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Costing Center Summary

Costing Center: RATE REVENUES

Previous Costing Center: RATE REVENUES
Division: WATER AND
Department: TREASURY UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 5860
Approved: No
Manager: Val Rochelle 729-2223

Description:

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

Comments:

A Utility Rate Study is currently underway and is expected to be finalized midway through 2015.

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 upcoming rate period.

Costing Center Summary

Costing Center: RATE REVENUES

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Revenues			
User Fees and Sales of Goods			
47910 METERED CONSUMPTION Water	8,800,000	8,800,000	9,240,000
47912 METER SERVICE	875,000	875,000	880,000
47940 BULK SALES	40,000	50,000	55,000
47950 METERED CONSUMPTION Wastewater	3,780,000	3,770,000	3,958,500
User Fees and Sales of Goods Total	13,495,000	13,495,000	14,133,500
	13,495,000	13,495,000	14,133,500
Net Total	13,495,000	13,495,000	14,133,500

Costing Center Summary

Costing Center: UTILITY ADMINISTRATION

Previous Costing Center: UTILITY
Division: WATER AND
Department: TREASURY UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 6008
Approved: No
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 approximately 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:

Costing Center Summary

Costing Center: UTILITY ADMINISTRATION

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Benefits			
51122 BOOT ALLOWANCE	0	0	0
Benefits Total	0	0	0
Contract Services			
52015 CONTRACTS	1,320	24,020	2,585
52069 PRINTING COSTS	1,000	1,000	1,000
52089 COMMISSION	200	0	0
Contract Services Total	2,520	25,020	3,585
Materials and Supplies			
54068 POSTAGE	38,350	45,430	46,610
54099 PARTS AND MATERIALS	5,000	5,000	5,000
Materials and Supplies Total	43,350	50,430	51,610
Other			
51141 TRAINING & DEVELOPMENT COSTS	500	500	500
56590 WATER ACCOUNTING AMORTIZATION - WATI		0	0
56595 WATER ACCOUNTING AMORTIZATION - WAS		0	0
59003 ADVERTISING	1,000	500	500
59011 PUBLIC UTILITY BOARD FEES	1,600	1,500	0
59128 PROPERTY TAXES	13,400	11,880	12,115
Other Total	16,500	14,380	13,115
Salaries and Wages			
51083 REGULAR SALARIES	1,284,119	1,146,472	1,189,705
51084 OVERTIME SALARIES	1,000	6,630	6,765
Salaries and Wages Total	1,285,119	1,153,102	1,196,470
Utilities			
53130 TELEPHONE REGULAR	220	220	220
Utilities Total	220	220	220
	1,347,709	1,243,152	1,265,000
Net Total	(1,347,709)	(1,243,152)	(1,265,000)

Costing Center Summary

Costing Center: UTILITY PENALTIES

Previous Costing Center: UTILITY PENALTIES
Division: WATER AND
Department: TREASURY UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 0735
Approved: No
Manager: Val Rochelle 729-2223

Description:

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

Comments:

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

Outlook:

Costing Center Summary

Costing Center: UTILITY PENALTIES

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Revenues			
Other Income			
47990 RECEIPTS - UTILITY	90,000	90,000	90,000
Other Income Total	90,000	90,000	90,000
	90,000	90,000	90,000
Net Total	90,000	90,000	90,000

Costing Center Summary

Costing Center: *CONDITIONAL GRANTS - UTILITY*

Previous Costing Center: CONDITIONAL GRANTS -
Division: WATER AND
Department: ENGINEERING UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 9366
Approved: No
Manager: Patrick Pulak 729-2477

Description:

Comments:

Outlook:

Costing Center Summary

Costing Center: *CONDITIONAL GRANTS - UTILITY*

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast	
Revenues				
Conditional Government Transfers				
43520	PROVINCIAL FLOOD RECOVERIES	0	0	0
44500	FEDERAL GOV'T	0	0	0
47009	CONDITIONAL GRANTS	0	0	0
47510	PROVINCIAL GOVT	0	0	0
Conditional Government Transfers Total		0	0	0
Income from Enterprises				
47388	ORGANIZATIONS/FOUNDATIONS	0	0	0
Income from Enterprises Total		0	0	0
Net Total		0	0	0

Costing Center Summary

Costing Center: INDUSTRIAL WWTF

Previous Costing Center: INDUSTRIAL WWTF

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 2466

Approved: No

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the costs of operating the Water Reclamation Facility located at 65th Street East.

Comments:

All industrial discharges will be subject to industrial waste surcharges as prescribed in the Water and Wastewater Bylaw. The Bylaw will be update in 2015 to reflect the changes. The overall impact of this change is that revenues generated from the operation of the WRF will be reduced while the portion of the operating costs allocated to the City will increase.

Outlook:

Year 2015 represents the second full year the Water Reclamation Facility (WRF) is in operation, there is a degree of uncertainty in what the final operating costs will be as there is no history to refer to. As such, there will be adjustments to the budget for the next several years as operating experience increases and we are able to pinpoint costs.

