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Costing Center Summary

Costing Center: RATE REVENUES

Previous Costing Center: RATE REVENUES

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 5860

Department: TREASURY UTILITIES

Approved: No

Stage: Council Review

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:

The utility rate study has been submitted to the PUB. Due to the length of the process in establishing a new rate structure, I have assumed new rates will not be in place till July of 2016.

Outlook:

The proposed rates will bring into line the fees charges for wastewater treatment which are the lowest in the country.

Costing Center Summary

Costing Center: RATE REVENUES

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Revenues			
Permits, Licenses and Fines			
47913 COLLECTION REFERRAL FEE	0	0	0
Permits, Licenses and Fines Total	0	0	0
User Fees and Sales of Goods			
47910 METERED CONSUMPTION Water	8,800,000	9,388,600	9,727,500
47912 METER SERVICE	875,000	815,000	815,000
47940 BULK SALES	50,000	34,100	40,000
47950 METERED CONSUMPTION Wastewater	3,770,000	6,498,700	9,405,400
User Fees and Sales of Goods Total	13,495,000	16,736,400	19,987,900
	13,495,000	16,736,400	19,987,900
Net Total	13,495,000	16,736,400	19,987,900

Costing Center Summary

Costing Center: UTILITY ADMINISTRATION

Previous Costing Center: UTILITY
ADMINISTRATION

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 6008

Department: TREASURY UTILITIES

Approved: No

Stage: Council Review

Manager: Val Rochelle 729-2223

Description:

This cost center reflects costs associated with the Water Billing Section of the Treasury Department (1 permanent staff plus temporary staff for approximately 3 days each month related to stuffing bills). The other costs are mostly allocations of administrative overhead for Information Technology and Human Resources.

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

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Expenditures			
Benefits			
51122 BOOT ALLOWANCE	0	0	0
Benefits Total	0	0	0
Contract Services			
52015 CONTRACTS	24,020	2,585	2,395
52069 PRINTING COSTS	1,000	1,000	1,000
52089 COMMISSION	0	0	0
Contract Services Total	25,020	3,585	3,395
Materials and Supplies			
54068 POSTAGE	45,430	46,610	46,610
54099 PARTS AND MATERIALS	5,000	5,000	5,000
Materials and Supplies Total	50,430	51,610	51,610
Other			
51141 TRAINING & DEVELOPMENT COSTS	500	4,464	2,462
56590 WATER ACCOUNTING AMORTIZATION - WATE	0	0	0
56595 WATER ACCOUNTING AMORTIZATION - WAST	0	0	0
59003 ADVERTISING	500	1,500	1,500
59011 PUBLIC UTILITY BOARD FEES	1,500	1,500	0
59059 MEMBERSHIP	0	1,214	1,214
59128 PROPERTY TAXES	11,880	11,204	11,428
59139 CONFERENCE COSTS	0	1,147	1,147
Other Total	14,380	21,029	17,751
Salaries and Wages			
51083 REGULAR SALARIES	1,146,472	416,833	427,885
51084 OVERTIME SALARIES	6,630	3,565	3,595
Salaries and Wages Total	1,153,102	420,398	431,480
Utilities			
53130 TELEPHONE	220	574	580
Utilities Total	220	574	580
	1,243,152	497,196	504,816
Net Total	(1,243,152)	(497,196)	(504,816)

Costing Center Summary

Costing Center: UTILITY PENALTIES

Previous Costing Center: UTILITY PENALTIES

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 0735

Department: TREASURY UTILITIES

Approved: No

Stage: Council Review

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:

Outlook:

Costing Center Summary

Costing Center: UTILITY PENALTIES

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Revenues			
Other Income			
47990 RECEIPTS - UTILITY	90,000	80,000	80,000
Other Income Total	90,000	80,000	80,000
	90,000	80,000	80,000
Net Total	90,000	80,000	80,000

Costing Center Summary

Costing Center: LIFT STATIONS

Previous Costing Center: LIFT STATIONS

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 0856

Department: ENGINEERING UTILITIES

Approved: No

Stage: Council Review

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 - Hilton, Elderwood, South End, College, Dike Pump, and the Airport.

