

Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS

Previous Costing Center: MAINTENANCE
OPERATIONS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Approved

Budget Year: 2013

Accounting Reference: 0816

Approved: Yes

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.

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 | 2012 Approved Stage | 2013 Amount |
|----------------------------|-------------------------|--------------------|----------------|---------------------------|----------------|
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Increased | 2.66 % | 406,883 | 417,705 |
| 51084 | OVERTIME SALARIES | Increased | 404.53 % | 1,236 | 6,236 |
| 51122 | BOOT ALLOWANCE | Decreased | 58.33 % | 720 | 300 |
| 51141 | TRAINING & DEVELOPMENT | Unchanged | 0.00 % | 4,708 | 4,708 |
| 51184 | DOUBLE OVERTIME | Not used this year | | 7,000 | 0 |
| 53130 | TELEPHONE REGULAR | Unchanged | 0.00 % | 2,266 | 2,266 |
| 53131 | TELEPHONE LONG DISTANCE | Not used this year | | 300 | 0 |
| 53445 | CELLULAR TELEPHONE | Unchanged | 0.00 % | 4,120 | 4,120 |
| 59036 | SAFETY EQUIPMENT | Unchanged | 0.00 % | 4,429 | 4,429 |
| 59059 | MEMBERSHIP | Unchanged | 0.00 % | 70 | 70 |
| 59139 | CONFERENCE COSTS | Unchanged | 0.00 % | 1,648 | 1,648 |
| Total Expenditures: | | | | 433,380 | 441,482 |

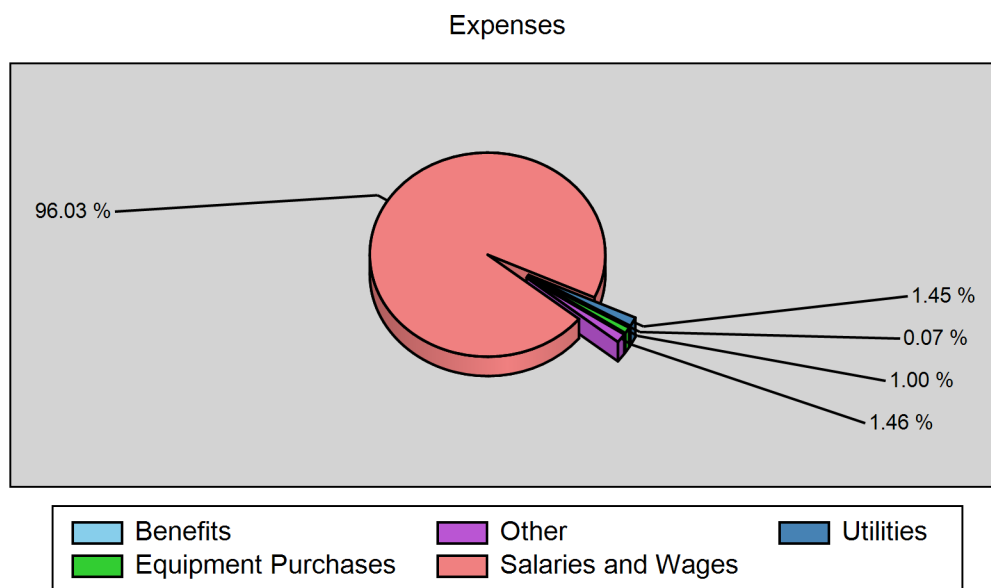
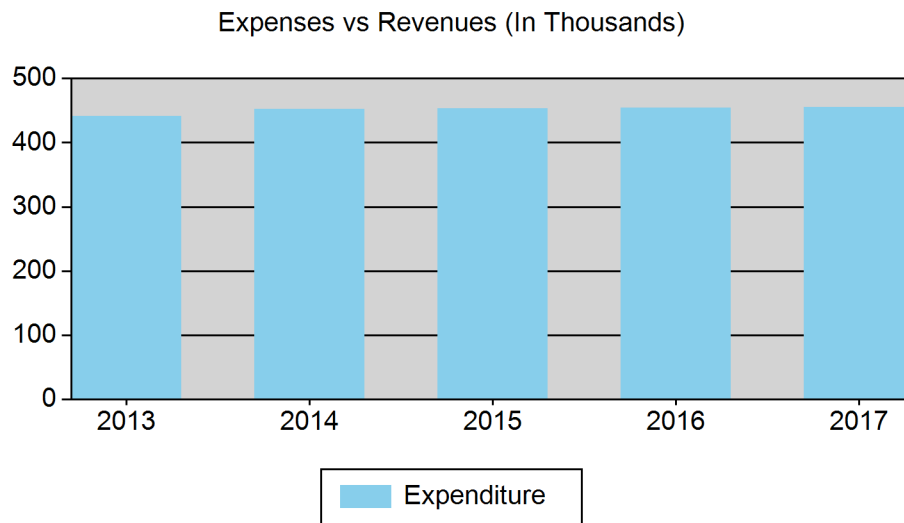
Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|------------------------------------|------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 0 | 300 | 300 | 720 |
| Benefits Total | 0 | 300 | 300 | 720 |
| Equipment Purchases | | | | |
| 59036 SAFETY EQUIPMENT | 5,707 | 10,403 | 4,429 | 4,562 |
| Equipment Purchases Total | 5,707 | 10,403 | 4,429 | 4,562 |
| Other | | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 2,400 | 3,708 | 4,708 | 4,849 |
| 59059 MEMBERSHIP | 0 | 53 | 70 | 72 |
| 59080 INTERNAL EQUIPMENT RENTAL | 0 | 0 | 0 | 0 |
| 59139 CONFERENCE COSTS | 225 | 1,648 | 1,648 | 1,697 |
| Other Total | 2,625 | 5,409 | 6,426 | 6,619 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 479,294 | 326,883 | 417,705 | 432,546 |
| 51084 OVERTIME SALARIES | 29,075 | 6,236 | 6,236 | 1,273 |
| 51184 DOUBLE OVERTIME | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 508,369 | 333,119 | 423,941 | 433,819 |
| Utilities | | | | |
| 53130 TELEPHONE REGULAR | 0 | 0 | 2,266 | 2,334 |
| 53131 TELEPHONE LONG DISTANCE | 0 | 0 | 0 | 0 |
| 53445 CELLULAR TELEPHONE | 3,489 | 2,500 | 4,120 | 4,244 |
| Utilities Total | 3,489 | 2,500 | 6,386 | 6,578 |
| | 520,190 | 351,731 | 441,482 | 452,298 |
| | | | 25.52% | 2.45% |
| Net Total | (520,190) | (351,731) | (441,482) | (452,298) |

Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS



Costing Center Summary

Costing Center: PURIFICATION & TREATMENT

Previous Costing Center: PURIFICATION & TREATMENT

Division: WATER AND WASTEWATER

Department: ENGINEERING UTILITIES

Stage: Approved

Budget Year: 2013

Accounting Reference: 0780

Approved: Yes

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 nonchemical 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 | 2012 Approved Stage | 2013 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 | 24.29 % | 184,800 | 229,690 |
| 54109 | CHLORINE | Decreased | 2.72 % | 66,042 | 64,247 |
| 54110 | SODA ASH | Increased | 6.21 % | 224,404 | 238,342 |
| 54111 | LIME | Increased | 4.50 % | 477,714 | 499,226 |
| 54112 | ACTIVE CARBON | Increased | 2.99 % | 73,930 | 76,138 |
| 54114 | FLUORIDATION | Increased | 4.85 % | 19,404 | 20,345 |
| 54115 | POLYMERS-ANIONIC | Unchanged | 0.00 % | 74,655 | 74,655 |
| 54116 | POTASSIUM PERMANGANATE | Decreased | 8.34 % | 26,633 | 24,411 |
| 54117 | FERRIC SULPHATE | Increased | 5.10 % | 27,735 | 29,150 |
| 54296 | TRIAL CHEMICAL | Increased | 3.00 % | 10,000 | 10,300 |
| 54653 | CARBON DIOXIDE | Increased | 3.00 % | 90,176 | 92,881 |
| Total Expenditures: | | | | 1,346,468 | 1,430,360 |

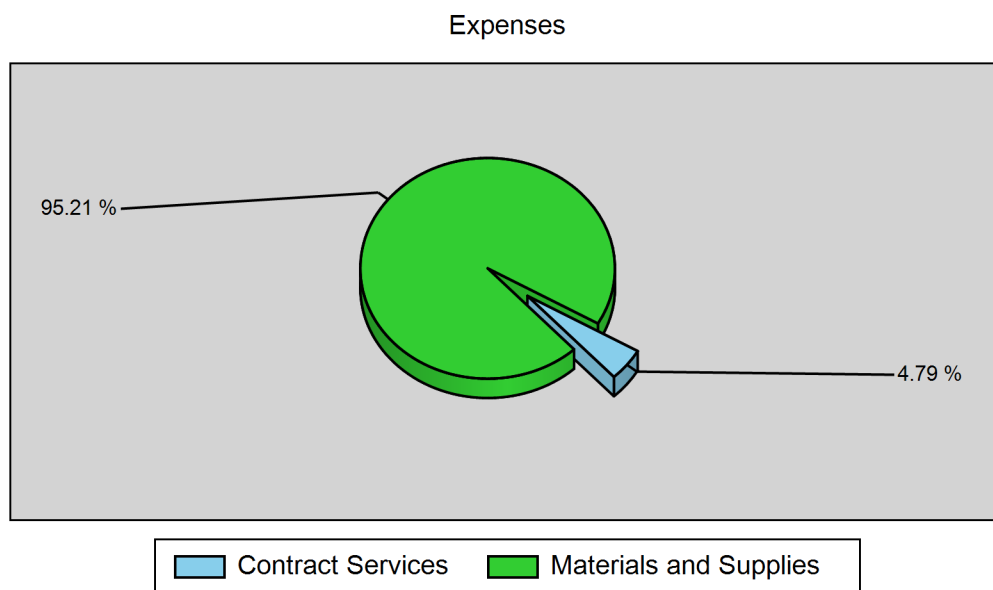
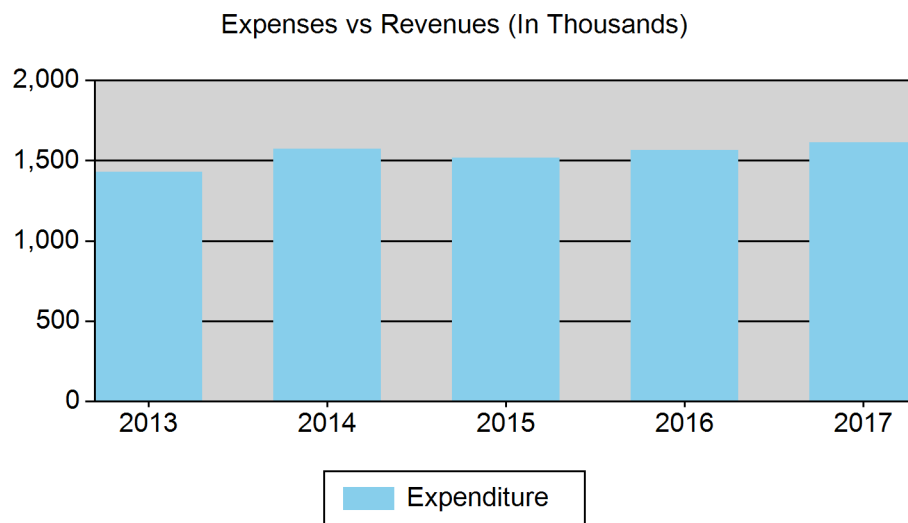
Costing Center Summary

Costing Center: PURIFICATION & TREATMENT

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|------------------------------|--------------------|---------------------------|---------------------------|--------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52049 LABORATORY TESTING | 40,997 | 31,779 | 56,779 | 58,482 |
| 52113 LABORATORY | 8,068 | 16,096 | 11,696 | 12,047 |
| Contract Services Total | 49,065 | 47,875 | 68,475 | 70,529 |
| Materials and Supplies | | | | |
| 54021 FREIGHT | 1,626 | 1,000 | 2,500 | 2,575 |
| 54108 SULPHATE OF ALUMINA | 181,696 | 184,800 | 229,690 | 286,581 |
| 54109 CHLORINE | 56,951 | 66,042 | 64,247 | 66,174 |
| 54110 SODA ASH | 201,111 | 304,404 | 238,342 | 245,492 |
| 54111 LIME | 540,873 | 567,714 | 499,226 | 564,203 |
| 54112 ACTIVE CARBON | 21,560 | 55,218 | 76,138 | 78,422 |
| 54114 FLUORIDATION | 16,064 | 13,656 | 20,345 | 20,955 |
| 54115 POLYMERS-ANIONIC | 84,861 | 83,892 | 74,655 | 76,895 |
| 54116 POTASSIUM PERMANGANATE | (1,192) | 7,110 | 24,411 | 25,143 |
| 54117 FERRIC SULPHATE | 6,732 | 8,670 | 29,150 | 30,025 |
| 54296 TRIAL CHEMICAL | 0 | 0 | 10,300 | 10,609 |
| 54653 CARBON DIOXIDE | 92,261 | 98,287 | 92,881 | 95,667 |
| 59293 CYLINDER DEPOSITS | 31,580 | 0 | 0 | 0 |
| Materials and Supplies Total | 1,234,122 | 1,390,793 | 1,361,885 | 1,502,741 |
| | 1,283,186 | 1,438,668 | 1,430,360 | 1,573,270 |
| | | | (0.58%) | 9.99% |
| Net Total | (1,283,186) | (1,438,668) | (1,430,360) | (1,573,270) |

Costing Center Summary

Costing Center: PURIFICATION & TREATMENT



Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS

Previous Costing Center: WATER TREATMENT
FACILITY OPERATIONS

Budget Year: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 0815

Department: ENGINEERING
UTILITIES

Approved: Yes

Stage: Approved

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.

Comments:

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

Outlook:

The aging Water Treatment Facility will require additional maintenance in order to continue to provide reliable operations. Two of the major challenges currently facing the treatment facility will be addressing the regulated disinfection by products and chemical storage and handling issues. To address these issues as well as other water supply system concerns the utility has retained the assistance of a consulting firm in developing a short and long term program. This is an important step to ensure a safe and secure supply of drinking water and provide guidance for the efficient and cost effective development of the water utility for future decades.

Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|----------------------------|---------------------------|--------------------|----------------|---------------------------|------------------|
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Increased | 4.74 % | 1,034,715 | 1,083,810 |
| 51084 | OVERTIME SALARIES | Increased | 195.70 % | 5,000 | 14,785 |
| 51090 | SHIFT DIFFERENTIAL | Unchanged | 0.00 % | 11,000 | 11,000 |
| 51122 | BOOT ALLOWANCE | Unchanged | 0.00 % | 1,710 | 1,710 |
| 51141 | TRAINING & DEVELOPMENT | Unchanged | 0.00 % | 13,775 | 13,775 |
| 51184 | DOUBLE OVERTIME | Not used this year | | 9,785 | 0 |
| 51186 | STATUTORY PREMIUM | Unchanged | 0.00 % | 8,240 | 8,240 |
| 52015 | CONTRACTS | Increased | 65.67 % | 549,285 | 910,000 |
| 52019 | CONSULTING FEES | Increased | 65.00 % | 30,000 | 49,500 |
| 52028 | FIRE INSURANCE | Increased | 17.46 % | 18,373 | 21,581 |
| 52029 | LIABILITY INSURANCE | Increased | 6.99 % | 13,773 | 14,736 |
| 52069 | PRINTING COSTS | Unchanged | 0.00 % | 550 | 550 |
| 52081 | EXTERNAL EQUIPMENT | Unchanged | 0.00 % | 5,800 | 5,800 |
| 52252 | DELIVERY - IN CITY | Not used this year | | 2,000 | 0 |
| 53025 | HEAT | Decreased | 14.29 % | 175,000 | 150,000 |
| 53046 | POWER | Decreased | 8.59 % | 382,887 | 350,000 |
| 53130 | TELEPHONE REGULAR | Decreased | 44.40 % | 4,392 | 2,442 |
| 53131 | TELEPHONE LONG DISTANCE | Not used this year | | 185 | 0 |
| 53295 | RADIO COSTS | Unchanged | 0.00 % | 1,689 | 1,689 |
| 53445 | CELLULAR TELEPHONE | Decreased | 53.07 % | 3,708 | 1,740 |
| 54021 | FREIGHT | Increased | 22.22 % | 5,400 | 6,600 |
| 54099 | PARTS AND MATERIALS | Increased | 29.73 % | 303,000 | 393,090 |
| 54103 | GASOLINE #2 | Unchanged | 0.00 % | 10,689 | 10,689 |
| 54104 | DIESEL | Unchanged | 0.00 % | 6,108 | 6,108 |
| 54410 | EQUIPMENT PURCHASES | Not used this year | | 5,150 | 0 |
| 59003 | ADVERTISING | Unchanged | 0.00 % | 1,030 | 1,030 |
| 59036 | SAFETY EQUIPMENT | Unchanged | 0.00 % | 8,961 | 8,961 |
| 59059 | MEMBERSHIP | Decreased | 18.92 % | 1,850 | 1,500 |
| 59080 | INTERNAL EQUIPMENT | Decreased | 17.95 % | 19,500 | 16,000 |
| 59138 | BUSINESS TRAVEL - MILEAGE | Unchanged | 0.00 % | 1,689 | 1,689 |
| 59139 | CONFERENCE COSTS | Unchanged | 0.00 % | 8,708 | 8,708 |
| 59248 | DISPOSAL SITE CHARGE | Not used this year | | 500 | 0 |
| 59993 | EQUIPMENT CAPITAL | Increased | 43.90 % | 27,414 | 39,448 |
| Total Expenditures: | | | | 2,671,866 | 3,135,181 |

Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|--------------------------------------|------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 1,706 | 1,390 | 1,710 | 1,761 |
| Benefits Total | 1,706 | 1,390 | 1,710 | 1,761 |
| Contract Services | | | | |
| 52015 CONTRACTS | 1,214,246 | 545,285 | 910,000 | 533,564 |
| 52019 CONSULTING FEES | 112,225 | 15,000 | 49,500 | 30,000 |
| 52028 FIRE INSURANCE | 18,373 | 19,582 | 21,581 | 22,228 |
| 52029 LIABILITY INSURANCE | 13,773 | 13,773 | 14,736 | 14,736 |
| 52069 PRINTING COSTS | 0 | 100 | 550 | 567 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 4,969 | 10,800 | 5,800 | 5,974 |
| 52212 WORK ORDER CONTRACTS | 710,489 | 163,646 | 0 | 0 |
| 52252 DELIVERY - IN CITY | 1,735 | 0 | 0 | 0 |
| 52692 FLOOD EXTERNAL EQUIPMENT | 55,964 | 0 | 0 | 0 |
| 52696 FLOOD CONTRACTS | 15,923 | 18,490 | 0 | 0 |
| 55019 CONSULTING FEES | 0 | 0 | 0 | 0 |
| Contract Services Total | 2,147,696 | 786,676 | 1,002,167 | 607,068 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 128 | 0 | 0 | 0 |
| 59036 SAFETY EQUIPMENT | 8,535 | 8,961 | 8,961 | 9,230 |
| Equipment Purchases Total | 8,664 | 8,961 | 8,961 | 9,230 |
| Materials and Supplies | | | | |
| 54021 FREIGHT | 6,209 | 7,400 | 6,600 | 6,798 |
| 54065 LIABILITY RECOVERIES | 0 | (60,000) | 0 | 0 |
| 54099 PARTS AND MATERIALS | 310,900 | 363,150 | 393,090 | 421,453 |
| 54103 GASOLINE #2 | 10,935 | 10,689 | 10,689 | 10,689 |
| 54104 DIESEL | 4,672 | 6,108 | 6,108 | 6,108 |
| 54324 INVENTORY VARIANCE | 0 | 0 | 0 | 0 |
| 54693 FLOOD PARTS & MATERIALS | 3,223 | 19,689 | 0 | 0 |
| Materials and Supplies Total | 335,939 | 347,036 | 416,487 | 445,048 |
| Other | | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 6,324 | 9,275 | 13,775 | 14,068 |
| 52231 INSURANCE RECOVERIES | (38,179) | 0 | 0 | 0 |
| 59003 ADVERTISING | 402 | 302 | 1,030 | 1,061 |
| 59059 MEMBERSHIP | 1,091 | 1,350 | 1,500 | 1,545 |
| 59080 INTERNAL EQUIPMENT RENTAL | 52,676 | 20,180 | 16,000 | 16,000 |
| 59138 BUSINESS TRAVEL - MILEAGE | 162 | 589 | 1,689 | 1,740 |
| 59139 CONFERENCE COSTS | 3,725 | 65 | 8,708 | 8,819 |
| 59248 DISPOSAL SITE CHARGE | 0 | 0 | 0 | 0 |
| 59691 FLOOD INTERNAL EQUIPMENT | 683 | 0 | 0 | 0 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 0 | 27,958 | 39,448 | 44,356 |
| Other Total | 26,884 | 59,719 | 82,151 | 87,589 |
| | 3,463,038 | 2,666,969 | 3,135,181 | 2,824,097 |
| | | | 17.56% | (9.92%) |

