

# Costing Center Summary

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Costing Center: COMPOSTING OPERATIONS

**Previous Costing Center:** COMPOSTING  
OPERATIONS

**Budget Year:** 2013

**Division:** ENVIRONMENTAL  
HEALTH SERVICES -  
SANITATION

**Accounting Reference:** 1021

**Department:** SANITATION

**Approved:** Yes

**Stage:** Approved

**Manager:** Ian Broome 729-2292

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**Description:**

**Comments:**

**Outlook:**

# Costing Center Summary

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*Costing Center: COMPOSTING OPERATIONS*

# Costing Center Summary

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*Costing Center: COMPOSTING OPERATIONS*

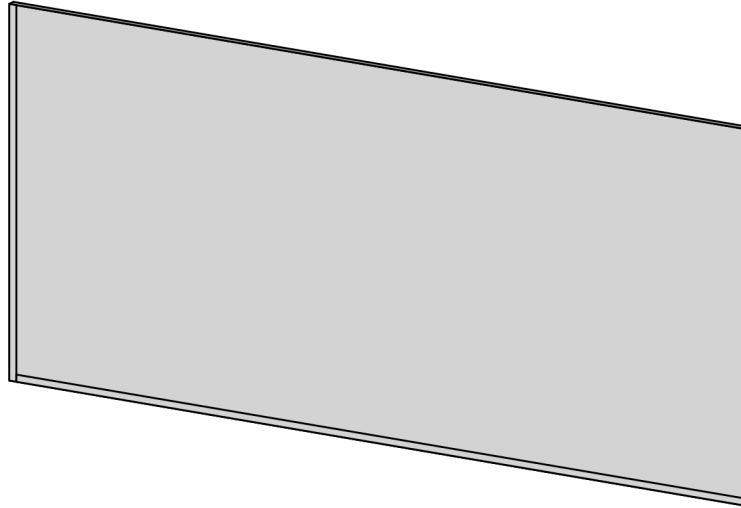
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# Costing Center Summary

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Costing Center: COMPOSTING OPERATIONS

Expenses



# Costing Center Summary

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Costing Center: LANDFILL SITE OPERATIONS

**Previous Costing Center:** LANDFILL SITE  
OPERATIONS

**Budget Year:** 2013

**Division:** ENVIRONMENTAL  
HEALTH SERVICES -  
SANITATION

**Accounting Reference:** 0204

**Department:** SANITATION

**Approved:** Yes

**Stage:** Approved

**Manager:** Ian Broome 729-2292

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## Description:

This cost center is for all administration costs for the Sanitation Department. The main items in this budget are the salaries and wages, as well as equipment costs.

This account covers also the costs associated with the composting operation, including wood grinding, cost of building, watering, turning windrows of feed stock, trauma screening of finished product, as well as the collection of the yard waste from the depots.

This account reflects the recoveries from charges to the residential collection, commercial collection and other City accounts for disposal site fees. This account has been adjusted for 2013 to reflect the changes approved under the Solid Waste Management Plan , the addition of a bulk item pickup fee, and an increase in fees from recycling. The revenue generated from the sale of metal collected at the Landfill Site is used to offset programs such as Spring/Yard cleanup (advertising), as well as funds for travel to evaluate alternative methods for disposing of refuse. These funds also pay for additional organic containers for recycling depots as needed.

## Comments:

Advertising costs will increase for education of the public in the new refuse/recycling system. Contract expenses will also increase as past years funding, has not kept up with demand. External equipment rental will increase for projects that landfill needs to undertake for the upgrade of work areas. There is a need for additional staff to fill in for sick persons and vacations in order to keep up with daily demands. Freon depleting devices will be required due to increased volumes. There has been a very large stockpile of wood and construction wood waste material accumulating and this is why additional funds are needed to reduce it to a manageable state.

2013 includes the contract fee of \$78,000 for IGRS to flare methane gas from the site in accordance with Provincial standards.

## Outlook:

With the new recycling program in place, Emterra has increased it's charges to the City of Brandon for recycling fees, therefore external recycling revenue will decrease until a new contract is negotiated. The department will be in the process of evaluating the system and most likely be going out for a RFP on the process in early 2013 as the current contract is set to expire April 2013.

The Sanitation Department will continue to pay a Provincial tax (WRARS levy) of \$10 per tonne for the refuse collection coming across the scale and being placed at the tipping face of the active cell. The Province will then disburse 80% of the provincial fund annually based on the City's proportionate share of captured recycling that has been reported to MMSM. With this fee schedule in place, the Sanitation department will continue its efforts to promote recycling incentives and activities.

