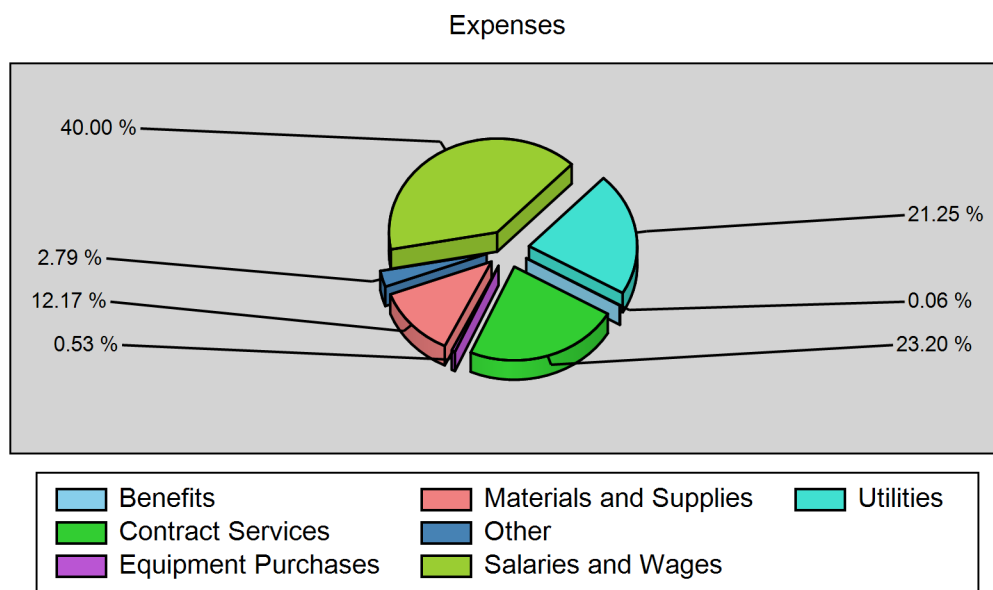
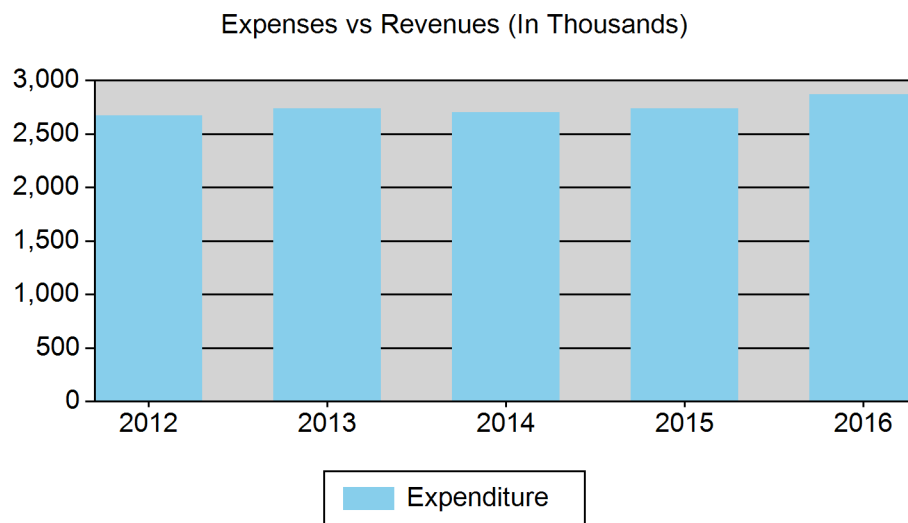
Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Salaries and Wages				
51017 TRAINING PAY	7,224	0	0	0
51083 REGULAR SALARIES	816,658	1,002,075	1,034,715	1,058,542
51084 OVERTIME SALARIES	1,388	17,030	5,000	5,100
51085 SICK PAY	22,353	0	0	0
51086 STATUTORY HOLIDAY PAY	40,678	0	0	0
51087 VACATION PAY	71,386	0	0	0
51090 SHIFT DIFFERENTIAL	11,151	11,000	11,000	11,330
51184 DOUBLE OVERTIME	15,610	9,785	9,785	10,079
51186 STATUTORY PREMIUM	8,147	8,240	8,240	8,487
51202 COMPASSIONATE PAY	3,147	0	0	0
51272 UNION LEAVE	0	0	0	0
51350 BANK TIME EARNED	13,628	0	0	0
51697 FLOOD REGULAR SALARIES	0	998	0	0
51698 FLOOD OVERTIME	0	10,722	0	0
Salaries and Wages Total	1,011,368	1,059,850	1,068,740	1,093,538
Transfers to/from Internal Accounts				
59997 RECOVERIES INTERNAL	(1,571,334)	0	0	0
Transfers to/from Internal Accounts Total	(1,571,334)	0	0	0
Utilities				
53025 HEAT	129,394	202,240	175,000	208,307
53046 POWER	313,326	382,887	382,887	394,374
53130 TELEPHONE REGULAR	4,566	4,392	4,392	4,524
53131 TELEPHONE LONG DISTANCE	305	500	185	185
53295 RADIO COSTS	1,724	1,689	1,689	1,740
53445 CELLULAR TELEPHONE	3,714	3,708	3,708	3,819
Utilities Total	453,029	595,416	567,861	612,949
	2,423,073	3,827,599	2,671,866	2,739,473
			(30.19%)	2.53%
Net Total	(2,423,073)	(3,827,599)	(2,671,866)	(2,739,473)

Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS



Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS

Previous Costing Center: DOMESTIC SEWER
MAINS

Budget Year: 2012

Division: WATER AND
WASTEWATER

Accounting Reference: 1788

Department: OPERATIONS UTILITIES

Approved: No

Stage: Council Review

Manager: Ian Broome 729-2292

Description:

This cost center covers all costs for maintenance and repair of the sewer main system.

The full time staff compliment for this department is 4.

2 Equipment Operators

1 Boiler Operator

1 Tradesworker

In addition, there are 3 part time Casual Laborers (level 3 & 4)

Comments:

The city maintains a four year maintenance program of cleaning sewer mains in order to mitigate any potential liability claims.

Outlook:

With regular maintenance there will be fewer sewer main blockages. The department has requested a new addition to the fleet that would aid in the sewer main jetting program.

Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	18.05 %	157,796	186,281
51084	OVERTIME SALARIES	Decreased	13.13 %	5,871	5,100
51184	DOUBLE OVERTIME	Decreased	60.64 %	7,622	3,000
51350	BANK TIME EARNED	Decreased	35.99 %	4,687	3,000
53150	WATER	Increased	3.01 %	4,620	4,759
54062	LIABILITY CLAIMS	Unchanged	0.00 %	7,400	7,400
54099	PARTS AND MATERIALS	Decreased	10.53 %	19,000	17,000
54104	DIESEL	New this year		0	4,305
59080	INTERNAL EQUIPMENT	Increased	0.48 %	145,371	146,063
59957	SOD RESTORATION	Unchanged	0.00 %	1,000	1,000
59958	PAVING RESTORATION	Unchanged	0.00 %	9,000	9,000
59959	CONCRETE RESTORATION	Unchanged	0.00 %	850	850
Total Expenditures:				363,217	387,758