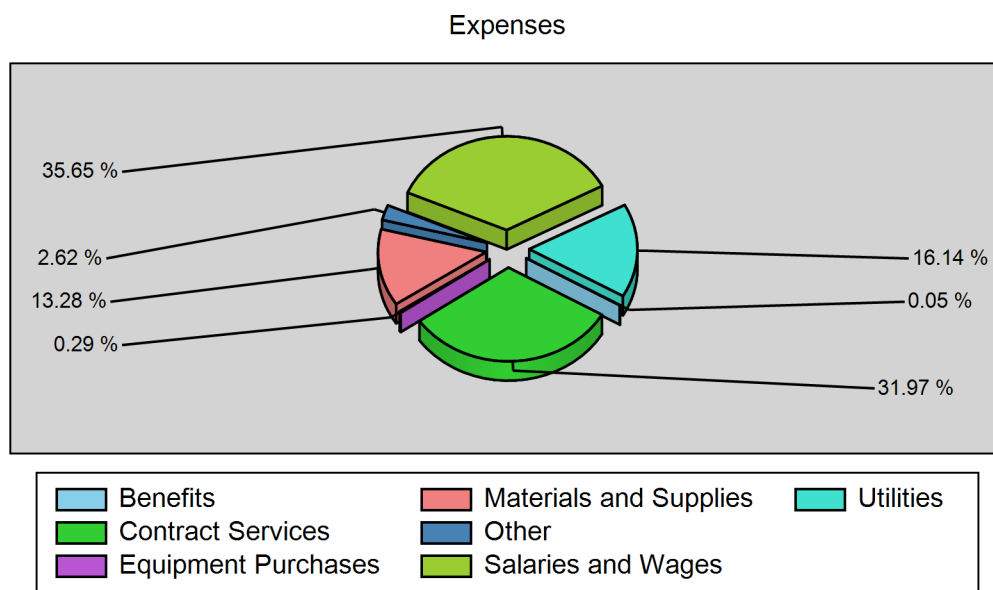
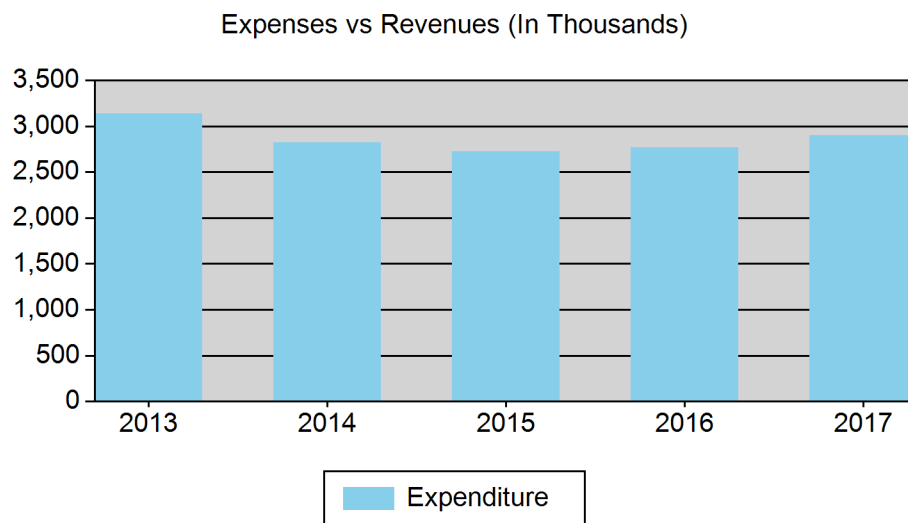
Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|---|--------------------|---------------------------|---------------------------|--------------------|
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 907,917 | 1,034,715 | 1,083,810 | 1,116,789 |
| 51084 OVERTIME SALARIES | 10,049 | 14,785 | 14,785 | 15,081 |
| 51090 SHIFT DIFFERENTIAL | 8,962 | 11,000 | 11,000 | 11,330 |
| 51184 DOUBLE OVERTIME | 0 | 0 | 0 | 0 |
| 51186 STATUTORY PREMIUM | 0 | 0 | 8,240 | 8,487 |
| 51231 INTERNAL SALARIES | 0 | 1,073 | 0 | 0 |
| 51272 UNION LEAVE | 0 | 0 | 0 | 0 |
| 51350 BANK TIME EARNED | 0 | 0 | 0 | 0 |
| 51697 FLOOD REGULAR SALARIES | 1,053 | 0 | 0 | 0 |
| 51698 FLOOD OVERTIME | 10,722 | 0 | 0 | 0 |
| Salaries and Wages Total | 938,702 | 1,061,573 | 1,117,835 | 1,151,687 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (424,295) | 0 | 0 | 0 |
| Transfers to/from Internal Accounts Total | (424,295) | 0 | 0 | 0 |
| Utilities | | | | |
| 53025 HEAT | 106,240 | 85,000 | 150,000 | 154,500 |
| 53046 POWER | 312,510 | 310,000 | 350,000 | 360,500 |
| 53130 TELEPHONE REGULAR | 3,975 | 2,392 | 2,442 | 2,574 |
| 53131 TELEPHONE LONG DISTANCE | 279 | 25 | 0 | 0 |
| 53295 RADIO COSTS | 1,407 | 1,989 | 1,689 | 1,740 |
| 53445 CELLULAR TELEPHONE | 3,330 | 2,208 | 1,740 | 2,400 |
| Utilities Total | 427,741 | 401,614 | 505,871 | 521,714 |
| | 3,463,038 | 2,666,969 | 3,135,181 | 2,824,097 |
| | | | 17.56% | (9.92%) |
| Net Total | (3,463,038) | (2,666,969) | (3,135,181) | (2,824,097) |

Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS



Costing Center Summary

Costing Center: WATER SERVICES

Previous Costing Center: WATER SERVICES

Budget Year: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 1787

Department: OPERATIONS UTILITIES

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

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

Comments:

This budget includes \$221,800 that will be used to provide additional maintenance to 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. Further, \$600,000 has been budgeted for the replacement of plastic water services with copper.

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 | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|--------------------|----------------|---------------------------|----------------|
| Revenues | | | | | |
| 42999 | REVENUE | Not used this year | | 23,686 | 0 |
| 47999 | REVENUE | Increased | 233.33 % | 7,500 | 25,000 |
| Total Revenues: | | | | 31,186 | 25,000 |
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Increased | 2.67 % | 101,242 | 103,946 |
| 51084 | OVERTIME SALARIES | Unchanged | 0.00 % | 6,497 | 6,497 |
| 51184 | DOUBLE OVERTIME | Not used this year | | 3,264 | 0 |
| 51350 | BANK TIME EARNED | Not used this year | | 3,550 | 0 |
| 52015 | CONTRACTS | Increased | 6,010.00 % | 10,000 | 611,000 |
| 54062 | LIABILITY CLAIMS | Unchanged | 0.00 % | 1,500 | 1,500 |
| 54099 | PARTS AND MATERIALS | Decreased | 6.25 % | 48,000 | 45,000 |
| 54103 | GASOLINE #2 | Increased | 31.96 % | 5,456 | 7,200 |
| 54104 | DIESEL | Increased | 9.99 % | 11,996 | 13,195 |
| 59003 | ADVERTISING | Increased | 500.00 % | 200 | 1,200 |
| 59080 | INTERNAL EQUIPMENT | Decreased | 45.22 % | 42,750 | 23,417 |
| 59855 | FROZEN WATER SERVICES | Decreased | 68.68 % | 221,800 | 69,465 |
| 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 |
| 59993 | EQUIPMENT CAPITAL | Decreased | 48.76 % | 78,570 | 40,260 |
| Total Expenditures: | | | | 596,825 | 984,680 |

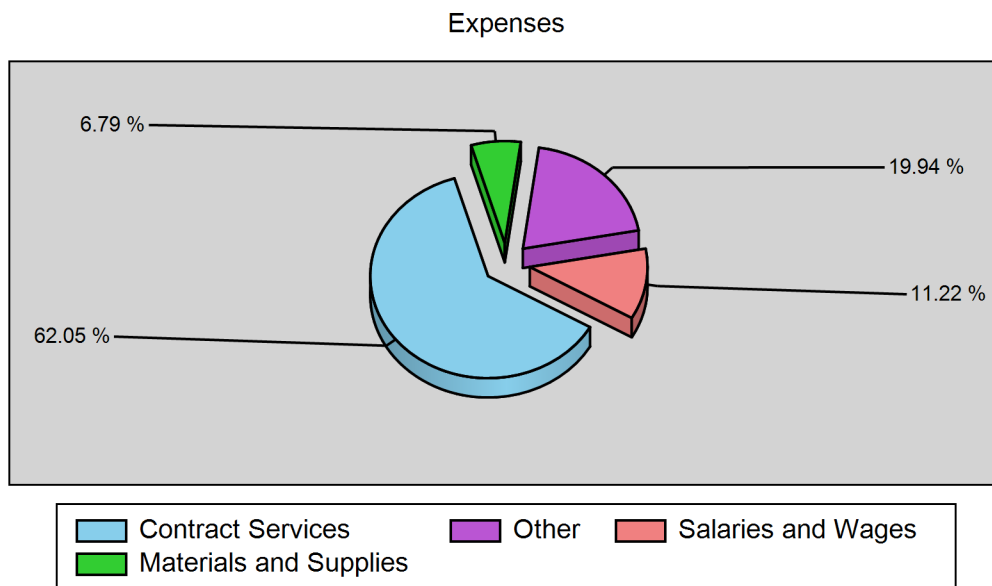
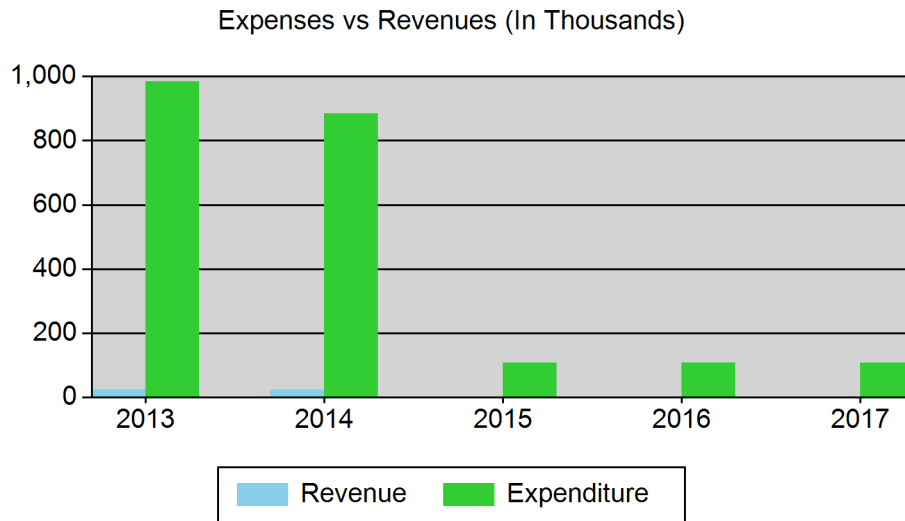
Costing Center Summary

Costing Center: WATER SERVICES

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|---|------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 0 | 0 | 0 | 0 |
| 47999 REVENUE | 17,799 | 24,186 | 25,000 | 25,000 |
| Other Income Total | 17,799 | 24,186 | 25,000 | 25,000 |
| | 17,799 | 24,186 | 25,000 | 25,000 |
| | | | 3.37% | 0.00% |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 10,979 | 10,000 | 611,000 | 500,641 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 1,136 | 0 | 0 | 0 |
| Contract Services Total | 12,115 | 10,000 | 611,000 | 500,641 |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 0 | 1,500 | 1,500 | 1,500 |
| 54099 PARTS AND MATERIALS | 47,200 | 54,000 | 45,000 | 45,000 |
| 54103 GASOLINE #2 | 5,646 | 7,200 | 7,200 | 7,200 |
| 54104 DIESEL | 12,078 | 13,996 | 13,195 | 14,514 |
| Materials and Supplies Total | 64,924 | 76,696 | 66,895 | 68,214 |
| Other | | | | |
| 59003 ADVERTISING | 101 | 2,700 | 1,200 | 1,200 |
| 59080 INTERNAL EQUIPMENT RENTAL | 52,568 | 17,083 | 23,417 | 23,417 |
| 59855 FROZEN WATER SERVICES | 24,122 | 67,465 | 69,465 | 69,465 |
| 59954 SOD RESTORATION | 14,546 | 30,000 | 19,500 | 19,500 |
| 59955 PAVING RESTORATION | 65,100 | 15,500 | 20,500 | 20,500 |
| 59956 CONCRETE RESTORATION | 29,644 | 17,000 | 22,000 | 22,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 0 | 36,136 | 40,260 | 45,269 |
| Other Total | 186,082 | 185,884 | 196,342 | 201,351 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 86,443 | 78,095 | 103,946 | 108,767 |
| 51084 OVERTIME SALARIES | 18,297 | 6,497 | 6,497 | 6,497 |
| 51184 DOUBLE OVERTIME | 588 | 0 | 0 | 0 |
| 51231 INTERNAL SALARIES | 0 | 166,482 | 0 | 0 |
| 51350 BANK TIME EARNED | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 105,328 | 251,074 | 110,443 | 115,264 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 345 | 0 | 0 |
| Transfers to/from Internal Accounts Total | 0 | 345 | 0 | 0 |
| | 368,449 | 523,999 | 984,680 | 885,470 |
| | | | 87.92% | (10.08%) |
| Net Total | (350,650) | (499,813) | (959,680) | (860,470) |

Costing Center Summary

Costing Center: WATER SERVICES



Costing Center Summary

Costing Center: HYDRANTS

Previous Costing Center: HYDRANTS

Division: WATER AND
WASTEWATER

Department: OPERATIONS UTILITIES

Stage: Approved

Budget Year: 2013

Accounting Reference: 1782

Approved: Yes

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.

Comments:

An aging infrastructure is leading to increased maintenance and hydrant replacements. Hydrants are inspected and operated on a yearly basis.

Outlook:

Costing Center Summary

Costing Center: HYDRANTS

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|--------------------|----------------|---------------------------|----------------|
| Revenues | | | | | |
| 47990 | RECEIPTS - UTILITY | Increased | 3.00 % | 267,000 | 275,000 |
| Total Revenues: | | | | 267,000 | 275,000 |
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Decreased | 18.32 % | 51,094 | 41,735 |
| 51084 | OVERTIME SALARIES | Unchanged | 0.00 % | 2,101 | 2,101 |
| 51184 | DOUBLE OVERTIME | Not used this year | | 867 | 0 |
| 51350 | BANK TIME EARNED | Not used this year | | 900 | 0 |
| 54099 | PARTS AND MATERIALS | Unchanged | 0.00 % | 30,138 | 30,138 |
| 54104 | DIESEL | Decreased | 69.94 % | 41,578 | 12,500 |
| 59080 | INTERNAL EQUIPMENT | Unchanged | 0.00 % | 4,500 | 4,500 |
| 59951 | SOD RESTORATION | Unchanged | 0.00 % | 5,500 | 5,500 |
| 59952 | PAVING RESTORATION | Unchanged | 0.00 % | 6,000 | 6,000 |
| 59953 | CONCRETE RESTORATION | Unchanged | 0.00 % | 6,000 | 6,000 |
| 59993 | EQUIPMENT CAPITAL | Unchanged | 0.00 % | 11,040 | 11,040 |
| Total Expenditures: | | | | 159,718 | 119,514 |

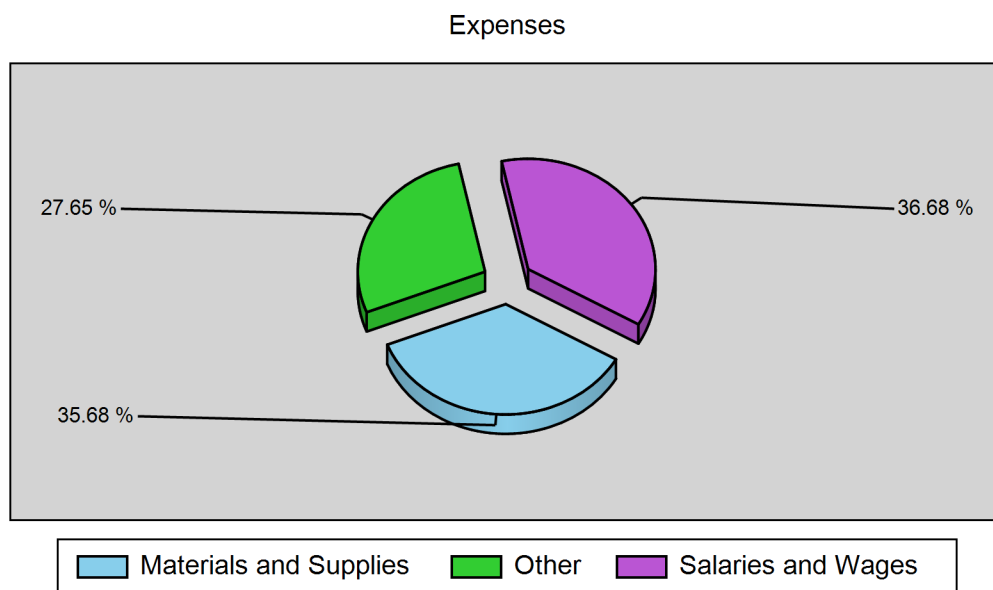
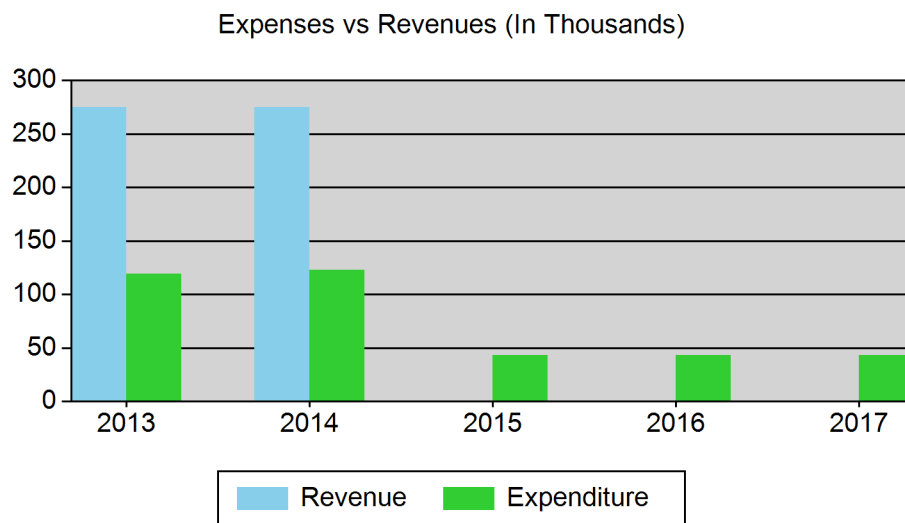
Costing Center Summary

Costing Center: HYDRANTS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|--------------------------------------|-----------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 47990 RECEIPTS - UTILITY | 257,600 | 254,000 | 275,000 | 275,000 |
| Other Income Total | 257,600 | 254,000 | 275,000 | 275,000 |
| | 257,600 | 254,000 | 275,000 | 275,000 |
| | | | 8.27% | 0.00% |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 1,955 | 3,070 | 0 | 0 |
| Contract Services Total | 1,955 | 3,070 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 24,715 | 72,106 | 30,138 | 30,138 |
| 54104 DIESEL | 25,369 | 2,807 | 12,500 | 12,750 |
| Materials and Supplies Total | 50,084 | 74,913 | 42,638 | 42,888 |
| Other | | | | |
| 59080 INTERNAL EQUIPMENT RENTAL | 15,540 | 4,500 | 4,500 | 4,500 |
| 59951 SOD RESTORATION | 2,044 | 0 | 5,500 | 5,500 |
| 59952 PAVING RESTORATION | 0 | 0 | 6,000 | 6,000 |
| 59953 CONCRETE RESTORATION | 1,372 | 0 | 6,000 | 6,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 0 | 11,040 | 11,040 | 12,413 |
| Other Total | 18,956 | 15,540 | 33,040 | 34,413 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 0 | 51,094 | 41,735 | 43,247 |
| 51084 OVERTIME SALARIES | 1,049 | 2,101 | 2,101 | 2,101 |
| 51184 DOUBLE OVERTIME | 0 | 0 | 0 | 0 |
| 51350 BANK TIME EARNED | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 1,049 | 53,195 | 43,836 | 45,348 |
| | 72,044 | 146,718 | 119,514 | 122,649 |
| | | | (18.54%) | 2.62% |
| Net Total | 185,556 | 107,282 | 155,486 | 152,351 |

Costing Center Summary

Costing Center: HYDRANTS



Costing Center Summary

Costing Center: UTILITY SUPERVISION

Previous Costing Center: UTILITY SUPERVISION

Budget Year: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 1785

Department: OPERATIONS UTILITIES

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

This account consists of all administration costs for the section.

Comments:

The City continually trains and develops it's employees in Water and Wastewater. Employees of the Utilities Division are required to obtain mandatory Provincial Certification in Water Distribution and Wastewater Collection. Staff are required to obtain educational CEU's through training courses and conferences to maintain their certification.

