



2025 OPERATING BUDGET (UTILITY FUND)

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FINANCE UTILITIES

Budget Manager: Troy Tripp, Director of Finance

Overview

This department reflects the revenues generated from water sales to the various classifications of consumers and includes bulk, consumption charges, and the flat meter service charge. As well as rate rider revenue which offsets chemical building debt payments, and deficit recovery revenue which recovers prior period deficits.

Also included in this department are the costs associated with the water billing function; administrative overhead allocations, mostly salary allocations from Finance, Human Resources, Information Technology & Communications, and Risk Management departments; property tax allocations for City properties used for Utility purposes; and half of the financial audit cost. The utility vacancy allowance also resides in this department.

Objectives

Revised rates were implemented October 1, 2023 and increased in January 1, 2024 and 2025. A deficit application has been made to the PUB for the 2023 deficit however will not impact the 2025 budget.



FINANCE UTILITIES

Budget Manager: Troy Tripp, Director of Finance

Operating Costing Center Totals

Costing Center & Description	2025 Proposed	2024 Approved	2024 Revised
5860 - RATE REVENUES	31,215,939	27,329,899	26,877,945
6008 - UTILITY ADMINISTRATION	(740,585)	(723,832)	(835,780)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL	30,475,354	26,606,067	26,042,165

Budget Analysis

The rate revenues budget includes revised rates effective January 1, 2025, as approved through PUB Board Order 119/23. The budget assumes similar consumption volumes to 2024.

Similar to the general fund, the utility fund introduced a salary vacancy allowance in 2023. This allowance is accounted for in a central account within Utility Administration. This allowance recognizes that the Utility will experience vacancies and salary savings, but the specific costing centers that will be affected are unknown at the budgeting stage.

An increase in consulting fees has been planned for the initiation of a new rate study for rates effective January 1, 2027.



Costing Center Budget Summary

Costing Center: RATE REVENUES

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Revenues				
Other Income				
46117 INTEREST ON OVERDUE ACCOUNTS	75,000	125,000	100,000	115,000
Other Income Total	75,000	125,000	100,000	115,000
Sale of Goods				
47940 BULK SALES	95,000	95,000	106,780	122,360
Sale of Goods Total	95,000	95,000	106,780	122,360
User Fees				
47910 METERED CONSUMPTION Water	13,990,104	13,818,150	15,988,690	18,144,165
47911 WATER DEFICIT RECOVERY	1,265,771	1,435,052	1,485,616	1,493,044
47912 METER SERVICE	1,130,110	1,100,110	1,199,084	1,268,058
47914 RATE RIDER REVENUE	1,145,856	1,145,856	1,145,856	1,151,585
47950 METERED CONSUMPTION Wastewater	10,893,829	10,593,829	12,675,529	14,529,516
47951 WASTEWATER DEFICIT RECOVERY	1,069,021	1,069,021	1,069,021	1,074,366
User Fees Total	29,494,691	29,162,018	33,563,796	37,660,734
Total Revenues	29,664,691	29,382,018	33,770,576	37,898,094
Expenditures				
Prior Year Deficit Recovery				
59998 DEFICIT RECOVERIES	2,334,792	2,504,073	2,554,637	2,567,410
Prior Year Deficit Recovery Total	2,334,792	2,504,073	2,554,637	2,567,410
Total Expenditures	2,334,792	2,504,073	2,554,637	2,567,410
Net Total	27,329,899	26,877,945	31,215,939	35,330,684
Percentage Change			14.22%	



Costing Center Budget Summary

Costing Center: UTILITY ADMINISTRATION

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	20,453	20,453	23,935	24,988
52019 CONSULTING FEES	5,000	44,350	40,000	5,000
52264 AUDITING FEES	23,005	23,005	23,540	24,075
52387 BANK PROCESSING FEES	1,500	2,100	500	500
Contract Services Total	49,958	89,908	87,975	54,563
Equipment Purchases				
54410 EQUIPMENT PURCHASES	700	1,700	1,101	1,101
Equipment Purchases Total	700	1,700	1,101	1,101
Materials and Supplies				
54068 POSTAGE	44,175	44,175	57,660	57,660
54099 PARTS AND MATERIALS	7,545	7,545	5,300	5,300
Materials and Supplies Total	51,720	51,720	62,960	62,960
Other Expense				
59003 ADVERTISING	547	547	544	560
59011 PUBLIC UTILITY BOARD FEES	100	250	1,650	150
59048 LUNCHEONS	0	100	0	0
59059 MEMBERSHIP	1,745	945	1,507	1,541
59098 SUBSCRIPTIONS	332	332	326	337
59128 PROPERTY TAXES	9,270	9,270	8,818	9,083
Other Expense Total	11,994	11,444	12,845	11,671
Overtime				
51084 OVERTIME SALARIES	4,790	7,290	5,056	5,209
Overtime Total	4,790	7,290	5,056	5,209
Professional Development				
51141 PROFESSIONAL DEVELOPMENT	3,582	3,582	4,626	4,765
Professional Development Total	3,582	3,582	4,626	4,765
Reserve Appropriation				
58506 OFFICE EQUIPMENT B/L 3656	3,000	3,000	3,000	3,000
Reserve Appropriation Total	3,000	3,000	3,000	3,000
Salaries and Wages				
51016 SALARY VACANCY ALLOWANCE	(165,000)	0	(254,500)	(178,000)
51083 REGULAR SALARIES	762,644	666,692	817,080	844,938
Salaries and Wages Total	597,644	666,692	562,580	666,938
Utilities				
53130 TELEPHONE	444	444	442	442
Utilities Total	444	444	442	442
Total Expenditures	723,832	835,780	740,585	810,648
Net Total	(723,832)	(835,780)	(740,585)	(810,648)
Percentage Change			2.31%	



WATER TREATMENT

Budget Manager: Alexia Stangherlin, Director of Utilities

Overview

The Water Treatment section is responsible for the operation of the Water Treatment Facility, 5 Booster Stations, 9th Street Reservoir and Groundwater Wells. The costs associated with operating and maintaining these facilities resides in 3 primary costing centers.

Objectives

The objectives of the Water Treatment budget include:

- Meeting the requirements of the Operating Licenses issued by the Province
 - Maintaining aging infrastructure in advance of future Capital upgrades
 - Training significant number of new staff members
 - Prioritizing items that must be coordinated with the Upgrade project
-



WATER TREATMENT

Budget Manager: Alexia Stangherlin, Director of Utilities

Operating Costing Center Totals

Costing Center & Description	2025 Proposed	2024 Approved	2024 Revised
0780 - PURIFICATION & TREATMENT	(2,777,000)	(2,848,000)	(2,739,107)
0814 - BOOSTER STATIONS	(325,956)	(310,092)	(271,592)
0815 - WATER TREATMENT FACILITY	(5,057,509)	(4,909,017)	(4,525,395)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL	(8,160,465)	(8,067,110)	(7,536,095)

Budget Analysis

The vast majority of the operating budget at the Water Treatment Facility is for utilities (natural gas & power), chemicals and contracts, the largest being for the Residuals Management Program which is the single largest expense in the account.