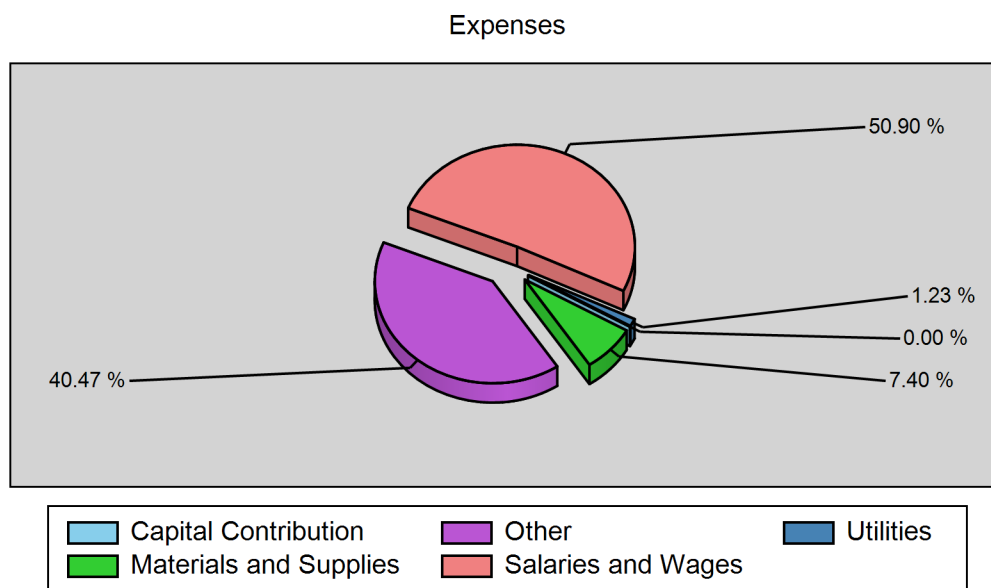
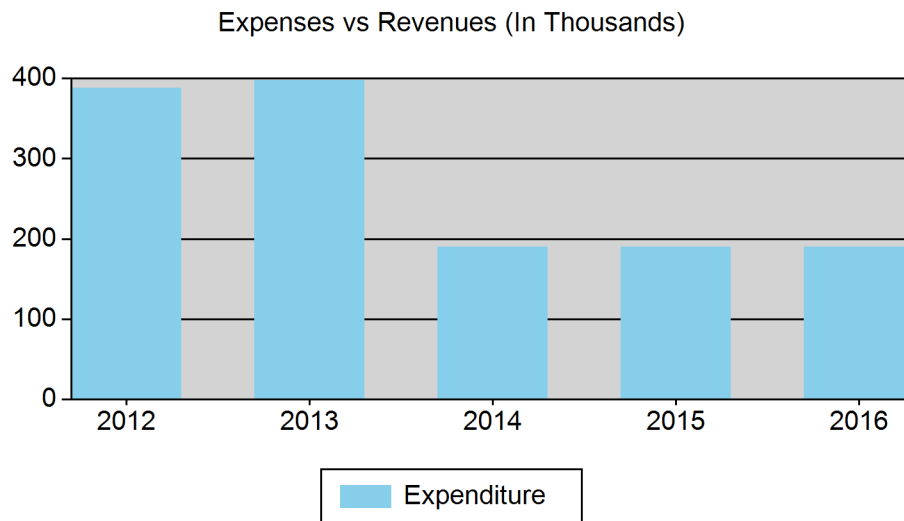
Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	12,305	0	0	0
Capital Contribution Total	12,305	0	0	0
Contract Services				
52015 CONTRACTS	61,204	10,054	0	0
Contract Services Total	61,204	10,054	0	0
Equipment Purchases				
54410 EQUIPMENT PURCHASES	3,807	0	0	0
Equipment Purchases Total	3,807	0	0	0
Materials and Supplies				
54062 LIABILITY CLAIMS	0	7,400	7,400	7,400
54099 PARTS AND MATERIALS	15,389	11,586	17,000	19,000
54104 DIESEL	0	0	4,305	4,305
54257 WORK ORDER PARTS & MATERIALS	42,113	0	0	0
54693 FLOOD PARTS & MATERIALS	0	3,034	0	0
Materials and Supplies Total	57,503	22,020	28,705	30,705
Other				
59014 WORK ORDERS	213	0	0	0
59080 INTERNAL EQUIPMENT RENTAL	131,256	138,538	146,063	146,063
59957 SOD RESTORATION	0	1,000	1,000	1,000
59958 PAVING RESTORATION	11,733	9,000	9,000	9,000
59959 CONCRETE RESTORATION	696	1,230	850	850
Other Total	143,899	149,768	156,913	156,913
Salaries and Wages				
51083 REGULAR SALARIES	147,397	155,367	186,281	190,039
51084 OVERTIME SALARIES	3,290	5,000	5,100	5,202
51184 DOUBLE OVERTIME	1,079	5,000	3,000	5,202
51231 WORK ORDER SALARIES	590	0	0	0
51350 BANK TIME EARNED	10,323	4,687	3,000	4,877
51697 FLOOD REGULAR SALARIES	0	5,408	0	0
51698 FLOOD OVERTIME	0	1,347	0	0
Salaries and Wages Total	162,678	176,809	197,381	205,320
Utilities				
53150 WATER	2,640	4,566	4,759	4,854
Utilities Total	2,640	4,566	4,759	4,854
	444,035	363,217	387,758	397,792
			6.76%	2.59%
Net Total	(444,035)	(363,217)	(387,758)	(397,792)

Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS



Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES

Previous Costing Center: DOMESTIC SEWER SERVICES

Budget Year: 2012

Division: WATER AND WASTEWATER

Accounting Reference: 1783

Department: OPERATIONS UTILITIES

Approved: No

Stage: Council Review

Manager: Ian Broome 729-2292

Description:

This cost center covers all costs associated with the maintenance of sewer service lines from the main to the property line. This account also provides funds for homeowner's sewer line maintenance due to tree roots.

The full time staff compliment for this department is 9, consisting of Operators and Tradesworkers. In addition, there are 3 casual laborers on an as needed basis.

Comments:

The cost associated with the City of Brandon's "Root Claim Policy" is increasing year to year, as well as the infrastructure gets older the claims will increase.

Outlook:

The City needs to look at how they want to cost share the future costs associated with Roto Rooting claims.

Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	266.80 %	26,251	96,291
51084	OVERTIME SALARIES	Increased	11.23 %	3,147	3,500
51184	DOUBLE OVERTIME	Increased	11.76 %	1,700	1,900
51350	BANK TIME EARNED	Unchanged	0.00 %	3,200	3,200
52015	CONTRACTS	Unchanged	0.00 %	5,000	5,000
54062	LIABILITY CLAIMS	Increased	10.00 %	113,000	124,300
54099	PARTS AND MATERIALS	Unchanged	0.00 %	17,000	17,000
54104	DIESEL	New this year		0	1,473
59080	INTERNAL EQUIPMENT	Increased	52.10 %	10,217	15,540
59947	SOD RESTORATION	Unchanged	0.00 %	5,000	5,000
59948	PAVING RESTORATION	Unchanged	0.00 %	15,000	15,000
59949	CONCRETE RESTORATION	Unchanged	0.00 %	5,000	5,000
Total Expenditures:				204,515	293,204

