

Costing Center Summary

Costing Center: RESIDENT ASSISTANCE

Previous Costing Center: RESIDENT
ASSISTANCE

Division: PUBLIC HEALTH AND
WELFARE SERVICES

Department: TREASURY - Welfare

Stage: Approved

Budget Year: 2013

Accounting Reference: 1442

Approved: Yes

Manager: Val Rochelle 729-2223

Description:

This cost center covers the City's annual contribution under the one-tier system of income assistance.

Comments:

The one-tier system began in 2004/2005. At that time the Province calculated the City's contribution to the system. The contribution has remained static ever since.

Outlook:

There has been no correspondence on this issue since its inception. It is expected that if the contribution amounts are to change in the future there will be some negotiation on the issue.

Costing Center Summary

Costing Center: RESIDENT ASSISTANCE

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Expenditures					
52211	WELFARE	Unchanged	0.00 %	267,032	267,032
Total Expenditures:				267,032	267,032

Costing Center Summary

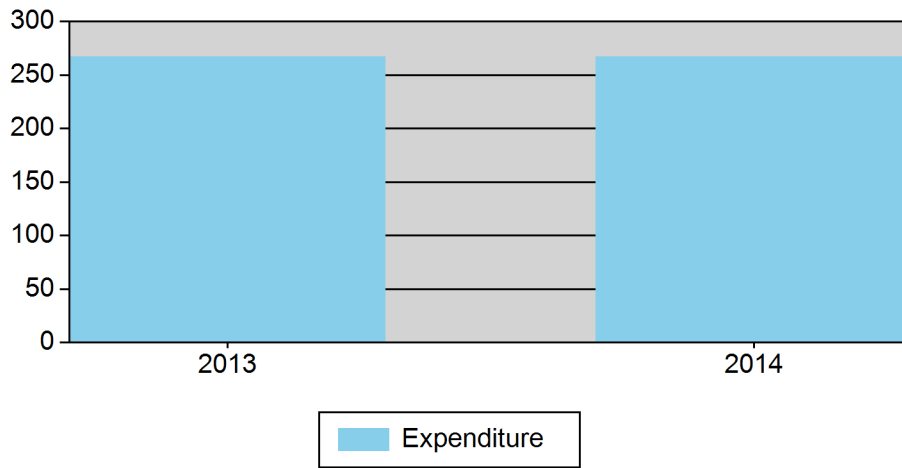
Costing Center: RESIDENT ASSISTANCE

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Expenditures				
Contract Services				
52211 WELFARE	267,032	267,032	267,032	267,032
Contract Services Total	267,032	267,032	267,032	267,032
	267,032	267,032	267,032	267,032
			0.00%	0.00%
Net Total	(267,032)	(267,032)	(267,032)	(267,032)

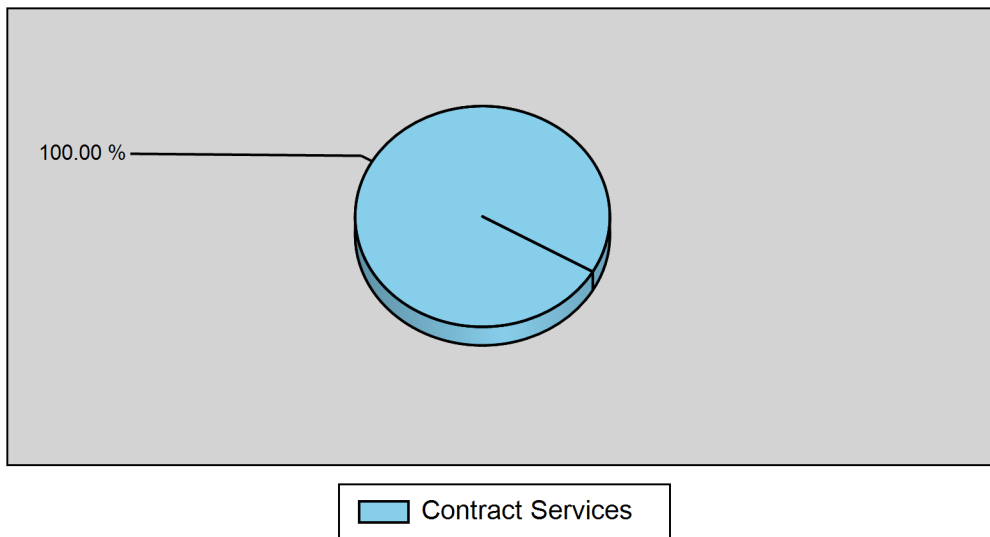
Costing Center Summary

Costing Center: RESIDENT ASSISTANCE

Expenses vs Revenues (In Thousands)