Costing Center Summary

Costing Center: INDUSTRIAL WWTF

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Revenues			
User Fees and Sales of Goods			
47303 MAPLE LEAF	1,540,000	1,550,000	1,600,000
47304 PFIZER	365,000	170,000	170,000
User Fees and Sales of Goods Total	1,905,000	1,720,000	1,770,000
	1,905,000	1,720,000	1,770,000
Expenditures			
Benefits			
51122 BOOT ALLOWANCE	900	900	900
Benefits Total	900	900	900
Contract Services			
52015 CONTRACTS	35,000	35,000	35,000
52019 CONSULTING FEES	15,000	5,000	5,000
52028 FIRE INSURANCE	13,989	14,409	14,841
52032 VEHICLE INSURANCE	500	500	500
52049 LABORATORY TESTING	140,000	150,000	150,000
52081 EXTERNAL EQUIPMENT RENTAL	15,000	10,000	10,000
52113 LABORATORY	45,000	60,000	60,000
Contract Services Total	264,489	274,909	275,341
Equipment Purchases			
59036 SAFETY EQUIPMENT	10,000	10,000	10,000
Equipment Purchases Total	10,000	10,000	10,000
Materials and Supplies			
54021 FREIGHT	6,500	0	0
54099 PARTS AND MATERIALS	100,000	200,000	200,000
54103 GASOLINE #2 (VEHICLE)	8,000	0	0
54104 DIESEL (VEHICLE)	1,000	0	0
54110 SODA ASH	220,000	340,000	350,000
54111 LIME		0	0
54119 COAGULANT	320,000	250,000	250,000
54121 NITROGEN	15,000	10,000	10,000
54122 CITRIC ACID	86,000	40,000	41,000
54123 SODIUM HYPOCHLORITE	75,000	15,000	15,000
54463 METHANOL	760,000	790,000	800,000
Materials and Supplies Total	1,591,500	1,645,000	1,666,000
Other			
51141 TRAINING & DEVELOPMENT COSTS	20,000	20,000	20,000
59003 ADVERTISING	150	0	0
59050 MAINTENANCE OF GROUNDS	30,000	30,000	30,000
59080 INTERNAL EQUIPMENT RENTAL	4,750	5,800	5,800
59139 CONFERENCE COSTS	12,000	12,000	12,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	9,870	8,500	8,500
Other Total	76,770	76,300	76,300

Costing Center Summary

Costing Center: INDUSTRIAL WWTF

Salaries and Wages				
51083	REGULAR SALARIES	786,449	804,282	819,627
51084	OVERTIME SALARIES	45,000	20,000	20,000
51090	SHIFT DIFFERENTIAL	2,550	2,601	2,653
51231	INTERNAL SALARIES		0	0
Salaries and Wages Total		833,999	826,883	842,280
Transfers to/from Internal Accounts				
59001	SHOP RATE CHARGES	0	0	0
Transfers to/from Internal Accounts Total		0	0	0
Utilities				
53025	HEAT	60,000	5,000	5,000
53046	POWER	700,000	600,000	600,000
53130	TELEPHONE REGULAR	8,500	6,000	6,000
53150	WATER	50,000	50,000	50,000
Utilities Total		818,500	661,000	661,000
		3,596,158	3,494,992	3,531,821
Net Total		(1,691,158)	(1,774,992)	(1,761,821)

Costing Center Summary

Costing Center: LIFT STATIONS

Previous Costing Center: LIFT STATIONS

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 0856

Approved: No

Manager: Patrick Pulak 729-2477

Description:

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

Comments:

The City has 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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Contract Services			
52028 FIRE INSURANCE	4,990	5,139	5,294
52081 EXTERNAL EQUIPMENT RENTAL	1,500	1,500	1,500
Contract Services Total	6,490	6,639	6,794
Materials and Supplies			
54099 PARTS AND MATERIALS	56,000	40,000	40,000
54104 DIESEL (VEHICLE)	2,500	0	0
Materials and Supplies Total	58,500	40,000	40,000
Salaries and Wages			
51084 OVERTIME SALARIES	400	0	0
Salaries and Wages Total	400	0	0
Utilities			
53046 POWER	40,000	40,800	41,616
53130 TELEPHONE REGULAR	2,600	2,600	2,600
53150 WATER	2,100	300	300
Utilities Total	44,700	43,700	44,516
	110,090	90,339	91,310
Net Total	(110,090)	(90,339)	(91,310)

Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS

Previous Costing Center: MAINTENANCE

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 0816

Approved: No

Manager: Patrick Pulak 729-2477

Description:

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

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.

Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Benefits			
51122 BOOT ALLOWANCE	720	880	880
Benefits Total	720	880	880
Equipment Purchases			
59036 SAFETY EQUIPMENT	6,455	3,000	3,000
Equipment Purchases Total	6,455	3,000	3,000
Materials and Supplies			
54103 GASOLINE #2 (VEHICLE)	9,000	6,000	6,000
54104 DIESEL (VEHICLE)	0	2,300	2,300
Materials and Supplies Total	9,000	8,300	8,300
Other			
51141 TRAINING & DEVELOPMENT COSTS	4,849	5,000	5,000
59059 MEMBERSHIP	72	74	76
59080 INTERNAL EQUIPMENT RENTAL	14,400	15,200	15,200
59139 CONFERENCE COSTS	4,648	5,000	5,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	25,750	29,750	29,750
Other Total	49,719	55,024	55,026
Salaries and Wages			
51083 REGULAR SALARIES	409,422	418,191	424,872
51084 OVERTIME SALARIES	6,236	12,000	12,000
Salaries and Wages Total	415,658	430,191	436,872
Utilities			
53130 TELEPHONE REGULAR		0	0
53445 CELLULAR TELEPHONE	4,244	4,000	4,000
Utilities Total	4,244	4,000	4,000
	485,796	501,395	508,079
Net Total	(485,796)	(501,395)	(508,079)

Costing Center Summary

Costing Center: MISC UTILITY REVENUES-ENG

Previous Costing Center: MISC UTILITY

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 0758

Approved: No

Manager: Patrick Pulak 729-2477

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. While it may be too early to tell, this trend may result in a slight reduction in revenues.

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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Revenues			
Permits, Licenses and Fines			
47003 EXCAVATION PERMITS	20,000	25,000	25,000
Permits, Licenses and Fines Total	20,000	25,000	25,000
User Fees and Sales of Goods			
47506 SCRAP METAL SALES	0	0	0
User Fees and Sales of Goods Total	0	0	0
	20,000	25,000	25,000
Net Total	20,000	25,000	25,000

Costing Center Summary

Costing Center: MISC UTILITY REVENUES-WASTEWAT

Previous Costing Center: MISC UTILITY

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 2486

Approved: No

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the revenues for wastewater surcharges. Typically, these surcharges deal with situations that cause treatment challenges and/or for the discharging of commercial septage to the septic receiving station at 4040 Victoria Avenue East.

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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Revenues			
Income from Enterprises			
47390 PARTNERSHIP IWWTF RES CONTRIBUTIONS	0	0	0
47395 WASTEWATER RES CONTRIBUTIONS	0	0	0
Income from Enterprises Total	0	0	0
Other Income			
47999 REVENUE	0	0	0
Other Income Total	0	0	0
Permits, Licenses and Fines			
47956 INDUSTRIAL SURCHARGES	0	0	0
Permits, Licenses and Fines Total	0	0	0
User Fees and Sales of Goods			
47309 SEPTIC DISPOSAL DUMP FEES	45,000	45,900	46,818
User Fees and Sales of Goods Total	45,000	45,900	46,818
Net Total	45,000	45,900	46,818

Costing Center Summary

Costing Center: PURIFICATION & TREATMENT

Previous Costing Center: PURIFICATION &

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 0780

Approved: No

Manager: Patrick Pulak 729-2477

Description:

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

Comments:

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

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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Contract Services			
52049 LABORATORY TESTING	58,482	45,000	45,000
52113 LABORATORY	12,047	10,000	10,000
Contract Services Total	70,529	55,000	55,000
Materials and Supplies			
54021 FREIGHT	2,575	0	0
54108 SULPHATE OF ALUMINA	224,030	220,000	220,000
54109 CHLORINE	62,702	56,785	58,490
54110 SODA ASH	269,655	290,000	290,000
54111 LIME	573,270	600,000	600,000
54112 ACTIVE CARBON	76,138	45,000	45,000
54114 FLUORIDATION	16,480	14,360	14,800
54115 POLYMERS-ANIONIC	99,065	96,670	99,570
54116 POTASSIUM PERMANGANATE	24,257	10,000	10,000
54117 FERRIC SULPHATE	14,276	10,000	10,000
54296 TRIAL CHEMICAL	10,609	0	0
54653 CARBON DIOXIDE	101,900	105,000	109,000
59293 CYLINDER DEPOSITS		0	0
Materials and Supplies Total	1,474,957	1,447,815	1,456,860
	1,545,487	1,502,815	1,511,860
Net Total	(1,545,487)	(1,502,815)	(1,511,860)

Costing Center Summary

Costing Center: RES APPR-ENG WATER/WASTEWATER

Previous Costing Center: RES APPR-ENG

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 2581

Approved: No

Manager: Patrick Pulak 729-2477

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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Reserve Appropriation			
58541 WATER DISTRIBUTION B/L 6382	0	1,024,117	375,223
58546 IWWTF EQUIP REPLACEM B/L 6623	0	0	0
58557 WASTEWATER DISTRIB B/L 6732	0	0	0
Reserve Appropriation Total	0	1,024,117	375,223
	0	1,024,117	375,223
Net Total	0	(1,024,117)	(375,223)

Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS

Previous Costing Center: SEWAGE LAGOON
Division: WATER AND
Department: ENGINEERING UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 0855
Approved: No
Manager: Patrick Pulak 729-2477

Description:

This cost center captures the costs of operating and maintaining the City's lagoon system. Typical costs include maintaining the road network, maintaining the integrity of the lagoon cells, Wastewater monitoring and testing costs, and biosolids application program. With the start up of the Water Reclamation Facility in the fall of 2013, the operation of Cell #4 for the use by Pfizer will cease. Cell #4 will begin to be decommissioned in 2015 as per the plan submitted to Manitoba Conservation

Comments:

Beginning in 2015, the cost of the biosolids program will no longer be cost shared with Maple Leaf and Pfizer. Costs will be recovered through an industrial surcharge.