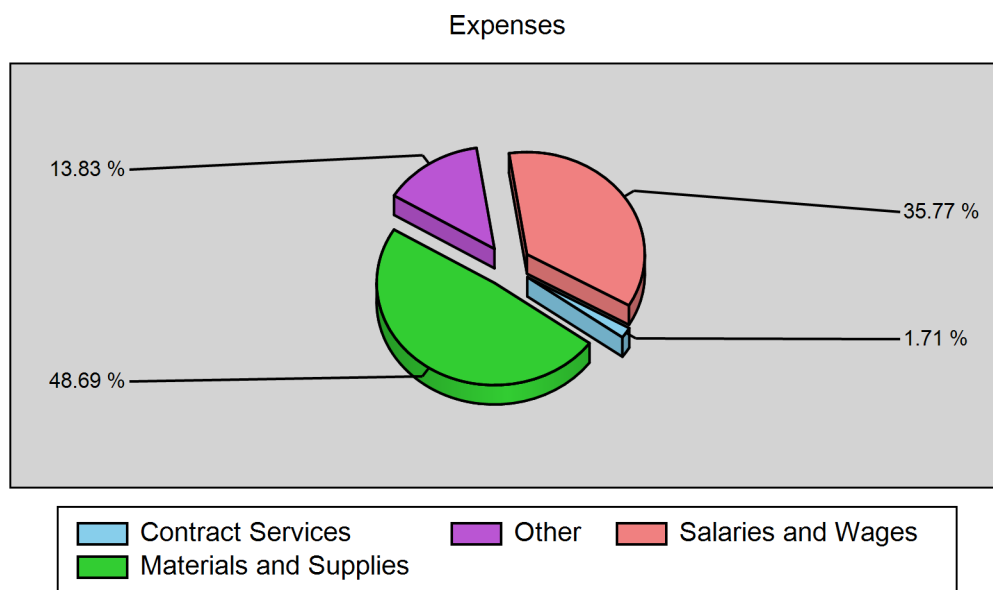
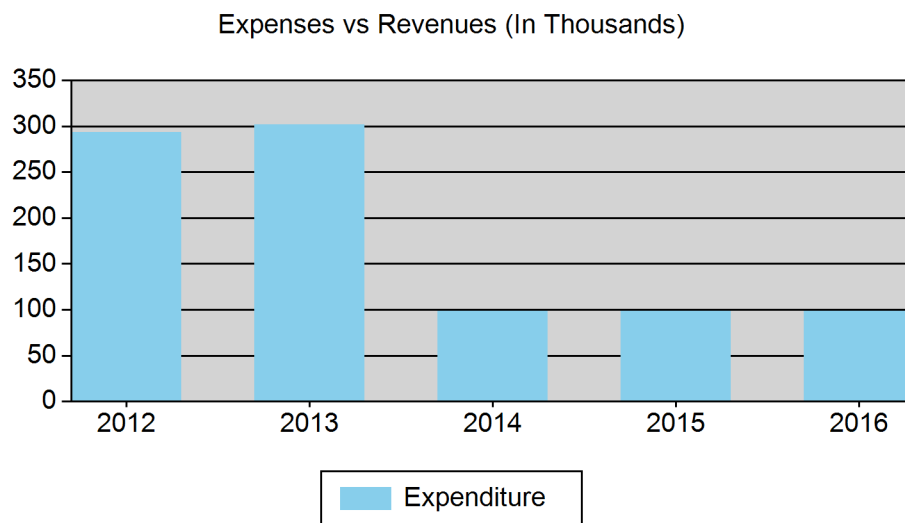
Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	101	5,000	5,000	5,000
52307 LEASED VEHICLES	28,188	2,277	0	0
Contract Services Total	28,289	7,277	5,000	5,000
Materials and Supplies				
54062 LIABILITY CLAIMS	113,144	113,000	124,300	127,407
54099 PARTS AND MATERIALS	19,394	14,400	17,000	20,060
54104 DIESEL	0	0	1,473	1,473
54257 WORK ORDER PARTS & MATERIALS	181	0	0	0
Materials and Supplies Total	132,718	127,400	142,773	148,940
Other				
59080 INTERNAL EQUIPMENT RENTAL	20,556	15,540	15,540	15,540
59947 SOD RESTORATION	5,952	5,000	5,000	5,000
59948 PAVING RESTORATION	15,143	15,000	15,000	15,000
59949 CONCRETE RESTORATION	4,759	5,000	5,000	5,000
Other Total	46,409	40,540	40,540	40,540
Salaries and Wages				
51083 REGULAR SALARIES	51,970	51,251	96,291	98,611
51084 OVERTIME SALARIES	994	4,147	3,500	3,570
51184 DOUBLE OVERTIME	154	1,900	1,900	1,938
51231 WORK ORDER SALARIES	1,794	0	0	0
51350 BANK TIME EARNED	3,212	2,000	3,200	3,200
Salaries and Wages Total	58,124	59,298	104,891	107,319
	265,541	234,515	293,204	301,799
			25.03%	2.93%
Net Total	(265,541)	(234,515)	(293,204)	(301,799)

Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES



Costing Center Summary

Costing Center: HYDRANTS

Previous Costing Center: HYDRANTS

Division: WATER AND
WASTEWATER

Department: OPERATIONS UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 1782

Approved: No

Manager: Ian Broome 729-2292

Description:

This cost center captures the costs of all maintenance to fire hydrants, as well as the costs of the leak audits on the City of Brandon's Water Distribution system.

The full time staff compliment of this department is 8.

1 Boiler Operator

1 Tradesworker

6 Operators

In addition there are 3 Casual laborers

Comments:

An aging infrastructure is leading to increased maintenance and replacements of the City's fire hydrants.

Outlook:

Costing Center Summary

Costing Center: HYDRANTS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
47990	RECEIPTS - UTILITY	Increased	3.09 %	259,000	267,000
Total Revenues:				259,000	267,000
Expenditures					
51083	REGULAR SALARIES	Decreased	32.54 %	75,745	51,094
51084	OVERTIME SALARIES	Increased	1.99 %	2,060	2,101
51184	DOUBLE OVERTIME	Increased	2.00 %	850	867
51350	BANK TIME EARNED	Unchanged	0.00 %	900	900
54099	PARTS AND MATERIALS	Decreased	16.52 %	36,100	30,138
54104	DIESEL	New this year		0	41,578
59080	INTERNAL EQUIPMENT	Increased	5.78 %	14,691	15,540
59951	SOD RESTORATION	Decreased	15.38 %	6,500	5,500
59952	PAVING RESTORATION	Decreased	40.00 %	10,000	6,000
59953	CONCRETE RESTORATION	Decreased	25.00 %	8,000	6,000
Total Expenditures:				154,846	159,718

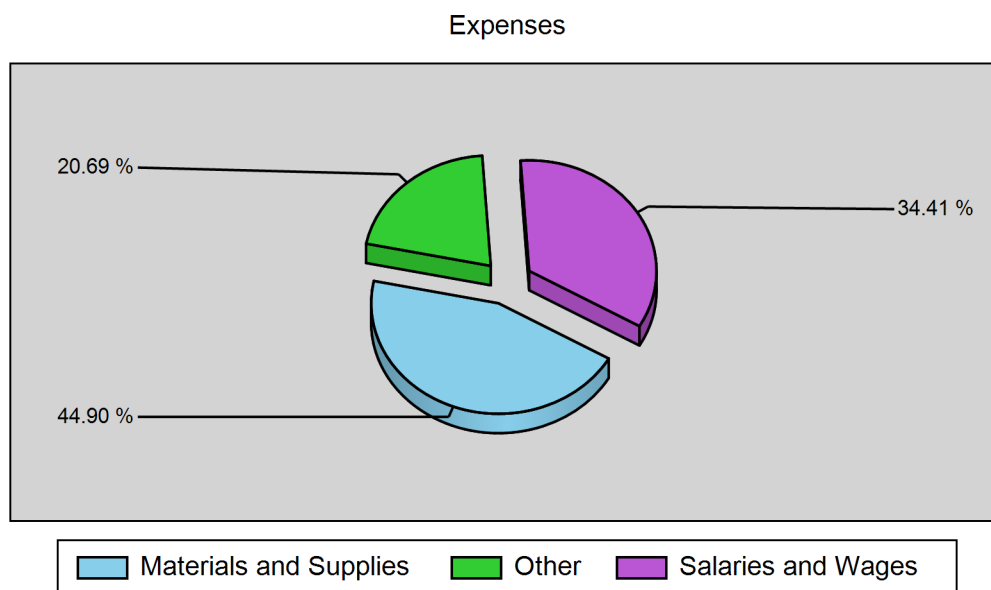
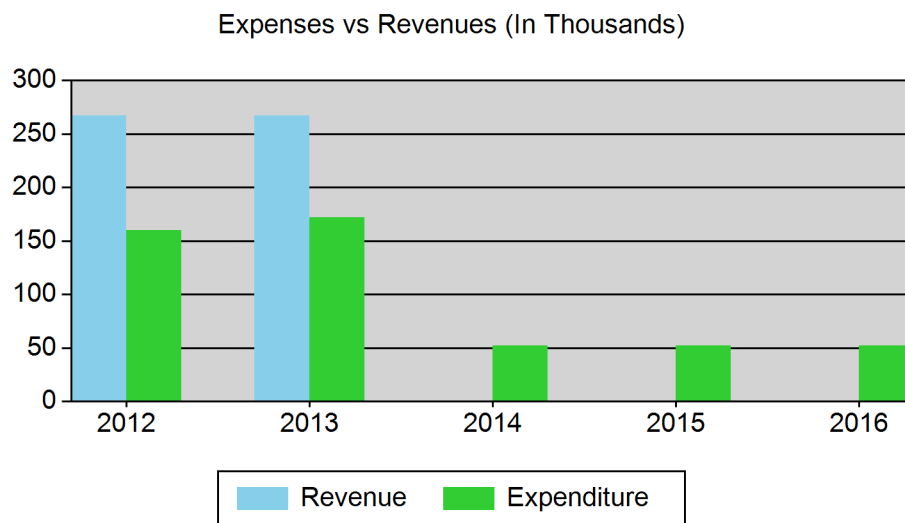
Costing Center Summary