The cost of utility supplies and equipment has been trending upwards and is expected to continue in 2025.

Chemical usage for water treatment fluctuates throughout the year and is primarily affected by source water quality and water demand. Chemical tender prices continue to increase, as well, the transition from chlorine gas to sodium hypochlorite disinfection was completed in late 2022. Sodium hypochlorite is more costly but is much safer to handle. A budget line for chemical inventory carryover was introduced in 2023, in recognition of inventory that carried over from year to year.

A new Water Treatment Facility expansion is underway, in the meantime, the aging Water Treatment Facility requires additional maintenance in order to provide reliable operations in the short term. The budget allows for the replacement of several pieces of equipment and maintenance at the facilities and booster stations.

2025 operating projects and purchases include:

- Replacement of several pumps
- Tuning and assessing treatment equipment
- Replacement of truck fill pad
- Environmental Act License review



Costing Center Budget Summary

Costing Center: WATER TREATMENT FACILITY

		2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures					
Benefits					
51122	BOOT ALLOWANCE	1,819	1,548	1,819	1,819
51123	PROTECTIVE CLOTHING	6,000	6,000	6,000	6,500
Benefits Total		7,819	7,548	7,819	8,319
Contract Services					
52015	CONTRACTS	896,300	796,300	937,530	872,430
52019	CONSULTING FEES	25,000	20,000	55,000	35,000
52028	GENERAL INSURANCE	36,247	36,247	37,343	39,210
52029	LIABILITY INSURANCE	55,628	55,628	55,415	58,186
52032	VEHICLE INSURANCE	173	117	0	0
52069	PRINTING COSTS	400	100	400	500
52081	EXTERNAL EQUIPMENT RENTAL	5,000	3,000	5,000	5,000
52292	SOFTWARE LICENSES & MTNCE	0	0	17,000	17,200
Contract Services Total		1,018,748	911,392	1,107,688	1,027,526
Debenture Debt Servicing Costs					
57438	DEBENTURE PRINCIPAL	604,428	604,428	625,502	1,380,077
57439	DEBENTURE INTEREST	522,984	522,984	501,910	1,839,319
Debenture Debt Servicing Costs Total		1,127,412	1,127,412	1,127,413	3,219,396
Equipment Purchases					
54410	EQUIPMENT PURCHASES	65,000	48,000	7,000	0
59036	SAFETY EQUIPMENT	14,000	17,000	16,000	16,200
Equipment Purchases Total		79,000	65,000	23,000	16,200
Fleet Expense					
59080	FLEET EQUIP MAINTENANCE	8,400	8,400	12,200	12,706
59993	EQUIPMENT CAPITAL CONTRIBUTION	13,730	13,730	13,730	13,730
Fleet Expense Total		22,130	22,130	25,930	26,436
Fuel					
54103	GASOLINE (VEHICLE)	7,000	6,200	7,000	7,200
54128	GASOLINE (OPERATING)	1,500	200	1,000	1,000
54129	DIESEL (OPERATING)	7,000	6,000	6,000	6,200
Fuel Total		15,500	12,400	14,000	14,400
Materials and Supplies					
54099	PARTS AND MATERIALS	567,500	552,500	657,770	471,454
54118	OFFICE SUPPLIES	7,800	7,800	7,000	7,250
Materials and Supplies Total		575,300	560,300	664,770	478,704
Other Expense					
59003	ADVERTISING	2,000	2,000	2,000	2,000
59048	LUNCHEONS	650	650	650	650
59050	MAINTENANCE OF GROUNDS	0	0	9,000	99,300
59059	MEMBERSHIP	1,290	945	1,040	3,440
59241	SPECIAL PROGRAMS	5,000	5,000	5,000	5,000
Other Expense Total		8,940	8,595	17,690	110,390



Costing Center Budget Summary

Costing Center: WATER TREATMENT FACILITY

Overtime					
51084	OVERTIME SALARIES	40,000	100,000	70,000	70,000
Overtime Total		40,000	100,000	70,000	70,000
Professional Development					
51141	PROFESSIONAL DEVELOPMENT	35,000	25,000	30,000	30,000
Professional Development Total		35,000	25,000	30,000	30,000
Salaries and Wages					
51083	REGULAR SALARIES	1,432,514	1,219,176	1,451,267	1,518,966
51090	SHIFT DIFFERENTIAL	10,000	10,000	10,000	10,000
Salaries and Wages Total		1,442,514	1,229,176	1,461,267	1,528,966
Transfers to/from Internal Accounts					
59248	DISPOSAL SITE CHARGE	5,200	5,200	5,200	5,400
Transfers to/from Internal Accounts Total		5,200	5,200	5,200	5,400
Utilities					
53025	HEAT	235,000	165,000	198,000	205,000
53046	POWER	293,000	283,000	302,000	311,000
53130	TELEPHONE	3,103	3,103	2,732	2,809
53295	RADIO COSTS	350	138	0	0
Utilities Total		531,453	451,241	502,732	518,809
Total Expenditures		4,909,017	4,525,395	5,057,509	7,054,546
Net Total		(4,909,017)	(4,525,395)	(5,057,509)	(7,054,546)
Percentage Change				3.02%	



Costing Center Budget Summary

Costing Center: PURIFICATION & TREATMENT

		2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures					
Chemicals					
54108	SULPHATE OF ALUMINA	400,000	382,000	400,000	410,000
54110	SODA ASH	510,000	360,000	415,000	430,000
54111	LIME	955,000	955,000	975,000	988,000
54112	ACTIVE CARBON	105,000	110,739	75,000	78,000
54114	FLUORIDATION	50,000	35,427	45,000	47,000
54115	POLYMERS-ANIONIC	100,000	175,555	100,000	110,000
54116	POTASSIUM PERMANGANATE	15,000	10,886	15,000	15,000
54123	SODIUM HYPOCHLORITE	456,000	456,000	475,000	489,000
54130	PHOSPHORIC ACID	0	0	1,000	5,200
54134	SODIUM CHLORIDE	0	0	3,000	3,100
54200	CHEMICAL INVENTORY CARRYOVER	(150,000)	(150,000)	(150,000)	(150,000)
54653	CARBON DIOXIDE	320,000	300,000	330,000	340,000
Chemicals Total		2,761,000	2,635,607	2,684,000	2,765,300
Contract Services					
52049	LABORATORY TESTING	69,000	84,000	75,000	80,000
52113	LABORATORY SUPPLIES	18,000	19,500	18,000	18,000
Contract Services Total		87,000	103,500	93,000	98,000
Total Expenditures		2,848,000	2,739,107	2,777,000	2,863,300
Net Total		(2,848,000)	(2,739,107)	(2,777,000)	(2,863,300)
Percentage Change				(2.49%)	