Outlook:

As the Water and Wastewater Bylaw is updated, it is expected that a greater portion of the operating costs will be recovered from industries that discharge in exceedance of prescribed limits.

Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Revenues			
User Fees and Sales of Goods			
47303 MAPLE LEAF	91,000	90,000	90,000
47304 PFIZER	12,000	10,000	10,000
User Fees and Sales of Goods Total	103,000	100,000	100,000
	103,000	100,000	100,000
Expenditures			
Contract Services			
52015 CONTRACTS	300,000	350,000	350,000
52019 CONSULTING FEES	20,000	0	0
52049 LABORATORY TESTING	0	2,000	2,000
52081 EXTERNAL EQUIPMENT RENTAL	2,000	2,000	2,000
Contract Services Total	322,000	354,000	354,000
Materials and Supplies			
54099 PARTS AND MATERIALS	8,000	5,000	5,000
Materials and Supplies Total	8,000	5,000	5,000
Other			
59128 PROPERTY TAXES	15	18	18
Other Total	15	18	18
Utilities			
53046 POWER	5,500	6,500	6,500
53130 TELEPHONE REGULAR	450	450	450
Utilities Total	5,950	6,950	6,950
	335,965	365,968	365,968
Net Total	(232,965)	(265,968)	(265,968)

Costing Center Summary

Costing Center: WASTEWATER RECONSTRUCTION PROJECTS

Previous Costing Center: WASTEWATER

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 3959

Approved: No

Manager: Patrick Pulak 729-2477

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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Capital Contribution			
10300 CAPITAL PROJECTS	0	0	0
Capital Contribution Total	0	0	0
	0	0	0
Net Total	0	0	0

Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

Previous Costing Center: WASTEWATER

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 0850

Approved: No

Manager: Patrick Pulak 729-2477

Description:

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

Comments:

In the fall of 2013, the Municipal WWTP began operation as a pre-treatment facility for municipal waste flows prior to treatment at the Water Reclamation Facility (WRF).

Outlook:

The 2015 budget will be the second full year that the facility is operated as a pre-treatment facility. It is anticipated that as the ability to run the facility is streamlined, the overall operating costs will continue to decline.

Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Revenues			
User Fees and Sales of Goods			
47506 SCRAP METAL SALES	0	0	0
User Fees and Sales of Goods Total	0	0	0
	0	0	0
Expenditures			
Benefits			
51122 BOOT ALLOWANCE	900	900	900
51345 PERFORM BASED EMP RECOGNITION		0	0
Benefits Total	900	900	900
Contract Services			
52015 CONTRACTS	36,000	23,000	23,000
52019 CONSULTING FEES	157,500	115,000	15,000
52028 FIRE INSURANCE	11,772	12,125	12,489
52029 LIABILITY INSURANCE	6,391	6,583	6,780
52032 VEHICLE INSURANCE	100	100	100
52049 LABORATORY TESTING	25,000	22,000	27,000
52081 EXTERNAL EQUIPMENT RENTAL	10,000	50,000	30,000
52113 LABORATORY	15,000	15,000	15,000
52696 FLOOD CONTRACTS		0	0
Contract Services Total	261,763	243,808	129,369
Debenture Debt Servicing Costs			
57438 DEBENTURE DEBT PRINCIPAL	607,396	278,917	575,415
57439 DEBENTURE DEBT INTEREST	698,534	135,503	676,020
Debenture Debt Servicing Costs Total	1,305,930	414,420	1,251,435
Equipment Purchases			
54410 EQUIPMENT PURCHASES	0	9,000	0
59036 SAFETY EQUIPMENT	5,000	5,000	10,000
Equipment Purchases Total	5,000	14,000	10,000
Materials and Supplies			
54021 FREIGHT	4,800	0	0
54099 PARTS AND MATERIALS	100,000	102,800	127,800
54103 GASOLINE #2 (VEHICLE)	4,000	10,000	10,000
54104 DIESEL (VEHICLE)	0	1,000	1,000
54693 FLOOD PARTS & MATERIALS		0	0
Materials and Supplies Total	108,800	113,800	138,800

Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

Other				
51141	TRAINING & DEVELOPMENT COSTS	15,000	15,000	15,000
59050	MAINTENANCE OF GROUNDS	15,000	15,000	15,000
59059	MEMBERSHIP	62,000	62,000	62,000
59080	INTERNAL EQUIPMENT RENTAL	6,750	7,600	7,600
59138	BUSINESS TRAVEL - MILEAGE	500	500	2,000
59139	CONFERENCE COSTS	14,000	16,000	16,000
59241	SPECIAL PROGRAMS	0	60,000	60,000
59248	DISPOSAL SITE CHARGE	2,600	10,000	10,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	11,470	13,100	13,100
Other Total		127,320	199,200	200,700
Salaries and Wages				
51083	REGULAR SALARIES	484,201	489,505	501,772
51084	OVERTIME SALARIES	33,500	8,570	10,000
51090	SHIFT DIFFERENTIAL	3,710	3,784	3,860
51231	INTERNAL SALARIES		0	0
Salaries and Wages Total		521,411	501,859	515,632
Transfers to/from Internal Accounts				
59334	INTERNAL CHARGES	(54,636)	0	0
59997	TRANSFER FR RESERVES	(120,000)	(100,000)	0
Transfers to/from Internal Accounts Total		(174,636)	(100,000)	0
Utilities				
53025	HEAT	65,000	70,000	85,000
53046	POWER	210,000	200,000	205,000
53130	TELEPHONE REGULAR	5,400	5,400	5,400
53150	WATER	35,000	56,500	58,000
53295	RADIO COSTS	200	0	0
53445	CELLULAR TELEPHONE		0	0
Utilities Total		315,600	331,900	353,400
		2,472,088	1,719,887	2,600,236
Net Total		(2,472,088)	(1,719,887)	(2,600,236)

Costing Center Summary

Costing Center: WATER RECONSTRUCTION PROJECTS

Previous Costing Center: WATER

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 3958

Approved: No

Manager: Patrick Pulak 729-2477

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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Capital Contribution			
10300 CAPITAL PROJECTS	0	0	0
Capital Contribution Total	0	0	0
	0	0	0
Net Total	0	0	0

Costing Center Summary

Costing Center: WATER REVENUE PROJECTS

Previous Costing Center: WATER REVENUE

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 3950

Approved: No

Manager: Patrick Pulak 729-2477

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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Capital Contribution			
10300 CAPITAL PROJECTS	300,000	0	0
Capital Contribution Total	300,000	0	0
	300,000	0	0
Net Total	(300,000)	0	0

Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS

Previous Costing Center: WATER TREATMENT

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2015

Accounting Reference: 0815

Approved: No

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:

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

		2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures				
Benefits				
51122	BOOT ALLOWANCE	1,761	1,814	1,869
Benefits Total		1,761	1,814	1,869
Contract Services				
52015	CONTRACTS	582,000	557,500	572,950
52019	CONSULTING FEES	32,500	10,000	30,000
52028	FIRE INSURANCE	22,076	22,738	23,420
52029	LIABILITY INSURANCE	14,588	15,025	15,476
52032	VEHICLE INSURANCE		0	0
52069	PRINTING COSTS	567	100	103
52081	EXTERNAL EQUIPMENT RENTAL	5,974	8,000	8,240
Contract Services Total		657,704	613,363	650,189
Equipment Purchases				
59036	SAFETY EQUIPMENT	9,230	8,000	8,000
Equipment Purchases Total		9,230	8,000	8,000
Materials and Supplies				
54021	FREIGHT	10,648	0	0
54099	PARTS AND MATERIALS	218,088	201,655	205,390
54103	GASOLINE #2 (VEHICLE)	1,689	11,000	11,330
54104	DIESEL (VEHICLE)	6,108	0	0
54129	DIESEL (OPERATING)	0	5,000	5,000
54324	INVENTORY VARIANCE		0	0
Materials and Supplies Total		236,533	217,655	221,720
Other				
51141	TRAINING & DEVELOPMENT COSTS	14,068	10,370	10,681
59003	ADVERTISING	1,061	0	0
59059	MEMBERSHIP	1,545	1,591	1,639
59080	INTERNAL EQUIPMENT RENTAL	3,000	3,800	3,800
59138	BUSINESS TRAVEL - MILEAGE	1,740	1,000	1,030
59139	CONFERENCE COSTS	3,819	6,000	6,180
59241	SPECIAL PROGRAMS	22,000	0	0
59248	DISPOSAL SITE CHARGE	1,200	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	7,600	9,100	9,100
Other Total		56,033	31,862	32,430
Salaries and Wages				
51083	REGULAR SALARIES	1,116,950	1,136,161	1,160,759
51084	OVERTIME SALARIES	23,568	24,124	15,690
51090	SHIFT DIFFERENTIAL	11,330	11,670	12,020
51231	INTERNAL SALARIES		0	0
Salaries and Wages Total		1,151,847	1,171,955	1,188,469

Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS

Utilities				
53025	HEAT	100,000	150,000	154,500
53046	POWER	318,000	321,090	330,723
53130	TELEPHONE REGULAR	3,000	7,120	7,334
53295	RADIO COSTS	1,740	950	950
53445	CELLULAR TELEPHONE	2,400	0	0
Utilities Total		425,140	479,160	493,507
		2,538,249	2,523,809	2,596,184
Net Total		(2,538,249)	(2,523,809)	(2,596,184)

Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS

Previous Costing Center: DOMESTIC SEWER
Division: WATER AND
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 1788
Approved: No
Manager: Ian Broome 729-2292

Description:

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

Comments:

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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Contract Services			
52015 CONTRACTS	0	50,000	0
Contract Services Total	0	50,000	0
Equipment Purchases			
54410 EQUIPMENT PURCHASES	10,000	0	5,000
Equipment Purchases Total	10,000	0	5,000
Materials and Supplies			
54062 LIABILITY CLAIMS	3,400	3,400	3,400
54099 PARTS AND MATERIALS	19,000	19,000	19,000
54104 DIESEL (VEHICLE)	20,135	28,000	28,000
Materials and Supplies Total	42,535	50,400	50,400
Other			
59080 INTERNAL EQUIPMENT RENTAL	17,500	20,150	20,150
59957 SOD RESTORATION	1,000	1,000	1,000
59958 PAVING RESTORATION	7,000	7,000	7,000
59959 CONCRETE RESTORATION	850	850	850
59993 EQUIPMENT CAPITAL CONTRIBUTION	93,750	88,850	88,850
Other Total	120,100	117,850	117,850
Salaries and Wages			
51083 REGULAR SALARIES	0	0	0
51084 OVERTIME SALARIES	0	0	0
51231 INTERNAL SALARIES	0	0	0
Salaries and Wages Total	0	0	0
Utilities			
53150 WATER	4,759	3,500	3,500
Utilities Total	4,759	3,500	3,500
	177,394	221,750	176,750
Net Total	(177,394)	(221,750)	(176,750)

Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES

Previous Costing Center: DOMESTIC SEWER
Division: WATER AND
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 1783
Approved: No
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:

Currently the City allows two roto rooting claims per calender year.

Outlook:

As City infrastructure ages there will be an increase in Roto Rooting claims. The City needs to look at how they want to cost share the future costs associated with Roto Rooting claims.

Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Contract Services			
52015 CONTRACTS	5,000	5,000	5,000
52081 EXTERNAL EQUIPMENT RENTAL		0	0
Contract Services Total	5,000	5,000	5,000
Materials and Supplies			
54062 LIABILITY CLAIMS	117,700	110,000	125,705
54099 PARTS AND MATERIALS	15,851	12,120	10,000
54104 DIESEL (VEHICLE)	2,904	5,000	5,000
Materials and Supplies Total	136,455	127,120	140,705
Other			
59080 INTERNAL EQUIPMENT RENTAL	2,500	2,500	2,500
59947 SOD RESTORATION	4,000	3,000	3,000
59948 PAVING RESTORATION	10,000	8,000	8,000
59949 CONCRETE RESTORATION	5,000	4,000	4,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	14,750	14,750	14,750
Other Total	36,250	32,250	32,250
Salaries and Wages			
51083 REGULAR SALARIES	0	0	0
51084 OVERTIME SALARIES	0	0	0
51231 INTERNAL SALARIES	0	0	0
Salaries and Wages Total	0	0	0
	177,705	164,370	177,955
Net Total	(177,705)	(164,370)	(177,955)

Costing Center Summary

Costing Center: HYDRANTS

Previous Costing Center: HYDRANTS
Division: WATER AND
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 1782
Approved: No
Manager: Ian Broome 729-2292

Description:

This cost center captures the costs of all maintenance to fire hydrants, as well as the costs of the leak audits on the City of Brandon's Water Distribution system. The revenue recorded in this cost center is an annual fee per hydrant for all public and private fire hydrants.

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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Revenues			
Other Income			
47990 RECEIPTS - UTILITY	275,000	281,600	281,600
Other Income Total	275,000	281,600	281,600
	275,000	281,600	281,600
Expenditures			
Contract Services			
52015 CONTRACTS	2,516	2,516	2,516
Contract Services Total	2,516	2,516	2,516
Materials and Supplies			
54099 PARTS AND MATERIALS	30,183	30,000	40,200
54104 DIESEL (VEHICLE)	10,913	7,210	7,210
Materials and Supplies Total	41,096	37,210	47,410
Other			
59080 INTERNAL EQUIPMENT RENTAL	4,500	4,500	4,500
59951 SOD RESTORATION	5,500	5,500	5,500
59952 PAVING RESTORATION	6,000	6,000	6,000
59953 CONCRETE RESTORATION	6,000	6,000	6,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	9,000	9,000
Other Total	22,000	31,000	31,000
Salaries and Wages			
51083 REGULAR SALARIES	0	0	0
51084 OVERTIME SALARIES	0	0	0
Salaries and Wages Total	0	0	0
Utilities			
53150 WATER	700	700	700
Utilities Total	700	700	700
	66,312	71,426	81,626
Net Total	208,688	210,174	199,974

Costing Center Summary

Costing Center: UTILITY SUPERVISION

Previous Costing Center: UTILITY SUPERVISION
Division: WATER AND
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 1785
Approved: No
Manager: Ian Broome 729-2292

Description:

This account consists of all administration costs for the section.