Costing Center: HYDRANTS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Other Income				
47990 RECEIPTS - UTILITY	261,000	240,000	267,000	267,000
Other Income Total	261,000	240,000	267,000	267,000
	261,000	240,000	267,000	267,000
			11.25%	0.00%
Expenditures				
Materials and Supplies				
54099 PARTS AND MATERIALS	37,317	23,963	30,138	38,300
54104 DIESEL	0	2,151	41,578	42,578
Materials and Supplies Total	37,317	26,114	71,716	80,878
Other				
59080 INTERNAL EQUIPMENT RENTAL	21,912	15,540	15,540	15,540
59951 SOD RESTORATION	5,375	8,637	5,500	6,500
59952 PAVING RESTORATION	2,042	2,601	6,000	7,000
59953 CONCRETE RESTORATION	4,522	7,399	6,000	6,000
Other Total	33,851	34,177	33,040	35,040
Salaries and Wages				
51083 REGULAR SALARIES	72,881	50,745	51,094	52,305
51084 OVERTIME SALARIES	697	2,060	2,101	2,143
51184 DOUBLE OVERTIME	118	850	867	884
51350 BANK TIME EARNED	2,205	900	900	900
Salaries and Wages Total	75,901	54,555	54,962	56,232
	147,068	114,846	159,718	172,150
			39.07%	7.78%
Net Total	113,932	125,154	107,282	94,850

Costing Center Summary

Costing Center: HYDRANTS



Costing Center Summary

Costing Center: UTILITY SUPERVISION

Previous Costing Center: UTILITY SUPERVISION

Division: WATER AND
WASTEWATER

Department: OPERATIONS UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 1785

Approved: No

Manager: Ian Broome 729-2292

Description:

This account consists of all administration costs for the section such as the salary for the chargehand and non-productive costs such as sick time and vacation for all employees in the section.

2 FT Boiler Operators
1 FT Chargehand

Comments:

\$18,000 has been carried over to expand the existing storage shelter.

Outlook:

The City continually trains and develops it's employees in Water and Wastewater. Employees of the Utilities Division are requires to obtain mandatory Provincial Certification in Water Distribution and Wastewater Collection.

Costing Center Summary

Costing Center: UTILITY SUPERVISION

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Decreased	20.23 %	425,314	339,259
51100	UNIFORMS	Unchanged	0.00 %	3,100	3,100
51122	BOOT ALLOWANCE	Decreased	32.47 %	1,925	1,300
51123	PROTECTIVE CLOTHING	Increased	71.79 %	9,750	16,750
51141	TRAINING & DEVELOPMENT	Unchanged	0.00 %	15,000	15,000
51285	MEDICALS	Unchanged	0.00 %	350	350
53130	TELEPHONE REGULAR	Increased	3.00 %	7,500	7,725
53131	TELEPHONE LONG DISTANCE	Decreased	90.00 %	100	10
53295	RADIO COSTS	Increased	10.00 %	6,500	7,150
54099	PARTS AND MATERIALS	Increased	10.00 %	3,400	3,740
54103	GASOLINE #2	New this year		0	2,757
59059	MEMBERSHIP	Unchanged	0.00 %	1,600	1,600
59080	INTERNAL EQUIPMENT	Decreased	19.26 %	11,766	9,500
59098	SUBSCRIPTIONS	Decreased	61.54 %	1,300	500
59139	CONFERENCE COSTS	Increased	3.00 %	7,900	8,137
Total Expenditures:				495,505	416,878

Costing Center Summary

Costing Center: UTILITY SUPERVISION

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Benefits				
51038 MEDICAL INSURANCE	70	0	0	0
51100 UNIFORMS	2,822	3,100	3,100	3,193
51122 BOOT ALLOWANCE	0	1,925	1,300	1,925
51123 PROTECTIVE CLOTHING	3,884	9,750	16,750	5,000
51285 MEDICALS	205	450	350	350
Benefits Total	6,980	15,225	21,500	10,468
Capital Contribution				
10300 CAPITAL PROJECTS	20,358	0	0	0
Capital Contribution Total	20,358	0	0	0
Contract Services				
52015 CONTRACTS	939	300	0	0
Contract Services Total	939	300	0	0
Equipment Purchases				
54410 EQUIPMENT PURCHASES	28,633	650	0	0
Equipment Purchases Total	28,633	650	0	0
Materials and Supplies				
54062 LIABILITY CLAIMS	4,100	0	0	0
54099 PARTS AND MATERIALS	3,488	3,750	3,740	4,114
54103 GASOLINE #2	0	2,266	2,757	2,757
Materials and Supplies Total	7,588	6,016	6,497	6,871
Other				
51141 TRAINING & DEVELOPMENT COSTS	19,781	13,800	15,000	15,000
59059 MEMBERSHIP	1,398	1,600	1,600	1,600
59080 INTERNAL EQUIPMENT RENTAL	11,958	9,500	9,500	9,500
59098 SUBSCRIPTIONS	0	0	500	1,000
59139 CONFERENCE COSTS	6,928	7,900	8,137	8,381
Other Total	40,065	32,800	34,737	35,481
Reserve Appropriation				
58541 WATER DISTRIBUTION B/L 6382	18,000	0	0	0
Reserve Appropriation Total	18,000	0	0	0
Salaries and Wages				
51017 TRAINING PAY	9,651	0	0	0
51083 REGULAR SALARIES	199,251	425,314	339,259	344,120
51084 OVERTIME SALARIES	1,805	96,709	0	0
51085 SICK PAY	37,085	0	0	0
51086 STATUTORY HOLIDAY PAY	52,955	203	0	0
51087 VACATION PAY	111,456	0	0	0
51090 SHIFT DIFFERENTIAL	8	1,200	0	0
51201 ABSENT WITH LEAVE	318	0	0	0
	560,845	605,395	416,878	412,772
			(31.14%)	(0.99%)