Outlook:

Costing Center Summary

Costing Center: LIFT STATIONS

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Expenditures			
Contract Services			
52028 GENERAL INSURANCE	5,139	4,056	4,178
52081 EXTERNAL EQUIPMENT RENTAL	1,500	20,000	20,000
Contract Services Total	6,639	24,056	24,178
Materials and Supplies			
54099 PARTS AND MATERIALS	40,000	65,000	70,000
54104 DIESEL (VEHICLE)	0	0	0
54129 DIESEL (OPERATING)	0	2,200	2,300
Materials and Supplies Total	40,000	67,200	72,300
Salaries and Wages			
51084 OVERTIME SALARIES	0	0	0
Salaries and Wages Total	0	0	0
Utilities			
53046 POWER	40,800	42,000	42,448
53130 TELEPHONE	2,600	3,400	3,400
53150 WATER	300	210	215
Utilities Total	43,700	45,610	46,063
	90,339	136,866	142,541
Net Total	(90,339)	(136,866)	(142,541)

Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS

Previous Costing Center: MAINTENANCE
OPERATIONS

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 0816

Department: ENGINEERING UTILITIES

Approved: No

Stage: Council Review

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the costs for routine and preventative maintenance at the Water Treatment Facility, Municipal Pre-Treatment Facility, Water Reclamation Facility and ancillary facilities.

Comments:

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:

Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Expenditures			
Benefits			
51122 BOOT ALLOWANCE	880	880	880
Benefits Total	880	880	880
Equipment Purchases			
59036 SAFETY EQUIPMENT	3,000	3,500	4,985
Equipment Purchases Total	3,000	3,500	4,985
Materials and Supplies			
54103 GASOLINE #2 (VEHICLE)	6,000	6,240	6,240
54104 DIESEL (VEHICLE)	2,300	2,600	2,600
Materials and Supplies Total	8,300	8,840	8,840
Other			
51141 TRAINING & DEVELOPMENT COSTS	5,000	5,200	5,299
59059 MEMBERSHIP	74	76	80
59080 INTERNAL EQUIPMENT RENTAL	15,200	12,300	12,300
59139 CONFERENCE COSTS	5,000	5,150	5,146
59993 EQUIPMENT CAPITAL CONTRIBUTION	29,750	30,750	30,750
Other Total	55,024	53,476	53,575
Salaries and Wages			
51083 REGULAR SALARIES	418,191	0	0
51084 OVERTIME SALARIES	12,000	0	0
51090 SHIFT DIFFERENTIAL	0	0	0
51698 FLOOD OVERTIME	0	0	0
Salaries and Wages Total	430,191	0	0
Utilities			
53130 TELEPHONE	0	0	0
53445 CELLULAR TELEPHONE	4,000	4,000	5,796
Utilities Total	4,000	4,000	5,796
	501,395	70,696	74,076
Net Total	(501,395)	(70,696)	(74,076)

Costing Center Summary

Costing Center: MUNICIPAL PRE-TREATMENT PLANT

Previous Costing Center: MUNICIPAL PRE-TREATMENT PLANT

Budget Year: 2016

Division: WATER AND WASTEWATER

Accounting Reference: 0850

Department: ENGINEERING UTILITIES

Approved: No

Stage: Council Review

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the costs of operating and maintaining the Municipal Wastewater Pre-treatment facility located at 4040 Victoria Ave East. Costs include operating staff and administrative salaries, process equipment operating maintenance costs, and costs associated with Industrial Monitoring program.

Comments:

The staff continue to try and find efficiencies in the operation of the facility which may result in cost savings since transitioning to just a pre-treatment facility. Increase in the operating cost from 2015 to 2016 is due in large part to the beginning of the debenture payments for the Phase 3 upgrades. This debenture has a 16 year term, with payments in 2016 to 2031 inclusive.

Revenues recorded in this account are the septic disposal fees charged to septic haulers for discharging at the septic receiving station.

Outlook:

Costing Center Summary

Costing Center: MUNICIPAL PRE-TREATMENT PLANT

		2015 Approved Budget	2016 Approved Budget	2017 Forecast
Revenues				
User Fees and Sales of Goods				
47309	SEPTIC DISPOSAL DUMP FEES	0	70,000	72,000
47506	SCRAP METAL SALES	0	0	0
User Fees and Sales of Goods Total		0	70,000	72,000
		0	70,000	72,000
Expenditures				
Benefits				
51122	BOOT ALLOWANCE	900	990	990
Benefits Total		900	990	990
Contract Services				
52015	CONTRACTS	23,000	61,000	61,000
52019	CONSULTING FEES	115,000	115,000	15,000
52028	GENERAL INSURANCE	12,125	13,348	13,748
52029	LIABILITY INSURANCE	6,583	7,547	7,773
52032	VEHICLE INSURANCE	100	100	100
52049	LABORATORY TESTING	22,000	27,000	40,000
52081	EXTERNAL EQUIPMENT RENTAL	50,000	10,000	12,000
52113	LABORATORY	15,000	15,000	24,000
52696	FLOOD CONTRACTS		0	0
Contract Services Total		243,808	248,995	173,622
Debenture Debt Servicing Costs				
57438	DEBENTURE DEBT PRINCIPAL	278,917	1,004,694	786,474
57439	DEBENTURE DEBT INTEREST	135,503	206,148	424,238
Debenture Debt Servicing Costs Total		414,420	1,210,842	1,210,712
Equipment Purchases				
54410	EQUIPMENT PURCHASES	9,000	0	0
59036	SAFETY EQUIPMENT	5,000	10,000	10,000
Equipment Purchases Total		14,000	10,000	10,000
Materials and Supplies				
54021	FREIGHT		0	0
54099	PARTS AND MATERIALS	102,800	125,000	130,000
54103	GASOLINE #2 (VEHICLE)	10,000	3,160	3,160
54104	DIESEL (VEHICLE)	1,000	2,830	2,830
54693	FLOOD PARTS & MATERIALS		0	0
Materials and Supplies Total		113,800	130,990	135,990
Other				
51141	TRAINING & DEVELOPMENT COSTS	15,000	15,000	15,000