# Costing Center Summary

Costing Center: LANDFILL SITE OPERATIONS

## Changes to Costing Center:

| GL Account             | GL Account Description  | Changes            | Percent Change | 2012<br>Approved<br>Stage | 2013 Amount      |
|------------------------|-------------------------|--------------------|----------------|---------------------------|------------------|
| <b>Revenues</b>        |                         |                    |                |                           |                  |
| 42506                  | SCRAP METAL SALES       | Increased          | 14.00 %        | 50,000                    | 57,000           |
| 42544                  | DIESEL FUEL SALES       | Increased          | 66.67 %        | 3,000                     | 5,000            |
| 42558                  | E-WASTE SALES           | Increased          | 72.22 %        | 9,000                     | 15,500           |
| 42901                  | HOUSEHOLD REFUSE FEES   | Unchanged          | 0.00 %         | 1,650                     | 1,650            |
| 42903                  | FREON HANDLING FEE      | Increased          | 37.50 %        | 8,000                     | 11,000           |
| 42908                  | MATERIAL RECYCLING FEES | Increased          | 341.34 %       | 43,504                    | 192,000          |
| 42909                  | RECYCLING-EXTERNAL      | Increased          | 28.00 %        | 25,000                    | 32,000           |
| 42921                  | TIRE DISPOSAL FEES      | Increased          | 425.00 %       | 4,000                     | 21,000           |
| 42986                  | ENVIRONMENTAL           | Increased          | 1.94 %         | 360,000                   | 367,000          |
| 42990                  | RECEIPTS                | Decreased          | 12.23 %        | 2,050,000                 | 1,799,200        |
| 42991                  | MUNICIPAL FEES          | Increased          | 7.91 %         | 57,731                    | 62,299           |
| 42999                  | REVENUE                 | Increased          | 42.40 %        | 42,135                    | 60,000           |
| 44992                  | ECO CENTRE RECOVERIES   | Increased          | 300.00 %       | 1,000                     | 4,000            |
| <b>Total Revenues:</b> |                         |                    |                | <b>2,655,020</b>          | <b>2,627,649</b> |
| <b>Expenditures</b>    |                         |                    |                |                           |                  |
| 51055                  | ECO CENTRE SALARIES     | Unchanged          | 0.00 %         | 2,000                     | 2,000            |
| 51083                  | REGULAR SALARIES        | Increased          | 9.23 %         | 433,205                   | 473,184          |
| 51084                  | OVERTIME SALARIES       | Decreased          | 16.67 %        | 15,000                    | 12,500           |
| 51090                  | SHIFT DIFFERENTIAL      | Unchanged          | 0.00 %         | 2,000                     | 2,000            |
| 51100                  | UNIFORMS                | Decreased          | 9.09 %         | 550                       | 500              |
| 51122                  | BOOT ALLOWANCE          | Decreased          | 45.28 %        | 1,325                     | 725              |
| 51123                  | PROTECTIVE CLOTHING     | Decreased          | 33.33 %        | 3,000                     | 2,000            |
| 51141                  | TRAINING & DEVELOPMENT  | Decreased          | 10.00 %        | 2,500                     | 2,250            |
| 51184                  | DOUBLE OVERTIME         | Not used this year |                | 1,300                     | 0                |
| 51186                  | STATUTORY PREMIUM       | Not used this year |                | 2,098                     | 0                |
| 51285                  | MEDICALS                | Unchanged          | 0.00 %         | 200                       | 200              |
| 52015                  | CONTRACTS               | Decreased          | 5.10 %         | 259,102                   | 245,889          |
| 52028                  | FIRE INSURANCE          | Increased          | 187.72 %       | 57                        | 164              |
| 52081                  | EXTERNAL EQUIPMENT      | Decreased          | 25.00 %        | 20,000                    | 15,000           |
| 52902                  | FREON DEPLETING DEVICES | Decreased          | 16.67 %        | 30,000                    | 25,000           |
| 53025                  | HEAT                    | Decreased          | 54.40 %        | 12,061                    | 5,500            |
| 53046                  | POWER                   | Increased          | 24.51 %        | 5,622                     | 7,000            |
| 53130                  | TELEPHONE REGULAR       | Decreased          | 7.14 %         | 7,000                     | 6,500            |
| 53131                  | TELEPHONE LONG DISTANCE | Not used this year |                | 80                        | 0                |
| 53150                  | WATER                   | Decreased          | 7.83 %         | 217                       | 200              |
| 53295                  | RADIO COSTS             | Increased          | 18.18 %        | 5,923                     | 7,000            |
| 54099                  | PARTS AND MATERIALS     | Decreased          | 15.09 %        | 35,333                    | 30,000           |
| 54103                  | GASOLINE #2             | Decreased          | 8.12 %         | 10,884                    | 10,000           |
| 54104                  | DIESEL                  | Increased          | 762.02 %       | 4,279                     | 36,886           |
| 54228                  | PROPANE                 | Decreased          | 75.85 %        | 4,140                     | 1,000            |
| 54257                  | WORK ORDER PARTS &      | Decreased          | 54.55 %        | 5,500                     | 2,500            |

# Costing Center Summary

Costing Center: LANDFILL SITE OPERATIONS

| GL Account                 | GL Account Description    | Changes            | Percent Change | 2012<br>Approved<br>Stage | 2013 Amount      |
|----------------------------|---------------------------|--------------------|----------------|---------------------------|------------------|
| 59003                      | ADVERTISING               | Decreased          | 26.07 %        | 25,700                    | 19,000           |
| 59047                      | ECO CENTRE ADVERTISING    | Decreased          | 33.33 %        | 3,000                     | 2,000            |
| 59066                      | ENVIRONMENTAL LEVY        | Decreased          | 7.57 %         | 530,000                   | 489,860          |
| 59080                      | INTERNAL EQUIPMENT        | Decreased          | 4.59 %         | 140,583                   | 134,133          |
| 59138                      | BUSINESS TRAVEL - MILEAGE | Decreased          | 62.96 %        | 2,700                     | 1,000            |
| 59139                      | CONFERENCE COSTS          | Decreased          | 50.00 %        | 3,000                     | 1,500            |
| 59213                      | WORK ORDER INTERNAL       | Not used this year |                | 10,710                    | 0                |
| 59248                      | DISPOSAL SITE CHARGE      | Increased          | 133.33 %       | (15,000)                  | (35,000)         |
| 59249                      | RECOVERY COMMERCIAL       | Unchanged          | 0.00 %         | (2,496)                   | (2,496)          |
| 59250                      | RECOVERY RESIDENTIAL      | Increased          | 27.24 %        | (600,000)                 | (763,465)        |
| 59993                      | EQUIPMENT CAPITAL         | Increased          | 32.24 %        | 285,972                   | 378,162          |
| <b>Total Expenditures:</b> |                           |                    |                | <b>1,247,545</b>          | <b>1,112,692</b> |