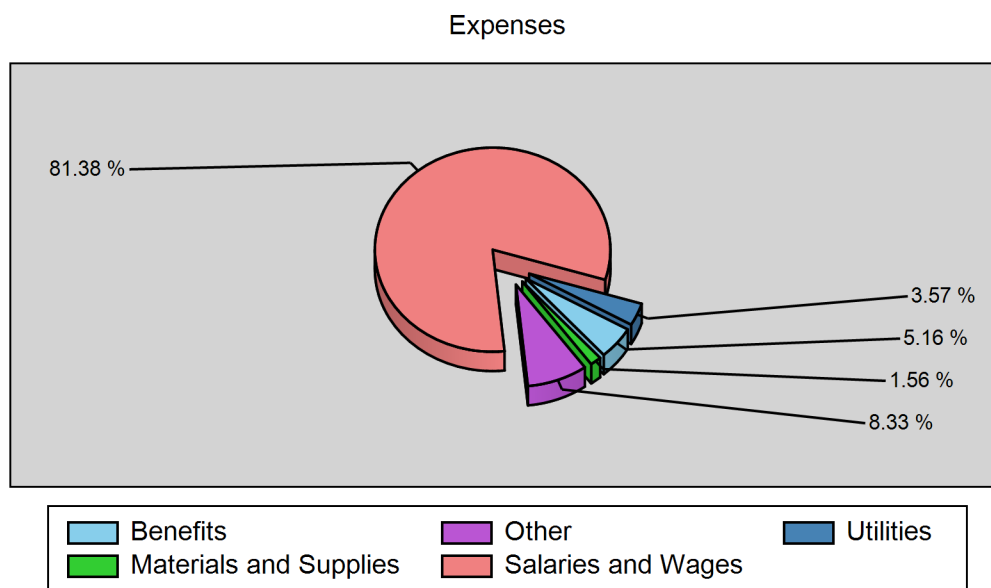
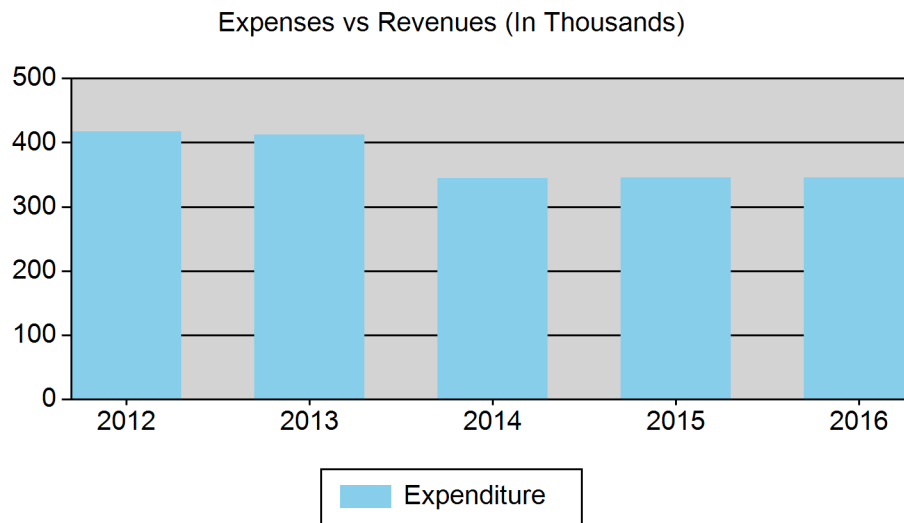
Costing Center Summary

Costing Center: UTILITY SUPERVISION

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
51202 COMPASSIONATE PAY	8,055	0	0	0
51350 BANK TIME EARNED	2,096	0	0	0
51697 FLOOD REGULAR SALARIES	0	4,393	0	0
51698 FLOOD OVERTIME	0	8,485	0	0
51989 RECOVERY-WORKERS COMPENSATION	(900)	0	0	0
Salaries and Wages Total	421,780	536,304	339,259	344,120
Utilities				
53130 TELEPHONE REGULAR	9,500	7,500	7,725	7,957
53131 TELEPHONE LONG DISTANCE	6	100	10	10
53295 RADIO COSTS	6,997	6,500	7,150	7,865
Utilities Total	16,503	14,100	14,885	15,832
	560,845	605,395	416,878	412,772
			(31.14%)	(0.99%)
Net Total	(560,845)	(605,395)	(416,878)	(412,772)

Costing Center Summary

Costing Center: UTILITY SUPERVISION



Costing Center Summary

Costing Center: WATER MAINS

Previous Costing Center: WATER MAINS

Division: WATER AND
WASTEWATER

Department: OPERATIONS UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 1777

Approved: No

Manager: Ian Broome 729-2292

Description:

This account covers all maintenance of watermain's within the water distribution system. Labour, equipment and parts/materials for repairs to breaks and the annual flushing of the watermain's are captured in this account.

3 Casual Laborers
5 FT Equipment Operators

Comments:

This account can vary based on the number of water main breaks with the City of Brandon's aging infrastructure.

Outlook:

As the Infrastructure is replaced there should be a decrease in the number of watermain breaks.

Costing Center Summary

Costing Center: WATER MAINS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Decreased	16.05 %	127,490	107,027
51084	OVERTIME SALARIES	Decreased	15.45 %	17,100	14,458
51184	DOUBLE OVERTIME	Decreased	37.25 %	12,750	8,000
51350	BANK TIME EARNED	Unchanged	0.00 %	11,700	11,700
52015	CONTRACTS	Unchanged	0.00 %	1,750	1,750
52081	EXTERNAL EQUIPMENT	Unchanged	0.00 %	5,300	5,300
54099	PARTS AND MATERIALS	Decreased	2.71 %	73,810	71,810
54103	GASOLINE #2	New this year		0	4,299
54104	DIESEL	New this year		0	18,614
54410	EQUIPMENT PURCHASES	New this year		0	5,000
54880	GRAVEL-C BASE	Increased	60.00 %	7,500	12,000
59003	ADVERTISING	Unchanged	0.00 %	3,000	3,000
59014	WORK ORDERS	Decreased	35.10 %	8,400	5,452
59080	INTERNAL EQUIPMENT	Increased	15.71 %	145,045	167,832
59941	SOD RESTORATION	Unchanged	0.00 %	9,500	9,500
59942	PAVING RESTORATION	Decreased	13.89 %	72,000	62,000
59943	CONCRETE RESTORATION	Unchanged	0.00 %	17,000	17,000
Total Expenditures:				512,345	524,742