Comments:

The City continually trains and develops its 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:

Continued maintenance will reduce overtime costs

Costing Center Summary

Costing Center: UTILITY SUPERVISION

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Benefits			
51100 UNIFORMS	3,100	3,000	3,000
51122 BOOT ALLOWANCE	600	2,585	2,585
51123 PROTECTIVE CLOTHING	7,425	7,000	7,000
51285 MEDICALS	350	350	350
Benefits Total	11,475	12,935	12,935
Capital Contribution			
10300 CAPITAL PROJECTS	0	49,000	165,000
Capital Contribution Total	0	49,000	165,000
Contract Services			
52015 CONTRACTS	1,600	1,600	1,600
Contract Services Total	1,600	1,600	1,600
Equipment Purchases			
54410 EQUIPMENT PURCHASES	7,500	0	0
Equipment Purchases Total	7,500	0	0
Materials and Supplies			
54099 PARTS AND MATERIALS	3,740	4,000	4,200
54103 GASOLINE #2 (VEHICLE)	3,850	3,500	3,500
Materials and Supplies Total	7,590	7,500	7,700
Other			
51141 TRAINING & DEVELOPMENT COSTS	15,000	15,000	15,000
59059 MEMBERSHIP	1,400	1,400	1,400
59080 INTERNAL EQUIPMENT RENTAL	3,600	5,700	5,700
59139 CONFERENCE COSTS	6,000	6,000	6,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	4,700	7,719	7,719
Other Total	30,700	35,819	35,819
Salaries and Wages			
51083 REGULAR SALARIES	1,481,575	1,639,996	1,719,026
51084 OVERTIME SALARIES	67,498	68,598	68,598
51090 SHIFT DIFFERENTIAL	60	450	450
Salaries and Wages Total	1,549,133	1,709,044	1,788,074
Utilities			
53130 TELEPHONE REGULAR	13,200	14,520	14,520
53295 RADIO COSTS	7,865	8,535	8,535
Utilities Total	21,065	23,055	23,055
	1,629,063	1,838,953	2,034,183
Net Total	(1,629,063)	(1,838,953)	(2,034,183)

Costing Center Summary

Costing Center: WATER MAINS

Previous Costing Center: WATER MAINS
Division: WATER AND
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 1777
Approved: No
Manager: Ian Broome 729-2292

Description:

This account covers all maintenance of watermains within the water distribution system. Equipment and parts/materials for repairs to watermain breaks and the annual flushing of the watermains are captured in this account.

Comments:

This account can vary based on the number of watermain breaks within the City of Brandon's aging infrastructure.

Outlook:

As the infrastructure is replaced there should be a decrease in the number of water main breaks.

Costing Center Summary

Costing Center: WATER MAINS

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Contract Services			
52015 CONTRACTS	1,750	1,750	1,750
52081 EXTERNAL EQUIPMENT RENTAL	2,625	2,625	2,625
Contract Services Total	4,375	4,375	4,375
Equipment Purchases			
54410 EQUIPMENT PURCHASES	0	0	0
Equipment Purchases Total	0	0	0
Materials and Supplies			
54062 LIABILITY CLAIMS		0	0
54099 PARTS AND MATERIALS	62,535	50,000	55,000
54103 GASOLINE #2 (VEHICLE)	6,299	12,500	12,500
54104 DIESEL (VEHICLE)	20,475	25,000	30,000
54880 GRAVEL	12,000	12,000	12,000
Materials and Supplies Total	101,309	99,500	109,500
Other			
59003 ADVERTISING	3,000	500	500
59080 INTERNAL EQUIPMENT RENTAL	59,000	58,700	58,700
59941 SOD RESTORATION	9,500	8,000	8,000
59942 PAVING RESTORATION	35,000	35,000	35,000
59943 CONCRETE RESTORATION	14,000	11,609	11,609
59993 EQUIPMENT CAPITAL CONTRIBUTION	153,410	157,410	157,410
Other Total	273,910	271,219	271,219
Salaries and Wages			
51083 REGULAR SALARIES	0	0	0
51084 OVERTIME SALARIES	0	0	0
51231 INTERNAL SALARIES	0	0	0
Salaries and Wages Total	0	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES	4,000	2,000	2,000
Transfers to/from Internal Accounts Total	4,000	2,000	2,000
	383,594	377,094	387,094
Net Total	(383,594)	(377,094)	(387,094)

Costing Center Summary

Costing Center: WATER METERS

Previous Costing Center: WATER METERS
Division: WATER AND
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 1779
Approved: No
Manager: Ian Broome 729-2292

Description:

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

Comments:

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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Benefits			
51100 UNIFORMS	1,500	1,500	1,500
51122 BOOT ALLOWANCE	600	500	500
Benefits Total	2,100	2,000	2,000
Debenture Debt Servicing Costs			
57438 DEBENTURE DEBT PRINCIPAL	0	0	0
Debenture Debt Servicing Costs Total	0	0	0
Equipment Purchases			
54410 EQUIPMENT PURCHASES	20,000	0	0
Equipment Purchases Total	20,000	0	0
Materials and Supplies			
54099 PARTS AND MATERIALS	92,840	95,000	104,600
54103 GASOLINE #2 (VEHICLE)	14,000	10,000	10,000
54104 DIESEL (VEHICLE)	5,000	5,500	5,500
Materials and Supplies Total	111,840	110,500	120,100
Other			
59080 INTERNAL EQUIPMENT RENTAL	9,200	10,400	10,400
59993 EQUIPMENT CAPITAL CONTRIBUTION	15,250	20,000	20,000
Other Total	24,450	30,400	30,400
Salaries and Wages			
51083 REGULAR SALARIES	30,388	40,201	40,998
51084 OVERTIME SALARIES	12,300	12,300	12,300
51090 SHIFT DIFFERENTIAL	200	200	200
Salaries and Wages Total	42,888	52,701	53,498
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES	600	0	0
Transfers to/from Internal Accounts Total	600	0	0
	201,878	195,601	205,998
Net Total	(201,878)	(195,601)	(205,998)

Costing Center Summary

Costing Center: WATER SERVICES

Previous Costing Center: WATER SERVICES
Division: WATER AND
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 1787
Approved: No
Manager: Ian Broome 729-2292

Description:

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

Comments:

This budget includes \$210,800 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.

Outlook:

Continued maintenance will reduce repairs of water services.

Costing Center Summary

Costing Center: WATER SERVICES

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Revenues			
Other Income			
47999 REVENUE	25,000	35,000	35,500
Other Income Total	25,000	35,000	35,500
	25,000	35,000	35,500
Expenditures			
Contract Services			
52015 CONTRACTS	11,000	11,000	11,000
52050 LEAD TESTING	5,000	500	500
52081 EXTERNAL EQUIPMENT RENTAL		0	0
Contract Services Total	16,000	11,500	11,500
Materials and Supplies			
54062 LIABILITY CLAIMS	1,500	1,500	1,500
54099 PARTS AND MATERIALS	45,000	44,500	44,500
54103 GASOLINE #2 (VEHICLE)	7,200	7,000	7,000
54104 DIESEL (VEHICLE)	14,514	28,000	28,000
Materials and Supplies Total	68,214	81,000	81,000
Other			
59003 ADVERTISING	1,200	200	200
59080 INTERNAL EQUIPMENT RENTAL	20,000	36,900	36,900
59855 FROZEN WATER SERVICES	221,800	100,000	210,800
59954 SOD RESTORATION	19,500	19,500	19,500
59955 PAVING RESTORATION	20,500	15,000	20,500
59956 CONCRETE RESTORATION	22,000	22,000	22,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	110,460	95,914	95,914
Other Total	415,460	289,514	405,814
Salaries and Wages			
51083 REGULAR SALARIES	0	0	0
51084 OVERTIME SALARIES	0	0	0
51231 INTERNAL SALARIES	0	0	0
Salaries and Wages Total	0	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES	0	0	0
Transfers to/from Internal Accounts Total	0	0	0
Utilities			
53150 WATER	0	0	0
Utilities Total	0	0	0
	499,674	382,014	498,314
Net Total	(499,674)	(347,014)	(462,814)

Costing Center Summary

Costing Center: WATER VALVES

Previous Costing Center: WATER VALVES
Division: WATER AND
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2015
Accounting Reference: 1781
Approved: No
Manager: Ian Broome 729-2292

Description:

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

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.

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

	2014 Approved Budget	2015 Proposed Budget	2016 Forecast
Expenditures			
Equipment Purchases			
54410 EQUIPMENT PURCHASES	1,000	6,000	6,000
Equipment Purchases Total	1,000	6,000	6,000
Materials and Supplies			
54099 PARTS AND MATERIALS	18,300	15,500	15,500
54103 GASOLINE #2 (VEHICLE)	308	0	0
54104 DIESEL (VEHICLE)	14,795	14,000	14,000
Materials and Supplies Total	33,403	29,500	29,500
Other			
59080 INTERNAL EQUIPMENT RENTAL	7,300	600	600
59944 SOD RESTORATION	2,700	2,700	2,700
59945 PAVING RESTORATION	5,000	5,000	5,000
59946 CONCRETE RESTORATION	3,000	3,000	3,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	37,436	27,017	27,017
Other Total	55,436	38,317	38,317
Salaries and Wages			
51084 OVERTIME SALARIES	0	0	0
51231 INTERNAL SALARIES	0	0	0
Salaries and Wages Total	0	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES	1,000	1,000	1,000
Transfers to/from Internal Accounts Total	1,000	1,000	1,000
	90,839	74,817	74,817
Net Total	(90,839)	(74,817)	(74,817)