Outlook:

Costing Center Summary

Costing Center: UTILITY SUPERVISION

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|----------------------------|-------------------------|--------------------|----------------|---------------------------|----------------|
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Increased | 5.82 % | 339,259 | 359,004 |
| 51090 | SHIFT DIFFERENTIAL | New this year | | 0 | 56 |
| 51100 | UNIFORMS | Decreased | 1.81 % | 3,100 | 3,044 |
| 51122 | BOOT ALLOWANCE | Decreased | 53.85 % | 1,300 | 600 |
| 51123 | PROTECTIVE CLOTHING | Decreased | 59.70 % | 16,750 | 6,750 |
| 51141 | TRAINING & DEVELOPMENT | Unchanged | 0.00 % | 15,000 | 15,000 |
| 51285 | MEDICALS | Unchanged | 0.00 % | 350 | 350 |
| 52015 | CONTRACTS | New this year | | 0 | 800 |
| 53130 | TELEPHONE REGULAR | Increased | 55.34 % | 7,725 | 12,000 |
| 53131 | TELEPHONE LONG DISTANCE | Not used this year | | 10 | 0 |
| 53295 | RADIO COSTS | Unchanged | 0.00 % | 7,150 | 7,150 |
| 54099 | PARTS AND MATERIALS | Unchanged | 0.00 % | 3,740 | 3,740 |
| 54103 | GASOLINE #2 | Increased | 26.95 % | 2,757 | 3,500 |
| 59059 | MEMBERSHIP | Decreased | 12.50 % | 1,600 | 1,400 |
| 59080 | INTERNAL EQUIPMENT | Unchanged | 0.00 % | 3,500 | 3,500 |
| 59098 | SUBSCRIPTIONS | Not used this year | | 500 | 0 |
| 59139 | CONFERENCE COSTS | Decreased | 26.26 % | 8,137 | 6,000 |
| 59993 | EQUIPMENT CAPITAL | Unchanged | 0.00 % | 6,000 | 6,000 |
| Total Expenditures: | | | | 416,878 | 428,894 |

Costing Center Summary

Costing Center: UTILITY SUPERVISION

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|--------------------------------------|-----------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 2,643 | 3,348 | 3,044 | 3,193 |
| 51122 BOOT ALLOWANCE | 261 | 600 | 600 | 600 |
| 51123 PROTECTIVE CLOTHING | 7,005 | 7,750 | 6,750 | 7,425 |
| 51285 MEDICALS | 627 | 350 | 350 | 350 |
| Benefits Total | 10,536 | 12,048 | 10,744 | 11,568 |
| Contract Services | | | | |
| 52015 CONTRACTS | 286 | 1,085 | 800 | 800 |
| Contract Services Total | 286 | 1,085 | 800 | 800 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 650 | 0 | 0 | 0 |
| Equipment Purchases Total | 650 | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 0 | 1,541 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 5,619 | 3,540 | 3,740 | 3,740 |
| 54103 GASOLINE #2 | 2,668 | 4,000 | 3,500 | 3,850 |
| Materials and Supplies Total | 8,288 | 9,081 | 7,240 | 7,590 |
| Other | | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 15,189 | 11,593 | 15,000 | 15,000 |
| 59059 MEMBERSHIP | 998 | 1,255 | 1,400 | 1,400 |
| 59080 INTERNAL EQUIPMENT RENTAL | 9,500 | 3,500 | 3,500 | 3,500 |
| 59098 SUBSCRIPTIONS | 500 | 500 | 0 | 0 |
| 59139 CONFERENCE COSTS | 8,256 | 8,137 | 6,000 | 6,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 0 | 6,000 | 6,000 | 6,746 |
| Other Total | 34,442 | 30,985 | 31,900 | 32,646 |
| Reserve Appropriation | | | | |
| 58541 WATER DISTRIBUTION B/L 6382 | 0 | 35,000 | 0 | 0 |
| Reserve Appropriation Total | 0 | 35,000 | 0 | 0 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 472,282 | 335,585 | 359,004 | 369,220 |
| 51084 OVERTIME SALARIES | 18,823 | 8,778 | 0 | 0 |
| 51086 STATUTORY HOLIDAY PAY | 203 | 0 | 0 | 0 |
| 51090 SHIFT DIFFERENTIAL | 715 | 156 | 56 | 56 |
| 51350 BANK TIME EARNED | 0 | 0 | 0 | 0 |
| 51697 FLOOD REGULAR SALARIES | 4,823 | 0 | 0 | 0 |
| 51698 FLOOD OVERTIME | 8,962 | 0 | 0 | 0 |
| Salaries and Wages Total | 505,809 | 344,519 | 359,060 | 369,276 |
| Utilities | | | | |
| 53130 TELEPHONE REGULAR | 8,177 | 12,000 | 12,000 | 13,200 |
| 53131 TELEPHONE LONG DISTANCE | 5 | 10 | 0 | 0 |
| | 574,729 | 451,878 | 428,894 | 442,945 |
| | | | (5.09%) | 3.28% |

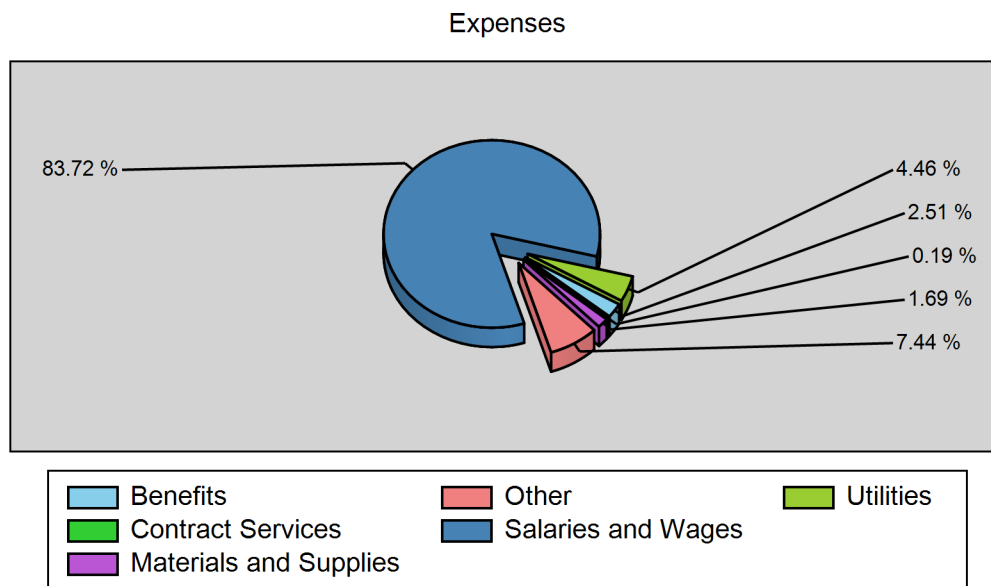
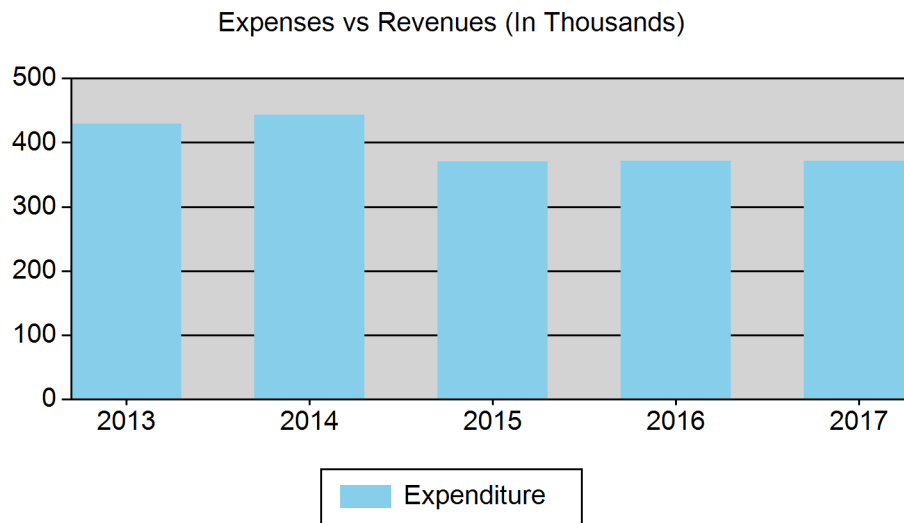
Costing Center Summary

Costing Center: UTILITY SUPERVISION

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|-------------------|------------------|---------------------------|---------------------------|------------------|
| 53295 RADIO COSTS | 6,535 | 7,150 | 7,150 | 7,865 |
| Utilities Total | 14,718 | 19,160 | 19,150 | 21,065 |
| | 574,729 | 451,878 | 428,894 | 442,945 |
| | | | (5.09%) | 3.28% |
| Net Total | (574,729) | (451,878) | (428,894) | (442,945) |

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: Approved

Budget Year: 2013

Accounting Reference: 1777

Approved: Yes

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 watermain breaks and the annual flushing of the watermain are captured in this account.

Comments:

This account can vary based on the number of water main breaks within 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 | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|--------------------|----------------|---------------------------|----------------|
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Decreased | 5.66 % | 107,027 | 100,971 |
| 51084 | OVERTIME SALARIES | Increased | 45.25 % | 14,458 | 21,000 |
| 51184 | DOUBLE OVERTIME | Not used this year | | 8,000 | 0 |
| 51350 | BANK TIME EARNED | Not used this year | | 11,700 | 0 |
| 52015 | CONTRACTS | Unchanged | 0.00 % | 1,750 | 1,750 |
| 52081 | EXTERNAL EQUIPMENT | Decreased | 52.83 % | 5,300 | 2,500 |
| 54099 | PARTS AND MATERIALS | Decreased | 5.95 % | 71,810 | 67,535 |
| 54103 | GASOLINE #2 | Unchanged | 0.00 % | 4,299 | 4,299 |
| 54104 | DIESEL | Unchanged | 0.00 % | 18,614 | 18,614 |
| 54410 | EQUIPMENT PURCHASES | Unchanged | 0.00 % | 5,000 | 5,000 |
| 54880 | GRAVEL-C BASE | Unchanged | 0.00 % | 12,000 | 12,000 |
| 59003 | ADVERTISING | Unchanged | 0.00 % | 3,000 | 3,000 |
| 59014 | WORK ORDERS | Not used this year | | 5,452 | 0 |
| 59080 | INTERNAL EQUIPMENT | Increased | 1.11 % | 49,500 | 50,050 |
| 59941 | SOD RESTORATION | Unchanged | 0.00 % | 9,500 | 9,500 |
| 59942 | PAVING RESTORATION | Decreased | 43.55 % | 62,000 | 35,000 |
| 59943 | CONCRETE RESTORATION | Decreased | 17.65 % | 17,000 | 14,000 |
| 59993 | EQUIPMENT CAPITAL | Decreased | 0.68 % | 118,332 | 117,532 |
| Total Expenditures: | | | | 524,742 | 462,751 |

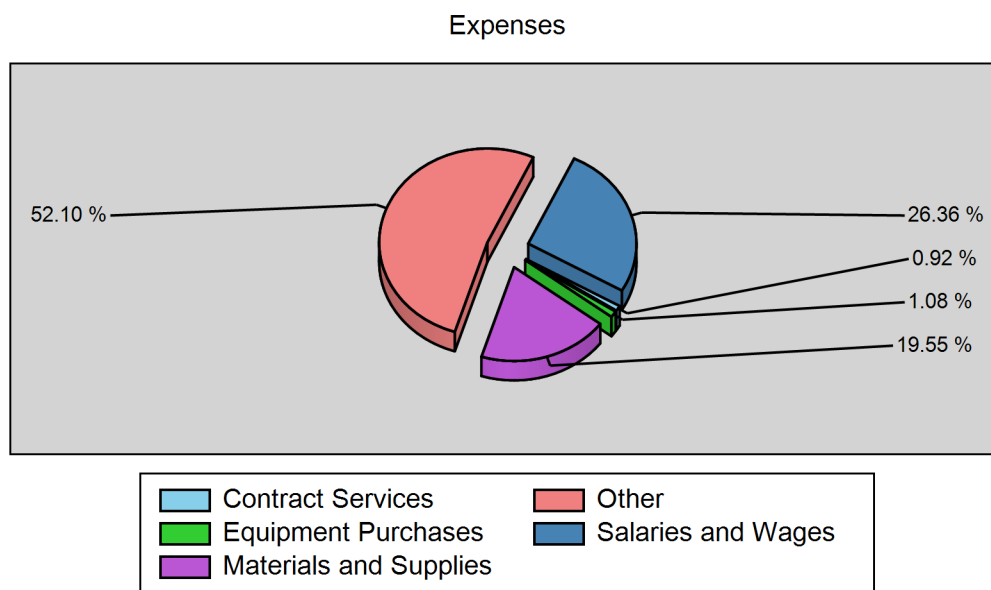
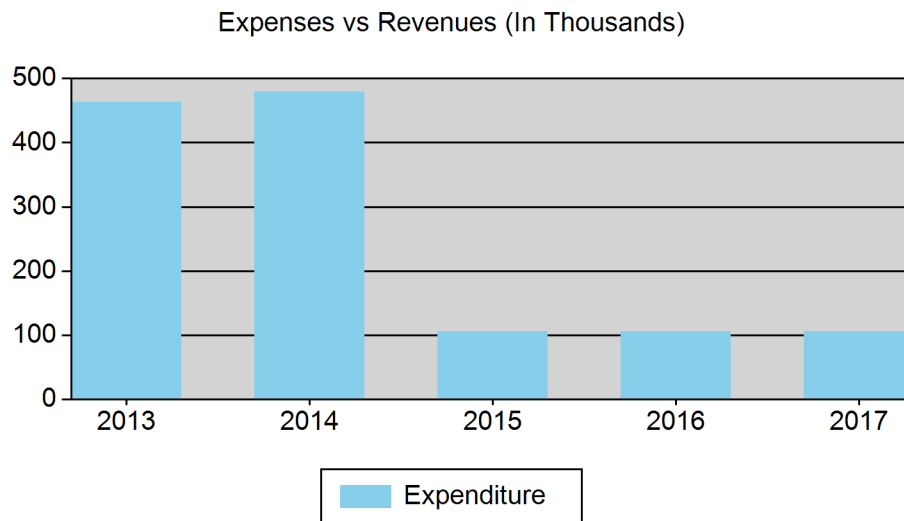
Costing Center Summary

Costing Center: WATER MAINS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|---|------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 8,864 | 2,594 | 1,750 | 1,750 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 0 | 5,300 | 2,500 | 2,500 |
| 52696 FLOOD CONTRACTS | 31,975 | 0 | 0 | 0 |
| Contract Services Total | 40,839 | 7,894 | 4,250 | 4,250 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 5,000 | 5,000 | 0 |
| Equipment Purchases Total | 0 | 5,000 | 5,000 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 48,249 | 67,315 | 67,535 | 67,535 |
| 54103 GASOLINE #2 | 3,329 | 5,299 | 4,299 | 4,299 |
| 54104 DIESEL | 19,266 | 18,114 | 18,614 | 20,475 |
| Materials and Supplies Total | 70,844 | 90,728 | 90,448 | 92,309 |
| Other | | | | |
| 54880 GRAVEL-C BASE | 0 | 12,000 | 12,000 | 12,000 |
| 59003 ADVERTISING | 2,256 | 3,000 | 3,000 | 3,000 |
| 59014 WORK ORDERS | 138 | 0 | 0 | 0 |
| 59080 INTERNAL EQUIPMENT RENTAL | 167,832 | 49,500 | 50,050 | 50,050 |
| 59941 SOD RESTORATION | 16,835 | 9,500 | 9,500 | 9,500 |
| 59942 PAVING RESTORATION | 48,561 | 17,252 | 35,000 | 35,000 |
| 59943 CONCRETE RESTORATION | 23,536 | 12,000 | 14,000 | 14,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 0 | 118,332 | 117,532 | 132,154 |
| Other Total | 259,159 | 221,584 | 241,082 | 255,704 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 80,498 | 107,027 | 100,971 | 105,718 |
| 51084 OVERTIME SALARIES | 41,515 | 14,458 | 21,000 | 21,000 |
| 51184 DOUBLE OVERTIME | 5,634 | 8,000 | 0 | 0 |
| 51231 INTERNAL SALARIES | 0 | 39,904 | 0 | 0 |
| 51350 BANK TIME EARNED | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 127,647 | 169,389 | 121,971 | 126,718 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 220 | 0 | 0 |
| Transfers to/from Internal Accounts Total | 0 | 220 | 0 | 0 |
| | 498,490 | 494,815 | 462,751 | 478,981 |
| | | | (6.48%) | 3.51% |
| Net Total | (498,490) | (494,815) | (462,751) | (478,981) |

Costing Center Summary

Costing Center: WATER MAINS



Costing Center Summary

Costing Center: WATER METERS

Previous Costing Center: WATER METERS

Budget Year: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 1779

Department: OPERATIONS UTILITIES

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

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

Comments:

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

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

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 | 2012 Approved Stage | 2013 Amount |
|----------------------------|--------------------------|--------------------|----------------|---------------------------|----------------|
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Increased | 21.04 % | 200,818 | 243,064 |
| 51084 | OVERTIME SALARIES | Unchanged | 0.00 % | 12,300 | 12,300 |
| 51090 | SHIFT DIFFERENTIAL | New this year | | 0 | 200 |
| 51100 | UNIFORMS | Increased | 25.00 % | 1,200 | 1,500 |
| 51122 | BOOT ALLOWANCE | Unchanged | 0.00 % | 600 | 600 |
| 54099 | PARTS AND MATERIALS | Decreased | 26.35 % | 114,600 | 84,400 |
| 54103 | GASOLINE #2 | Increased | 63.93 % | 6,100 | 10,000 |
| 54104 | DIESEL | Increased | 26.97 % | 1,969 | 2,500 |
| 54410 | EQUIPMENT PURCHASES | Decreased | 62.50 % | 160,000 | 60,000 |
| 57438 | DEBENTURE DEBT PRINCIPAL | Not used this year | | 307,000 | 0 |
| 57439 | DEBENTURE DEBT INTEREST | Not used this year | | 16,885 | 0 |
| 59001 | SHOP RATE CHARGES | New this year | | 0 | 600 |
| 59014 | WORK ORDERS | Decreased | 37.50 % | 1,600 | 1,000 |
| 59080 | INTERNAL EQUIPMENT | Decreased | 30.86 % | 17,500 | 12,100 |
| 59993 | EQUIPMENT CAPITAL | Decreased | 15.14 % | 22,190 | 18,830 |
| Total Expenditures: | | | | 862,762 | 447,094 |

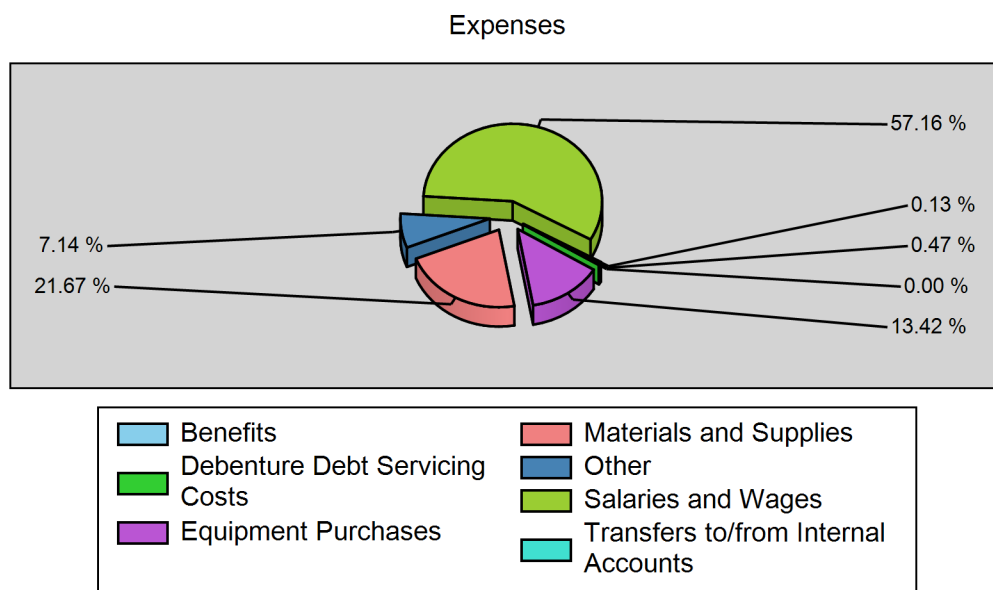
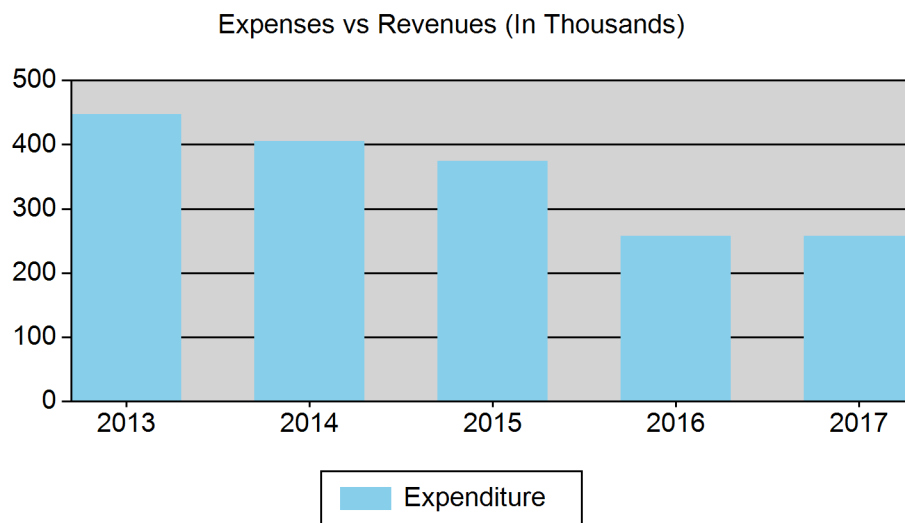
Costing Center Summary

Costing Center: WATER METERS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|---|------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 941 | 1,200 | 1,500 | 1,500 |
| 51122 BOOT ALLOWANCE | 493 | 600 | 600 | 600 |
| Benefits Total | 1,434 | 1,800 | 2,100 | 2,100 |
| Debt Service Debt Servicing Costs | | | | |
| 57438 DEBENTURE DEBT PRINCIPAL | 292,000 | 307,000 | 0 | 0 |
| 57439 DEBENTURE DEBT INTEREST | 31,290 | 16,885 | 0 | 0 |
| Debt Service Debt Servicing Costs Total | 323,290 | 323,885 | 0 | 0 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 97,836 | 80,978 | 60,000 | 0 |
| Equipment Purchases Total | 97,836 | 80,978 | 60,000 | 0 |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 1,806 | 0 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 94,165 | 84,400 | 84,400 | 92,840 |
| 54103 GASOLINE #2 | 6,441 | 13,550 | 10,000 | 10,000 |
| 54104 DIESEL | 2,008 | 4,969 | 2,500 | 2,500 |
| Materials and Supplies Total | 104,419 | 102,919 | 96,900 | 105,340 |
| Other | | | | |
| 59014 WORK ORDERS | 242 | 1,000 | 1,000 | 1,600 |
| 59080 INTERNAL EQUIPMENT RENTAL | 40,707 | 11,333 | 12,100 | 12,100 |
| 59139 CONFERENCE COSTS | 0 | 122 | 0 | 0 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 0 | 9,774 | 18,830 | 21,173 |
| Other Total | 40,948 | 22,229 | 31,930 | 34,873 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 269,004 | 260,668 | 243,064 | 250,344 |
| 51084 OVERTIME SALARIES | 22,881 | 22,300 | 12,300 | 12,300 |
| 51090 SHIFT DIFFERENTIAL | (1,494) | 350 | 200 | 200 |
| 51184 DOUBLE OVERTIME | 0 | 0 | 0 | 0 |
| 51350 BANK TIME EARNED | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 290,390 | 283,318 | 255,564 | 262,844 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 600 | 600 | 600 |
| Transfers to/from Internal Accounts Total | 0 | 600 | 600 | 600 |
| | 858,317 | 815,729 | 447,094 | 405,757 |
| | | | (45.19%) | (9.25%) |
| Net Total | (858,317) | (815,729) | (447,094) | (405,757) |

Costing Center Summary

Costing Center: WATER METERS



Costing Center Summary

Costing Center: WATER VALVES

Previous Costing Center: WATER VALVES

Budget Year: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 1781

Department: OPERATIONS UTILITIES

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

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

Comments:

Replacement of 10 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 watermain shut offs.