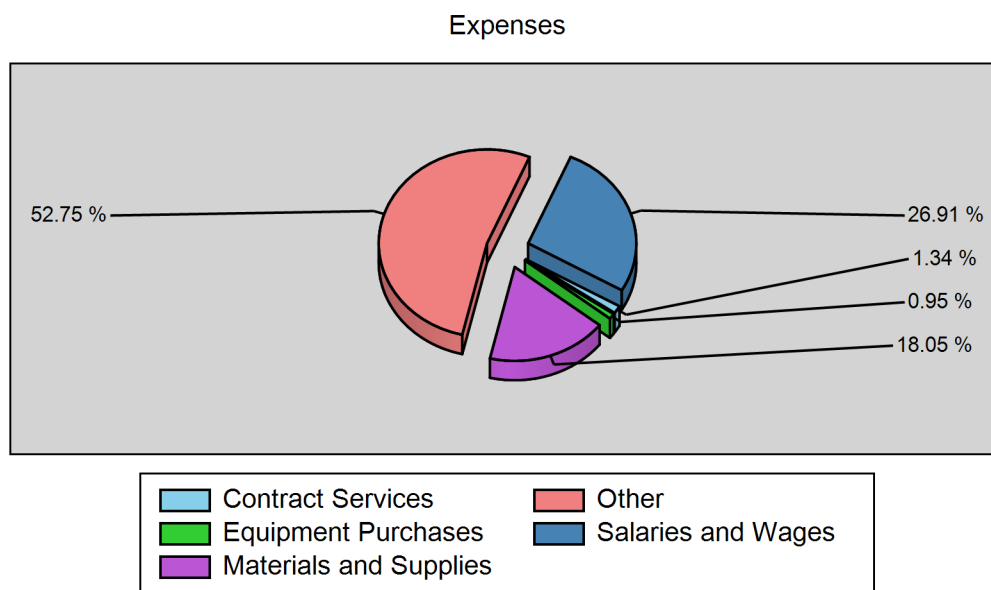
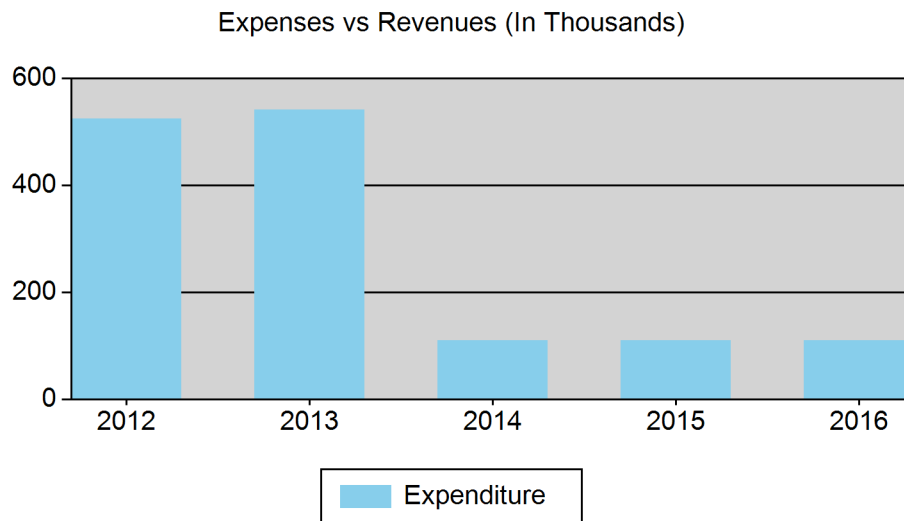
Costing Center Summary

Costing Center: WATER MAINS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	34	19,101	1,750	1,750
52081 EXTERNAL EQUIPMENT RENTAL	(265)	850	5,300	5,300
52696 FLOOD CONTRACTS	0	31,975	0	0
Contract Services Total	(231)	51,926	7,050	7,050
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	5,000	0
Equipment Purchases Total	0	0	5,000	0
Materials and Supplies				
54099 PARTS AND MATERIALS	40,061	62,810	71,810	81,191
54103 GASOLINE #2	0	5,000	4,299	4,299
54104 DIESEL	0	0	18,614	18,614
54161 DIESEL CARD LOCK	5,108	0	0	0
Materials and Supplies Total	45,169	67,810	94,723	104,104
Other				
54880 GRAVEL-C BASE	11,032	7,500	12,000	12,000
59003 ADVERTISING	2,651	3,000	3,000	3,000
59014 WORK ORDERS	3,932	8,400	5,452	8,912
59080 INTERNAL EQUIPMENT RENTAL	139,987	200,982	167,832	167,832
59941 SOD RESTORATION	3,785	9,500	9,500	9,500
59942 PAVING RESTORATION	44,123	72,000	62,000	68,200
59943 CONCRETE RESTORATION	6,038	17,000	17,000	17,000
Other Total	211,547	318,382	276,784	286,444
Salaries and Wages				
51083 REGULAR SALARIES	87,719	120,932	107,027	110,501
51084 OVERTIME SALARIES	6,645	17,100	14,458	17,791
51184 DOUBLE OVERTIME	8,617	12,750	8,000	0
51350 BANK TIME EARNED	21,748	11,700	11,700	15,700
Salaries and Wages Total	124,729	162,482	141,185	143,992
	381,214	600,600	524,742	541,590
			(12.63%)	3.21%
Net Total	(381,214)	(600,600)	(524,742)	(541,590)

Costing Center Summary

Costing Center: WATER MAINS



Costing Center Summary

Costing Center: WATER METERS

Previous Costing Center: WATER METERS

Division: WATER AND
WASTEWATER

Department: OPERATIONS UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 1779

Approved: No

Manager: Ian Broome 729-2292

Description:

This cost center captures the administrative costs, as well as the repair and servicing costs for Water Meters.

The full time staff compliment of this department is 3.

1 Chargehand

2 Tradesworkers

Comments:

The main expense items in this account are the salaries, benefits and equipment costs related to thawing services, as well as the materials to repair and replace water meters.

As the City expands there will be increased maintenance with new installations, shutoffs and readings. This account can vary depending on the weather and water services.

2012 will be the last year for water meter battery replacement program. As well 2012 is the final year for the debenture debt servicing costs associated with the water meter replacement.

Outlook:

Continued maintenance ensures that the City will have accurate water meter readings, and therefore supports the integrity and accountability of the water supply.

Costing Center Summary

Costing Center: WATER METERS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
51083	REGULAR SALARIES	Increased	1.81 %	197,248	200,818
51084	OVERTIME SALARIES	Increased	623.53 %	1,700	12,300
51100	UNIFORMS	Unchanged	0.00 %	1,200	1,200
51122	BOOT ALLOWANCE	Unchanged	0.00 %	600	600
51184	DOUBLE OVERTIME	Not used this year		1,100	0
51350	BANK TIME EARNED	Not used this year		9,500	0
54099	PARTS AND MATERIALS	Unchanged	0.00 %	114,600	114,600
54103	GASOLINE #2	New this year		0	6,100
54104	DIESEL	New this year		0	1,969
54410	EQUIPMENT PURCHASES	Unchanged	0.00 %	160,000	160,000
57438	DEBENTURE DEBT PRINCIPAL	Increased	5.14 %	292,000	307,000
57439	DEBENTURE DEBT INTEREST	Decreased	48.17 %	32,580	16,885
59014	WORK ORDERS	Unchanged	0.00 %	1,600	1,600
59080	INTERNAL EQUIPMENT	Increased	98.37 %	20,008	39,690
Total Expenditures:				832,136	862,762

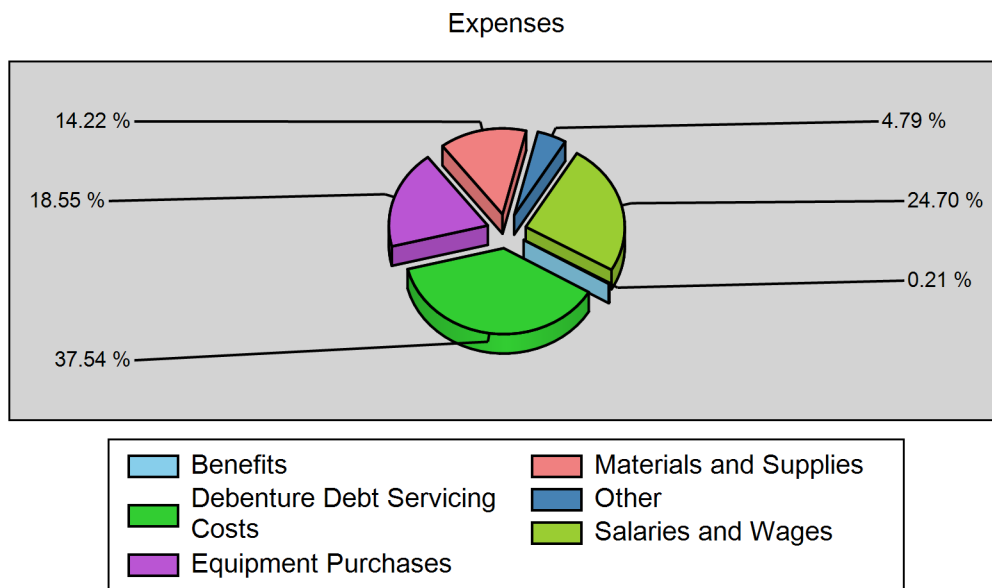
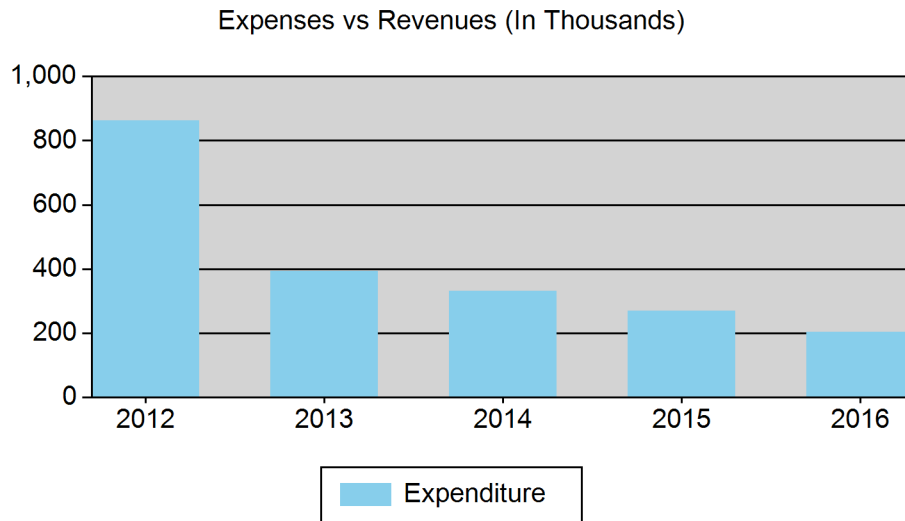
Costing Center Summary