Costing Center Summary

<i>Costing Center: MUNICIPAL PRE-TREATMENT PLANT</i>				
59050	MAINTENANCE OF GROUNDS	15,000	15,000	25,000
59059	MEMBERSHIP	62,000	77,000	77,000
59080	INTERNAL EQUIPMENT RENTAL	7,600	3,100	3,100
59138	BUSINESS TRAVEL	500	300	300
59139	CONFERENCE COSTS	16,000	18,000	18,000
59241	SPECIAL PROGRAMS	60,000	0	0
59248	DISPOSAL SITE CHARGE	10,000	10,000	10,000
59923	PROCESS MAINT-MWWTF		0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	13,100	6,000	6,000
Other Total		199,200	144,400	154,400
Salaries and Wages				
51083	REGULAR SALARIES	489,505	0	0
51084	OVERTIME SALARIES	8,570	10,000	30,000
51090	SHIFT DIFFERENTIAL	3,784	3,860	3,937
51231	INTERNAL SALARIES		0	0
51698	FLOOD OVERTIME		0	0
Salaries and Wages Total		501,859	13,860	33,937
Transfers to/from Internal Accounts				
59334	INTERNAL CHARGES		0	0
59997	TRANSFER FR RESERVES	(100,000)	(100,000)	0
Transfers to/from Internal Accounts Total		(100,000)	(100,000)	0
Utilities				
53025	HEAT	70,000	85,000	111,427
53046	POWER	200,000	205,000	222,854
53130	TELEPHONE	5,400	2,700	2,700
53150	WATER	56,500	78,375	96,735
53295	RADIO COSTS		0	0
Utilities Total		331,900	371,075	433,716
		1,719,887	2,031,152	2,153,366
Net Total		(1,719,887)	(1,961,152)	(2,081,366)

Costing Center Summary

Costing Center: PURIFICATION & TREATMENT

Previous Costing Center: PURIFICATION &
TREATMENT

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 0780

Department: ENGINEERING UTILITIES

Approved: No

Stage: Council Review

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

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Expenditures			
Contract Services			
52049 LABORATORY TESTING	45,000	45,000	46,350
52113 LABORATORY	10,000	14,000	14,420
Contract Services Total	55,000	59,000	60,770
Materials and Supplies			
54021 FREIGHT	0	0	0
54108 SULPHATE OF ALUMINA	220,000	223,250	236,900
54109 CHLORINE	56,785	49,405	51,500
54110 SODA ASH	290,000	404,740	386,250
54111 LIME	600,000	693,605	710,700
54112 ACTIVE CARBON	45,000	54,770	56,650
54114 FLUORIDATION	14,360	14,960	14,420
54115 POLYMERS-ANIONIC	96,670	90,280	97,850
54116 POTASSIUM PERMANGANATE	10,000	820	10,300
54117 FERRIC SULPHATE	10,000	15,000	15,450
54296 TRIAL CHEMICAL	0	0	0
54653 CARBON DIOXIDE	105,000	135,000	139,050
59293 CYLINDER DEPOSITS	0	0	0
Materials and Supplies Total	1,447,815	1,681,830	1,719,070
	1,502,815	1,740,830	1,779,840
Net Total	(1,502,815)	(1,740,830)	(1,779,840)

Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS

Previous Costing Center: SEWAGE LAGOON
OPERATIONS

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 0855

Department: ENGINEERING UTILITIES

Approved: No

Stage: Council Review

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the costs of operating and maintaining the 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.