Costing Center Summary

Costing Center: WATER VALVES

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|--------------------|----------------|---------------------------|----------------|
| Expenditures | | | | | |
| 10300 | CAPITAL PROJECTS | Not used this year | | 35,000 | 0 |
| 51083 | REGULAR SALARIES | Increased | 5.82 % | 116,451 | 123,232 |
| 51084 | OVERTIME SALARIES | Increased | 42.86 % | 7,000 | 10,000 |
| 51184 | DOUBLE OVERTIME | Not used this year | | 3,000 | 0 |
| 51350 | BANK TIME EARNED | Not used this year | | 3,000 | 0 |
| 54099 | PARTS AND MATERIALS | Unchanged | 0.00 % | 18,300 | 18,300 |
| 54103 | GASOLINE #2 | New this year | | 0 | 308 |
| 54104 | DIESEL | Increased | 134.79 % | 5,729 | 13,451 |
| 54410 | EQUIPMENT PURCHASES | New this year | | 0 | 1,000 |
| 59001 | SHOP RATE CHARGES | New this year | | 0 | 1,000 |
| 59080 | INTERNAL EQUIPMENT | Increased | 40.00 % | 6,250 | 8,750 |
| 59944 | SOD RESTORATION | Unchanged | 0.00 % | 2,700 | 2,700 |
| 59945 | PAVING RESTORATION | Decreased | 44.44 % | 9,000 | 5,000 |
| 59946 | CONCRETE RESTORATION | Increased | 100.00 % | 1,500 | 3,000 |
| 59993 | EQUIPMENT CAPITAL | Increased | 36.57 % | 19,800 | 27,040 |
| Total Expenditures: | | | | 227,730 | 213,781 |

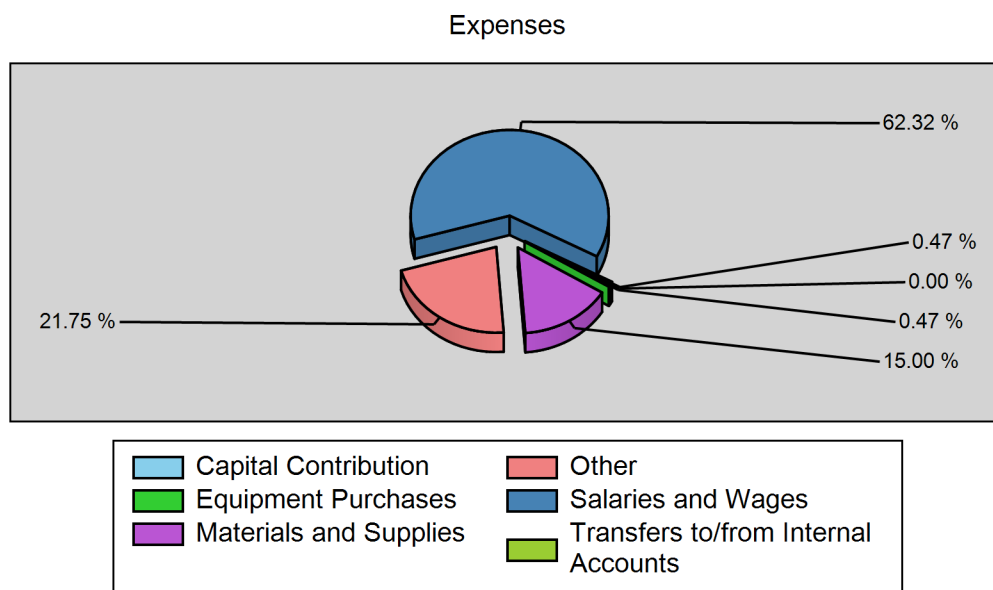
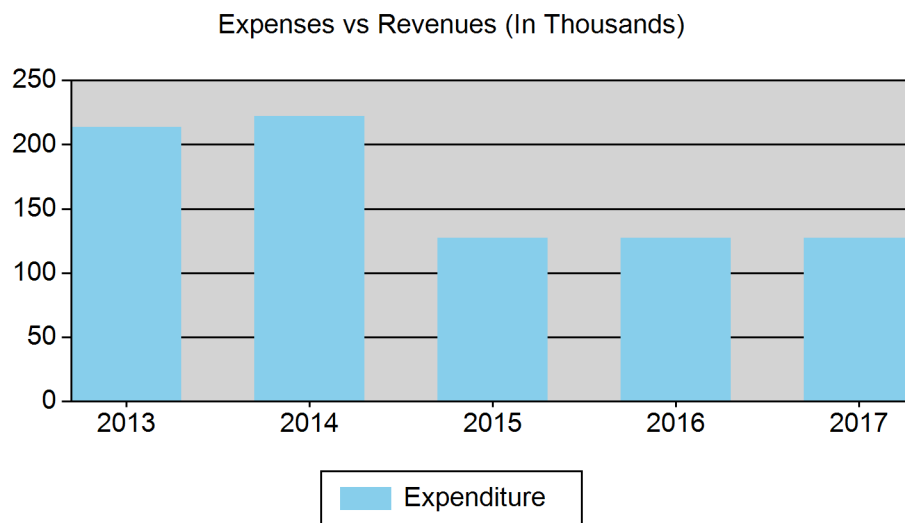
Costing Center Summary

Costing Center: WATER VALVES

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|---|------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Capital Contribution | | | | |
| 10300 CAPITAL PROJECTS | 0 | 0 | 0 | 0 |
| Capital Contribution Total | 0 | 0 | 0 | 0 |
| Contract Services | | | | |
| 52081 EXTERNAL EQUIPMENT RENTAL | 0 | 0 | 0 | 0 |
| Contract Services Total | 0 | 0 | 0 | 0 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 89 | 0 | 1,000 | 1,000 |
| Equipment Purchases Total | 89 | 0 | 1,000 | 1,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 9,167 | 18,300 | 18,300 | 18,300 |
| 54103 GASOLINE #2 | 476 | 0 | 308 | 308 |
| 54104 DIESEL | 6,174 | 6,229 | 13,451 | 14,795 |
| Materials and Supplies Total | 15,816 | 24,529 | 32,059 | 33,403 |
| Other | | | | |
| 59014 WORK ORDERS | 71,919 | 1,639 | 0 | 0 |
| 59080 INTERNAL EQUIPMENT RENTAL | 26,050 | 6,250 | 8,750 | 8,750 |
| 59944 SOD RESTORATION | 639 | 2,700 | 2,700 | 2,700 |
| 59945 PAVING RESTORATION | 2,966 | 3,000 | 5,000 | 5,000 |
| 59946 CONCRETE RESTORATION | 0 | 3,500 | 3,000 | 3,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 0 | 19,800 | 27,040 | 30,404 |
| Other Total | 101,574 | 36,889 | 46,490 | 49,854 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 0 | 0 | 123,232 | 127,094 |
| 51084 OVERTIME SALARIES | 14,841 | 7,000 | 10,000 | 10,000 |
| 51184 DOUBLE OVERTIME | 2,434 | 5,000 | 0 | 0 |
| 51231 INTERNAL SALARIES | 0 | 83,312 | 0 | 0 |
| 51350 BANK TIME EARNED | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 17,275 | 95,312 | 133,232 | 137,094 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 1,000 | 1,000 | 1,000 |
| Transfers to/from Internal Accounts Total | 0 | 1,000 | 1,000 | 1,000 |
| | 134,755 | 157,730 | 213,781 | 222,351 |
| | | | 35.54% | 4.01% |
| Net Total | (134,755) | (157,730) | (213,781) | (222,351) |

Costing Center Summary

Costing Center: WATER VALVES



Costing Center Summary

Costing Center: MISC UTILITY REVENUES-ENG

Previous Costing Center: MISC UTILITY
REVENUES-ENG

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Approved

Budget Year: 2013

Accounting Reference: 0758

Approved: Yes

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 | 2012 Approved Stage | 2013 Amount |
|------------------------|------------------------|-----------|----------------|---------------------------|---------------|
| Revenues | | | | | |
| 47003 | EXCAVATION PERMITS | Unchanged | 0.00 % | 20,000 | 20,000 |
| Total Revenues: | | | | 20,000 | 20,000 |

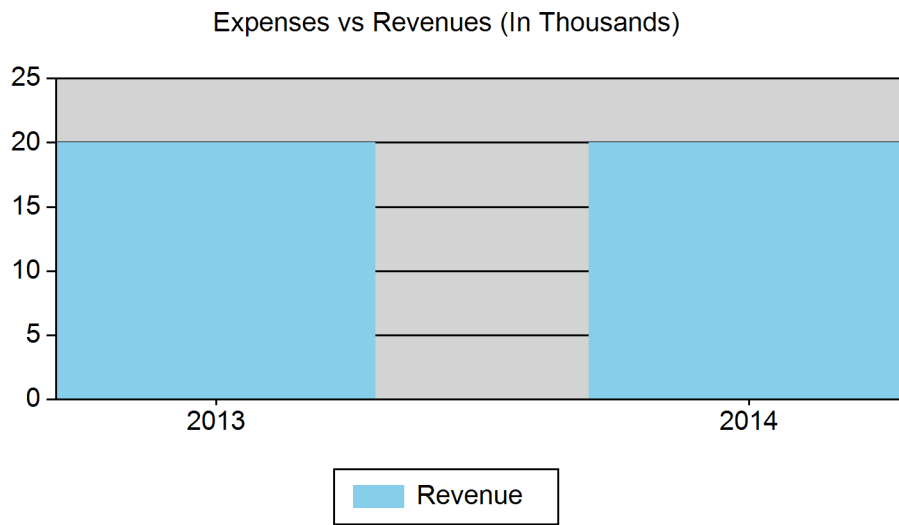
Costing Center Summary

Costing Center: MISC UTILITY REVENUES-ENG

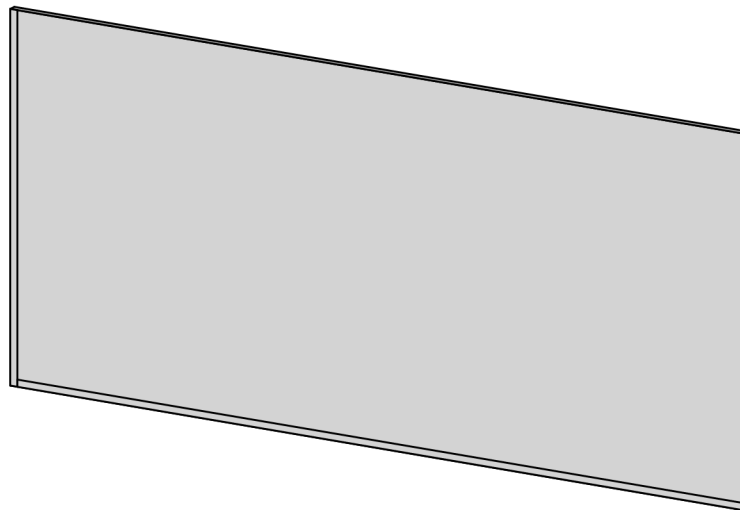
| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|------------------------------------|-----------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 47999 REVENUE | 0 | 1,000 | 0 | 0 |
| Other Income Total | 0 | 1,000 | 0 | 0 |
| Permits, Licenses and Fines | | | | |
| 47003 EXCAVATION PERMITS | 23,398 | 20,000 | 20,000 | 20,000 |
| Permits, Licenses and Fines Total | 23,398 | 20,000 | 20,000 | 20,000 |
| User Fees and Sales of Goods | | | | |
| 47506 SCRAP METAL SALES | 238 | 188 | 0 | 0 |
| User Fees and Sales of Goods Total | 238 | 188 | 0 | 0 |
| | 23,635 | 21,188 | 20,000 | 20,000 |
| | | | (5.61%) | 0.00% |
| Net Total | 23,635 | 21,188 | 20,000 | 20,000 |

Costing Center Summary

Costing Center: MISC UTILITY REVENUES-ENG



Expenses



Costing Center Summary

Costing Center: WATER RECONSTRUCTION PROJECTS

Previous Costing Center: WATER
RECONSTRUCTION
PROJECTS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Approved

Budget Year: 2013

Accounting Reference: 3958

Approved: Yes

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 | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|-----------|----------------|---------------------------|----------------|
| Expenditures | | | | | |
| 10300 | CAPITAL PROJECTS | Decreased | 10.00 % | 400,000 | 360,000 |
| Total Expenditures: | | | | 400,000 | 360,000 |

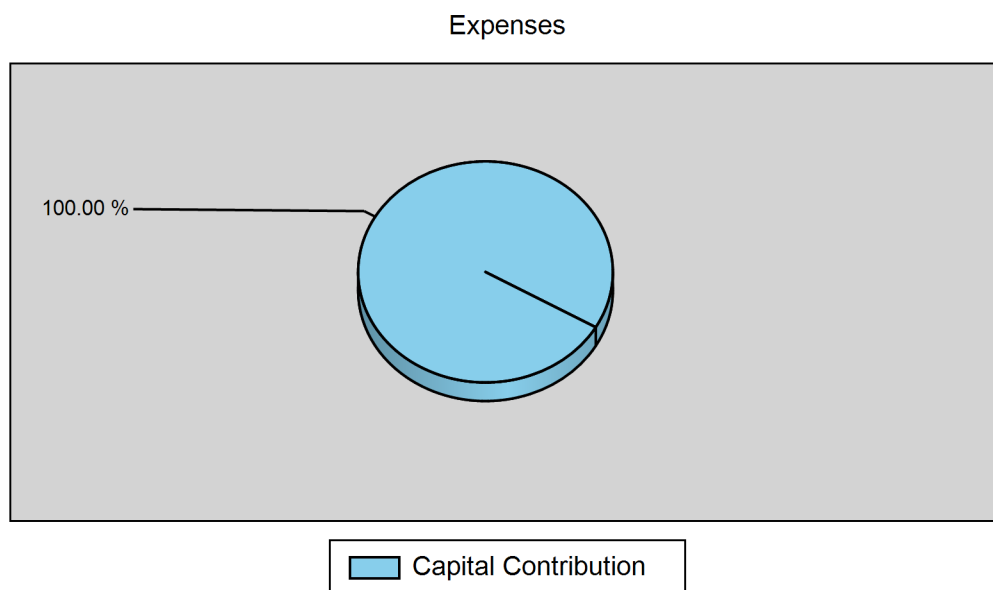
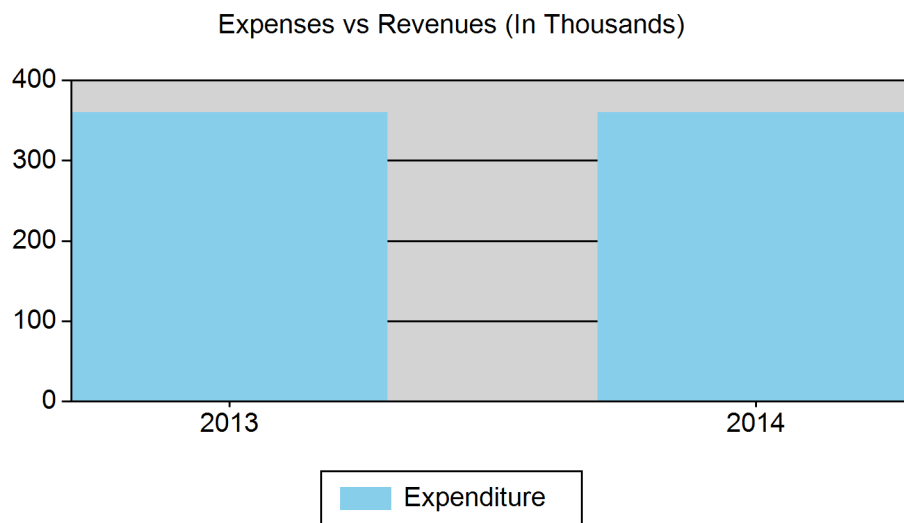
Costing Center Summary

Costing Center: WATER RECONSTRUCTION PROJECTS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|----------------------------|-----------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Capital Contribution | | | | |
| 10300 CAPITAL PROJECTS | 0 | 253,500 | 360,000 | 360,000 |
| Capital Contribution Total | 0 | 253,500 | 360,000 | 360,000 |
| | 0 | 253,500 | 360,000 | 360,000 |
| | | | 42.01% | 0.00% |
| Net Total | 0 | (253,500) | (360,000) | (360,000) |

Costing Center Summary

Costing Center: WATER RECONSTRUCTION PROJECTS



Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS

Previous Costing Center: DOMESTIC SEWER
MAINS

Budget Year: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 1788

Department: OPERATIONS UTILITIES

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

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

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 City has two Vactor trucks. These trucks are in high demand because they do more than clean sewers. As the City grows there will be a need to purchase an additional unit.

Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|--------------------|----------------|---------------------------|----------------|
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Increased | 2.87 % | 186,281 | 191,618 |
| 51084 | OVERTIME SALARIES | Increased | 58.82 % | 5,100 | 8,100 |
| 51184 | DOUBLE OVERTIME | Not used this year | | 3,000 | 0 |
| 51350 | BANK TIME EARNED | Not used this year | | 3,000 | 0 |
| 52015 | CONTRACTS | New this year | | 0 | 60,000 |
| 53150 | WATER | Unchanged | 0.00 % | 4,759 | 4,759 |
| 54062 | LIABILITY CLAIMS | Decreased | 54.05 % | 7,400 | 3,400 |
| 54099 | PARTS AND MATERIALS | Unchanged | 0.00 % | 17,000 | 17,000 |
| 54104 | DIESEL | Increased | 325.20 % | 4,305 | 18,305 |
| 59080 | INTERNAL EQUIPMENT | Decreased | 53.62 % | 46,000 | 21,333 |
| 59957 | SOD RESTORATION | Unchanged | 0.00 % | 1,000 | 1,000 |
| 59958 | PAVING RESTORATION | Decreased | 22.22 % | 9,000 | 7,000 |
| 59959 | CONCRETE RESTORATION | Unchanged | 0.00 % | 850 | 850 |
| 59993 | EQUIPMENT CAPITAL | Decreased | 17.34 % | 100,063 | 82,713 |
| Total Expenditures: | | | | 387,758 | 416,079 |

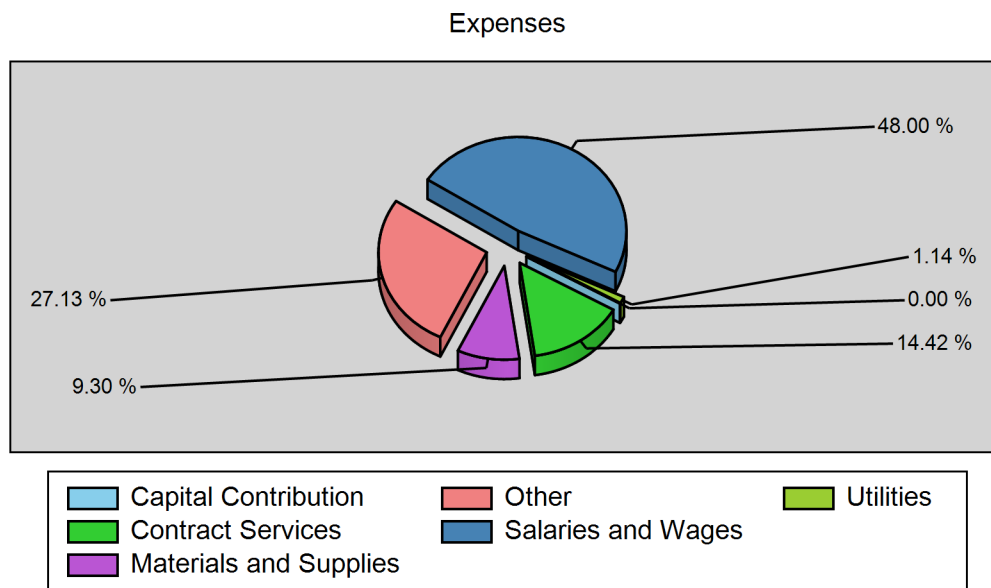
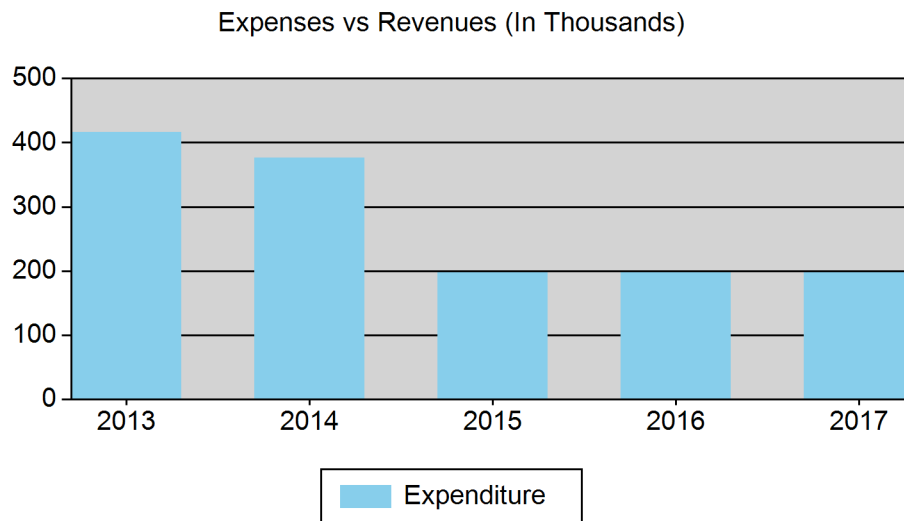
Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|--------------------------------------|------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Capital Contribution | | | | |
| 10300 CAPITAL PROJECTS | 0 | 0 | 0 | 0 |
| Capital Contribution Total | 0 | 0 | 0 | 0 |
| Contract Services | | | | |
| 52015 CONTRACTS | 54 | 0 | 60,000 | 0 |
| 52696 FLOOD CONTRACTS | 17,968 | 0 | 0 | 0 |
| Contract Services Total | 18,022 | 0 | 60,000 | 0 |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 0 | 2,400 | 3,400 | 3,400 |
| 54099 PARTS AND MATERIALS | 15,800 | 15,353 | 17,000 | 19,000 |
| 54104 DIESEL | 2,662 | 4,305 | 18,305 | 20,135 |
| 54693 FLOOD PARTS & MATERIALS | 11,015 | 0 | 0 | 0 |
| Materials and Supplies Total | 29,477 | 22,058 | 38,705 | 42,535 |
| Other | | | | |
| 59080 INTERNAL EQUIPMENT RENTAL | 92,638 | 19,333 | 21,333 | 21,333 |
| 59957 SOD RESTORATION | 77 | 1,000 | 1,000 | 1,000 |
| 59958 PAVING RESTORATION | 211 | 2,353 | 7,000 | 7,000 |
| 59959 CONCRETE RESTORATION | 1,170 | 850 | 850 | 850 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 0 | 65,213 | 82,713 | 93,003 |
| Other Total | 94,095 | 88,749 | 112,896 | 123,186 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 160,939 | 187,928 | 191,618 | 197,540 |
| 51084 OVERTIME SALARIES | 13,906 | 5,100 | 8,100 | 8,100 |
| 51184 DOUBLE OVERTIME | 0 | 0 | 0 | 0 |
| 51231 INTERNAL SALARIES | 414 | 6,647 | 0 | 0 |
| 51350 BANK TIME EARNED | 0 | 0 | 0 | 0 |
| 51697 FLOOD REGULAR SALARIES | 3,053 | 0 | 0 | 0 |
| 51698 FLOOD OVERTIME | 977 | 0 | 0 | 0 |
| Salaries and Wages Total | 179,289 | 199,675 | 199,718 | 205,640 |
| Utilities | | | | |
| 53150 WATER | 0 | 4,759 | 4,759 | 4,759 |
| Utilities Total | 0 | 4,759 | 4,759 | 4,759 |
| | 320,883 | 315,241 | 416,079 | 376,120 |
| | | | 31.99% | (9.60%) |
| Net Total | (320,883) | (315,241) | (416,079) | (376,120) |

Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS



Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES

Previous Costing Center: DOMESTIC SEWER SERVICES

Budget Year: 2013

Division: WATER AND WASTEWATER

Accounting Reference: 1783

Department: OPERATIONS UTILITIES

Approved: Yes

Stage: Approved

Manager: Ian Broome 729-2292

Description:

This cost center covers all costs associated with the maintenance of sewer service lines from the sewer main to the homeowner's property line.