Costing Center: WATER METERS

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Benefits				
51100 UNIFORMS	788	1,200	1,200	1,200
51122 BOOT ALLOWANCE	619	600	600	600
Benefits Total	1,407	1,800	1,800	1,800
Debtenture Debt Servicing Costs				
57438 DEBENTURE DEBT PRINCIPAL	277,000	292,000	307,000	0
57439 DEBENTURE DEBT INTEREST	43,249	32,580	16,885	0
Debtenture Debt Servicing Costs Total	320,249	324,580	323,885	0
Equipment Purchases				
54410 EQUIPMENT PURCHASES	117,502	119,301	160,000	0
Equipment Purchases Total	117,502	119,301	160,000	0
Materials and Supplies				
54062 LIABILITY CLAIMS	0	1,806	0	0
54099 PARTS AND MATERIALS	122,718	88,219	114,600	125,466
54103 GASOLINE #2	0	4,575	6,100	6,100
54104 DIESEL	0	0	1,969	1,969
Materials and Supplies Total	122,718	94,600	122,669	133,535
Other				
59014 WORK ORDERS	4,043	1,600	1,600	1,600
59080 INTERNAL EQUIPMENT RENTAL	36,346	40,707	39,690	39,690
59139 CONFERENCE COSTS	6	0	0	0
Other Total	40,395	42,307	41,290	41,290
Reserve Appropriation				
58541 WATER DISTRIBUTION B/L 6382	53,200	0	0	0
Reserve Appropriation Total	53,200	0	0	0
Salaries and Wages				
51083 REGULAR SALARIES	222,138	237,248	200,818	204,684
51084 OVERTIME SALARIES	1,181	1,700	12,300	12,300
51090 SHIFT DIFFERENTIAL	11	0	0	0
51184 DOUBLE OVERTIME	214	1,100	0	0
51350 BANK TIME EARNED	12,929	9,500	0	0
Salaries and Wages Total	236,473	249,548	213,118	216,984
	891,945	832,136	862,762	393,609
			3.68%	(54.38%)
Net Total	(891,945)	(832,136)	(862,762)	(393,609)

Costing Center Summary

Costing Center: WATER METERS



Costing Center Summary

Costing Center: WATER SERVICES

Previous Costing Center: WATER SERVICES

Division: WATER AND
WASTEWATER

Department: OPERATIONS UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 1787

Approved: No

Manager: Ian Broome 729-2292

Description:

This cost center captures all costs for maintenance and/or replacement of water service lines between the main and the property line.

The full time staff compliment of this department is 8.

1 Boiler Operator

7 Operators

In addition, there are 2 Casual Laborers.

Comments:

This budget includes \$209,000 that will be used to provide additional maintenance to some of the water services that are subject to freezing. This expenditure will drastically reduce the need to leave taps running in the winter (in order to prevent frozen lines). The plan is to target 30 - 40 identified properties each year, and then place those water services lower into the ground to prevent freezing.

There has been an increase in water service leaks due to the aging infrastructure, particularly on plastic water services. Expenses will need to be increased to have ongoing replacement of these plastic service lines.

Outlook:

Costing Center Summary

Costing Center: WATER SERVICES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Revenues					
42999	REVENUE	Increased	7.66 %	22,000	23,686
47999	REVENUE	New this year		0	7,500
Total Revenues:				22,000	31,186
Expenditures					
51083	REGULAR SALARIES	Decreased	11.34 %	114,196	101,242
51084	OVERTIME SALARIES	Increased	1.99 %	6,370	6,497
51184	DOUBLE OVERTIME	Increased	2.00 %	3,200	3,264
51350	BANK TIME EARNED	Increased	2.01 %	3,480	3,550
52015	CONTRACTS	Unchanged	0.00 %	10,000	10,000
52081	EXTERNAL EQUIPMENT	Not used this year		24,500	0
54062	LIABILITY CLAIMS	Unchanged	0.00 %	1,500	1,500
54099	PARTS AND MATERIALS	Unchanged	0.00 %	48,000	48,000
54103	GASOLINE #2	New this year		0	5,456
54104	DIESEL	New this year		0	11,996
59003	ADVERTISING	New this year		0	200
59080	INTERNAL EQUIPMENT	Increased	74.15 %	69,663	121,320
59855	FROZEN WATER SERVICES	Unchanged	0.00 %	221,800	221,800
59954	SOD RESTORATION	Unchanged	0.00 %	19,500	19,500
59955	PAVING RESTORATION	Unchanged	0.00 %	20,500	20,500
59956	CONCRETE RESTORATION	Unchanged	0.00 %	22,000	22,000
Total Expenditures:				564,709	596,825