Costing Center Budget Summary

Costing Center: BOOSTER STATIONS

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	32,982	57,982	68,800	39,960
52028 GENERAL INSURANCE	29,170	29,170	30,056	31,559
52081 EXTERNAL EQUIPMENT RENTAL	1,000	0	1,000	1,000
Contract Services Total	63,152	87,152	99,856	72,519
Fuel				
54129 DIESEL (OPERATING)	2,500	2,000	2,500	2,600
Fuel Total	2,500	2,000	2,500	2,600
Materials and Supplies				
54099 PARTS AND MATERIALS	123,000	81,000	100,100	102,200
Materials and Supplies Total	123,000	81,000	100,100	102,200
Utilities				
53046 POWER	120,000	100,000	122,000	126,000
53130 TELEPHONE	1,440	1,440	1,500	1,545
Utilities Total	121,440	101,440	123,500	127,545
Total Expenditures	310,092	271,592	325,956	304,864
Net Total	(310,092)	(271,592)	(325,956)	(304,864)
Percentage Change			5.12%	



WASTEWATER TREATMENT

Budget Manager: Alexia Stangherlin, Director of Utilities

Overview

The Wastewater Treatment section is responsible for the operation of the Water Reclamation Facility, Municipal Pre-Treatment Facility, 7 Lift Stations, and Lagoons. The costs associated with operating and maintaining these facilities resides in 4 primary costing centers.

Objectives

- The objectives of the Wastewater Treatment department include:
- Meeting the requirements of the operating licenses issued by the Province
 - Exploiting operational efficiencies
 - Maintaining aging infrastructure



WASTEWATER TREATMENT

Budget Manager: Alexia Stangherlin, Director of Utilities

Operating Costing Center Totals

Costing Center & Description	2025 Proposed	2024 Approved	2024 Revised
0850 - MUNICIPAL PRE-TREATMENT PLANT	(1,400,620)	(1,476,713)	(1,351,248)
0855 - SEWAGE LAGOON OPERATIONS	(719,310)	(666,220)	(630,209)
0856 - LIFT STATIONS	(274,675)	(292,251)	(234,551)
2466 - WATER RECLAMATION FACILITY	(3,526,573)	(3,443,661)	(3,573,477)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL	(5,921,178)	(5,878,846)	(5,789,486)

Budget Analysis

In 2025, it is expected that the City will receive increased recoveries from cost-sharing partners and septic haulers based on new rates.

Wastewater costs are expected to increase in 2025. Chemicals have increased slightly. Wastewater processes consume high power and natural gas with variable aeration and heating requirements. There is a slight increase in power and water costs based on historical use and projected rates. The cost of utility supplies has been trending upwards and is expected to continue in 2025.

The frequency of the water reclamation facility biosolids program out of the anaerobic basin has increased to annually a year ago. The sewage lagoon biosolids program also occurs annually. These program comprise a large portion of the departments contract services.

2025 operating projects and purchases include:

- telescoping lift at Kirkcaldy station
- replacement of spare pumps
- valve actuator replacements



Costing Center Budget Summary

Costing Center: MUNICIPAL PRE-TREATMENT PLANT

		2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Revenues					
User Fees					
47309	SEPTIC DISPOSAL FEES	150,000	250,000	250,000	255,000
User Fees Total		150,000	250,000	250,000	255,000
Total Revenues		150,000	250,000	250,000	255,000
Expenditures					
Contract Services					
52015	CONTRACTS	89,550	88,550	93,100	70,000
52019	CONSULTING FEES	5,000	0	5,000	5,000
52028	GENERAL INSURANCE	27,316	27,316	28,793	30,232
52029	LIABILITY INSURANCE	24,370	24,370	24,277	25,491
52032	VEHICLE INSURANCE	186	151	200	200
52049	LABORATORY TESTING	27,000	8,000	10,000	10,500
52081	EXTERNAL EQUIPMENT RENTAL	24,000	28,000	32,000	34,000
52113	LABORATORY SUPPLIES	5,000	11,000	12,000	12,000
Contract Services Total		202,423	187,388	205,370	187,423
Debenture Debt Servicing Costs					
57438	DEBENTURE PRINCIPAL	612,777	612,777	633,165	654,232
57439	DEBENTURE INTEREST	183,423	183,423	163,035	141,968
Debenture Debt Servicing Costs Total		796,200	796,200	796,200	796,200
Equipment Purchases					
59036	SAFETY EQUIPMENT	5,000	3,000	8,000	5,000
Equipment Purchases Total		5,000	3,000	8,000	5,000
Fuel					
54128	GASOLINE (OPERATING)	1,800	1,300	1,600	1,700
Fuel Total		1,800	1,300	1,600	1,700
Materials and Supplies					
54099	PARTS AND MATERIALS	135,000	145,000	135,000	139,000
54118	OFFICE SUPPLIES	1,500	1,500	1,500	1,550
Materials and Supplies Total		136,500	146,500	136,500	140,550
Other Expense					
59050	MAINTENANCE OF GROUNDS	6,000	8,000	7,000	7,500
59059	MEMBERSHIP	1,130	1,200	1,290	1,290
Other Expense Total		7,130	9,200	8,290	8,790
Salaries and Wages					
51231	INTERNAL SALARIES	2,200	2,200	2,200	2,200
Salaries and Wages Total		2,200	2,200	2,200	2,200
Transfers to/from Internal Accounts					
59248	DISPOSAL SITE CHARGE	15,000	15,000	15,000	15,500
Transfers to/from Internal Accounts Total		15,000	15,000	15,000	15,500
Utilities					
53025	HEAT	107,000	77,000	100,000	105,000
53046	POWER	203,000	213,000	217,000	218,000



Costing Center Budget Summary

Costing Center: MUNICIPAL PRE-TREATMENT PLANT				
53130	TELEPHONE	2,460	2,460	2,460
53150	WATER	148,000	148,000	159,000
Utilities Total		460,460	440,460	484,460
Total Expenditures		1,626,713	1,601,248	1,641,823
Net Total		(1,476,713)	(1,351,248)	(1,386,823)
Percentage Change			(5.15%)	



Costing Center Budget Summary

Costing Center: SEWAGE LAGOON OPERATIONS

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	646,000	616,000	701,000	706,000
Contract Services Total	646,000	616,000	701,000	706,000
Materials and Supplies				
54099 PARTS AND MATERIALS	12,000	12,000	12,300	12,700
Materials and Supplies Total	12,000	12,000	12,300	12,700
Other Expense				
59128 PROPERTY TAXES	20	9	10	10
Other Expense Total	20	9	10	10
Utilities				
53046 POWER	8,200	2,200	6,000	6,100
Utilities Total	8,200	2,200	6,000	6,100
Total Expenditures	666,220	630,209	719,310	724,810
Net Total	(666,220)	(630,209)	(719,310)	(724,810)
Percentage Change			7.97%	