# Costing Center Summary

Costing Center: LANDFILL SITE OPERATIONS

|  | 2011<br>Actuals              | 2012<br>Revised<br>Budget | 2013<br>Current<br>Budget | 2014<br>Forecast |
|--|------------------------------|---------------------------|---------------------------|------------------|
| <b>Revenues</b>                        |                              |                           |                           |                  |
| Conditional Government Transfers       |                              |                           |                           |                  |
| 43510                                  | PROVINCIAL GOV'T             | 7,907                     | 0                         | 0                |
| Conditional Government Transfers Total |                              | 7,907                     | 0                         | 0                |
| Other Income                           |                              |                           |                           |                  |
| 42990                                  | RECEIPTS                     | 1,679,442                 | 1,750,000                 | 1,799,200        |
| 42999                                  | REVENUE                      | 6,295                     | 52,135                    | 60,000           |
| 44992                                  | ECO CENTRE RECOVERIES        | 6,265                     | 1,000                     | 4,000            |
| Other Income Total                     |                              | 1,692,002                 | 1,803,135                 | 1,863,200        |
| Permits, Licenses and Fines            |                              |                           |                           |                  |
| 42991                                  | MUNICIPAL FEES               | 56,203                    | 62,299                    | 62,299           |
| Permits, Licenses and Fines Total      |                              | 56,203                    | 62,299                    | 62,299           |
| User Fees and Sales of Goods           |                              |                           |                           |                  |
| 42506                                  | SCRAP METAL SALES            | 57,812                    | 50,000                    | 57,000           |
| 42544                                  | DIESEL FUEL SALES            | 8,764                     | 5,000                     | 5,000            |
| 42558                                  | E-WASTE SALES                | 13,764                    | 10,000                    | 15,500           |
| 42901                                  | HOUSEHOLD REFUSE FEES        | 1,825                     | 1,650                     | 1,650            |
| 42903                                  | FREON HANDLING FEE           | 10,606                    | 8,000                     | 11,000           |
| 42908                                  | MATERIAL RECYCLING FEES      | 274,368                   | 121,000                   | 192,000          |
| 42909                                  | RECYCLING-EXTERNAL           | 38,848                    | 27,000                    | 32,000           |
| 42921                                  | TIRE DISPOSAL FEES           | 17,196                    | 20,000                    | 21,000           |
| 42986                                  | ENVIRONMENTAL SURCHARGE      | 392,164                   | 360,000                   | 367,000          |
| User Fees and Sales of Goods Total     |                              | 815,347                   | 602,650                   | 702,150          |
|  |                              | <b>2,571,458</b>          | <b>2,468,084</b>          | <b>2,627,649</b> |
|  |                              |                           | 6.47%                     | 3.53%            |
| <b>Expenditures</b>                    |                              |                           |                           |                  |
| Benefits                               |                              |                           |                           |                  |
| 51100                                  | UNIFORMS                     | 346                       | 550                       | 500              |
| 51122                                  | BOOT ALLOWANCE               | 755                       | 650                       | 725              |
| 51123                                  | PROTECTIVE CLOTHING          | 1,938                     | 3,000                     | 2,000            |
| 51285                                  | MEDICALS                     | 315                       | 200                       | 200              |
| Benefits Total                         |                              | 3,354                     | 4,400                     | 3,425            |
| Contract Services                      |                              |                           |                           |                  |
| 52015                                  | CONTRACTS                    | 185,804                   | 235,174                   | 245,889          |
| 52028                                  | FIRE INSURANCE               | 57                        | 149                       | 164              |
| 52081                                  | EXTERNAL EQUIPMENT RENTAL    | 10,700                    | 63,040                    | 15,000           |
| 52902                                  | FREON DEPLETING DEVICES      | 25,675                    | 30,000                    | 25,000           |
| Contract Services Total                |                              | 222,236                   | 328,363                   | 286,053          |
| Materials and Supplies                 |                              |                           |                           |                  |
| 54057                                  | ECO CENTRE PARTS & MATERIALS | 6                         | 0                         | 0                |
| 54099                                  | PARTS AND MATERIALS          | 45,393                    | 35,333                    | 30,000           |
| 54103                                  | GASOLINE #2                  | 10,242                    | 10,884                    | 10,000           |
| 54104                                  | DIESEL                       | 10,694                    | 21,606                    | 36,886           |
| 54228                                  | PROPANE                      | 1,505                     | 524                       | 1,000            |



# Costing Center Summary

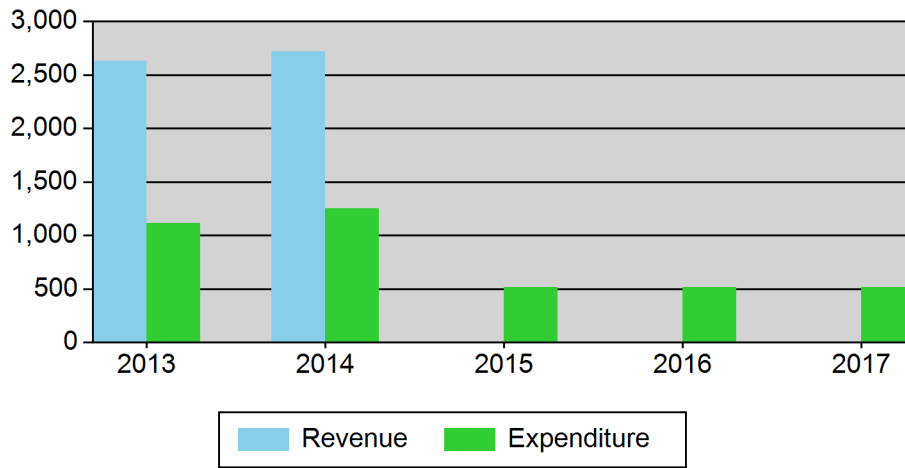
Costing Center: LANDFILL SITE OPERATIONS