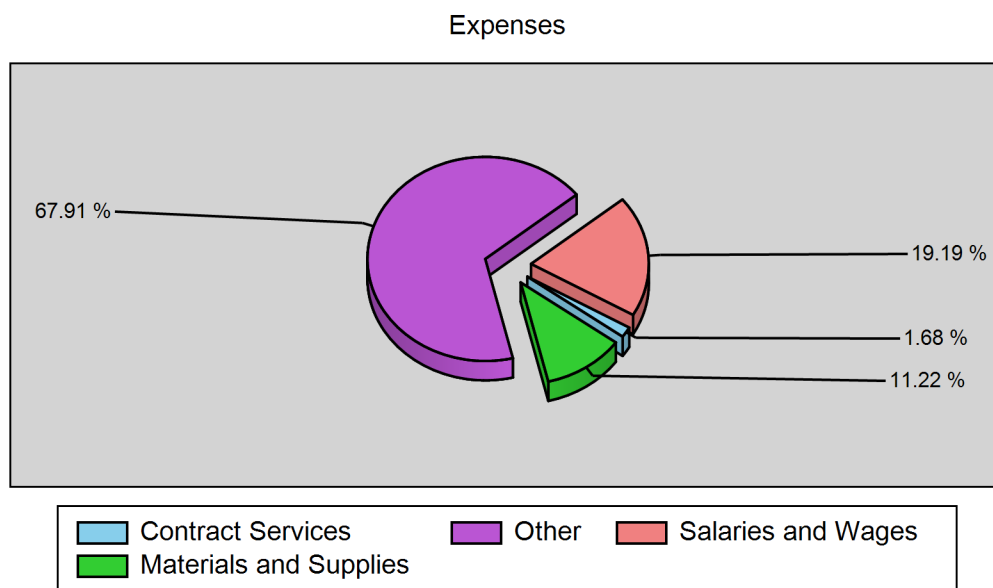
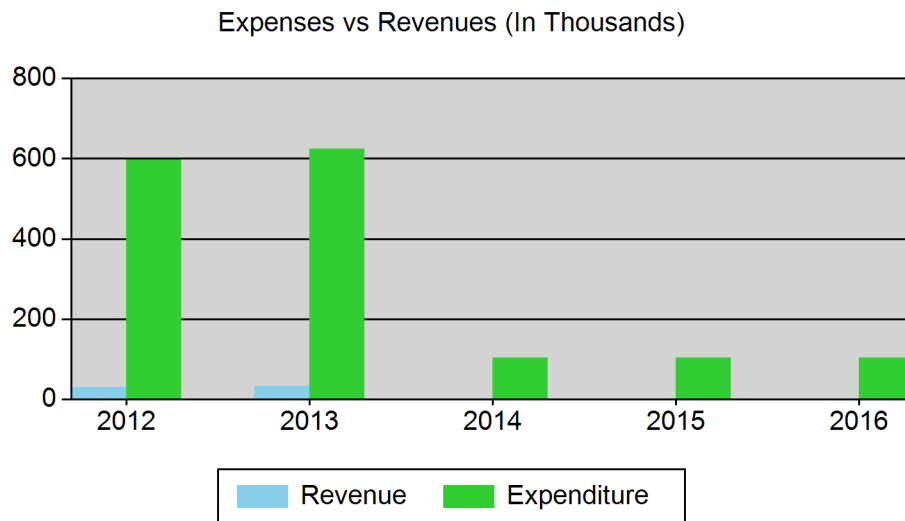
Costing Center Summary

Costing Center: WATER SERVICES

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Revenues				
Other Income				
42999 REVENUE	0	22,000	23,686	25,669
47990 RECEIPTS - UTILITY	2,200	0	0	0
47999 REVENUE	31,593	7,146	7,500	7,700
Other Income Total	33,793	29,146	31,186	33,369
	33,793	29,146	31,186	33,369
			7.00%	7.00%
Expenditures				
Contract Services				
52015 CONTRACTS	4,334	11,000	10,000	10,000
52032 VEHICLE INSURANCE	388	0	0	0
52081 EXTERNAL EQUIPMENT RENTAL	0	0	0	0
Contract Services Total	4,722	11,000	10,000	10,000
Materials and Supplies				
54062 LIABILITY CLAIMS	1,500	1,500	1,500	1,500
54099 PARTS AND MATERIALS	45,759	46,700	48,000	49,440
54103 GASOLINE #2	0	5,500	5,456	5,456
54104 DIESEL	0	0	11,996	11,996
Materials and Supplies Total	47,259	53,700	66,952	68,392
Other				
59003 ADVERTISING	0	300	200	200
59014 WORK ORDERS	437	0	0	0
59080 INTERNAL EQUIPMENT RENTAL	53,977	52,568	121,320	121,320
59855 FROZEN WATER SERVICES	219,691	201,958	221,800	243,980
59954 SOD RESTORATION	23,278	19,500	19,500	19,500
59955 PAVING RESTORATION	34,812	20,500	20,500	20,500
59956 CONCRETE RESTORATION	16,791	22,000	22,000	22,000
Other Total	348,987	316,826	405,320	427,500
Salaries and Wages				
51083 REGULAR SALARIES	103,105	114,196	101,242	104,613
51084 OVERTIME SALARIES	6,132	6,370	6,497	6,627
51184 DOUBLE OVERTIME	1,343	3,200	3,264	3,329
51350 BANK TIME EARNED	10,628	3,480	3,550	3,621
Salaries and Wages Total	121,208	127,246	114,553	118,190
	522,176	508,772	596,825	624,082
			17.31%	4.57%
Net Total	(488,383)	(479,626)	(565,639)	(590,713)

Costing Center Summary

Costing Center: WATER SERVICES



Costing Center Summary

Costing Center: WATER VALVES

Previous Costing Center: WATER VALVES

Division: WATER AND
WASTEWATER

Department: OPERATIONS UTILITIES

Stage: Council Review

Budget Year: 2012

Accounting Reference: 1781

Approved: No

Manager: Ian Broome 729-2292

Description:

This cost center captures all regular maintenance and the replacement of water valves within the water distribution system.

The full time staff compliment for this department is 9.

7 Operators

2 Boiler Operators

In addition, the department utilizes 2 Casual Laborers.

Comments:

Replacement of 15-20 valves are usually scheduled each year plus general maintenance. These valves are used to isolate sections of water main in maintenance and emergency situations.

2011 includes a capital request of \$35,000 for a truck mounted operator which would assist in the maintenance program which in turn will assist in opening and closing valves.

Outlook:

Continued maintenance and/or replacement of water valves will result in fewer residences and businesses being inconvenienced during emergencies.

Costing Center Summary

Costing Center: WATER VALVES

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2011 Approved Stage	2012 Amount
Expenditures					
10300	CAPITAL PROJECTS	Unchanged	0.00 %	35,000	35,000
51083	REGULAR SALARIES	Increased	51.15 %	77,044	116,451
51084	OVERTIME SALARIES	Decreased	14.63 %	8,200	7,000
51184	DOUBLE OVERTIME	Decreased	39.27 %	4,940	3,000
51350	BANK TIME EARNED	Decreased	39.30 %	4,942	3,000
52081	EXTERNAL EQUIPMENT	Not used this year		500	0
54099	PARTS AND MATERIALS	Unchanged	0.00 %	18,300	18,300
54104	DIESEL	New this year		0	5,729
59080	INTERNAL EQUIPMENT	Increased	1.91 %	25,561	26,050
59944	SOD RESTORATION	Unchanged	0.00 %	2,700	2,700
59945	PAVING RESTORATION	Unchanged	0.00 %	9,000	9,000
59946	CONCRETE RESTORATION	Unchanged	0.00 %	1,500	1,500
Total Expenditures:				187,687	227,730

Costing Center Summary

Costing Center: WATER VALVES

	2010 Actuals	2011 Revised Budget	2012 Current Budget	2013 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	0	35,000	35,000	0
Capital Contribution Total	0	35,000	35,000	0
Contract Services				
52081 EXTERNAL EQUIPMENT RENTAL	0	11	0	0
Contract Services Total	0	11	0	0
Equipment Purchases				
54410 EQUIPMENT PURCHASES	1,904	721	0	0
Equipment Purchases Total	1,904	721	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	14,482	17,579	18,300	18,300
54104 DIESEL	0	0	5,729	5,729
Materials and Supplies Total	14,482	17,579	24,029	24,029
Other				
59014 WORK ORDERS	1,010	133,140	0	0
59080 INTERNAL EQUIPMENT RENTAL	27,274	26,050	26,050	26,050
59944 SOD RESTORATION	0	2,700	2,700	2,700
59945 PAVING RESTORATION	3,903	13,493	9,000	9,000
59946 CONCRETE RESTORATION	0	1,500	1,500	1,500
Other Total	32,187	176,883	39,250	39,250
Salaries and Wages				
51083 REGULAR SALARIES	79,192	0	116,451	78,925
51084 OVERTIME SALARIES	2,649	8,200	7,000	8,531
51184 DOUBLE OVERTIME	2,911	4,940	3,000	5,140
51350 BANK TIME EARNED	7,190	4,942	3,000	5,192
Salaries and Wages Total	91,943	18,082	129,451	97,788
	140,516	248,276	227,730	161,067
			(8.28%)	(29.27%)
Net Total	(140,516)	(248,276)	(227,730)	(161,067)

Costing Center Summary

Costing Center: WATER VALVES