Costing Center Budget Summary

Costing Center: LIFT STATIONS

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	56,185	31,185	26,375	27,306
52019 CONSULTING FEES	5,000	0	0	0
52028 GENERAL INSURANCE	12,566	12,566	12,950	13,598
52081 EXTERNAL EQUIPMENT RENTAL	1,000	0	1,000	1,000
Contract Services Total	74,751	43,751	40,325	41,904
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	0	0	0	884,040
57439 DEBENTURE INTEREST	0	0	0	1,626,340
Debenture Debt Servicing Costs Total	0	0	0	2,510,380
Materials and Supplies				
54099 PARTS AND MATERIALS	140,000	119,500	159,350	293,540
Materials and Supplies Total	140,000	119,500	159,350	293,540
Utilities				
53046 POWER	76,000	68,000	72,000	74,000
53150 WATER	1,500	3,300	3,000	3,000
Utilities Total	77,500	71,300	75,000	77,000
Total Expenditures	292,251	234,551	274,675	2,922,823
Net Total	(292,251)	(234,551)	(274,675)	(2,922,823)
Percentage Change			(6.01%)	



Costing Center Budget Summary

Costing Center: WATER RECLAMATION FACILITY

		2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Revenues					
User Fees					
47303	MAPLE LEAF	2,300,000	2,400,000	2,500,000	2,550,000
47304	PFIZER	30,000	30,000	30,000	30,000
User Fees Total		2,330,000	2,430,000	2,530,000	2,580,000
Total Revenues		2,330,000	2,430,000	2,530,000	2,580,000
Expenditures					
Benefits					
51122	BOOT ALLOWANCE	1,877	1,877	1,877	1,877
51123	PROTECTIVE CLOTHING	2,000	2,600	2,000	2,000
Benefits Total		3,877	4,477	3,877	3,877
Chemicals					
54110	SODA ASH	40,000	0	40,000	40,000
54119	COAGULANT	910,000	1,100,000	1,050,000	1,100,000
54121	NITROGEN	13,000	18,500	17,000	17,000
54122	CITRIC ACID	22,000	17,000	19,000	19,500
54123	SODIUM HYPOCHLORITE	12,000	11,000	13,000	13,000
54463	METHANOL	1,116,900	1,216,900	1,100,000	1,150,000
Chemicals Total		2,113,900	2,363,400	2,239,000	2,339,500
Contract Services					
52015	CONTRACTS	352,800	442,800	375,720	375,485
52019	CONSULTING FEES	22,000	5,000	20,000	10,000
52028	GENERAL INSURANCE	36,413	36,413	37,520	39,396
52032	VEHICLE INSURANCE	154	138	0	0
52049	LABORATORY TESTING	300,000	280,000	300,000	310,000
52081	EXTERNAL EQUIPMENT RENTAL	2,000	4,000	2,000	2,000
52113	LABORATORY SUPPLIES	90,000	100,000	110,000	115,000
52292	SOFTWARE LICENSES & MTNCE	0	0	17,000	17,200
Contract Services Total		803,367	868,351	862,240	869,081
Equipment Purchases					
54410	EQUIPMENT PURCHASES	25,000	22,651	0	0
59036	SAFETY EQUIPMENT	7,000	8,500	7,000	7,500
Equipment Purchases Total		32,000	31,151	7,000	7,500
Fleet Expense					
59080	FLEET EQUIP MAINTENANCE	24,800	24,800	24,000	25,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	23,193	23,193	26,837	31,201
Fleet Expense Total		47,993	47,993	50,837	56,201
Fuel					
54103	GASOLINE (VEHICLE)	12,000	9,200	12,500	12,700
54104	DIESEL (VEHICLE)	1,800	1,500	1,800	1,850
54129	DIESEL (OPERATING)	6,400	6,400	6,500	6,550
Fuel Total		20,200	17,100	20,800	21,100
Materials and Supplies					



Costing Center Budget Summary

Costing Center: WATER RECLAMATION FACILITY

54099	PARTS AND MATERIALS	505,000	557,000	563,250	525,750
54118	OFFICE SUPPLIES	9,200	9,200	10,000	10,000
Materials and Supplies Total		514,200	566,200	573,250	535,750
Other Expense					
59003	ADVERTISING	200	198	220	225
59050	MAINTENANCE OF GROUNDS	9,800	9,800	10,000	10,000
Other Expense Total		10,000	9,998	10,220	10,225
Overtime					
51084	OVERTIME SALARIES	30,000	40,000	30,000	30,000
Overtime Total		30,000	40,000	30,000	30,000
Professional Development					
51141	PROFESSIONAL DEVELOPMENT	33,000	14,000	33,000	33,000
Professional Development Total		33,000	14,000	33,000	33,000
Salaries and Wages					
51083	REGULAR SALARIES	1,482,324	1,363,807	1,531,481	1,579,505
51090	SHIFT DIFFERENTIAL	6,100	6,100	6,200	6,200
Salaries and Wages Total		1,488,424	1,369,907	1,537,681	1,585,705
Utilities					
53025	HEAT	23,000	19,400	21,000	21,500
53046	POWER	616,000	603,100	620,000	625,000
53130	TELEPHONE	2,700	1,700	2,668	2,748
53150	WATER	35,000	46,700	45,000	45,500
Utilities Total		676,700	670,900	688,668	694,748
Total Expenditures		5,773,661	6,003,477	6,056,573	6,186,687
Net Total		(3,443,661)	(3,573,477)	(3,526,573)	(3,606,687)
Percentage Change				2.41%	



UTILITY MAINTENANCE

Budget Manager: Alexia Stangherlin, Director of Utilities

Overview

The Utility Maintenance section is responsible for the maintenance of all water and wastewater treatment facilities, including: Water Treatment Facility, 5 Booster Stations, 9th Street Reservoir, Groundwater Wells, Water Reclamation Facility, Municipal Pre-Treatment Facility, 7 Lift Stations, and Lagoon infrastructure. The costs associated with maintaining these facilities primarily resides in the facility costing centers. Staff and resource requirements for Utility Maintenance reside in a single costing center, split evenly between water/wastewater.