Expenses



Costing Center Summary

Costing Center: CEMETERY OPERATIONS

Previous Costing Center: CEMETERY
OPERATIONS

Budget Year: 2013

Division: PUBLIC HEALTH AND
WELFARE SERVICES

Accounting Reference: 0231

Department: PARKS - Cemetery

Approved: Yes

Stage: Approved

Manager: Perry Roque 729-2170

Description:

This cost center covers costs related to the maintenance of the Cemetery. Salaries for employees, equipment costs, utilities, equipment rentals, etc. are charged here

Comments:

In the 2013 budget we included the cost of ground radar penetration in order to determine what land is available for use for plot development through the Cemetery.

Outlook:

Community services continues to work on the Cemetery Master Plan. Conceptual plans for the cemetery expansion with the Conico/Gulf property directly east of the existing cemetery continue with the property owner.

Costing Center Summary

Costing Center: CEMETERY OPERATIONS

Changes to Costing Center:

GL Account	GL Account Description	Changes	Percent Change	2012 Approved Stage	2013 Amount
Revenues					
42327	CEMETERY PLOT SALES	Decreased	12.48 %	79,982	70,000
42328	CEMETERY GRAVE DIGGING	Decreased	22.73 %	110,000	85,000
42329	CEMETERY FOUNDATION	Unchanged	0.00 %	20,000	20,000
42330	CEMETERY COLUMBARIUM	Increased	150.00 %	40,000	100,000
Total Revenues:				249,982	275,000
Expenditures					
51083	REGULAR SALARIES	Increased	5.23 %	262,828	276,586
51084	OVERTIME SALARIES	New this year		0	3,000
51122	BOOT ALLOWANCE	Decreased	42.86 %	350	200
51123	PROTECTIVE CLOTHING	Decreased	77.78 %	900	200
52015	CONTRACTS	Increased	13.57 %	70,000	79,500
52020	PROFESSIONAL FEES	New this year		0	300
52028	FIRE INSURANCE	Increased	16.22 %	74	86
52032	VEHICLE INSURANCE	Unchanged	0.00 %	650	650
53046	POWER	Decreased	7.14 %	7,000	6,500
53130	TELEPHONE REGULAR	Increased	34.68 %	1,485	2,000
53150	WATER	Increased	33.33 %	3,000	4,000
54099	PARTS AND MATERIALS	Decreased	27.50 %	20,000	14,500
54103	GASOLINE #2	Decreased	44.13 %	7,159	4,000
54104	DIESEL	Decreased	66.43 %	2,979	1,000
54128	GASOLINE (OPERATING)	Increased	100.00 %	1,000	2,000
54129	DIESEL (OPERATING)	Decreased	60.00 %	5,000	2,000
54226	BRONZING	New this year		0	3,000
58519	PERPETUAL CARE B/L 6562	Increased	10.01 %	49,996	55,000
59003	ADVERTISING	Unchanged	0.00 %	1,000	1,000
59014	WORK ORDERS	Decreased	93.75 %	8,000	500
59080	INTERNAL EQUIPMENT	Unchanged	0.00 %	14,500	14,500
59993	EQUIPMENT CAPITAL	Unchanged	0.00 %	29,676	29,676
Total Expenditures:				485,598	500,198