|   | 2011<br>Actuals  | 2012<br>Revised<br>Budget | 2013<br>Current<br>Budget | 2014<br>Forecast |
|---|------------------|---------------------------|---------------------------|------------------|
| 54257 WORK ORDER PARTS & MATERIALS        | 7,431            | 5,500                     | 2,500                     | 2,500            |
| Materials and Supplies Total              | 75,271           | 73,847                    | 80,386                    | 80,386           |
| Other                                     |                  |                           |                           |                  |
| 51141 TRAINING & DEVELOPMENT COSTS        | 3,012            | 2,500                     | 2,250                     | 2,250            |
| 59003 ADVERTISING                         | 20,882           | 25,700                    | 19,000                    | 20,863           |
| 59047 ECO CENTRE ADVERTISING              | 3,246            | 3,000                     | 2,000                     | 2,000            |
| 59066 ENVIRONMENTAL LEVY                  | 359,089          | 530,000                   | 489,860                   | 489,860          |
| 59080 INTERNAL EQUIPMENT RENTAL           | 426,257          | 105,750                   | 134,133                   | 134,133          |
| 59138 BUSINESS TRAVEL - MILEAGE           | 763              | 2,700                     | 1,000                     | 1,000            |
| 59139 CONFERENCE COSTS                    | 410              | 6,916                     | 1,500                     | 1,500            |
| 59213 WORK ORDER INTERNAL EQUIPMENT       | 0                | 5,718                     | 0                         | 0                |
| 59248 DISPOSAL SITE CHARGE                | (54,374)         | (20,000)                  | (35,000)                  | (35,000)         |
| 59249 RECOVERY COMMERCIAL                 | 0                | (2,496)                   | (2,496)                   | (2,500)          |
| 59250 RECOVERY RESIDENTIAL                | (587,374)        | (600,000)                 | (763,465)                 | (788,103)        |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION      | 0                | 258,909                   | 378,162                   | 425,209          |
| Other Total                               | 171,910          | 318,697                   | 226,944                   | 251,212          |
| Reserve Appropriation                     |                  |                           |                           |                  |
| 58544 DISPOSAL SITE B/L 4528              | 45,000           | 50,000                    | 0                         | 75,000           |
| Reserve Appropriation Total               | 45,000           | 50,000                    | 0                         | 75,000           |
| Salaries and Wages                        |                  |                           |                           |                  |
| 51055 ECO CENTRE SALARIES                 | 1,118            | 2,500                     | 2,000                     | 2,000            |
| 51083 REGULAR SALARIES                    | 690,402          | 295,155                   | 473,184                   | 515,885          |
| 51084 OVERTIME SALARIES                   | 22,424           | 14,500                    | 12,500                    | 12,500           |
| 51090 SHIFT DIFFERENTIAL                  | 1,604            | 2,000                     | 2,000                     | 2,000            |
| 51184 DOUBLE OVERTIME                     | 0                | 0                         | 0                         | 0                |
| 51186 STATUTORY PREMIUM                   | 0                | 0                         | 0                         | 0                |
| 51231 INTERNAL SALARIES                   | 20,295           | 4,100                     | 0                         | 0                |
| 51350 BANK TIME EARNED                    | 0                | 0                         | 0                         | 0                |
| 51989 RECOVERY-WORKERS COMPENSATION       | (4,595)          | 0                         | 0                         | 0                |
| Salaries and Wages Total                  | 731,247          | 318,255                   | 489,684                   | 532,385          |
| Transfers to/from Internal Accounts       |                  |                           |                           |                  |
| 59001 SHOP RATE CHARGES                   | 0                | 500                       | 0                         | 0                |
| Transfers to/from Internal Accounts Total | 0                | 500                       | 0                         | 0                |
| Utilities                                 |                  |                           |                           |                  |
| 53025 HEAT                                | 5,514            | 7,500                     | 5,500                     | 5,500            |
| 53046 POWER                               | 6,975            | 7,500                     | 7,000                     | 7,000            |
| 53130 TELEPHONE REGULAR                   | 7,473            | 7,000                     | 6,500                     | 6,500            |
| 53131 TELEPHONE LONG DISTANCE             | 141              | 80                        | 0                         | 0                |
| 53150 WATER                               | 242              | 217                       | 200                       | 200              |
| 53295 RADIO COSTS                         | 7,199            | 7,000                     | 7,000                     | 7,000            |
| Utilities Total                           | 27,544           | 29,297                    | 26,200                    | 26,200           |
|   | <b>1,276,562</b> | <b>1,123,358</b>          | <b>1,112,692</b>          | <b>1,254,666</b> |
|   |                  |                           | (0.95%)                   | 12.76%           |
| <b>Net Total</b>                          | <b>1,294,896</b> | <b>1,344,726</b>          | <b>1,514,957</b>          | <b>1,465,783</b> |