Objectives

The objectives of the Utility Administration Engineering budget include:

- Meeting the needs of operations and their equipment to stay compliant with operating licences
 - Maintaining aging infrastructure in advance of future capital upgrades
 - Filing multiple vacancies and training new staff
 - Prioritizing items that must be coordinated with the upgrade projects at the Water Treatment Facility and lift stations
-

UTILITY MAINTENANCE

Budget Manager: Alexia Stangherlin, Director of Utilities

Operating Costing Center Totals

Costing Center & Description	2025 Proposed	2024 Approved	2024 Revised
0816 - MAINTENANCE OPERATIONS	(1,306,140)	(1,208,465)	(974,780)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL	(1,306,140)	(1,208,465)	(974,780)

Budget Analysis

In 2025, most increases are contractual or inflationary in nature. There are funds allocated to improve the inventory management of maintenance equipment allowing for remote access.



Costing Center Budget Summary

Costing Center: MAINTENANCE OPERATIONS

		2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures					
Benefits					
51122	BOOT ALLOWANCE	1,197	1,197	1,240	1,240
51123	PROTECTIVE CLOTHING	2,700	2,700	3,500	3,600
Benefits Total		3,897	3,897	4,740	4,840
Contract Services					
52015	CONTRACTS	2,400	1,200	0	0
52028	GENERAL INSURANCE	212	212	211	221
Contract Services Total		2,612	1,412	211	221
Equipment Purchases					
54410	EQUIPMENT PURCHASES	12,000	12,000	12,000	0
59036	SAFETY EQUIPMENT	3,200	3,700	3,200	3,330
Equipment Purchases Total		15,200	15,700	15,200	3,330
Fleet Expense					
59080	FLEET EQUIP MAINTENANCE	31,800	31,800	33,500	34,937
59993	EQUIPMENT CAPITAL CONTRIBUTION	46,878	46,878	54,878	59,239
Fleet Expense Total		78,678	78,678	88,378	94,176
Fuel					
54103	GASOLINE (VEHICLE)	9,200	7,500	9,500	9,700
54104	DIESEL (VEHICLE)	6,300	3,700	5,200	5,400
54125	DIESEL EXHAUST FLUID	100	100	100	100
Fuel Total		15,600	11,300	14,800	15,200
Materials and Supplies					
54118	OFFICE SUPPLIES	3,800	3,800	3,900	4,030
Materials and Supplies Total		3,800	3,800	3,900	4,030
Other Expense					
59003	ADVERTISING	0	104	0	0
59059	MEMBERSHIP	375	375	385	65
Other Expense Total		375	479	385	65
Overtime					
51084	OVERTIME SALARIES	0	1,201	0	0
Overtime Total		0	1,201	0	0
Professional Development					
51141	PROFESSIONAL DEVELOPMENT	14,500	9,800	13,000	13,400
Professional Development Total		14,500	9,800	13,000	13,400
Salaries and Wages					
51083	REGULAR SALARIES	1,070,801	846,966	1,162,221	1,196,055
51090	SHIFT DIFFERENTIAL	0	25	0	0
Salaries and Wages Total		1,070,801	846,991	1,162,221	1,196,055
Utilities					
53130	TELEPHONE	3,002	1,522	3,306	3,406
Utilities Total		3,002	1,522	3,306	3,406
Total Expenditures		1,208,465	974,780	1,306,140	1,334,723



Costing Center Budget Summary

Costing Center: MAINTENANCE OPERATIONS

Net Total	(1,208,465)	(974,780)	(1,306,140)	(1,334,723)
Percentage Change			8.08%	



UTILITY ADMINISTRATION ENGINEERING

Budget Manager: Alexia Stangherlin, Director of Utilities

Overview

The Utility component of Development Services is accounted for separate from the General Revenue costs. Services provided, primarily through the Engineering Department, include Asset Management, Development Review and Infrastructure Planning, and Design & Construction. Additional services include Utility management and regulatory support, as well as admin services. The Utility component of these work functions reside in a single costing center.

Objectives

The objectives of the Utility Administration Engineering budget include:

- Continuing with asset management programs related to Utility infrastructure
- Capitalizing on completed linear infrastructure models and supporting calibration efforts
- Training new staff members as they come on board
- Providing tools and equipment as required to improve Utility support services

UTILITY ADMINISTRATION ENGINEERING

Budget Manager: Alexia Stangherlin, Director of Utilities

Operating Costing Center Totals

Costing Center & Description	2025 Proposed	2024 Approved	2024 Revised
0817 - UTILITY ADMIN ENGINEERING	(11,124,253)	(7,939,994)	(7,768,535)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL	(11,124,253)	(7,939,994)	(7,768,535)

Budget Analysis

Investment in software and equipment used in modeling, inspections and asset management continue to be prominent tools in quality control and quality assurance of linear infrastructure. There are increased fees for the water and wastewater modelling software used by engineers.

In 2024, given the City's growing capital and infrastructure needs, a staff complement increase was recommended by Administration for 4 positions focusing on project management and contract administration, design and planning, inspections, and the advancement of asset management principles in the City's planning and budgeting cycles. These positions are partially allocated towards utility as well between 40% - 50%.

Development cost charge modeling indicates a significant reduction in revenues which flows through to fund reserves based on current fee structure.

The rate study indicated the need to increase reserve appropriations for future capital funding. This department includes the Utility Fund balancing reserve appropriations which are increased due to the fact there is currently no debt servicing costs for the Water Treatment Facility expansion or the Southwest Wastewater Servicing projects.

2025 operating projects include:

- The Sewer Back-up Subsidy Program will continue in 2024, through the combined transfer of funding from the Mitigation and Preparedness and Wastewater reserves.
- Southend Water Servicing Plan study to understand the limitations of water distribution system for development purposes funded from the Water Network DC reserve.
- A conceptual design for the expansion of the reservoir funded from the Water reserve.