Comments:

Beginning in 2016, 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

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Revenues			
User Fees and Sales of Goods			
47303 MAPLE LEAF	90,000	0	0
47304 PFIZER	10,000	0	0
User Fees and Sales of Goods Total	100,000	0	0
	100,000	0	0
Expenditures			
Contract Services			
52015 CONTRACTS	350,000	350,000	350,000
52049 LABORATORY TESTING	2,000	4,000	4,400
52081 EXTERNAL EQUIPMENT RENTAL	2,000	2,000	2,000
Contract Services Total	354,000	356,000	356,400
Materials and Supplies			
54099 PARTS AND MATERIALS	5,000	5,000	8,300
Materials and Supplies Total	5,000	5,000	8,300
Other			
59128 PROPERTY TAXES	18	18	20
Other Total	18	18	20
Utilities			
53046 POWER	6,500	22,000	24,000
53130 TELEPHONE	450	450	450
Utilities Total	6,950	22,450	24,450
	365,968	383,468	389,170
Net Total	(265,968)	(383,468)	(389,170)

Costing Center Summary

Costing Center: UTILITY ADMIN ENGINEERING

Previous Costing Center: UTILITY ADMIN
ENGINEERING

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 0817

Department: ENGINEERING UTILITIES

Approved: No

Stage: Council Review

Manager: Patrick Pulak 729-2477

Description:

This cost center captures the salaries and operating costs for engineering administrative utility costs that were previously budgeted in the Treasury Utilities cost center. The appropriation of funds to the Water and Wastewater reserves is also recorded in this cost center. Revenues recorded here are generated from sewer and water installation permits.

Comments:

In 2016, we will be developing GIS and Asset Management Policy and Governance which will aid in formalizing the long term Capital Program.

Outlook:

Costing Center Summary

Costing Center: UTILITY ADMIN ENGINEERING

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Revenues			
Permits, Licenses and Fines			
47003 EXCAVATION PERMITS	0	22,000	22,000
Permits, Licenses and Fines Total	0	22,000	22,000
User Fees and Sales of Goods			
47506 SCRAP METAL SALES	0	500	500
User Fees and Sales of Goods Total	0	500	500
	0	22,500	22,500
Expenditures			
Benefits			
51122 BOOT ALLOWANCE	0	665	665
Benefits Total	0	665	665
Contract Services			
52015 CONTRACTS	0	300,000	150,000
52019 CONSULTING FEES	0	136,000	0
Contract Services Total	0	436,000	150,000
Equipment Purchases			
54410 EQUIPMENT PURCHASES	0	4,200	0
Equipment Purchases Total	0	4,200	0
Other			
51141 TRAINING & DEVELOPMENT COSTS	0	30,000	30,000
Other Total	0	30,000	30,000
Reserve Appropriation			
58541 WATER DISTRIBUTION B/L 6382	0	2,121,660	5,028,760
Reserve Appropriation Total	0	2,121,660	5,028,760
Salaries and Wages			
51083 REGULAR SALARIES	0	932,161	981,781
Salaries and Wages Total	0	932,161	981,781
Transfers to/from Internal Accounts			
59997 TRANSFER FR RESERVES	0	(361,000)	(150,000)
Transfers to/from Internal Accounts Total	0	(361,000)	(150,000)
	0	3,163,686	6,041,206
Net Total	0	(3,141,186)	(6,018,706)

Costing Center Summary

Costing Center: WATER RECLAMATION FACILITY

Previous Costing Center: WATER RECLAMATION FACILITY

Budget Year: 2016

Division: WATER AND WASTEWATER

Accounting Reference: 2466

Department: ENGINEERING UTILITIES

Approved: No

Stage: Council Review

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 updated in 2016 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:

Costing Center Summary

Costing Center: WATER RECLAMATION FACILITY

		2015 Approved Budget	2016 Approved Budget	2017 Forecast
Revenues				
User Fees and Sales of Goods				
47303	MAPLE LEAF	1,550,000	1,600,000	1,664,640
47304	PFIZER	170,000	170,000	173,400
User Fees and Sales of Goods Total		1,720,000	1,770,000	1,838,040
		1,720,000	1,770,000	1,838,040
Expenditures				
Benefits				
51122	BOOT ALLOWANCE	900	1,117	1,117
Benefits Total		900	1,117	1,117
Contract Services				
52015	CONTRACTS	35,000	135,000	135,000
52019	CONSULTING FEES	5,000	5,000	5,000
52028	GENERAL INSURANCE	14,409	17,967	18,506
52032	VEHICLE INSURANCE	500	500	500
52049	LABORATORY TESTING	150,000	175,000	180,000
52081	EXTERNAL EQUIPMENT RENTAL	10,000	7,000	7,000
52113	LABORATORY	60,000	70,000	75,000
Contract Services Total		274,909	410,467	421,006
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		0	0
54099	PARTS AND MATERIALS	200,000	200,000	200,000
54103	GASOLINE #2 (VEHICLE)	0	3,420	3,420
54104	DIESEL (VEHICLE)		0	0
54110	SODA ASH	340,000	350,000	300,000
54111	LIME		0	0
54119	COAGULANT	250,000	250,000	275,000
54121	NITROGEN	10,000	10,000	10,000
54122	CITRIC ACID	40,000	41,000	50,000
54123	SODIUM HYPOCHLORITE	15,000	15,000	20,000
54463	METHANOL	790,000	800,000	830,000
Materials and Supplies Total		1,645,000	1,669,420	1,688,420
Other				
51141	TRAINING & DEVELOPMENT COSTS	20,000	18,000	18,000
59003	ADVERTISING		0	0