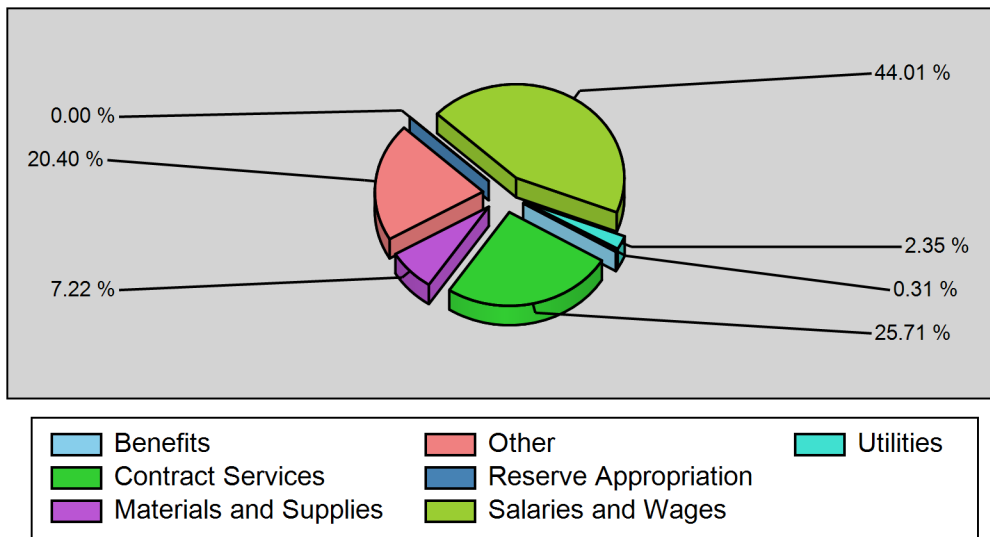
# Costing Center Summary

Costing Center: LANDFILL SITE OPERATIONS

Expenses vs Revenues (In Thousands)



Expenses



# Costing Center Summary

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Costing Center: RECYCLING OPERATIONS

**Previous Costing Center:** RECYCLING  
OPERATIONS

**Budget Year:** 2013

**Division:** ENVIRONMENTAL  
HEALTH SERVICES -  
SANITATION

**Accounting Reference:** 1023

**Department:** SANITATION

**Approved:** Yes

**Stage:** Approved

**Manager:** Ian Broome 729-2292

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## Description:

This cost center is to cover the costs of operating and maintaining the four recycling depots located throughout the City; 34th & Victoria Avenue, Sportsplex, Brandon Shoppers Mall, and Eastview Landfill.

This cost center also covers expenses associated with the Emterra Recycling contract to operate the Materials Recovery Facility, as well as the flow through of the MMSM (Multi-Material Stewardship Manitoba) Conditional Grant to Emterra. This cost center also captures the costs of maintenance and operations as related to the Materials Recovery Facility, including labour, maintenance, parts and materials, and contracts for cleaning and repairs.

This cost center also includes the funding received from senior levels of government. The amount included for 2013 includes an increase in the MMSM Grant. At this time we have not heard what we will receive in the form of funding; budget is based on \$132/tonne for recycling, an adjustment will be made according to funding amounts.

## Comments:

On a daily basis collection trucks are picking up 4 hours of recycling and 4 hours of refuse. Currently a side load truck is being used for collection of recyclables at some depots as well as a roll off truck.

## Outlook:

The current contract with Emterra is set to expire in April 2013, an RFP will be sent out in early 2013 regarding a new contract.

A request is being made for funding for a By-law officer for a 2 year term in order to enforce the current sanitation By-laws.

# Costing Center Summary

Costing Center: RECYCLING OPERATIONS

## Changes to Costing Center:

| GL Account                 | GL Account Description   | Changes            | Percent Change | 2012<br>Approved<br>Stage | 2013 Amount      |
|----------------------------|--------------------------|--------------------|----------------|---------------------------|------------------|
| <b>Revenues</b>            |                          |                    |                |                           |                  |
| 42915                      | UTILITY RECOVERY         | Increased          | 25.00 %        | 40,000                    | 50,000           |
| 42999                      | REVENUE                  | New this year      |                | 0                         | 3,000            |
| 43510                      | PROVINCIAL GOVT          | Unchanged          | 0.00 %         | 300,000                   | 300,000          |
| 43641                      | PROV-RECYCLING           | Decreased          | 11.15 %        | 602,673                   | 535,466          |
| <b>Total Revenues:</b>     |                          |                    |                | <b>942,673</b>            | <b>888,466</b>   |
| <b>Expenditures</b>        |                          |                    |                |                           |                  |
| 51083                      | REGULAR SALARIES         | Decreased          | 0.78 %         | 318,026                   | 315,550          |
| 52015                      | CONTRACTS                | Decreased          | 52.04 %        | 8,340                     | 4,000            |
| 52028                      | FIRE INSURANCE           | Increased          | 15.58 %        | 1,399                     | 1,617            |
| 52081                      | EXTERNAL EQUIPMENT       | Unchanged          | 0.00 %         | 25,000                    | 25,000           |
| 52124                      | PROCESSING FEES          | Unchanged          | 0.00 %         | 125,400                   | 125,400          |
| 52144                      | TRANSPORTATION           | Increased          | 8.11 %         | 185,000                   | 200,000          |
| 52755                      | CLEANING CONTRACT        | Increased          | 45.54 %        | 5,252                     | 7,644            |
| 53025                      | HEAT                     | Not used this year |                | 25,983                    | 0                |
| 53046                      | POWER                    | Increased          | 34.84 %        | 37,080                    | 50,000           |
| 53150                      | WATER                    | Increased          | 50.00 %        | 1,000                     | 1,500            |
| 54099                      | PARTS AND MATERIALS      | Unchanged          | 0.00 %         | 22,500                    | 22,500           |
| 54104                      | DIESEL                   | Increased          | 35.97 %        | 13,901                    | 18,901           |
| 55024                      | OTHER GRANTS             | Decreased          | 11.15 %        | 602,673                   | 535,466          |
| 57438                      | DEBENTURE DEBT PRINCIPAL | Increased          | 2.29 %         | 118,058                   | 120,767          |
| 57439                      | DEBENTURE DEBT INTEREST  | Decreased          | 3.69 %         | 72,035                    | 69,378           |
| 59014                      | WORK ORDERS              | Not used this year |                | 11,739                    | 0                |
| 59080                      | INTERNAL EQUIPMENT       | Decreased          | 26.87 %        | 113,500                   | 83,000           |
| 59357                      | SURCHARGES               | Increased          | 9.38 %         | 32,000                    | 35,000           |
| 59993                      | EQUIPMENT CAPITAL        | Decreased          | 47.62 %        | 209,800                   | 109,900          |
| <b>Total Expenditures:</b> |                          |                    |                | <b>1,928,686</b>          | <b>1,725,623</b> |