Costing Center Budget Summary

Costing Center: UTILITY ADMIN ENGINEERING

		2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Revenues					
Income from Enterprises					
47395	WASTEWATER RES CONTRIBUTIONS	0	21,600	0	0
47396R	DC WWT RES (OFFSETTING)	64,355	95,522	91,884	584,022
47397R	DC WATER TREAT RES (OFFSETTING)	50,385	74,607	70,686	1,138,344
47398R	DC WW NETWORK RES (OFFSETTING)	292,850	292,850	252,530	720,730
47399R	DC WATER NETWORK RES (OFFSETTING)	92,258	92,258	79,295	68,436
Income from Enterprises Total		499,848	576,837	494,395	2,511,532
Permits, Licenses and Fines					
47003	EXCAVATION PERMITS	21,900	24,000	21,473	22,117
Permits, Licenses and Fines Total		21,900	24,000	21,473	22,117
Sale of Goods					
47506	SCRAP METAL SALES	0	1,901	0	0
Sale of Goods Total		0	1,901	0	0
Total Revenues		521,748	602,738	515,868	2,533,649
Expenditures					
Benefits					
51122	BOOT ALLOWANCE	1,055	1,055	1,097	1,097
51710	RETIREMENT BENEFITS	36,000	36,000	36,000	36,000
Benefits Total		37,055	37,055	37,097	37,097
Contract Services					
52015	CONTRACTS	360	360	360	90,360
52019	CONSULTING FEES	105,000	70,403	85,000	55,000
52019R	CONSULTING FEES (RES FUNDED)	200,000	50,000	500,000	0
52021R	CONDITION ASSESSMENTS (RES FUNDED)	0	0	0	600,000
52069	PRINTING COSTS	4,000	17,000	4,000	4,000
52162	MUNICIPAL BOARD FEES	1,200	0	1,200	1,200
52292	SOFTWARE LICENSES & MTNCE	104,490	92,575	103,260	106,810
Contract Services Total		415,050	230,338	693,820	857,370
Equipment Purchases					
54410	EQUIPMENT PURCHASES	17,500	19,200	12,600	36,000
59036	SAFETY EQUIPMENT	750	200	750	760
Equipment Purchases Total		18,250	19,400	13,350	36,760
Fleet Expense					
59080	FLEET EQUIP MAINTENANCE	13,200	13,200	12,000	12,495
59993	EQUIPMENT CAPITAL CONTRIBUTION	21,180	21,180	21,180	21,180
Fleet Expense Total		34,380	34,380	33,180	33,675
Fuel					
54103	GASOLINE (VEHICLE)	5,000	4,000	4,740	4,880
Fuel Total		5,000	4,000	4,740	4,880
Materials and Supplies					
54068	POSTAGE	0	2,450	0	0
54099	PARTS AND MATERIALS	15,000	12,000	15,450	15,920



Costing Center Budget Summary

Costing Center: UTILITY ADMIN ENGINEERING

54118	OFFICE SUPPLIES	1,500	1,500	1,545	1,590
Materials and Supplies Total		16,500	15,950	16,995	17,510
Other Expense					
59003	ADVERTISING	3,000	3,000	1,000	1,030
59048	LUNCHEONS	800	800	825	850
59059	MEMBERSHIP	79,827	79,827	79,898	80,046
59098	SUBSCRIPTIONS	0	0	42,000	42,000
59241	SPECIAL PROGRAMS	5,000	5,000	15,000	15,000
59241r	SPECIAL PROGRAMS (RES FUNDED)	97,702	97,702	110,000	0
Other Expense Total		186,329	186,329	248,723	138,926
Overtime					
51084	OVERTIME SALARIES	3,000	4,357	3,000	3,100
Overtime Total		3,000	4,357	3,000	3,100
Professional Development					
51141	PROFESSIONAL DEVELOPMENT	28,700	25,200	31,570	34,727
Professional Development Total		28,700	25,200	31,570	34,727
Reserve Appropriation					
58541	WATER DISTRIBUTION B/L 6382	3,000,000	3,000,000	5,125,221	4,101,993
58557	WASTEWATER DISTRIB B/L 6732	2,953,204	2,974,804	3,691,641	3,715,054
58560R	DC WWT (OFFSETTING)	64,355	95,522	91,884	584,022
58561R	DC WATER TREAT (OFFSETTING)	50,385	74,607	70,686	1,138,344
58563R	DC WW NETWORK (OFFSETTING)	292,850	292,850	252,530	720,730
58564R	DC WATER NETWORK (OFFSETTING)	92,258	92,258	79,295	68,436
Reserve Appropriation Total		6,453,052	6,530,041	9,311,257	10,328,579
Salaries and Wages					
51083	REGULAR SALARIES	1,558,276	1,428,073	1,854,141	1,861,076
Salaries and Wages Total		1,558,276	1,428,073	1,854,141	1,861,076
Transfers from Reserves					
59997R	TRANSFER FR RESERVES (OFFSETTING)	(297,702)	(147,702)	(610,000)	(600,000)
Transfers from Reserves Total		(297,702)	(147,702)	(610,000)	(600,000)
Utilities					
53130	TELEPHONE	3,852	3,852	2,247	3,600
Utilities Total		3,852	3,852	2,247	3,600
Total Expenditures		8,461,742	8,371,273	11,640,121	12,757,301
Net Total		(7,939,994)	(7,768,535)	(11,124,253)	(10,223,652)
Percentage Change				40.10%	



OPERATIONS UTILITIES

Budget Manager: Patrick Pulak, General Manager of Operations

Overview

This department includes the Utility component of operational services. This includes the maintenance of the utility storage garage. The building is used to house equipment for the Underground Utilities section of Public Works. The building is located in the compound at 900 Richmond Ave East.

Objectives

Our objective is to maintain the safe operation of the building and to provide a safe working environment for the staff.



OPERATIONS UTILITIES

Budget Manager: Patrick Pulak, General Manager of Operations

Operating Costing Center Totals

Costing Center & Description	2025 Proposed	2024 Approved	2024 Revised
1786 - UTILITY STORAGE GARAGE	(18,885)	(20,855)	(16,877)
1798 - OPERATIONS BY-LAW UT	-	(44,431)	(35,158)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL	(18,885)	(65,286)	(52,035)

Budget Analysis

The main change in this department is the reallocation of costs related to the City's Public Works Educator position. The position was formerly funded 50/50 between the General and Utility funds. The position has evolved to be focused entirely on General Fund items such as reducing contamination in solid waste collections, bin placement and tree trimming, thus funding a portion of activities from the utility was no longer warranted.



Costing Center Budget Summary

Costing Center: UTILITY STORAGE GARAGE

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	3,530	4,179	4,230	4,258
52016 SERVICE CALLS	0	2,498	0	0
Contract Services Total	3,530	6,677	4,230	4,258
Materials and Supplies				
54099 PARTS AND MATERIALS	150	800	155	159
Materials and Supplies Total	150	800	155	159
Utilities				
53025 HEAT	12,000	7,300	10,500	10,500
53150 WATER	5,175	2,100	4,000	4,500
Utilities Total	17,175	9,400	14,500	15,000
Total Expenditures	20,855	16,877	18,885	19,417
Net Total	(20,855)	(16,877)	(18,885)	(19,417)
Percentage Change			(9.45%)	



Costing Center Budget Summary

Costing Center: OPERATIONS BY-LAW UT

		2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures					
Benefits					
51100	UNIFORMS	250	250	0	0
51122	BOOT ALLOWANCE	61	61	0	0
Benefits Total		311	311	0	0
Equipment Purchases					
54410	EQUIPMENT PURCHASES	4,000	4,257	0	0
Equipment Purchases Total		4,000	4,257	0	0
Fleet Expense					
59080	FLEET EQUIP MAINTENANCE	3,200	3,200	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	3,240	3,240	0	0
Fleet Expense Total		6,440	6,440	0	0
Fuel					
54103	GASOLINE (VEHICLE)	2,500	2,500	0	0
Fuel Total		2,500	2,500	0	0
Materials and Supplies					
54099	PARTS AND MATERIALS	250	250	0	0
Materials and Supplies Total		250	250	0	0
Salaries and Wages					
51083	REGULAR SALARIES	30,717	21,217	0	0
Salaries and Wages Total		30,717	21,217	0	0
Utilities					
53130	TELEPHONE	182	152	0	0
53295	RADIO COSTS	32	32	0	0
Utilities Total		214	184	0	0
Total Expenditures		44,431	35,158	0	0
Net Total		(44,431)	(35,158)	0	0
Percentage Change				(100.00%)	



FLEET SERVICES UTILITIES

Budget Manager: Carla Richardson, Director of Transportation

Overview

This costing center recognizes and allocates the Utility's share of the fleet capital discount.