This account also provides funds for homeowner's sewer line maintenance program due to tree roots.

Comments:

The City needs to look at how they want to cost share the future costs associated with Roto Rooting claims. Currently the City allows two roto rooting claims per calendar year.

Outlook:

Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|--------------------|----------------|---------------------------|----------------|
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Increased | 3.01 % | 96,291 | 99,187 |
| 51084 | OVERTIME SALARIES | Unchanged | 0.00 % | 3,500 | 3,500 |
| 51184 | DOUBLE OVERTIME | Not used this year | | 1,900 | 0 |
| 51350 | BANK TIME EARNED | Not used this year | | 3,200 | 0 |
| 52015 | CONTRACTS | Unchanged | 0.00 % | 5,000 | 5,000 |
| 54062 | LIABILITY CLAIMS | Decreased | 13.92 % | 124,300 | 107,000 |
| 54099 | PARTS AND MATERIALS | Decreased | 6.76 % | 17,000 | 15,851 |
| 54104 | DIESEL | Increased | 79.23 % | 1,473 | 2,640 |
| 59080 | INTERNAL EQUIPMENT | Decreased | 55.56 % | 4,500 | 2,000 |
| 59947 | SOD RESTORATION | Decreased | 20.00 % | 5,000 | 4,000 |
| 59948 | PAVING RESTORATION | Decreased | 33.33 % | 15,000 | 10,000 |
| 59949 | CONCRETE RESTORATION | Unchanged | 0.00 % | 5,000 | 5,000 |
| 59993 | EQUIPMENT CAPITAL | Increased | 58.51 % | 11,040 | 17,500 |
| Total Expenditures: | | | | 293,204 | 271,678 |

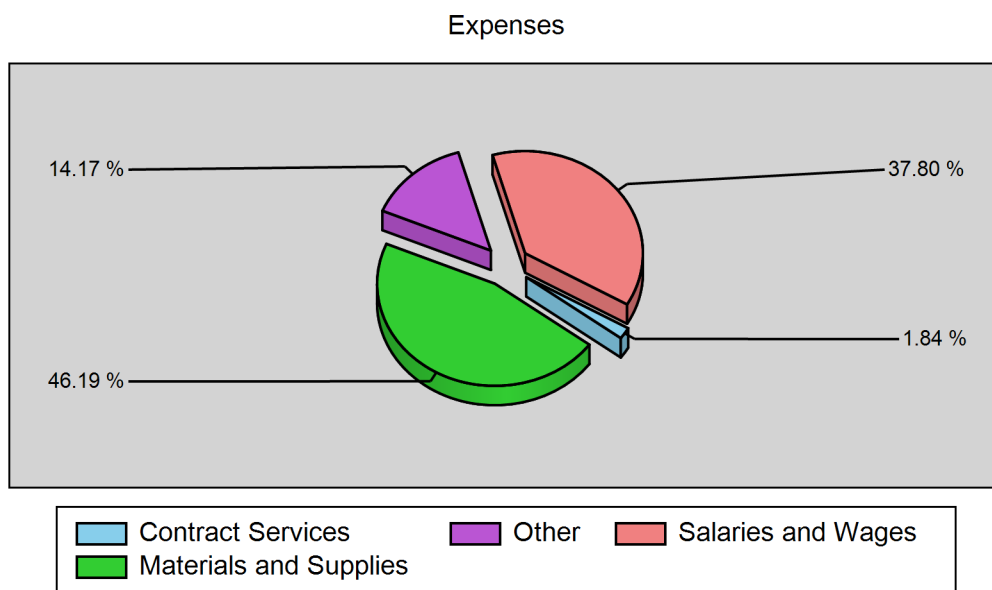
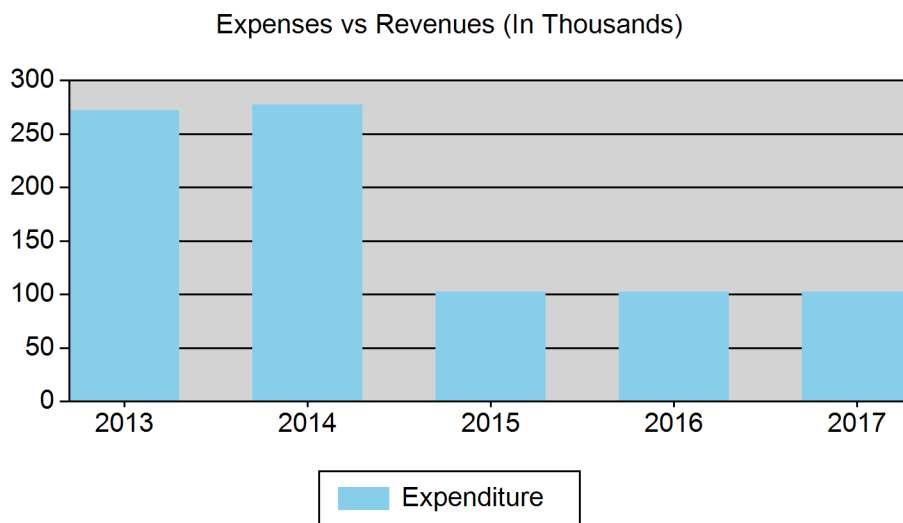
Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|---|------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 47510 PROVINCIAL GOVT | 67,333 | 0 | 0 | 0 |
| Conditional Government Transfers Total | 67,333 | 0 | 0 | 0 |
| | 67,333 | 0 | 0 | 0 |
| | | | 0.00% | 0.00% |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 414 | 5,000 | 5,000 | 5,000 |
| 52307 LEASED VEHICLES | 535 | 0 | 0 | 0 |
| Contract Services Total | 949 | 5,000 | 5,000 | 5,000 |
| Grants and Contributions | | | | |
| 55024 OTHER GRANTS | 134,665 | 0 | 0 | 0 |
| Grants and Contributions Total | 134,665 | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 97,631 | 100,300 | 107,000 | 107,000 |
| 54099 PARTS AND MATERIALS | 6,173 | 15,851 | 15,851 | 15,851 |
| 54104 DIESEL | 1,420 | 0 | 2,640 | 2,904 |
| Materials and Supplies Total | 105,224 | 116,151 | 125,491 | 125,755 |
| Other | | | | |
| 59014 WORK ORDERS | 414 | 0 | 0 | 0 |
| 59080 INTERNAL EQUIPMENT RENTAL | 15,540 | 7,000 | 2,000 | 2,000 |
| 59947 SOD RESTORATION | 5,231 | 2,927 | 4,000 | 4,000 |
| 59948 PAVING RESTORATION | 24,253 | 11,792 | 10,000 | 10,000 |
| 59949 CONCRETE RESTORATION | 8,871 | 5,503 | 5,000 | 5,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 0 | 5,760 | 17,500 | 19,677 |
| Other Total | 54,309 | 32,982 | 38,500 | 40,677 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 58,527 | 96,291 | 99,187 | 102,679 |
| 51084 OVERTIME SALARIES | 7,262 | 3,500 | 3,500 | 3,500 |
| 51184 DOUBLE OVERTIME | 1,793 | 0 | 0 | 0 |
| 51231 INTERNAL SALARIES | 0 | 31,780 | 0 | 0 |
| 51350 BANK TIME EARNED | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 67,582 | 131,571 | 102,687 | 106,179 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (67,333) | 0 | 0 | 0 |
| Transfers to/from Internal Accounts Total | (67,333) | 0 | 0 | 0 |
| | 295,397 | 285,704 | 271,678 | 277,611 |
| | | | (4.91%) | 2.18% |
| Net Total | (228,064) | (285,704) | (271,678) | (277,611) |

Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES



Costing Center Summary

Costing Center: LIFT STATIONS

Previous Costing Center: LIFT STATIONS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Approved

Budget Year: 2013

Accounting Reference: 0856

Approved: Yes

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 six lift stations, these are; Hilton, Elderwood, South End, College, Dyke Pump, and the Airport.

Outlook:

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 | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|--------------------|----------------|---------------------------|----------------|
| Expenditures | | | | | |
| 51084 | OVERTIME SALARIES | Not used this year | | 400 | 0 |
| 52028 | FIRE INSURANCE | Increased | 14.24 % | 4,270 | 4,878 |
| 52081 | EXTERNAL EQUIPMENT | Unchanged | 0.00 % | 1,500 | 1,500 |
| 53046 | POWER | Unchanged | 0.00 % | 35,000 | 35,000 |
| 53130 | TELEPHONE REGULAR | Decreased | 90.91 % | 6,600 | 600 |
| 53150 | WATER | Unchanged | 0.00 % | 1,900 | 1,900 |
| 54099 | PARTS AND MATERIALS | Increased | 86.67 % | 30,000 | 56,000 |
| 54104 | DIESEL | Unchanged | 0.00 % | 2,500 | 2,500 |
| Total Expenditures: | | | | 82,170 | 102,378 |

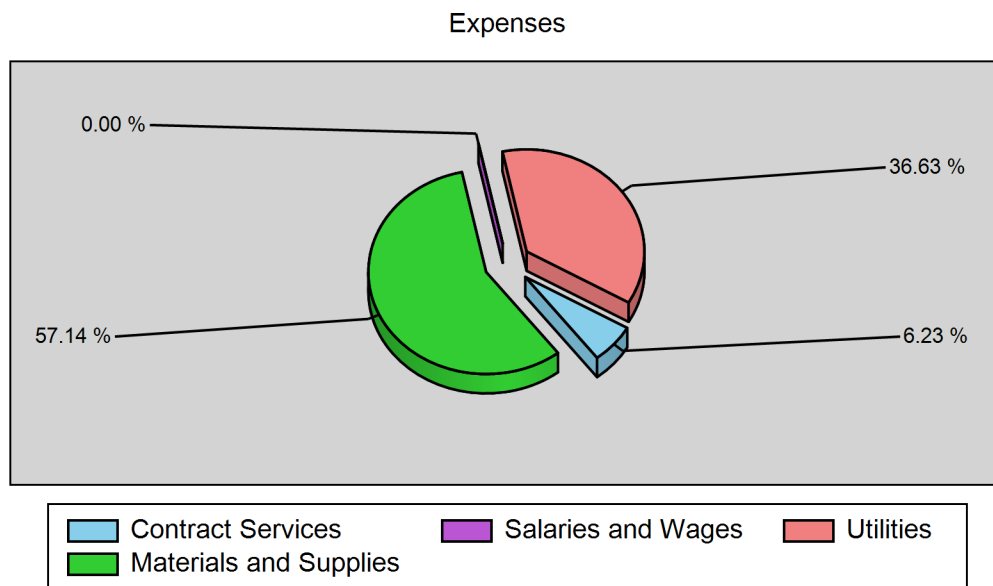
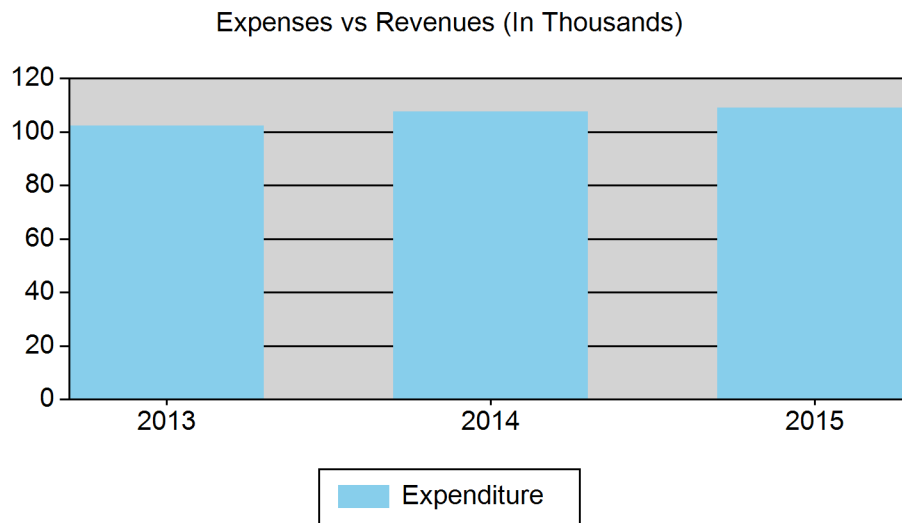
Costing Center Summary

Costing Center: LIFT STATIONS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|---------------------------------|-----------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52028 FIRE INSURANCE | 4,270 | 4,426 | 4,878 | 5,024 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 7,898 | 1,800 | 1,500 | 1,500 |
| Contract Services Total | 12,168 | 6,226 | 6,378 | 6,524 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 26,481 | 56,000 | 56,000 | 56,000 |
| 54104 DIESEL | 0 | 2,500 | 2,500 | 2,500 |
| Materials and Supplies Total | 26,481 | 58,500 | 58,500 | 58,500 |
| Other | | | | |
| 59080 INTERNAL EQUIPMENT RENTAL | 0 | 0 | 0 | 0 |
| Other Total | 0 | 0 | 0 | 0 |
| Salaries and Wages | | | | |
| 51084 OVERTIME SALARIES | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 0 | 0 | 0 | 0 |
| Utilities | | | | |
| 53046 POWER | 39,664 | 30,000 | 35,000 | 40,000 |
| 53130 TELEPHONE REGULAR | 3,139 | 3,500 | 600 | 600 |
| 53150 WATER | 904 | 500 | 1,900 | 1,900 |
| Utilities Total | 43,707 | 34,000 | 37,500 | 42,500 |
| | 82,356 | 98,726 | 102,378 | 107,524 |
| | | | 3.70% | 5.03% |
| Net Total | (82,356) | (98,726) | (102,378) | (107,524) |

Costing Center Summary

Costing Center: LIFT STATIONS



Costing Center Summary

Costing Center: INDUSTRIAL WWTF

Previous Costing Center: INDUSTRIAL WWTF

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Approved

Budget Year: 2013

Accounting Reference: 2466

Approved: Yes

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.

Comments:

Upon the completion of Phase III (September 2013), Maple Leaf will no longer be the sole user of the facility with the City of Brandon and Pfizer contributing to the incoming flows. As such, the operating costs will be allocated accordingly. The overall impact of this change is that revenues generated from the operation of the IWWTF will be reduced while the operating costs increase. As opposed to 2012, the City of Brandon will bear a significant portion of the operating costs in the latter half of 2013.

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

Outlook:

Year 2014 represents the first full year the Water Reclamation Facility (WRF) operating costs will be proportioned out to Pfizer, Maple Leaf, and the City of Brandon. It is anticipated that there will be an increase in operating costs over 2013 with the City of Brandon bearing a significant portion of those costs for the simple reason that we will be the greatest contributor of wastewater to the facility.

Costing Center Summary

Costing Center: INDUSTRIAL WWTF

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|----------------------------|-------------------------|--------------------|----------------|---------------------------|------------------|
| Revenues | | | | | |
| 47303 | MAPLE LEAF | Decreased | 51.84 % | 2,550,960 | 1,228,656 |
| 47304 | WYETH ORGANICS | New this year | | 0 | 461,086 |
| Total Revenues: | | | | 2,550,960 | 1,689,742 |
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Increased | 35.21 % | 508,774 | 687,889 |
| 51084 | OVERTIME SALARIES | Increased | 100.00 % | 15,000 | 30,000 |
| 51090 | SHIFT DIFFERENTIAL | Unchanged | 0.00 % | 1,250 | 1,250 |
| 51122 | BOOT ALLOWANCE | Increased | 110.28 % | 428 | 900 |
| 51141 | TRAINING & DEVELOPMENT | Increased | 400.00 % | 4,000 | 20,000 |
| 51184 | DOUBLE OVERTIME | Not used this year | | 2,000 | 0 |
| 52015 | CONTRACTS | Decreased | 80.00 % | 350,000 | 70,000 |
| 52019 | CONSULTING FEES | Increased | 75.00 % | 20,000 | 35,000 |
| 52028 | FIRE INSURANCE | Increased | 15.72 % | 11,818 | 13,676 |
| 52032 | VEHICLE INSURANCE | Unchanged | 0.00 % | 500 | 500 |
| 52049 | LABORATORY TESTING | Unchanged | 0.00 % | 140,000 | 140,000 |
| 52081 | EXTERNAL EQUIPMENT | Increased | 50.00 % | 10,000 | 15,000 |
| 52113 | LABORATORY | New this year | | 0 | 30,000 |
| 53025 | HEAT | Decreased | 82.72 % | 125,000 | 21,600 |
| 53046 | POWER | Increased | 131.43 % | 210,000 | 486,000 |
| 53130 | TELEPHONE REGULAR | Decreased | 21.93 % | 1,500 | 1,171 |
| 53131 | TELEPHONE LONG DISTANCE | Not used this year | | 35 | 0 |
| 53150 | WATER | Increased | 233.33 % | 45,000 | 150,000 |
| 54021 | FREIGHT | Unchanged | 0.00 % | 5,500 | 5,500 |
| 54099 | PARTS AND MATERIALS | Increased | 81.82 % | 110,000 | 200,000 |
| 54103 | GASOLINE #2 | Unchanged | 0.00 % | 3,751 | 3,751 |
| 54104 | DIESEL | New this year | | 0 | 1,000 |
| 54111 | LIME | Increased | 100.00 % | 30,000 | 60,000 |
| 54119 | COAGULANT | Decreased | 15.38 % | 260,000 | 220,000 |
| 54121 | NITROGEN | Increased | 100.00 % | 5,000 | 10,000 |
| 54122 | CITRIC ACID | Increased | 186.67 % | 30,000 | 86,000 |
| 54123 | SODIUM HYPOCHLORITE | Increased | 650.00 % | 10,000 | 75,000 |
| 54463 | METHANOL | Increased | 12.73 % | 550,000 | 620,000 |
| 59003 | ADVERTISING | Unchanged | 0.00 % | 150 | 150 |
| 59036 | SAFETY EQUIPMENT | Increased | 122.22 % | 4,500 | 10,000 |
| 59050 | MAINTENANCE OF GROUNDS | Increased | 25.00 % | 20,000 | 25,000 |
| 59080 | INTERNAL EQUIPMENT | Not used this year | | 3,500 | 0 |
| 59139 | CONFERENCE COSTS | Increased | 300.00 % | 3,000 | 12,000 |
| 59993 | EQUIPMENT CAPITAL | Not used this year | | 4,500 | 0 |
| Total Expenditures: | | | | 2,485,206 | 3,031,387 |