Costing Center Summary

Costing Center: WATER RECLAMATION FACILITY

59050	MAINTENANCE OF GROUNDS	30,000	30,000	30,000
59080	INTERNAL EQUIPMENT RENTAL	5,800	11,200	11,200
59139	CONFERENCE COSTS	12,000	14,000	14,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	8,500	17,000	17,000
Other Total		76,300	90,200	90,200
Salaries and Wages				
51083	REGULAR SALARIES	804,282	1,493,247	1,523,371
51084	OVERTIME SALARIES	20,000	24,500	24,500
51090	SHIFT DIFFERENTIAL	2,601	2,653	2,706
Salaries and Wages Total		826,883	1,520,400	1,550,577
Transfers to/from Internal Accounts				
59001	SHOP RATE CHARGES	0	0	0
Transfers to/from Internal Accounts Total		0	0	0
Utilities				
53025	HEAT	5,000	162,000	170,000
53046	POWER	600,000	546,000	573,000
53130	TELEPHONE	6,000	6,000	8,500
53150	WATER	50,000	23,380	28,065
Utilities Total		661,000	737,380	779,565
		3,494,992	4,438,984	4,540,885
Net Total		(1,774,992)	(2,668,984)	(2,702,845)

Costing Center Summary

Costing Center: WATER TREATMENT FACILITY

Previous Costing Center: WATER TREATMENT
FACILITY

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 0815

Department: ENGINEERING UTILITIES

Approved: No

Stage: Council Review

Manager: Patrick Pulak 729-2477

Description:

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

Comments:

Outlook:

The aging Water Treatment Facility will require additional maintenance in order to continue to provide reliable operations. Two of the major challenges Proposedly 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

		2015 Approved Budget	2016 Approved Budget	2017 Forecast
Expenditures				
Benefits				
51122	BOOT ALLOWANCE	1,814	1,828	1,828
Benefits Total		1,814	1,828	1,828
Contract Services				
52015	CONTRACTS	557,500	658,600	676,768
52019	CONSULTING FEES	10,000	10,000	10,300
52028	GENERAL INSURANCE	22,738	25,684	26,454
52029	LIABILITY INSURANCE	15,025	17,227	17,744
52032	VEHICLE INSURANCE		0	0
52069	PRINTING COSTS	100	100	100
52081	EXTERNAL EQUIPMENT RENTAL	8,000	11,000	11,000
Contract Services Total		613,363	722,611	742,366
Equipment Purchases				
54410	EQUIPMENT PURCHASES	0	7,500	0
59036	SAFETY EQUIPMENT	8,000	8,000	8,500
Equipment Purchases Total		8,000	15,500	8,500
Materials and Supplies				
54021	FREIGHT		0	0
54099	PARTS AND MATERIALS	201,655	300,000	309,000
54103	GASOLINE #2 (VEHICLE)	11,000	5,000	5,200
54104	DIESEL (VEHICLE)		0	0
54129	DIESEL (OPERATING)	5,000	5,000	5,000
54693	FLOOD PARTS & MATERIALS		0	0
Materials and Supplies Total		217,655	310,000	319,200
Other				
51141	TRAINING & DEVELOPMENT COSTS	10,370	10,000	10,000
59003	ADVERTISING	0	1,000	1,000
59059	MEMBERSHIP	1,591	1,600	1,700
59080	INTERNAL EQUIPMENT RENTAL	3,800	3,100	3,100
59138	BUSINESS TRAVEL	1,000	500	500
59139	CONFERENCE COSTS	6,000	6,200	6,300
59241	SPECIAL PROGRAMS		0	0
59248	DISPOSAL SITE CHARGE	0	200	200
59993	EQUIPMENT CAPITAL CONTRIBUTION	9,100	6,000	6,000
Other Total		31,862	28,600	28,800
Salaries and Wages				
51083	REGULAR SALARIES	1,136,161	1,496,626	1,526,718
51084	OVERTIME SALARIES	24,124	21,690	22,004

Costing Center Summary

Costing Center: WATER TREATMENT FACILITY

51090	SHIFT DIFFERENTIAL	11,670	12,020	12,381
51231	INTERNAL SALARIES		0	0
51698	FLOOD OVERTIME		0	0
Salaries and Wages Total		1,171,955	1,530,336	1,561,103
Transfers to/from Internal Accounts				
59997	TRANSFER FR RESERVES	0	0	0
Transfers to/from Internal Accounts Total		0	0	0
Utilities				
53025	HEAT	150,000	155,000	160,000
53046	POWER	321,090	355,000	365,000
53130	TELEPHONE	7,120	7,400	7,600
53295	RADIO COSTS	950	950	950
53445	CELLULAR TELEPHONE		0	0
Utilities Total		479,160	518,350	533,550
		2,523,809	3,127,224	3,195,347
Net Total		(2,523,809)	(3,127,224)	(3,195,347)

Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS

Previous Costing Center: DOMESTIC SEWER
MAINS

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 1788

Department: OPERATIONS UTILITIES

Approved: No

Stage: Council Review

Manager: Ian Broome 729-2292

Description:

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

Comments:

Manhole maintenance is budgeted for every two years. This is where an outside contractor is hired to repair manholes.