# Costing Center Summary

Costing Center: RECYCLING OPERATIONS

|  | 2011<br>Actuals                | 2012<br>Revised<br>Budget | 2013<br>Current<br>Budget | 2014<br>Forecast |                |
|--|--------------------------------|---------------------------|---------------------------|------------------|----------------|
| <b>Revenues</b>                        |                                |                           |                           |                  |                |
| Conditional Government Transfers       |                                |                           |                           |                  |                |
| 43510                                  | PROVINCIAL GOV'T               | 382,314                   | 330,000                   | 300,000          | 300,000        |
| 43641                                  | PROV-RECYCLING                 | 476,366                   | 535,466                   | 535,466          | 535,466        |
| Conditional Government Transfers Total |                                | 858,681                   | 865,466                   | 835,466          | 835,466        |
| Other Income                           |                                |                           |                           |                  |                |
| 42999                                  | REVENUE                        | 1,932                     | 3,236                     | 3,000            | 2,500          |
| Other Income Total                     |                                | 1,932                     | 3,236                     | 3,000            | 2,500          |
| User Fees and Sales of Goods           |                                |                           |                           |                  |                |
| 42915                                  | UTILITY RECOVERY               | 38,292                    | 56,500                    | 50,000           | 50,000         |
| User Fees and Sales of Goods Total     |                                | 38,292                    | 56,500                    | 50,000           | 50,000         |
|  |                                | <b>898,905</b>            | <b>925,202</b>            | <b>888,466</b>   | <b>887,966</b> |
|  |                                |                           |                           | (3.97%)          | (0.06%)        |
| <b>Expenditures</b>                    |                                |                           |                           |                  |                |
| Contract Services                      |                                |                           |                           |                  |                |
| 52015                                  | CONTRACTS                      | 989                       | 4,000                     | 4,000            | 4,000          |
| 52028                                  | FIRE INSURANCE                 | 1,399                     | 1,467                     | 1,617            | 1,666          |
| 52081                                  | EXTERNAL EQUIPMENT RENTAL      | 27,820                    | 25,000                    | 25,000           | 25,000         |
| 52124                                  | PROCESSING FEES                | 137,943                   | 130,812                   | 125,400          | 125,400        |
| 52755                                  | CLEANING CONTRACT              | 4,874                     | 7,644                     | 7,644            | 7,644          |
| Contract Services Total                |                                | 173,025                   | 168,923                   | 163,661          | 163,710        |
| Debenture Debt Servicing Costs         |                                |                           |                           |                  |                |
| 57438                                  | DEBENTURE DEBT PRINCIPAL       | 116,316                   | 118,058                   | 120,767          | 124,057        |
| 57439                                  | DEBENTURE DEBT INTEREST        | 73,779                    | 72,035                    | 69,378           | 66,057         |
| Debenture Debt Servicing Costs Total   |                                | 190,095                   | 190,093                   | 190,145          | 190,114        |
| Grants and Contributions               |                                |                           |                           |                  |                |
| 55024                                  | OTHER GRANTS                   | 588,856                   | 535,466                   | 535,466          | 535,466        |
| Grants and Contributions Total         |                                | 588,856                   | 535,466                   | 535,466          | 535,466        |
| Materials and Supplies                 |                                |                           |                           |                  |                |
| 54099                                  | PARTS AND MATERIALS            | 16,454                    | 22,500                    | 22,500           | 22,500         |
| 54104                                  | DIESEL                         | 10,156                    | 13,901                    | 18,901           | 18,901         |
| Materials and Supplies Total           |                                | 26,610                    | 36,401                    | 41,401           | 41,401         |
| Other                                  |                                |                           |                           |                  |                |
| 52144                                  | TRANSPORTATION                 | 215,341                   | 192,000                   | 200,000          | 200,000        |
| 59014                                  | WORK ORDERS                    | 2,346                     | 500                       | 0                | 0              |
| 59080                                  | INTERNAL EQUIPMENT RENTAL      | 414,625                   | 112,000                   | 83,000           | 83,000         |
| 59357                                  | SURCHARGES                     | 25,933                    | 19,500                    | 35,000           | 35,000         |
| 59993                                  | EQUIPMENT CAPITAL CONTRIBUTION | 0                         | 194,800                   | 109,900          | 123,573        |
| Other Total                            |                                | 658,245                   | 518,800                   | 427,900          | 441,573        |
| Salaries and Wages                     |                                |                           |                           |                  |                |
| 51017                                  | TRAINING PAY                   | 0                         | 0                         | 0                | 0              |
| 51083                                  | REGULAR SALARIES               | 143,569                   | 318,026                   | 315,550          | 337,496        |