Costing Center Summary

Costing Center: INDUSTRIAL WWTF

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|------------------------------------|------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 47303 MAPLE LEAF | 2,019,944 | 2,200,960 | 1,228,656 | 1,240,000 |
| 47304 WYETH ORGANICS | 0 | 0 | 461,086 | 510,000 |
| User Fees and Sales of Goods Total | 2,019,944 | 2,200,960 | 1,689,742 | 1,750,000 |
| | 2,019,944 | 2,200,960 | 1,689,742 | 1,750,000 |
| | | | (23.23%) | 3.57% |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 99 | 528 | 900 | 1,100 |
| Benefits Total | 99 | 528 | 900 | 1,100 |
| Contract Services | | | | |
| 52015 CONTRACTS | 4,662 | 350,000 | 70,000 | 45,000 |
| 52019 CONSULTING FEES | 0 | 20,000 | 35,000 | 25,000 |
| 52028 FIRE INSURANCE | 11,818 | 12,409 | 13,676 | 14,086 |
| 52032 VEHICLE INSURANCE | 0 | 0 | 500 | 500 |
| 52049 LABORATORY TESTING | 152,332 | 140,000 | 140,000 | 160,000 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 21,913 | 17,829 | 15,000 | 15,000 |
| 52113 LABORATORY | 50,189 | 26,000 | 30,000 | 45,000 |
| Contract Services Total | 240,914 | 566,238 | 304,176 | 304,586 |
| Equipment Purchases | | | | |
| 59036 SAFETY EQUIPMENT | 5,242 | 7,000 | 10,000 | 10,000 |
| Equipment Purchases Total | 5,242 | 7,000 | 10,000 | 10,000 |
| Materials and Supplies | | | | |
| 54021 FREIGHT | 11,328 | 5,500 | 5,500 | 5,500 |
| 54099 PARTS AND MATERIALS | 156,504 | 110,000 | 200,000 | 200,000 |
| 54103 GASOLINE #2 | 3,693 | 3,751 | 3,751 | 3,751 |
| 54104 DIESEL | 0 | 0 | 1,000 | 1,000 |
| 54111 LIME | 17,514 | 100,000 | 60,000 | 45,000 |
| 54119 COAGULANT | 281,283 | 300,000 | 220,000 | 300,000 |
| 54121 NITROGEN | 7,573 | 8,500 | 10,000 | 10,000 |
| 54122 CITRIC ACID | 14,406 | 20,000 | 86,000 | 86,000 |
| 54123 SODIUM HYPOCHLORITE | 5,359 | 10,000 | 75,000 | 75,000 |
| 54463 METHANOL | 608,364 | 550,000 | 620,000 | 680,000 |
| Materials and Supplies Total | 1,106,024 | 1,107,751 | 1,281,251 | 1,406,251 |
| Other | | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 4,614 | 4,000 | 20,000 | 22,000 |
| 59003 ADVERTISING | 0 | 150 | 150 | 150 |
| 59014 WORK ORDERS | 262 | 0 | 0 | 0 |
| 59050 MAINTENANCE OF GROUNDS | 14,454 | 20,000 | 25,000 | 25,000 |
| 59080 INTERNAL EQUIPMENT RENTAL | 8,088 | 1,545 | 0 | 0 |
| 59139 CONFERENCE COSTS | 2,553 | 3,000 | 12,000 | 12,000 |
| 59241 SPECIAL PROGRAMS | 165 | 0 | 0 | 0 |

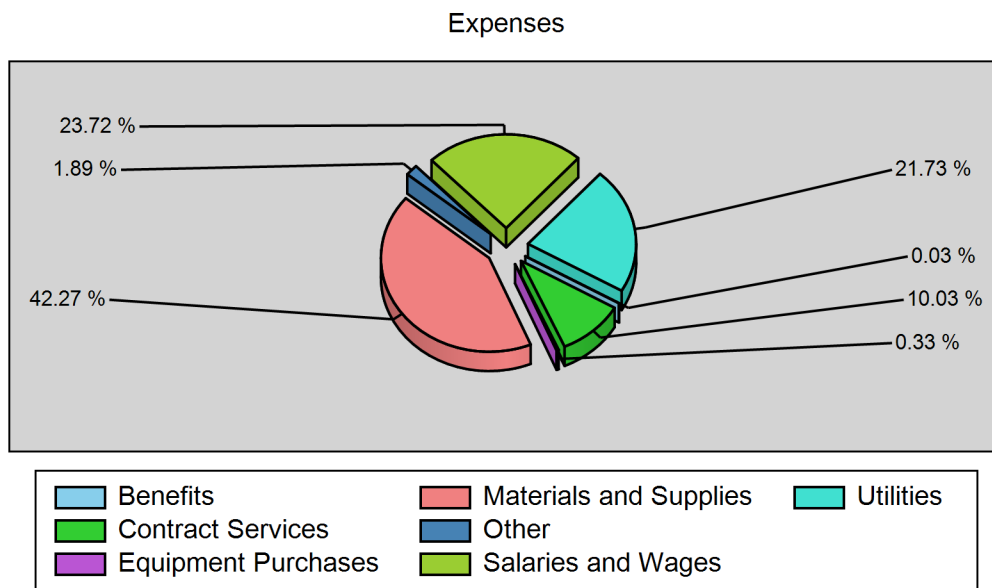
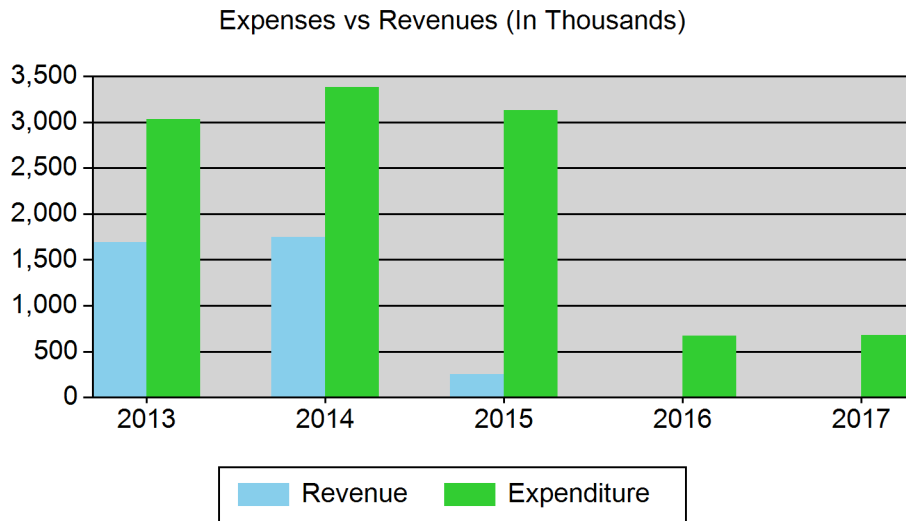
Costing Center Summary

Costing Center: INDUSTRIAL WWTF

| | | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|--------------------------|--------------------------------|------------------|---------------------------|---------------------------|--------------------|
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 0 | 1,875 | 0 | 0 |
| Other Total | | 30,137 | 30,570 | 57,150 | 59,150 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 342,876 | 508,774 | 687,889 | 741,038 |
| 51084 | OVERTIME SALARIES | 8,105 | 17,000 | 30,000 | 45,000 |
| 51090 | SHIFT DIFFERENTIAL | 1,774 | 2,050 | 1,250 | 1,400 |
| 51184 | DOUBLE OVERTIME | 686 | 0 | 0 | 0 |
| 51350 | BANK TIME EARNED | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | | 353,441 | 527,824 | 719,139 | 787,438 |
| Utilities | | | | | |
| 53025 | HEAT | 8,478 | 45,000 | 21,600 | 60,000 |
| 53046 | POWER | 301,652 | 270,000 | 486,000 | 600,000 |
| 53130 | TELEPHONE REGULAR | 1,210 | 1,500 | 1,171 | 1,171 |
| 53131 | TELEPHONE LONG DISTANCE | 63 | 35 | 0 | 0 |
| 53150 | WATER | 58,254 | 30,000 | 150,000 | 150,000 |
| 53295 | RADIO COSTS | 55 | 0 | 0 | 0 |
| Utilities Total | | 369,712 | 346,535 | 658,771 | 811,171 |
| | | 2,105,568 | 2,586,446 | 3,031,387 | 3,379,696 |
| | | | | 17.20% | 11.49% |
| Net Total | | (85,624) | (385,486) | (1,341,645) | (1,629,696) |

Costing Center Summary

Costing Center: INDUSTRIAL WWTF



Costing Center Summary

Costing Center: MISC UTILITY REVENUES-WASTEWAT

Previous Costing Center: MISC UTILITY
REVENUES-
WASTEWAT

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Approved

Budget Year: 2013

Accounting Reference: 2486

Approved: Yes

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 | 2012 Approved Stage | 2013 Amount |
|------------------------|---------------------------|-----------|----------------|---------------------------|---------------|
| Revenues | | | | | |
| 47309 | SEPTIC DISPOSAL DUMP FEES | Decreased | 5.80 % | 47,770 | 45,000 |
| 47956 | INDUSTRIAL SURCHARGES | Unchanged | 0.00 % | 12,000 | 12,000 |
| Total Revenues: | | | | 59,770 | 57,000 |

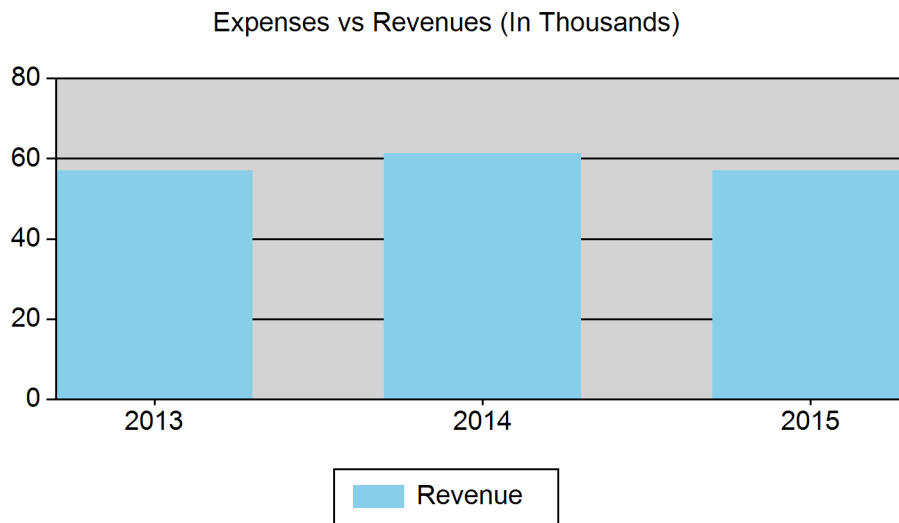
Costing Center Summary

Costing Center: MISC UTILITY REVENUES-WASTEWAT

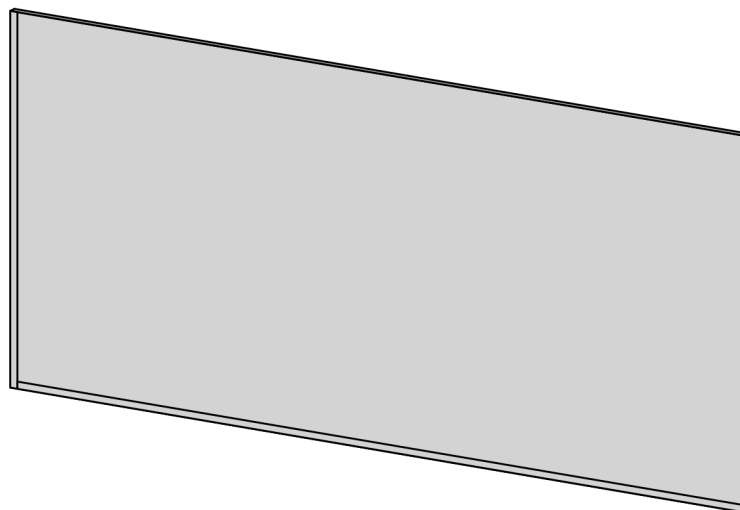
| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|------------------------------------|-----------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 47999 REVENUE | 969,000 | 0 | 0 | 0 |
| Other Income Total | 969,000 | 0 | 0 | 0 |
| Permits, Licenses and Fines | | | | |
| 47956 INDUSTRIAL SURCHARGES | 6,876 | 12,000 | 12,000 | 12,000 |
| Permits, Licenses and Fines Total | 6,876 | 12,000 | 12,000 | 12,000 |
| User Fees and Sales of Goods | | | | |
| 47309 SEPTIC DISPOSAL DUMP FEES | 10,725 | 35,000 | 45,000 | 49,318 |
| User Fees and Sales of Goods Total | 10,725 | 35,000 | 45,000 | 49,318 |
| | 986,602 | 47,000 | 57,000 | 61,318 |
| | | | 21.28% | 7.58% |
| Net Total | 986,602 | 47,000 | 57,000 | 61,318 |

Costing Center Summary

Costing Center: MISC UTILITY REVENUES-WASTEWAT



Expenses



Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS

Previous Costing Center: SEWAGE LAGOON
OPERATIONS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Approved

Budget Year: 2013

Accounting Reference: 0855

Approved: Yes

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, Wastewater monitoring and testing costs, and biosolids application program. The operating costs for Cell #4, which are recoverable from Wyeth, are also covered in this account.

Comments:

As the Water Reclamation Facility upgrade is completed in mid-2013, the cost share for the biosolids program will transition from a City of Brandon and Maple Leaf cost share to one that would include Pfizer as well. The biosolids program accounts for the majority of the costs associated with the operation of the lagoons.

Outlook:

The year 2014 will be the first full year that the operating costs of the lagoons, specifically for the biosolids storage cells, are proportioned out to Maple Leaf, Pfizer and the City. The use of Cell #4 by Pfizer is planned to be phased out over several years starting in 2013.

Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|--------------------|----------------|---------------------------|----------------|
| Revenues | | | | | |
| 47303 | MAPLE LEAF | New this year | | 0 | 250,000 |
| 47304 | WYETH ORGANICS | Increased | 195.24 % | 10,500 | 31,000 |
| Total Revenues: | | | | 10,500 | 281,000 |
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Not used this year | | 2,000 | 0 |
| 52015 | CONTRACTS | Increased | 74.07 % | 270,000 | 470,000 |
| 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 | Unchanged | 0.00 % | 8,000 | 8,000 |
| Total Expenditures: | | | | 312,450 | 510,450 |

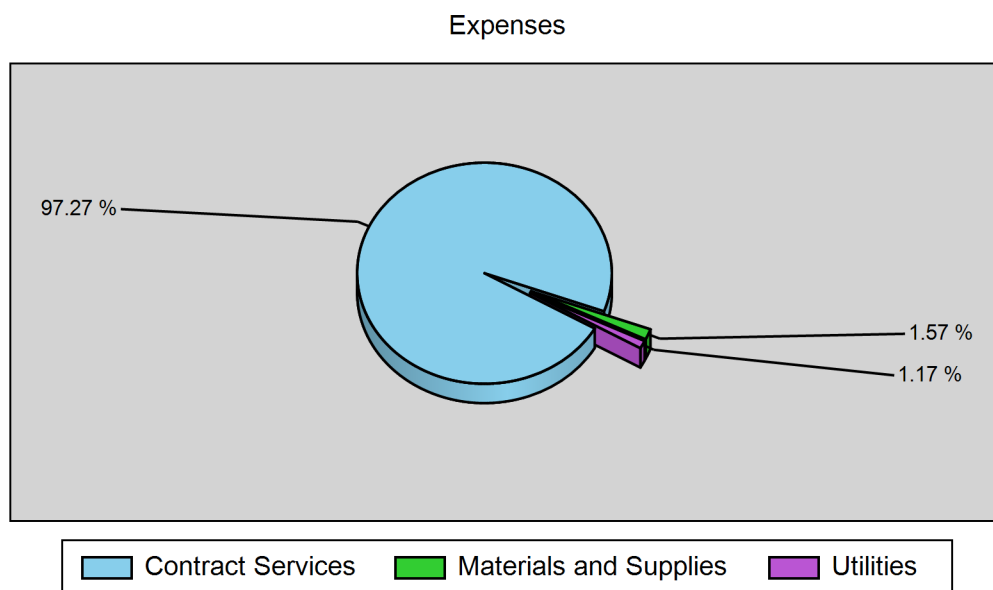
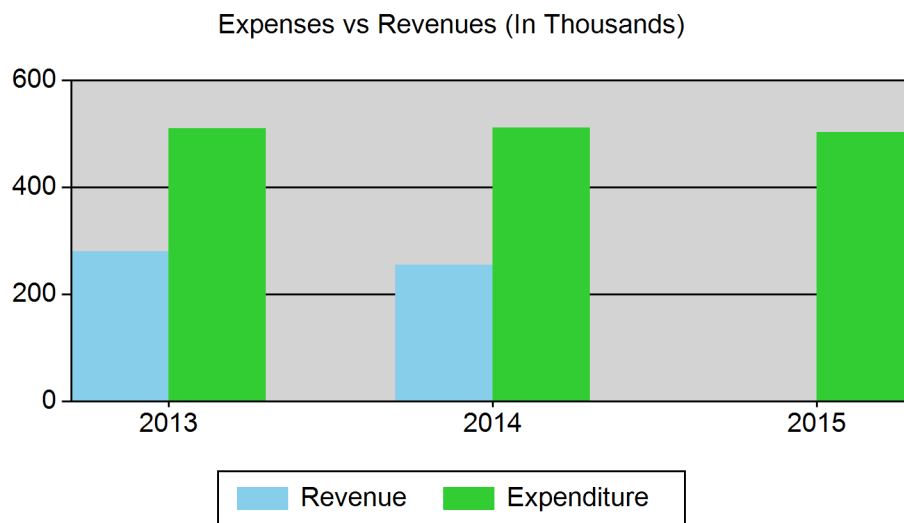
Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|------------------------------------|-----------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 47303 MAPLE LEAF | 0 | 0 | 250,000 | 250,000 |
| 47304 WYETH ORGANICS | 9,518 | 10,500 | 31,000 | 5,000 |
| User Fees and Sales of Goods Total | 9,518 | 10,500 | 281,000 | 255,000 |
| | 9,518 | 10,500 | 281,000 | 255,000 |
| | | | 2,576.19% | (9.25%) |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 220,000 | 470,000 | 470,000 |
| 52019 CONSULTING FEES | 0 | 20,000 | 20,000 | 20,000 |
| 52049 LABORATORY TESTING | 9,466 | 4,500 | 4,500 | 4,400 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 4,141 | 3,900 | 2,000 | 2,000 |
| Contract Services Total | 13,607 | 248,400 | 496,500 | 496,400 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,896 | 7,300 | 8,000 | 9,500 |
| Materials and Supplies Total | 1,896 | 7,300 | 8,000 | 9,500 |
| Other | | | | |
| 59080 INTERNAL EQUIPMENT RENTAL | 0 | 0 | 0 | 0 |
| 59128 TAXES ON CITY PROPERTY | 11 | 15 | 0 | 0 |
| Other Total | 11 | 15 | 0 | 0 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 254 | 0 | 0 | 0 |
| Salaries and Wages Total | 254 | 0 | 0 | 0 |
| Utilities | | | | |
| 53046 POWER | 5,215 | 6,285 | 5,500 | 5,500 |
| 53130 TELEPHONE REGULAR | 432 | 450 | 450 | 450 |
| Utilities Total | 5,647 | 6,735 | 5,950 | 5,950 |
| | 21,415 | 262,450 | 510,450 | 511,850 |
| | | | 94.49% | 0.27% |
| Net Total | (11,897) | (251,950) | (229,450) | (256,850) |

Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS



Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

Previous Costing Center: WASTEWATER
TREATMENT PLANT
OPE

Budget Year: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 0850

Department: ENGINEERING
UTILITIES

Approved: Yes

Stage: Approved

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.

Comments:

The year 2013 sees the MWWTP sees the conversion of the facility to a pre-treatment facility for the Water Reclamation Facility (WRF). The transition will take place approximately mid year. As such the 2013 operating budget reflects the lower complexity of the operation of the facility.

Outlook:

The 2014 budget will be the first full year that the facility is operated as a pre-treatment facility. It is anticipated the the operating cost will be further reduced from the budget in 2013.

Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|----------------------------|---------------------------|--------------------|----------------|---------------------------|------------------|
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Decreased | 15.93 % | 599,201 | 503,718 |
| 51084 | OVERTIME SALARIES | Increased | 100.00 % | 15,000 | 30,000 |
| 51090 | SHIFT DIFFERENTIAL | Unchanged | 0.00 % | 3,710 | 3,710 |
| 51122 | BOOT ALLOWANCE | Unchanged | 0.00 % | 1,500 | 1,500 |
| 51141 | TRAINING & DEVELOPMENT | Unchanged | 0.00 % | 15,000 | 15,000 |
| 51184 | DOUBLE OVERTIME | Not used this year | | 15,000 | 0 |
| 51186 | STATUTORY PREMIUM | Decreased | 5.72 % | 3,394 | 3,200 |
| 52015 | CONTRACTS | Decreased | 6.25 % | 240,000 | 225,000 |
| 52019 | CONSULTING FEES | Unchanged | 0.00 % | 135,000 | 135,000 |
| 52028 | FIRE INSURANCE | Increased | 15.73 % | 9,944 | 11,508 |
| 52029 | LIABILITY INSURANCE | Increased | 7.05 % | 6,031 | 6,456 |
| 52032 | VEHICLE INSURANCE | Unchanged | 0.00 % | 100 | 100 |
| 52049 | LABORATORY TESTING | Unchanged | 0.00 % | 50,000 | 50,000 |
| 52081 | EXTERNAL EQUIPMENT | Unchanged | 0.00 % | 18,000 | 18,000 |
| 52113 | LABORATORY | Increased | 20.00 % | 20,000 | 24,000 |
| 53025 | HEAT | Increased | 33.33 % | 75,000 | 100,000 |
| 53046 | POWER | Decreased | 24.53 % | 265,000 | 200,000 |
| 53130 | TELEPHONE REGULAR | Unchanged | 0.00 % | 6,300 | 6,300 |
| 53131 | TELEPHONE LONG DISTANCE | Not used this year | | 25 | 0 |
| 53150 | WATER | Unchanged | 0.00 % | 30,000 | 30,000 |
| 53445 | CELLULAR TELEPHONE | New this year | | 0 | 2,000 |
| 54021 | FREIGHT | Unchanged | 0.00 % | 4,800 | 4,800 |
| 54099 | PARTS AND MATERIALS | Unchanged | 0.00 % | 200,000 | 200,000 |
| 54103 | GASOLINE #2 | Unchanged | 0.00 % | 11,135 | 11,135 |
| 57438 | DEBENTURE DEBT PRINCIPAL | Decreased | 62.63 % | 827,586 | 309,290 |
| 57439 | DEBENTURE DEBT INTEREST | Decreased | 25.41 % | 214,382 | 159,914 |
| 59036 | SAFETY EQUIPMENT | Unchanged | 0.00 % | 10,000 | 10,000 |
| 59050 | MAINTENANCE OF GROUNDS | Unchanged | 0.00 % | 25,000 | 25,000 |
| 59059 | MEMBERSHIP | Increased | 3,000.00 % | 2,000 | 62,000 |
| 59080 | INTERNAL EQUIPMENT | Decreased | 4.17 % | 12,000 | 11,500 |
| 59138 | BUSINESS TRAVEL - MILEAGE | Unchanged | 0.00 % | 2,000 | 2,000 |
| 59139 | CONFERENCE COSTS | Unchanged | 0.00 % | 14,000 | 14,000 |
| 59241 | SPECIAL PROGRAMS | Unchanged | 0.00 % | 90,000 | 90,000 |
| 59248 | DISPOSAL SITE CHARGE | Unchanged | 0.00 % | 2,400 | 2,400 |
| 59334 | INTERNAL CHARGES | New this year | | 0 | (54,636) |
| 59993 | EQUIPMENT CAPITAL | Decreased | 14.24 % | 25,020 | 21,458 |
| 59997 | TRANSFER FR RESERVES | Decreased | 69.92 % | (897,516) | (270,000) |
| Total Expenditures: | | | | 2,051,012 | 1,964,354 |

Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|--------------------------------------|-----------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 47506 SCRAP METAL SALES | 0 | 142 | 0 | 0 |
| User Fees and Sales of Goods Total | 0 | 142 | 0 | 0 |
| | 0 | 142 | 0 | 0 |
| | | | (100.00%) | 0.00% |
| Expenditures | | | | |
| Benefits | | | | |
| 51093 MATERNITY LEAVE BENEFITS | 15 | 0 | 0 | 0 |
| 51122 BOOT ALLOWANCE | 950 | 750 | 1,500 | 1,500 |
| Benefits Total | 965 | 750 | 1,500 | 1,500 |
| Contract Services | | | | |
| 52015 CONTRACTS | 409,956 | 100,000 | 225,000 | 125,000 |
| 52019 CONSULTING FEES | 0 | 135,000 | 135,000 | 55,000 |
| 52028 FIRE INSURANCE | 9,946 | 10,444 | 11,508 | 11,853 |
| 52029 LIABILITY INSURANCE | 6,031 | 6,031 | 6,456 | 6,456 |
| 52032 VEHICLE INSURANCE | 32 | 100 | 100 | 100 |
| 52049 LABORATORY TESTING | 94,954 | 50,000 | 50,000 | 150,000 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 15,778 | 18,000 | 18,000 | 20,000 |
| 52113 LABORATORY | 13,026 | 20,000 | 24,000 | 24,000 |
| 52692 FLOOD EXTERNAL EQUIPMENT | 209,319 | 0 | 0 | 0 |
| Contract Services Total | 759,042 | 339,575 | 470,064 | 392,409 |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE DEBT PRINCIPAL | 1,186,954 | 827,586 | 309,290 | 320,603 |
| 57439 DEBENTURE DEBT INTEREST | 284,386 | 214,382 | 159,914 | 148,534 |
| Debenture Debt Servicing Costs Total | 1,471,341 | 1,041,968 | 469,204 | 469,137 |
| Equipment Purchases | | | | |
| 59036 SAFETY EQUIPMENT | 5,184 | 7,000 | 10,000 | 10,000 |
| Equipment Purchases Total | 5,184 | 7,000 | 10,000 | 10,000 |
| Materials and Supplies | | | | |
| 54021 FREIGHT | 4,023 | 4,800 | 4,800 | 4,800 |
| 54099 PARTS AND MATERIALS | 211,202 | 220,000 | 200,000 | 250,000 |
| 54103 GASOLINE #2 | 10,511 | 11,135 | 11,135 | 11,135 |
| 54323 INSURANCE DEDUCTIBLE | 500 | 0 | 0 | 0 |
| 54693 FLOOD PARTS & MATERIALS | 21,389 | 0 | 0 | 0 |
| Materials and Supplies Total | 247,626 | 235,935 | 215,935 | 265,935 |
| Other | | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 6,131 | 11,000 | 15,000 | 15,000 |
| 59014 WORK ORDERS | 6,819 | 0 | 0 | 0 |
| 59050 MAINTENANCE OF GROUNDS | 28,720 | 30,000 | 25,000 | 25,000 |
| 59059 MEMBERSHIP | 53 | 700 | 62,000 | 62,000 |
| 59080 INTERNAL EQUIPMENT RENTAL | 26,020 | 10,167 | 11,500 | 11,500 |
| 59138 BUSINESS TRAVEL - MILEAGE | 108 | 500 | 2,000 | 2,000 |
| 59139 CONFERENCE COSTS | 5,407 | 14,000 | 14,000 | 14,000 |

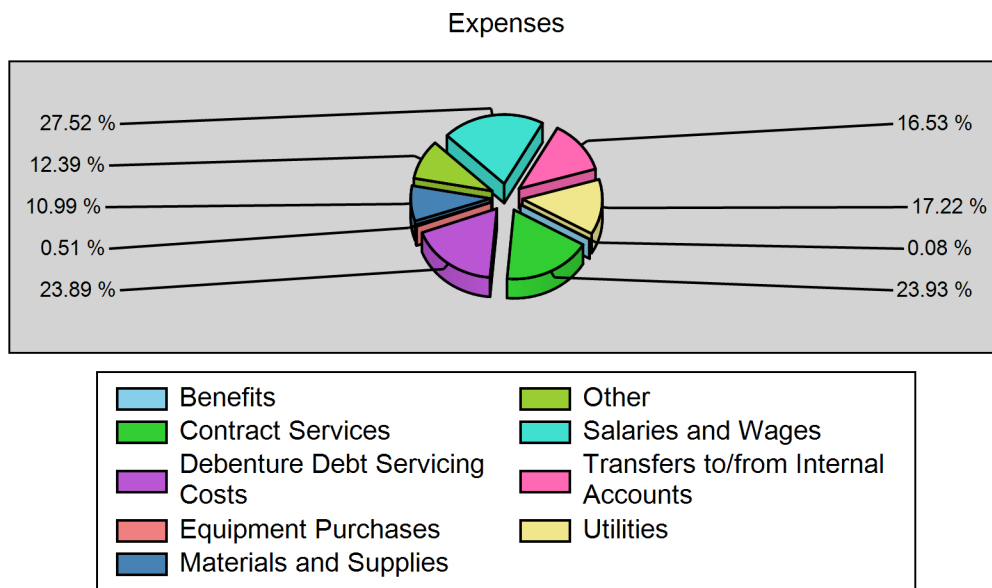
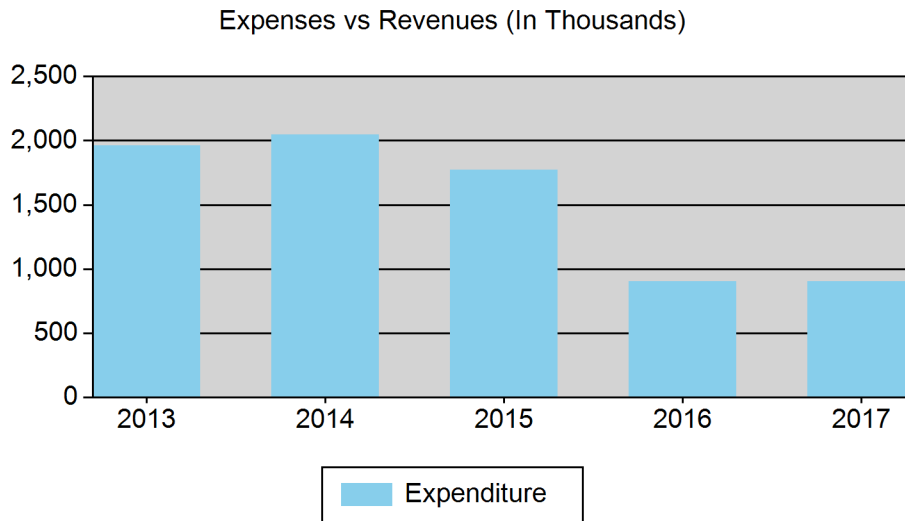
Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

| | | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|---|--------------------------------|--------------------|---------------------------|---------------------------|--------------------|
| 59241 | SPECIAL PROGRAMS | 0 | 12,000 | 90,000 | 0 |
| 59248 | DISPOSAL SITE CHARGE | 4,276 | 3,900 | 2,400 | 2,600 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 0 | 19,609 | 21,458 | 24,128 |
| Other Total | | 77,534 | 101,876 | 243,358 | 156,228 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 630,035 | 554,201 | 503,718 | 553,786 |
| 51084 | OVERTIME SALARIES | 19,479 | 13,000 | 30,000 | 30,000 |
| 51087 | VACATION PAY | 957 | 0 | 0 | 0 |
| 51090 | SHIFT DIFFERENTIAL | 3,233 | 3,710 | 3,710 | 3,710 |
| 51184 | DOUBLE OVERTIME | 0 | 3,000 | 0 | 0 |
| 51186 | STATUTORY PREMIUM | 0 | 0 | 3,200 | 3,500 |
| 51231 | INTERNAL SALARIES | 0 | 2,435 | 0 | 0 |
| 51697 | FLOOD REGULAR SALARIES | 19,412 | 0 | 0 | 0 |
| 51698 | FLOOD OVERTIME | 10,363 | 0 | 0 | 0 |
| Salaries and Wages Total | | 683,478 | 576,346 | 540,628 | 590,996 |
| Transfers to/from Internal Accounts | | | | | |
| 59334 | INTERNAL CHARGES | (698,741) | 0 | (54,636) | (54,636) |
| 59997 | TRANSFER FR RESERVES | 0 | (897,516) | (270,000) | (140,000) |
| Transfers to/from Internal Accounts Total | | (698,741) | (897,516) | (324,636) | (194,636) |
| Utilities | | | | | |
| 53025 | HEAT | 38,227 | 41,000 | 100,000 | 105,000 |
| 53046 | POWER | 263,573 | 265,000 | 200,000 | 210,000 |
| 53130 | TELEPHONE REGULAR | 5,566 | 7,880 | 6,300 | 6,300 |
| 53131 | TELEPHONE LONG DISTANCE | 32 | 25 | 0 | 0 |
| 53150 | WATER | 42,592 | 37,000 | 30,000 | 30,000 |
| 53295 | RADIO COSTS | 869 | 0 | 0 | 0 |
| 53445 | CELLULAR TELEPHONE | 0 | 0 | 2,000 | 2,000 |
| Utilities Total | | 350,860 | 350,905 | 338,300 | 353,300 |
| | | 2,897,288 | 1,756,839 | 1,964,354 | 2,044,869 |
| | | | | 11.81% | 4.10% |
| Net Total | | (2,897,288) | (1,756,697) | (1,964,354) | (2,044,869) |

Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE



Costing Center Summary

Costing Center: WASTEWATER RECONSTRUCTION PROJECTS

Previous Costing Center: WASTEWATER
RECONSTRUCTION
PROJECTS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Approved

Budget Year: 2013

Accounting Reference: 3959

Approved: Yes

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 | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|-----------|----------------|---------------------------|---------------|
| Expenditures | | | | | |
| 10300 | CAPITAL PROJECTS | Unchanged | 0.00 % | 40,000 | 40,000 |
| Total Expenditures: | | | | 40,000 | 40,000 |

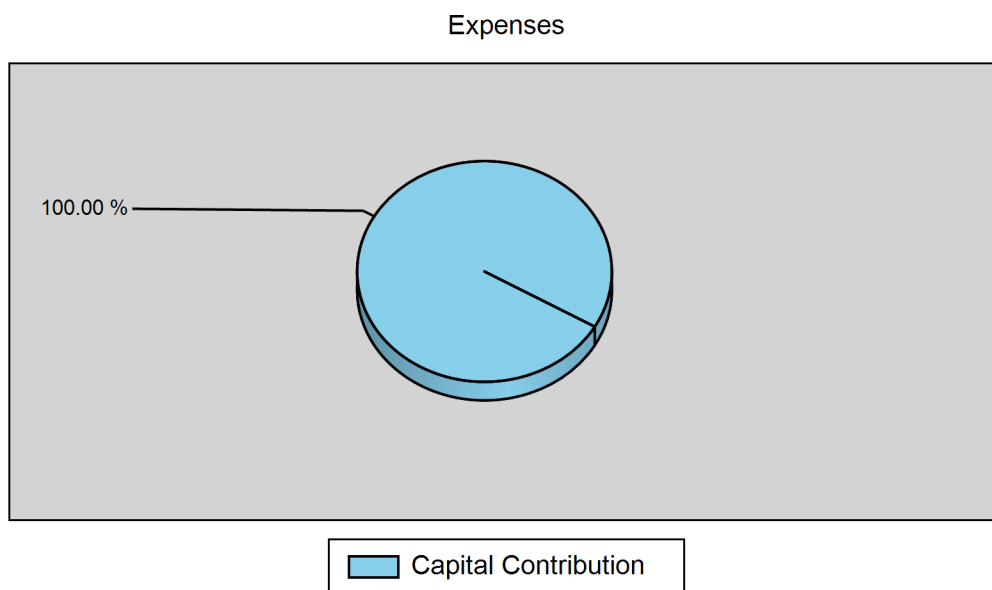
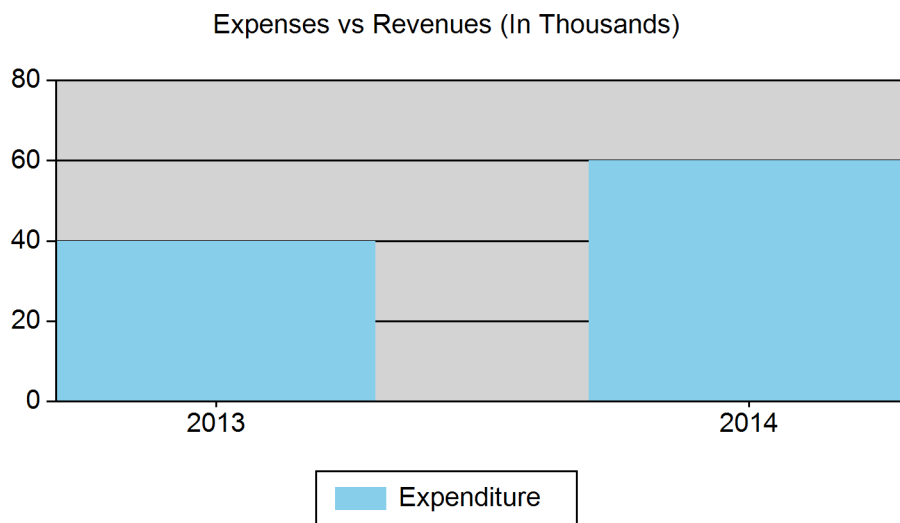
Costing Center Summary

Costing Center: WASTEWATER RECONSTRUCTION PROJECTS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|----------------------------|-----------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Capital Contribution | | | | |
| 10300 CAPITAL PROJECTS | 0 | 28,000 | 40,000 | 60,000 |
| Capital Contribution Total | 0 | 28,000 | 40,000 | 60,000 |
| | 0 | 28,000 | 40,000 | 60,000 |
| | | | 42.86% | 50.00% |
| Net Total | 0 | (28,000) | (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: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 3949

Department: ENGINEERING
UTILITIES

Approved: Yes

Stage: Approved

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

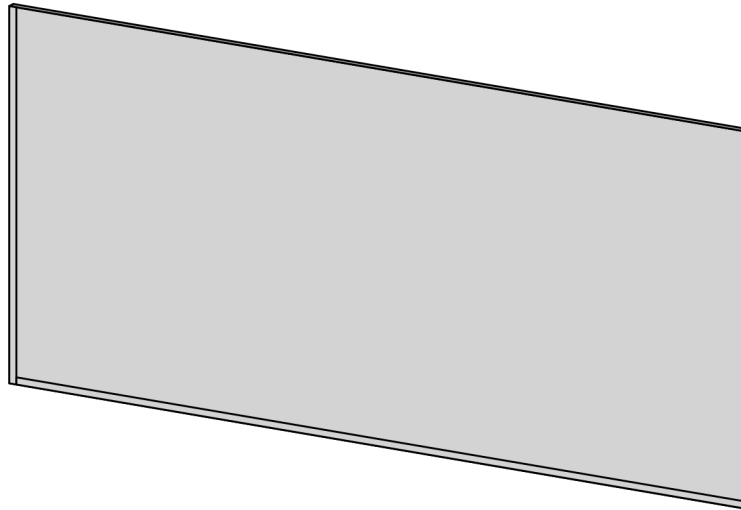
Costing Center: WASTEWATER REVENUE PROJECTS

No Data Available

Costing Center Summary

Costing Center: WASTEWATER REVENUE PROJECTS

Expenses



Costing Center Summary

Costing Center: WATER REVENUE PROJECTS

Previous Costing Center: WATER REVENUE
PROJECTS

Division: WATER AND
WASTEWATER

Department: ENGINEERING
UTILITIES

Stage: Approved

Budget Year: 2013

Accounting Reference: 3950

Approved: Yes

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 | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|-----------|----------------|---------------------------|----------------|
| Expenditures | | | | | |
| 10300 | CAPITAL PROJECTS | Decreased | 37.50 % | 800,000 | 500,000 |
| Total Expenditures: | | | | 800,000 | 500,000 |

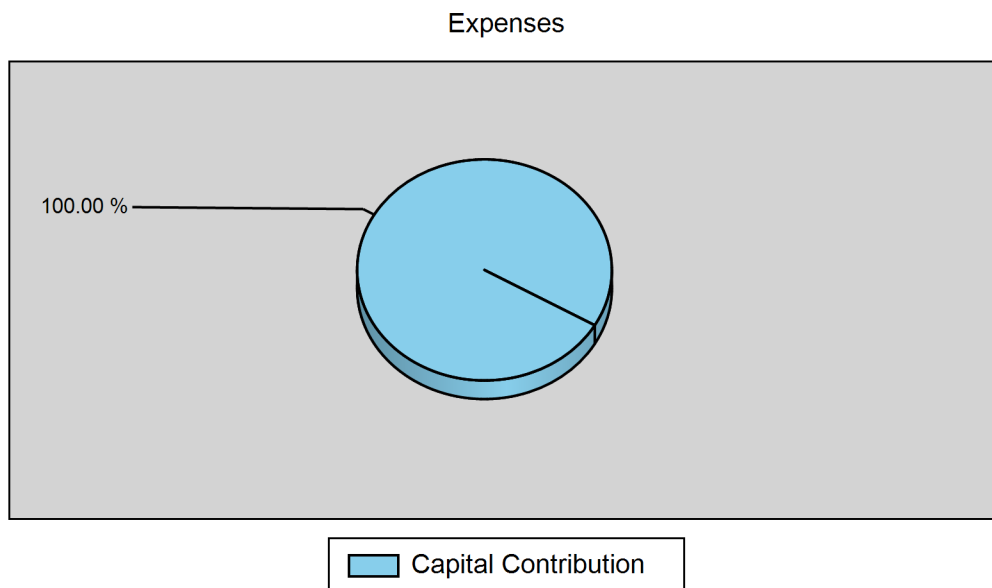
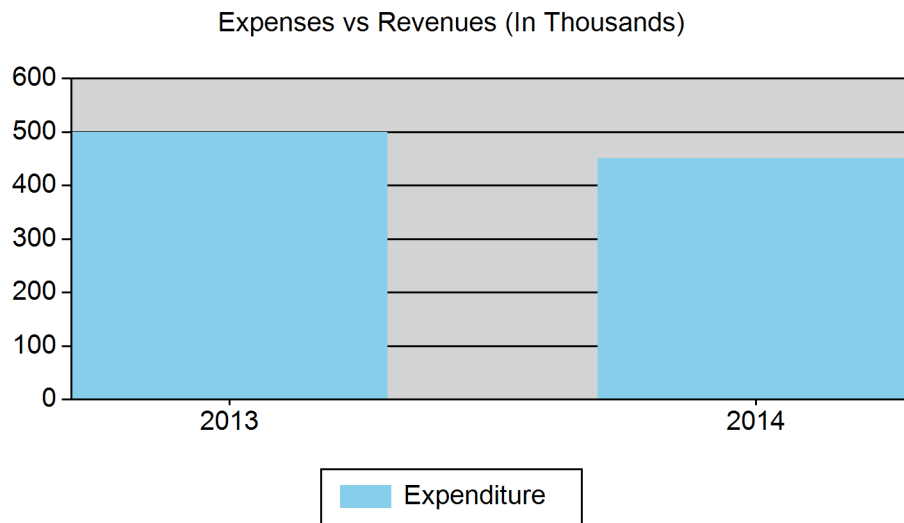
Costing Center Summary

Costing Center: WATER REVENUE PROJECTS

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|----------------------------|------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Capital Contribution | | | | |
| 10300 CAPITAL PROJECTS | 439,108 | 300,000 | 500,000 | 450,000 |
| Capital Contribution Total | 439,108 | 300,000 | 500,000 | 450,000 |
| | 439,108 | 300,000 | 500,000 | 450,000 |
| | | | 66.67% | (10.00%) |
| Net Total | (439,108) | (300,000) | (500,000) | (450,000) |

Costing Center Summary

Costing Center: WATER REVENUE PROJECTS



Costing Center Summary

Costing Center: RES APPR-ENG WATER/WASTEWATER

Previous Costing Center: RES APPR-ENG
WATER/WASTEWATER

Budget Year: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 2581

Department: ENGINEERING
UTILITIES

Approved: Yes

Stage: Approved

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 with the current rate study examining the rate structure for the 2013-2015 period. The rates will allow for the funding of the reserves and ultimately the capital works.

Outlook:

The water rates study for the period 2013-2015 will emphasize an equalized rate structure, versus the previous declining rate model. As the asset management program comes to fruition, it is anticipated there will be greater emphasis on utility infrastructure renewal.