Objectives

User department contributions are calculated at full cost of replacing an asset and is set using assumptions for useful life, replacement cost, resale value, and inflation. Calculated Capital Contributions are discounted and a reduced amount appropriated to reserves to save for replacement based on the desired reserve funding level.



FLEET SERVICES UTILITIES

Budget Manager: Carla Richardson, Director of Transportation

Operating Costing Center Totals

Costing Center & Description	2025 Proposed	2024 Approved	2024 Revised
0701 - UTILITY FLEET EQUIPMENT	161,465	309,264	309,264
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL	161,465	309,264	309,264

Budget Analysis

The decrease in capital discount for Utility assets is consistent with the remainder of the Machinery & Equipment fleet.



Costing Center Budget Summary

Costing Center: UTILITY FLEET EQUIPMENT

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures				
Fleet Expense				
59994 EQUIPMENT CAPITAL DISCOUNT	(309,264)	(309,264)	(161,465)	(175,571)
Fleet Expense Total	(309,264)	(309,264)	(161,465)	(175,571)
Total Expenditures	(309,264)	(309,264)	(161,465)	(175,571)
Net Total	309,264	309,264	161,465	175,571
Percentage Change			(47.79%)	



UNDERGROUND UTILITIES

Budget Manager: Patrick Pulak, General Manager of Operations

Overview

The Underground Utilities department is responsible for the maintenance and repair of City of Brandon water distribution, wastewater collection and storm water infrastructure as well as storm and flood emergency responses.

Objectives

Operations Underderground Utilities department is a Maintenace department that strives to complete proactive preventative maintenance and repairs to critical utility infrastructure in timely, safe manner that extends the life cycle of city water and waste, and drainage infrastructure.



UNDERGROUND UTILITIES

Budget Manager: Patrick Pulak, General Manager of Operations

Operating Costing Center Totals

Costing Center & Description	2025 Proposed	2024 Approved	2024 Revised
1777 - WATER MAINS	(573,001)	(558,761)	(582,941)
1779 - WATER METERS	(180,587)	(168,671)	(165,571)
1781 - WATER VALVES	(126,714)	(94,064)	(103,464)
1782 - HYDRANTS	247,652	243,677	252,477
1783 - DOMESTIC SEWER SERVICES	(291,411)	(285,811)	(288,111)
1785 - UTILITY SUPERVISION	(2,403,511)	(2,252,059)	(2,182,019)
1787 - WATER SERVICES	(519,001)	(407,815)	(258,541)
1788 - DOMESTIC SEWER MAINS	(259,325)	(232,125)	(272,400)
	-	-	-
	-	-	-
	-	-	-
	-	-	-
TOTAL	(4,105,898)	(3,755,629)	(3,600,570)

Budget Analysis

This department includes 50% of 2 new equipment operator positions, aim at increasing the level of service for restoration projects. It is anticipated that the number of restorations completed in 2025 will increase substantially, reducing the backlog of outstanding sites. This initiative also includes funds for the rental of a mini excavator and trailer and materials used to carry out the work.

A significant increase in contracts can be attributed to an expected uptake in the lead service line removal program due to a new procedure that will be implemented in 2025.

On average 10 valves are scheduled to be replaced each year plus general maintenance. These valves are used to isolate sections of water main in maintenance and emergency situations. Continued maintenance and/or replacement of water valves will result in fewer residences and businesses being inconvenienced during unexpected water main shut offs.

There are funds included in domestic sewer services for homeowner's sewer line maintenance program due to tree roots. Currently the City allows two roto rooting claims per calendar year. A new internal process was implemented in 2020 which provides accurate historical data as the City continues to grow.

Funds are also allotted for increased water main and sewer main repairs resulting from recent condition assessments.



Costing Center Budget Summary

Costing Center: UTILITY SUPERVISION

		2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures					
Benefits					
51010	MISC EMPLOYEE ALLOWANCE	0	697	0	0
51100	UNIFORMS	4,000	4,000	4,000	4,000
51122	BOOT ALLOWANCE	2,778	2,778	2,778	2,778
51123	PROTECTIVE CLOTHING	8,200	12,200	8,500	8,500
51285	MEDICALS	1,500	800	1,500	1,500
Benefits Total		16,478	20,475	16,778	16,778
Contract Services					
52015	CONTRACTS	3,265	20,700	4,400	4,532
52028	GENERAL INSURANCE	5,552	6,674	5,299	5,564
52032	VEHICLE INSURANCE	620	620	0	0
52081	EXTERNAL EQUIPMENT RENTAL	0	0	47,000	47,000
Contract Services Total		9,437	27,994	56,699	57,096
Equipment Purchases					
54410	EQUIPMENT PURCHASES	0	1,038	0	0
Equipment Purchases Total		0	1,038	0	0
Fleet Expense					
59080	FLEET EQUIP MAINTENANCE	6,700	6,700	6,600	6,883
59993	EQUIPMENT CAPITAL CONTRIBUTION	7,780	7,780	7,780	7,780
Fleet Expense Total		14,480	14,480	14,380	14,663
Fuel					
54103	GASOLINE (VEHICLE)	6,000	6,400	6,180	6,365
Fuel Total		6,000	6,400	6,180	6,365
Materials and Supplies					
54099	PARTS AND MATERIALS	4,000	5,200	5,000	5,000
Materials and Supplies Total		4,000	5,200	5,000	5,000
Other Expense					
59048	LUNCHEONS	0	590	0	0
59059	MEMBERSHIP	3,129	3,129	2,908	2,908
Other Expense Total		3,129	3,719	2,908	2,908
Overtime					
51084	OVERTIME SALARIES	140,000	140,000	140,000	140,000
Overtime Total		140,000	140,000	140,000	140,000
Professional Development					
51141	PROFESSIONAL DEVELOPMENT	58,876	43,876	46,588	47,788
Professional Development Total		58,876	43,876	46,588	47,788
Salaries and Wages					
51083	REGULAR SALARIES	1,986,976	1,902,119	2,102,559	2,175,406
51090	SHIFT DIFFERENTIAL	125	125	50	50
Salaries and Wages Total		1,987,101	1,902,244	2,102,609	2,175,456
Transfers to/from Internal Accounts					
59248	DISPOSAL SITE CHARGE	2,500	6,500	2,500	2,500