Outlook:

With regular maintenance there will be fewer sewer main blockages. In 2016 the City will have three Sewer Cleaning trucks and already has a Large Camera Truck. These Cleaning trucks are in high demand because they do more than clean sewers, they expose high voltage cables, expose water services for excavation crew etc.

Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Expenditures			
Contract Services			
52015 CONTRACTS	50,000	0	60,000
52696 FLOOD CONTRACTS	0	0	0
Contract Services Total	50,000	0	60,000
Equipment Purchases			
54410 EQUIPMENT PURCHASES	0	10,000	0
Equipment Purchases Total	0	10,000	0
Materials and Supplies			
54062 LIABILITY CLAIMS	3,400	3,400	3,400
54099 PARTS AND MATERIALS	19,000	15,000	15,000
54104 DIESEL (VEHICLE)	28,000	24,000	24,000
54693 FLOOD PARTS & MATERIALS	0	0	0
Materials and Supplies Total	50,400	42,400	42,400
Other			
59080 INTERNAL EQUIPMENT RENTAL	20,150	20,500	20,500
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	88,850	62,975	62,975
Other Total	117,850	92,325	92,325
Salaries and Wages			
51083 REGULAR SALARIES	0	0	0
51084 OVERTIME SALARIES	0	0	0
51698 FLOOD OVERTIME	0	0	0
Salaries and Wages Total	0	0	0
Utilities			
53150 WATER	3,500	2,000	2,160
Utilities Total	3,500	2,000	2,160
	221,750	146,725	196,885
Net Total	(221,750)	(146,725)	(196,885)

Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES

Previous Costing Center: DOMESTIC SEWER SERVICES

Budget Year: 2016

Division: WATER AND WASTEWATER

Accounting Reference: 1783

Department: OPERATIONS UTILITIES

Approved: No

Stage: Council Review

Manager: Ian Broome 729-2292

Description:

This cost center covers all costs associated with the maintenance of sewer service lines from the 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:

Proposedly 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

	2015 Approved Budget	2016 Approved Budget	2017 Forecast	
Expenditures				
Contract Services				
52015	CONTRACTS	5,000	5,000	5,000
52081	EXTERNAL EQUIPMENT RENTAL	0	0	0
Contract Services Total		5,000	5,000	5,000
Materials and Supplies				
54062	LIABILITY CLAIMS	110,000	115,000	115,000
54099	PARTS AND MATERIALS	12,120	15,000	15,000
54104	DIESEL (VEHICLE)	5,000	5,350	5,350
Materials and Supplies Total		127,120	135,350	135,350
Other				
59080	INTERNAL EQUIPMENT RENTAL	2,500	8,000	8,000
59947	SOD RESTORATION	3,000	3,000	3,000
59948	PAVING RESTORATION	8,000	8,000	8,000
59949	CONCRETE RESTORATION	4,000	4,000	4,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	14,750	24,375	24,375
Other Total		32,250	47,375	47,375
Salaries and Wages				
51083	REGULAR SALARIES	0	0	0
Salaries and Wages Total		0	0	0
		164,370	187,725	187,725
Net Total		(164,370)	(187,725)	(187,725)

Costing Center Summary

Costing Center: HYDRANTS

Previous Costing Center: HYDRANTS

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 1782

Department: OPERATIONS UTILITIES

Approved: No

Stage: Council Review

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

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Revenues			
Other Income			
47990 RECEIPTS - UTILITY	281,600	257,600	257,600
Other Income Total	281,600	257,600	257,600
	281,600	257,600	257,600
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	30,000	32,000	32,000
54104 DIESEL (VEHICLE)	7,210	1,270	1,270
Materials and Supplies Total	37,210	33,270	33,270
Other			
59080 INTERNAL EQUIPMENT RENTAL	4,500	6,000	6,000
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	9,000	9,000	9,000
Other Total	31,000	32,500	32,500
Salaries and Wages			
51083 REGULAR SALARIES	0	0	0
Salaries and Wages Total	0	0	0
Utilities			
53150 WATER	700	819	885
Utilities Total	700	819	885
	71,426	69,105	69,171
Net Total	210,174	188,495	188,429

Costing Center Summary

Costing Center: UTILITY SUPERVISION

Previous Costing Center: UTILITY SUPERVISION

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 1785

Department: OPERATIONS UTILITIES

Approved: No

Stage: Council Review

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 (Continuing Education Units) through training courses and conferences to maintain their certification.