# Costing Center Summary

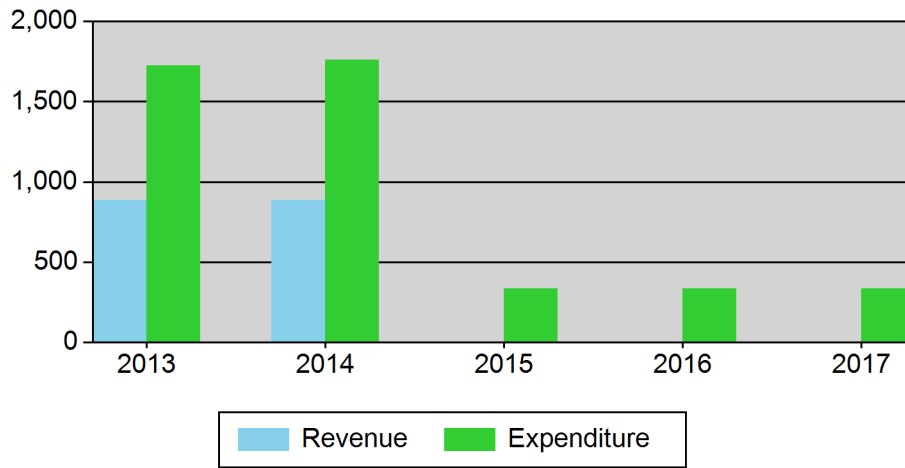
Costing Center: RECYCLING OPERATIONS

|   | 2011<br>Actuals  | 2012<br>Revised<br>Budget | 2013<br>Current<br>Budget | 2014<br>Forecast |
|---|------------------|---------------------------|---------------------------|------------------|
| 51084 OVERTIME SALARIES                   | 378              | 0                         | 0                         | 0                |
| Salaries and Wages Total                  | 143,947          | 318,026                   | 315,550                   | 337,496          |
| Transfers to/from Internal Accounts       |                  |                           |                           |                  |
| 59001 SHOP RATE CHARGES                   | 0                | 1,000                     | 0                         | 0                |
| Transfers to/from Internal Accounts Total | 0                | 1,000                     | 0                         | 0                |
| Utilities                                 |                  |                           |                           |                  |
| 53025 HEAT                                | 0                | 0                         | 0                         | 0                |
| 53046 POWER                               | 38,670           | 49,400                    | 50,000                    | 50,000           |
| 53150 WATER                               | 1,230            | 1,700                     | 1,500                     | 1,500            |
| Utilities Total                           | 39,900           | 51,100                    | 51,500                    | 51,500           |
|   | <b>1,820,678</b> | <b>1,819,809</b>          | <b>1,725,623</b>          | <b>1,761,260</b> |
|   |                  |                           | (5.18%)                   | 2.07%            |
| <b>Net Total</b>                          | <b>(921,774)</b> | <b>(894,607)</b>          | <b>(837,157)</b>          | <b>(873,294)</b> |

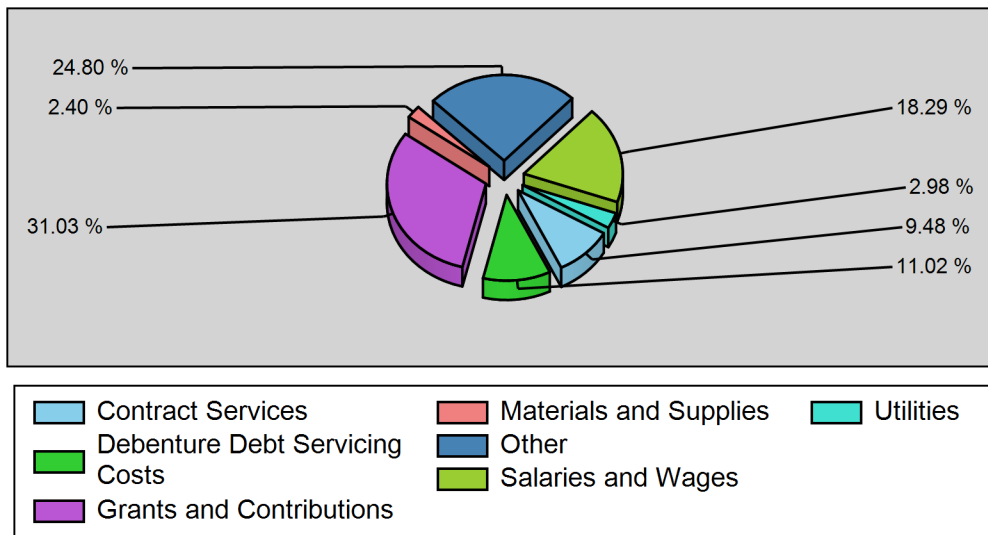
# Costing Center Summary

Costing Center: RECYCLING OPERATIONS

Expenses vs Revenues (In Thousands)



Expenses



# Costing Center Summary

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Costing Center: REFUSE COLLECTION

**Previous Costing Center:** REFUSE COLLECTION

**Division:** ENVIRONMENTAL  
HEALTH SERVICES -  
SANITATION

**Department:** SANITATION

**Stage:** Approved

**Budget Year:** 2013

**Accounting Reference:** 0166

**Approved:** Yes

**Manager:** Ian Broome 729-2292

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## Description:

This cost center captures costs associated with the weekly bulk item pick up program that will be operated in conjunction with the new 2012 Refuse/Recycling program. This cost center also covers the cost of maintaining approximately 200 litter bins in the downtown area and on the walkways throughout the City.

In addition to the residential pickup, revenue is also generated from apartment buildings that pay for extra refuse collection.

## Comments:

With the new recycling/garbage system in place, the Sanitation Department is finding that there is a strong need to increase manpower within city limits to control litter that is discarded in the lanes, and to control the locations of containers so that the refuse trucks have reasonable access in order that the trucks can function safely and efficiently.

## Outlook:

The implementation of the WRARS (waste reduction and recycling support) levy, is an incentive for commercial refuse customers to divert all recyclables from the active working face of the landfill cell. As we move forward and educate the residents on recycling, our WRARS rebate from the Provincial Fund will increase.