Costing Center Summary

Costing Center: RES APPR-ENG WATER/WASTEWATER

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|----------------------------|------------------------|--------------------|----------------|---------------------------|------------------|
| Expenditures | | | | | |
| 58541 | WATER DISTRIBUTION B/L | Increased | 300.00 % | 500,000 | 2,000,000 |
| 58557 | WASTEWATER DISTRIB B/L | Not used this year | | 1,000,000 | 0 |
| Total Expenditures: | | | | 1,500,000 | 2,000,000 |

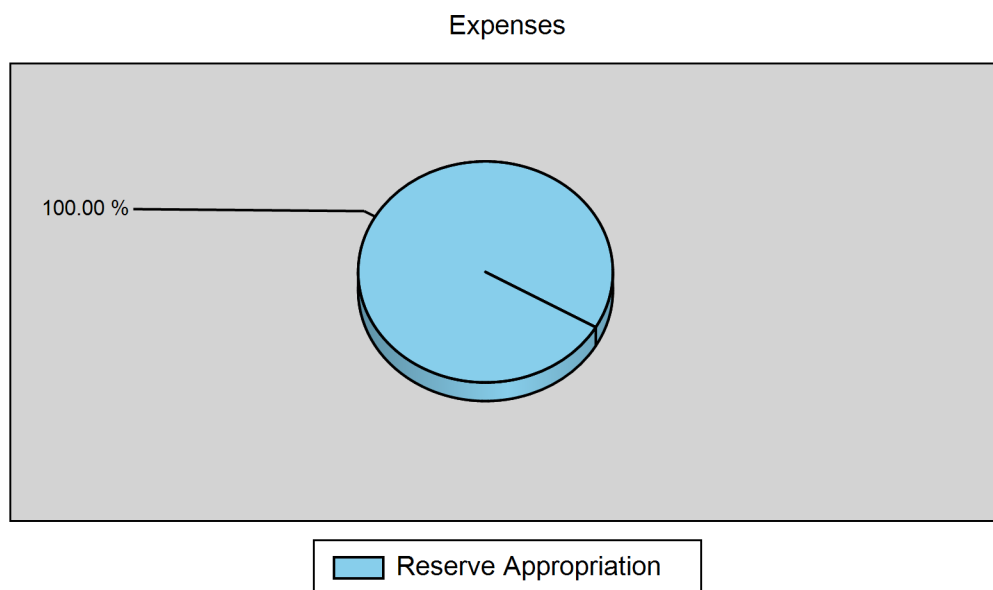
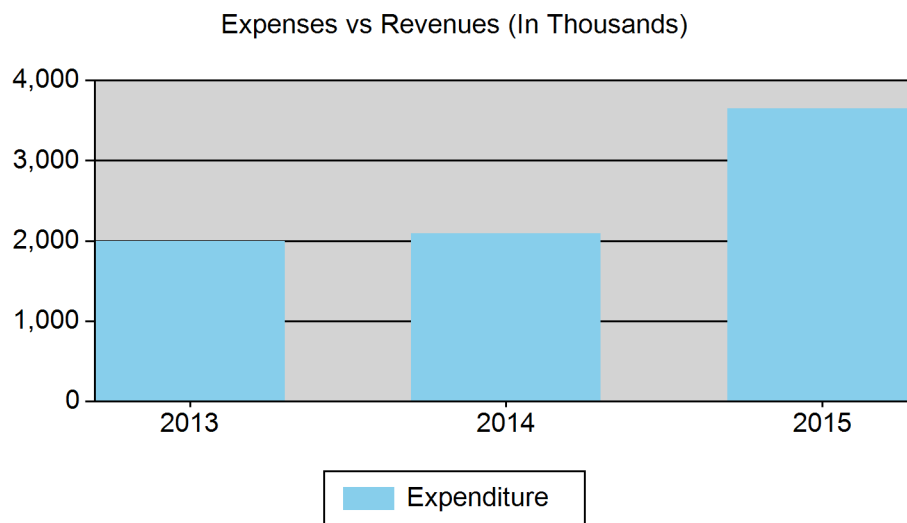
Costing Center Summary

Costing Center: RES APPR-ENG WATER/WASTEWATER

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|-------------------------------------|--------------------|---------------------------|---------------------------|--------------------|
| Expenditures | | | | |
| Reserve Appropriation | | | | |
| 58541 WATER DISTRIBUTION B/L 6382 | 1,500,000 | 900,000 | 2,000,000 | 1,390,000 |
| 58546 IWWTF EQUIP REPLACEM B/L 6623 | 0 | 0 | 0 | 0 |
| 58557 WASTEWATER DISTRIB B/L 6732 | 969,000 | 1,000,000 | 0 | 700,000 |
| Reserve Appropriation Total | 2,469,000 | 1,900,000 | 2,000,000 | 2,090,000 |
| | 2,469,000 | 1,900,000 | 2,000,000 | 2,090,000 |
| | | | 5.26% | 4.50% |
| Net Total | (2,469,000) | (1,900,000) | (2,000,000) | (2,090,000) |

Costing Center Summary

Costing Center: RES APPR-ENG WATER/WASTEWATER



Costing Center Summary

Costing Center: RATE REVENUES

Previous Costing Center: RATE REVENUES

Budget Year: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 5860

Department: TREASURY UTILITIES

Approved: Yes

Stage: Approved

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 was the final year of the Public Utilities Board (PUB) approved rates.

2012 is a rate study year, the results of which will be implemented in 2013.

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 | 2012 Approved Stage | 2013 Amount |
|------------------------|------------------------|-----------|----------------|---------------------------|-------------------|
| Revenues | | | | | |
| 47910 | METERED CONSUMPTION | Increased | 15.28 % | 9,025,373 | 10,404,822 |
| 47912 | METER SERVICE | Increased | 1.29 % | 853,994 | 865,000 |
| 47940 | BULK SALES | Decreased | 43.55 % | 62,000 | 35,000 |
| 47950 | METERED CONSUMPTION | Increased | 12.65 % | 3,853,782 | 4,341,448 |
| Total Revenues: | | | | 13,795,149 | 15,646,270 |

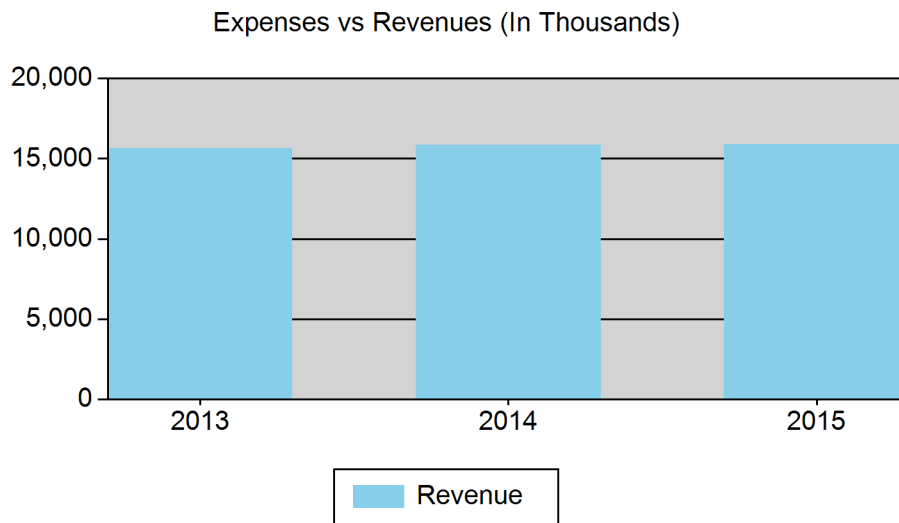
Costing Center Summary

Costing Center: RATE REVENUES

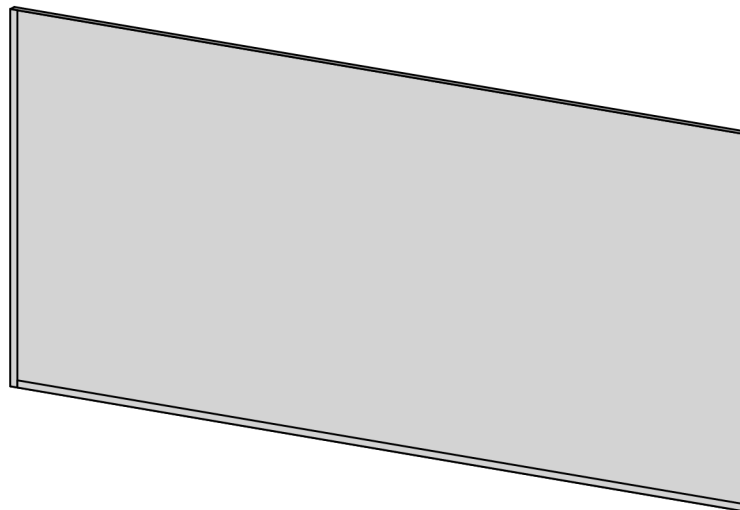
| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|--------------------------------------|-------------------|---------------------------|---------------------------|-------------------|
| Revenues | | | | |
| Permits, Licenses and Fines | | | | |
| 47913 COLLECTION REFERRAL FEE | 0 | 0 | 0 | 0 |
| Permits, Licenses and Fines Total | 0 | 0 | 0 | 0 |
| User Fees and Sales of Goods | | | | |
| 47910 METERED CONSUMPTION Water | 9,107,086 | 9,325,373 | 10,404,822 | 10,461,771 |
| 47912 METER SERVICE | 864,359 | 868,994 | 865,000 | 875,000 |
| 47940 BULK SALES | 40,143 | 35,000 | 35,000 | 35,000 |
| 47950 METERED CONSUMPTION Wastewater | 3,840,259 | 3,853,782 | 4,341,448 | 4,471,691 |
| User Fees and Sales of Goods Total | 13,851,847 | 14,083,149 | 15,646,270 | 15,843,462 |
| | 13,851,847 | 14,083,149 | 15,646,270 | 15,843,462 |
| | | | 11.10% | 1.26% |
| Net Total | 13,851,847 | 14,083,149 | 15,646,270 | 15,843,462 |

Costing Center Summary

Costing Center: RATE REVENUES



Expenses



Costing Center Summary

Costing Center: UTILITY ADMINISTRATION

Previous Costing Center: UTILITY
ADMINISTRATION

Budget Year: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 6008

Department: TREASURY UTILITIES

Approved: Yes

Stage: Approved

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:

2012 is a rate study year, the results of which will be implemented in 2013.

Costing Center Summary

Costing Center: UTILITY ADMINISTRATION

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|----------------------------|---------------------------|--------------------|----------------|---------------------------|------------------|
| Expenditures | | | | | |
| 51083 | REGULAR SALARIES | Increased | 2.67 % | 1,143,476 | 1,174,020 |
| 51084 | OVERTIME SALARIES | Decreased | 90.00 % | 10,000 | 1,000 |
| 51141 | TRAINING & DEVELOPMENT | Unchanged | 0.00 % | 500 | 500 |
| 52015 | CONTRACTS | Increased | 5.98 % | 5,020 | 5,320 |
| 52069 | PRINTING COSTS | Decreased | 9.09 % | 1,100 | 1,000 |
| 52089 | COMMISSION | Unchanged | 0.00 % | 200 | 200 |
| 53130 | TELEPHONE REGULAR | Decreased | 45.00 % | 400 | 220 |
| 53131 | TELEPHONE LONG DISTANCE | Not used this year | | 10 | 0 |
| 54068 | POSTAGE | Unchanged | 0.00 % | 33,590 | 33,590 |
| 54099 | PARTS AND MATERIALS | Unchanged | 0.00 % | 5,000 | 5,000 |
| 59003 | ADVERTISING | Unchanged | 0.00 % | 2,000 | 2,000 |
| 59011 | PUBLIC UTILITY BOARD FEES | Unchanged | 0.00 % | 1,100 | 1,100 |
| Total Expenditures: | | | | 1,202,396 | 1,223,950 |

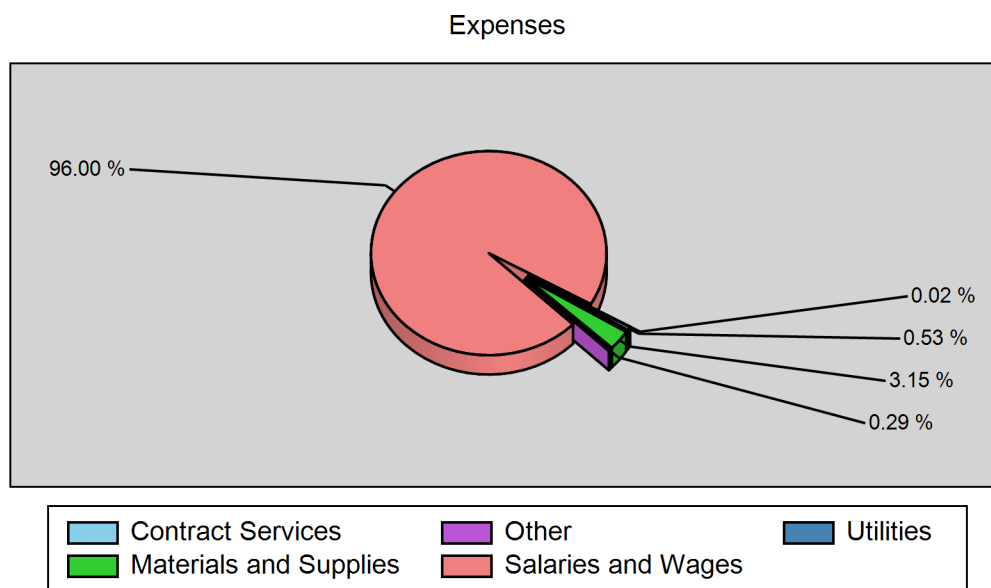
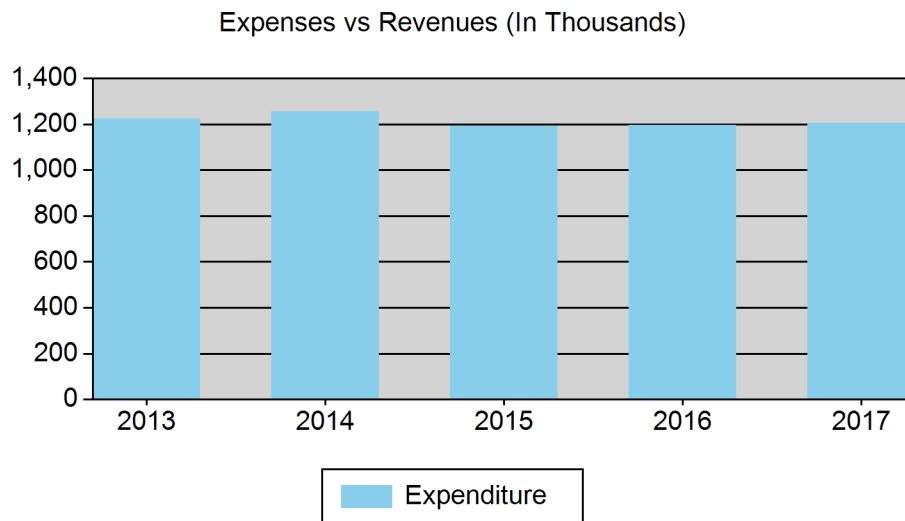
Costing Center Summary

Costing Center: UTILITY ADMINISTRATION

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|------------------------------------|------------------|---------------------------|---------------------------|--------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 2,217 | 1,020 | 5,320 | 1,320 |
| 52069 PRINTING COSTS | 0 | 1,100 | 1,000 | 1,000 |
| 52089 COMMISSION | 0 | 200 | 200 | 200 |
| 52387 BANK PROCESSING FEES | 0 | 0 | 0 | 0 |
| Contract Services Total | 2,217 | 2,320 | 6,520 | 2,520 |
| Materials and Supplies | | | | |
| 54068 POSTAGE | 33,590 | 33,590 | 33,590 | 33,590 |
| 54099 PARTS AND MATERIALS | 3,122 | 5,000 | 5,000 | 5,000 |
| Materials and Supplies Total | 36,712 | 38,590 | 38,590 | 38,590 |
| Other | | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 0 | 500 | 500 | 500 |
| 59003 ADVERTISING | 0 | 0 | 2,000 | 1,000 |
| 59011 PUBLIC UTILITY BOARD FEES | 0 | 100 | 1,100 | 100 |
| Other Total | 0 | 600 | 3,600 | 1,600 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 881,402 | 1,143,476 | 1,174,020 | 1,210,361 |
| 51084 OVERTIME SALARIES | 14,696 | 10,000 | 1,000 | 1,000 |
| Salaries and Wages Total | 896,098 | 1,153,476 | 1,175,020 | 1,211,361 |
| Utilities | | | | |
| 53130 TELEPHONE REGULAR | 371 | 215 | 220 | 220 |
| 53131 TELEPHONE LONG DISTANCE | 11 | 0 | 0 | 0 |
| Utilities Total | 382 | 215 | 220 | 220 |
| | 935,409 | 1,195,201 | 1,223,950 | 1,254,291 |
| | | | 2.41% | 2.48% |
| Net Total | (935,409) | (1,195,201) | (1,223,950) | (1,254,291) |

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: Approved

Budget Year: 2013

Accounting Reference: 0735

Approved: Yes

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:

2012 is a rate study year, the results of which will be implemented in 2013.

Costing Center Summary

Costing Center: UTILITY PENALTIES

Changes to Costing Center:

| GL Account | GL Account Description | Changes | Percent Change | 2012 Approved Stage | 2013 Amount |
|------------------------|------------------------|-----------|----------------|---------------------------|---------------|
| Revenues | | | | | |
| 47990 | RECEIPTS - UTILITY | Increased | 50.00 % | 60,000 | 90,000 |
| Total Revenues: | | | | 60,000 | 90,000 |

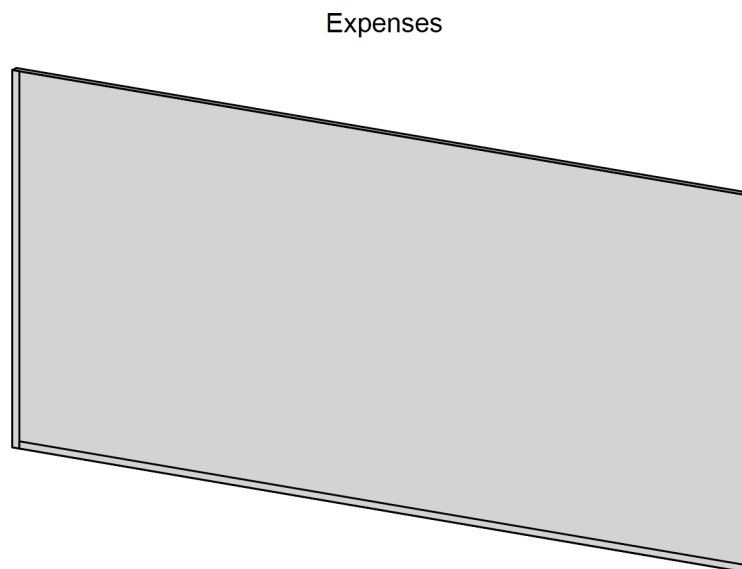
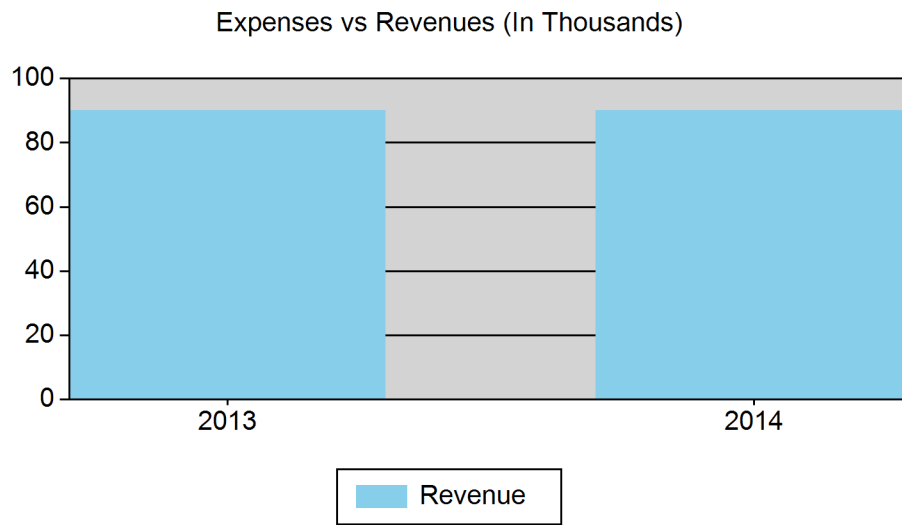
Costing Center Summary

Costing Center: UTILITY PENALTIES

| | 2011 Actuals | 2012 Revised Budget | 2013 Current Budget | 2014 Forecast |
|-----------------------------|-----------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 47990 RECEIPTS - UTILITY | 38,991 | 80,000 | 90,000 | 90,000 |
| Other Income Total | 38,991 | 80,000 | 90,000 | 90,000 |
| | 38,991 | 80,000 | 90,000 | 90,000 |
| | | | 12.50% | 0.00% |
| Net Total | 38,991 | 80,000 | 90,000 | 90,000 |

Costing Center Summary

Costing Center: UTILITY PENALTIES



Costing Center Summary

Costing Center: CONDITIONAL GRANTS - UTILITY

Previous Costing Center: CONDITIONAL GRANTS
- UTILITY

Budget Year: 2013

Division: WATER AND
WASTEWATER

Accounting Reference: 9366

Department: ENGINEERING
UTILITIES

Approved: Yes

Stage: Approved

Manager: Ian Christiansen 729-
2217

Description:

Comments:

Outlook:

Costing Center Summary

Costing Center: CONDITIONAL GRANTS - UTILITY

Costing Center Summary

Costing Center: CONDITIONAL GRANTS - UTILITY

No Data Available

Costing Center Summary

Costing Center: *CONDITIONAL GRANTS - UTILITY*

Expenses