Outlook:

Costing Center Summary

Costing Center: UTILITY SUPERVISION

		2015 Approved Budget	2016 Approved Budget	2017 Forecast
Expenditures				
Benefits				
51100	UNIFORMS	3,000	3,000	3,000
51122	BOOT ALLOWANCE	2,585	2,310	2,310
51123	PROTECTIVE CLOTHING	7,000	7,000	7,500
51285	MEDICALS	350	350	350
Benefits Total		12,935	12,660	13,160
Capital Contribution				
10300	CAPITAL PROJECTS	49,000	0	0
Capital Contribution Total		49,000	0	0
Contract Services				
52015	CONTRACTS	1,600	1,600	1,600
52032	VEHICLE INSURANCE	0	0	0
Contract Services Total		1,600	1,600	1,600
Equipment Purchases				
54410	EQUIPMENT PURCHASES	0	6,750	0
Equipment Purchases Total		0	6,750	0
Materials and Supplies				
54099	PARTS AND MATERIALS	4,000	4,200	4,200
54103	GASOLINE #2 (VEHICLE)	3,500	2,680	2,680
Materials and Supplies Total		7,500	6,880	6,880
Other				
51141	TRAINING & DEVELOPMENT COSTS	15,000	15,000	15,000
59059	MEMBERSHIP	1,400	1,400	1,400
59080	INTERNAL EQUIPMENT RENTAL	5,700	3,100	3,100
59139	CONFERENCE COSTS	6,000	6,000	6,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	7,719	6,000	6,000
Other Total		35,819	31,500	31,500
Salaries and Wages				
51083	REGULAR SALARIES	1,639,996	1,827,348	1,884,991
51084	OVERTIME SALARIES	68,598	100,000	100,000
51090	SHIFT DIFFERENTIAL	450	450	450
Salaries and Wages Total		1,709,044	1,927,798	1,985,441
Transfers to/from Internal Accounts				
59997	TRANSFER FR RESERVES	0	0	0
Transfers to/from Internal Accounts Total		0	0	0
Utilities				
53130	TELEPHONE	14,520	14,264	14,264
53295	RADIO COSTS	8,535	8,535	8,535

Costing Center Summary

Costing Center: UTILITY SUPERVISION

Utilities Total	23,055	22,799	22,799
	1,838,953	2,009,987	2,061,380
Net Total	(1,838,953)	(2,009,987)	(2,061,380)

Costing Center Summary

Costing Center: WATER MAINS

Previous Costing Center: WATER MAINS

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 1777

Department: OPERATIONS UTILITIES

Approved: No

Stage: Council Review

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

	2015 Approved Budget	2016 Approved Budget	2017 Forecast	
Expenditures				
Contract Services				
52015	CONTRACTS	1,750	1,500	1,500
52081	EXTERNAL EQUIPMENT RENTAL	2,625	3,500	3,500
Contract Services Total		4,375	5,000	5,000
Materials and Supplies				
54062	LIABILITY CLAIMS	0	0	0
54099	PARTS AND MATERIALS	50,000	55,000	60,000
54103	GASOLINE #2 (VEHICLE)	12,500	10,275	10,275
54104	DIESEL (VEHICLE)	25,000	21,000	21,000
54880	GRAVEL	12,000	12,000	15,000
Materials and Supplies Total		99,500	98,275	106,275
Other				
59003	ADVERTISING	500	500	500
59080	INTERNAL EQUIPMENT RENTAL	58,700	51,100	51,100
59941	SOD RESTORATION	8,000	8,000	8,000
59942	PAVING RESTORATION	35,000	35,000	35,000
59943	CONCRETE RESTORATION	11,609	11,609	11,609
59993	EQUIPMENT CAPITAL CONTRIBUTION	157,410	122,810	122,810
Other Total		271,219	229,019	229,019
Salaries and Wages				
51083	REGULAR SALARIES	0	0	0
51084	OVERTIME SALARIES	0	0	0
Salaries and Wages Total		0	0	0
Transfers to/from Internal Accounts				
59001	SHOP RATE CHARGES	2,000	2,000	2,000
Transfers to/from Internal Accounts Total		2,000	2,000	2,000
Net Total		(377,094)	(334,294)	(342,294)