# Costing Center Summary

Costing Center: REFUSE COLLECTION

## Changes to Costing Center:

| GL Account                 | GL Account Description | Changes   | Percent Change | 2012<br>Approved<br>Stage | 2013 Amount      |
|----------------------------|------------------------|-----------|----------------|---------------------------|------------------|
| <b>Revenues</b>            |                        |           |                |                           |                  |
| 42999                      | REVENUE                | Increased | 18.18 %        | 55,000                    | 65,000           |
| <b>Total Revenues:</b>     |                        |           |                | <b>55,000</b>             | <b>65,000</b>    |
| <b>Expenditures</b>        |                        |           |                |                           |                  |
| 51083                      | REGULAR SALARIES       | Decreased | 1.18 %         | 293,357                   | 289,901          |
| 51084                      | OVERTIME SALARIES      | Decreased | 33.33 %        | 1,500                     | 1,000            |
| 54099                      | PARTS AND MATERIALS    | Decreased | 24.08 %        | 6,644                     | 5,044            |
| 54103                      | GASOLINE #2            | Decreased | 7.36 %         | 5,937                     | 5,500            |
| 54104                      | DIESEL                 | Unchanged | 0.00 %         | 108,053                   | 108,053          |
| 59003                      | ADVERTISING            | Decreased | 33.33 %        | 1,500                     | 1,000            |
| 59014                      | WORK ORDERS            | Decreased | 25.00 %        | 2,000                     | 1,500            |
| 59080                      | INTERNAL EQUIPMENT     | Decreased | 30.77 %        | 78,000                    | 54,000           |
| 59248                      | DISPOSAL SITE CHARGE   | Increased | 27.24 %        | 600,000                   | 763,465          |
| 59993                      | EQUIPMENT CAPITAL      | Decreased | 47.17 %        | 116,390                   | 61,490           |
| <b>Total Expenditures:</b> |                        |           |                | <b>1,213,381</b>          | <b>1,290,953</b> |

# Costing Center Summary

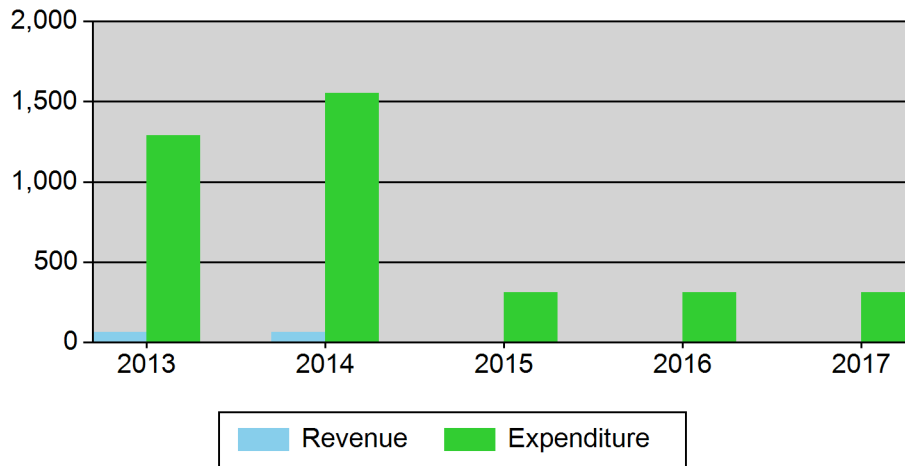
Costing Center: REFUSE COLLECTION

|                                      | 2011<br>Actuals    | 2012<br>Revised<br>Budget | 2013<br>Current<br>Budget | 2014<br>Forecast   |
|--------------------------------------|--------------------|---------------------------|---------------------------|--------------------|
| <b>Revenues</b>                      |                    |                           |                           |                    |
| Other Income                         |                    |                           |                           |                    |
| 42999 REVENUE                        | 65,709             | 80,000                    | 65,000                    | 65,000             |
| Other Income Total                   | 65,709             | 80,000                    | 65,000                    | 65,000             |
|                                      | <b>65,709</b>      | <b>80,000</b>             | <b>65,000</b>             | <b>65,000</b>      |
|                                      |                    |                           | (18.75%)                  | 0.00%              |
| <b>Expenditures</b>                  |                    |                           |                           |                    |
| Materials and Supplies               |                    |                           |                           |                    |
| 54062 LIABILITY CLAIMS               | 1,198              | 0                         | 0                         | 0                  |
| 54099 PARTS AND MATERIALS            | 10,340             | 6,444                     | 5,044                     | 5,243              |
| 54103 GASOLINE #2                    | 5,871              | 5,937                     | 5,500                     | 5,500              |
| 54104 DIESEL                         | 105,191            | 114,053                   | 108,053                   | 108,053            |
| Materials and Supplies Total         | 122,599            | 126,434                   | 118,597                   | 118,796            |
| Other                                |                    |                           |                           |                    |
| 59003 ADVERTISING                    | 0                  | 500                       | 1,000                     | 1,000              |
| 59014 WORK ORDERS                    | 382                | 1,000                     | 1,500                     | 1,500              |
| 59080 INTERNAL EQUIPMENT RENTAL      | 194,390            | 78,000                    | 54,000                    | 54,000             |
| 59248 DISPOSAL SITE CHARGE           | 587,374            | 600,000                   | 763,465                   | 788,103            |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 0                  | 116,390                   | 61,490                    | 279,064            |
| Other Total                          | 782,146            | 795,890                   | 881,455                   | 1,123,667          |
| Salaries and Wages                   |                    |                           |                           |                    |
| 51083 REGULAR SALARIES               | 170,273            | 293,357                   | 289,901                   | 311,112            |
| 51084 OVERTIME SALARIES              | 60                 | 1,500                     | 1,000                     | 1,000              |
| 51231 INTERNAL SALARIES              | 0                  | 3,200                     | 0                         | 0                  |
| Salaries and Wages Total             | 170,333            | 298,057                   | 290,901                   | 312,112            |
|                                      | <b>1,075,078</b>   | <b>1,220,381</b>          | <b>1,290,953</b>          | <b>1,554,575</b>   |
|                                      |                    |                           | 5.78%                     | 20.42%             |
| <b>Net Total</b>                     | <b>(1,009,369)</b> | <b>(1,140,381)</b>        | <b>(1,225,953)</b>        | <b>(1,489,575)</b> |

# Costing Center Summary

Costing Center: REFUSE COLLECTION

Expenses vs Revenues (In Thousands)



Expenses