Costing Center Summary

Costing Center: CEMETERY OPERATIONS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Revenues				
User Fees and Sales of Goods				
42327 CEMETERY PLOT SALES	62,820	65,000	70,000	70,000
42328 CEMETERY GRAVE DIGGING FEES	115,809	80,000	85,000	100,000
42329 CEMETERY FOUNDATION FEES	16,541	20,000	20,000	21,000
42330 CEMETERY COLUMBARIUM SALES	57,218	92,000	100,000	100,000
User Fees and Sales of Goods Total	252,387	257,000	275,000	291,000
	252,387	257,000	275,000	291,000
			7.00%	5.82%
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	126	95	200	350
51123 PROTECTIVE CLOTHING	135	127	200	900
Benefits Total	261	222	400	1,250
Contract Services				
52015 CONTRACTS	63,219	40,000	79,500	57,000
52020 PROFESSIONAL FEES	220	220	300	300
52028 FIRE INSURANCE	74	78	86	88
52032 VEHICLE INSURANCE	408	436	650	650
52069 PRINTING COSTS	93	0	0	0
54226 BRONZING	4,206	10,000	3,000	3,000
Contract Services Total	68,220	50,734	83,536	61,038
Equipment Purchases				
54410 EQUIPMENT PURCHASES	391	25	0	0
Equipment Purchases Total	391	25	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	13,973	20,000	14,500	20,000
54103 GASOLINE #2	5,734	1,100	4,000	7,159
54104 DIESEL	2,363	600	1,000	2,979
54128 GASOLINE (OPERATING)	4,380	3,571	2,000	1,000
54129 DIESEL (OPERATING)	1,981	2,000	2,000	5,500
Materials and Supplies Total	28,431	27,271	23,500	36,638
Other				
51141 TRAINING & DEVELOPMENT COSTS	77	0	0	0
59003 ADVERTISING	1,207	1,200	1,000	1,000
59014 WORK ORDERS	30,809	1,000	500	10,000
59080 INTERNAL EQUIPMENT RENTAL	44,176	14,500	14,500	14,500
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	29,676	29,676	33,368
Other Total	76,270	46,376	45,676	58,868
Reserve Appropriation				
58519 PERPETUAL CARE B/L 6562	50,525	51,400	55,000	58,200
Reserve Appropriation Total	50,525	51,400	55,000	58,200

Costing Center Summary

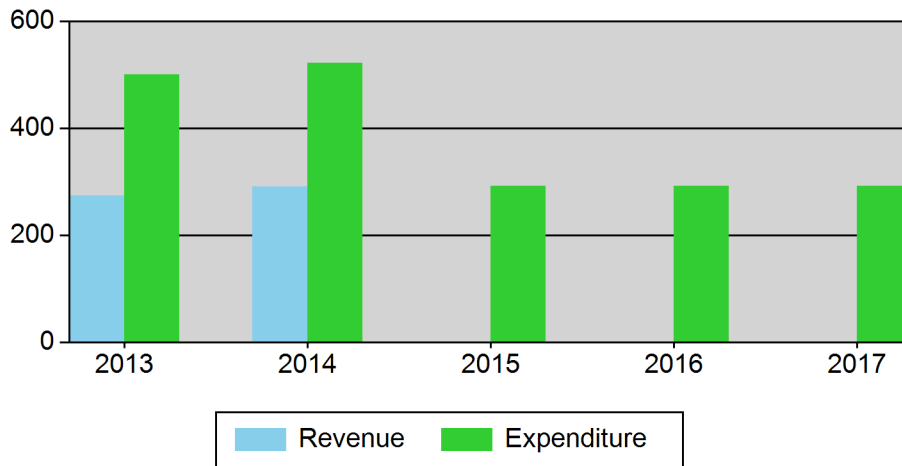
Costing Center: CEMETERY OPERATIONS

	2011 Actuals	2012 Revised Budget	2013 Current Budget	2014 Forecast
Salaries and Wages				
51017 TRAINING PAY	0	0	0	0
51083 REGULAR SALARIES	143,616	232,828	276,586	291,849
51084 OVERTIME SALARIES	8,043	3,000	3,000	3,000
51231 INTERNAL SALARIES	0	7,725	0	0
Salaries and Wages Total	151,659	243,553	279,586	294,849
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	69	0	0
Transfers to/from Internal Accounts Total	0	69	0	0
Utilities				
53046 POWER	6,005	6,000	6,500	7,500
53130 TELEPHONE REGULAR	1,977	3,000	2,000	1,500
53131 TELEPHONE LONG DISTANCE	54	12	0	0
53150 WATER	4,194	3,000	4,000	3,100
Utilities Total	12,229	12,012	12,500	12,100
	387,985	431,662	500,198	522,943
			15.88%	4.55%
Net Total	(135,597)	(174,662)	(225,198)	(231,943)

Costing Center Summary

Costing Center: CEMETERY OPERATIONS

Expenses vs Revenues (In Thousands)



Expenses