Costing Center Summary

Costing Center: WATER METERS

Previous Costing Center: WATER METERS

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 1779

Department: OPERATIONS UTILITIES

Approved: No

Stage: Council Review

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

		2015 Approved Budget	2016 Approved Budget	2017 Forecast
Expenditures				
Benefits				
51100	UNIFORMS	1,500	1,500	1,500
51122	BOOT ALLOWANCE	500	124	124
Benefits Total		2,000	1,624	1,624
Contract Services				
52015	CONTRACTS	0	17,862	17,862
Contract Services Total		0	17,862	17,862
Debenture Debt Servicing Costs				
57438	DEBENTURE DEBT PRINCIPAL	0	0	0
Debenture Debt Servicing Costs Total		0	0	0
Equipment Purchases				
54410	EQUIPMENT PURCHASES	0	16,000	0
Equipment Purchases Total		0	16,000	0
Materials and Supplies				
54062	LIABILITY CLAIMS	0	0	0
54099	PARTS AND MATERIALS	95,000	94,000	94,000
54103	GASOLINE #2 (VEHICLE)	10,000	4,700	4,700
54104	DIESEL (VEHICLE)	5,500	3,100	3,100
Materials and Supplies Total		110,500	101,800	101,800
Other				
59080	INTERNAL EQUIPMENT RENTAL	10,400	19,000	19,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	20,000	28,600	28,600
Other Total		30,400	47,600	47,600
Salaries and Wages				
51083	REGULAR SALARIES	40,201	38,860	39,637
51084	OVERTIME SALARIES	12,300	12,300	12,300
51090	SHIFT DIFFERENTIAL	200	200	200
Salaries and Wages Total		52,701	51,360	52,137
Transfers to/from Internal Accounts				
59001	SHOP RATE CHARGES	0	0	0
Transfers to/from Internal Accounts Total		0	0	0
		195,601	236,246	221,023
Net Total		(195,601)	(236,246)	(221,023)

Costing Center Summary

Costing Center: WATER SERVICES

Previous Costing Center: WATER SERVICES

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 1787

Department: OPERATIONS UTILITIES

Approved: No

Stage: Council Review

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. Revenues are generated from activities such as replacing water meters, thawing frozen water lines and providing services to contractors such as tapping of large valves and hook ups for hydrant boxes.

Comments:

This budget includes \$110,800 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:

Costing Center Summary

Costing Center: WATER SERVICES

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Revenues			
Other Income			
47999 REVENUE	35,000	35,500	35,500
Other Income Total	35,000	35,500	35,500
	35,000	35,500	35,500
Expenditures			
Contract Services			
52015 CONTRACTS	11,000	11,000	13,000
52050 LEAD TESTING	500	300	300
52081 EXTERNAL EQUIPMENT RENTAL	0	0	0
Contract Services Total	11,500	11,300	13,300
Materials and Supplies			
54062 LIABILITY CLAIMS	1,500	1,500	1,500
54099 PARTS AND MATERIALS	44,500	40,000	40,000
54103 GASOLINE #2 (VEHICLE)	7,000	3,350	3,350
54104 DIESEL (VEHICLE)	28,000	12,000	12,000
Materials and Supplies Total	81,000	56,850	56,850
Other			
59003 ADVERTISING	200	200	200
59080 INTERNAL EQUIPMENT RENTAL	36,900	27,200	27,200
59855 FROZEN WATER SERVICES	100,000	110,800	110,800
59954 SOD RESTORATION	19,500	19,500	19,500
59955 PAVING RESTORATION	15,000	20,500	20,500
59956 CONCRETE RESTORATION	22,000	22,000	22,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	95,914	57,000	57,000
Other Total	289,514	257,200	257,200
Salaries and Wages			
51083 REGULAR SALARIES	0	0	0
Salaries and Wages Total	0	0	0
Utilities			
53150 WATER	0	0	0
Utilities Total	0	0	0
	382,014	325,350	327,350
Net Total	(347,014)	(289,850)	(291,850)

Costing Center Summary

Costing Center: WATER VALVES

Previous Costing Center: WATER VALVES

Budget Year: 2016

Division: WATER AND
WASTEWATER

Accounting Reference: 1781

Department: OPERATIONS UTILITIES

Approved: No

Stage: Council Review

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

	2015 Approved Budget	2016 Approved Budget	2017 Forecast
Expenditures			
Equipment Purchases			
54410 EQUIPMENT PURCHASES	6,000	6,000	0
Equipment Purchases Total	6,000	6,000	0
Materials and Supplies			
54099 PARTS AND MATERIALS	15,500	15,500	15,500
54104 DIESEL (VEHICLE)	14,000	6,050	6,050
Materials and Supplies Total	29,500	21,550	21,550
Other			
59080 INTERNAL EQUIPMENT RENTAL	600	12,500	12,500
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	27,017	20,715	20,715
Other Total	38,317	43,915	43,915
Salaries and Wages			
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
	74,817	72,465	66,465
Net Total	(74,817)	(72,465)	(66,465)