Costing Center Budget Summary

Costing Center: UTILITY SUPERVISION

59334	INTERNAL CHARGES	3,492	3,492	3,267	3,327
Transfers to/from Internal Accounts Total		5,992	9,992	5,767	5,827
Utilities					
53130	TELEPHONE	5,016	5,016	5,016	5,166
53295	RADIO COSTS	1,550	1,585	1,585	1,585
Utilities Total		6,566	6,601	6,601	6,751
Total Expenditures		2,252,059	2,182,019	2,403,511	2,478,633
Net Total		(2,252,059)	(2,182,019)	(2,403,511)	(2,478,633)
Percentage Change				6.73%	



Costing Center Budget Summary

Costing Center: DOMESTIC SEWER MAINS

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	10,000	29,000	15,000	15,000
Contract Services Total	10,000	29,000	15,000	15,000
Fleet Expense				
59080 FLEET EQUIP MAINTENANCE	35,000	35,000	35,000	36,394
59993 EQUIPMENT CAPITAL CONTRIBUTION	122,225	122,225	122,225	157,612
Fleet Expense Total	157,225	157,225	157,225	194,006
Fuel				
54104 DIESEL (VEHICLE)	17,500	13,500	15,600	16,000
54125 DIESEL EXHAUST FLUID	200	475	500	500
Fuel Total	17,700	13,975	16,100	16,500
Materials and Supplies				
54099 PARTS AND MATERIALS	30,000	50,000	45,000	46,400
Materials and Supplies Total	30,000	50,000	45,000	46,400
Other Expense				
59967 RESTORATION	15,000	20,000	25,000	25,750
Other Expense Total	15,000	20,000	25,000	25,750
Utilities				
53150 WATER	2,200	2,200	1,000	1,000
Utilities Total	2,200	2,200	1,000	1,000
Total Expenditures	232,125	272,400	259,325	298,656
Net Total	(232,125)	(272,400)	(259,325)	(298,656)
Percentage Change			11.72%	



Costing Center Budget Summary

Costing Center: DOMESTIC SEWER SERVICES

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	2,000	4,000	4,000	4,000
Contract Services Total	2,000	4,000	4,000	4,000
Fleet Expense				
59080 FLEET EQUIP MAINTENANCE	28,500	28,500	30,600	31,948
59993 EQUIPMENT CAPITAL CONTRIBUTION	149,786	149,786	149,786	155,971
Fleet Expense Total	178,286	178,286	180,386	187,919
Fuel				
54104 DIESEL (VEHICLE)	2,500	2,800	2,500	2,575
54125 DIESEL EXHAUST FLUID	25	25	25	25
Fuel Total	2,525	2,825	2,525	2,600
Materials and Supplies				
54062 LIABILITY CLAIMS	92,000	92,000	92,000	94,000
54099 PARTS AND MATERIALS	6,000	6,000	7,500	7,700
Materials and Supplies Total	98,000	98,000	99,500	101,700
Other Expense				
59967 RESTORATION	5,000	5,000	5,000	5,150
Other Expense Total	5,000	5,000	5,000	5,150
Total Expenditures	285,811	288,111	291,411	301,369
Net Total	(285,811)	(288,111)	(291,411)	(301,369)
Percentage Change			1.96%	



Costing Center Budget Summary

Costing Center: HYDRANTS

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Revenues				
Other Income				
47990 RECEIPTS - UTILITY	340,965	340,965	349,440	361,634
Other Income Total	340,965	340,965	349,440	361,634
Total Revenues	340,965	340,965	349,440	361,634
Expenditures				
Contract Services				
52015 CONTRACTS	7,000	1,000	7,000	7,000
Contract Services Total	7,000	1,000	7,000	7,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	10,000	0	0
Equipment Purchases Total	0	10,000	0	0
Fleet Expense				
59080 FLEET EQUIP MAINTENANCE	13,000	13,000	11,700	12,188
59993 EQUIPMENT CAPITAL CONTRIBUTION	10,188	10,188	10,188	10,188
Fleet Expense Total	23,188	23,188	21,888	22,376
Fuel				
54104 DIESEL (VEHICLE)	3,100	3,500	3,900	4,000
Fuel Total	3,100	3,500	3,900	4,000
Materials and Supplies				
54099 PARTS AND MATERIALS	60,000	50,000	65,000	67,000
Materials and Supplies Total	60,000	50,000	65,000	67,000
Other Expense				
59967 RESTORATION	4,000	800	4,000	4,100
Other Expense Total	4,000	800	4,000	4,100
Total Expenditures	97,288	88,488	101,788	104,476
Net Total	243,677	252,477	247,652	257,158
Percentage Change			1.63%	



Costing Center Budget Summary

Costing Center: WATER MAINS

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Revenues				
Other Income				
47999 REVENUE	2,500	2,500	6,000	6,200
Other Income Total	2,500	2,500	6,000	6,200
Total Revenues	2,500	2,500	6,000	6,200
Expenditures				
Contract Services				
52015 CONTRACTS	90,000	80,000	100,000	103,000
52049 LABORATORY TESTING	10,000	7,000	8,000	8,000
52081 EXTERNAL EQUIPMENT RENTAL	9,000	9,000	9,000	9,000
Contract Services Total	109,000	96,000	117,000	120,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	14,750	34,750	13,600	11,200
Equipment Purchases Total	14,750	34,750	13,600	11,200
Fleet Expense				
59080 FLEET EQUIP MAINTENANCE	95,600	95,600	75,900	78,914
59993 EQUIPMENT CAPITAL CONTRIBUTION	181,241	181,241	188,401	188,401
Fleet Expense Total	276,841	276,841	264,301	267,315
Fuel				
54103 GASOLINE (VEHICLE)	13,500	8,500	10,700	11,000
54104 DIESEL (VEHICLE)	33,000	30,000	34,000	35,000
54125 DIESEL EXHAUST FLUID	170	350	400	400
Fuel Total	46,670	38,850	45,100	46,400
Materials and Supplies				
54099 PARTS AND MATERIALS	55,000	80,000	75,000	77,250
54880 GRAVEL	12,500	12,500	12,500	12,500
Materials and Supplies Total	67,500	92,500	87,500	89,750
Other Expense				
59967 RESTORATION	45,000	45,000	50,000	51,500
Other Expense Total	45,000	45,000	50,000	51,500
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	1,500	1,500	1,500	1,500
Transfers to/from Internal Accounts Total	1,500	1,500	1,500	1,500
Total Expenditures	561,261	585,441	579,001	587,665
Net Total	(558,761)	(582,941)	(573,001)	(581,465)
Percentage Change			2.55%	



Costing Center Budget Summary

Costing Center: WATER METERS

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	2,000	500	2,000	2,000
52028 GENERAL INSURANCE	1,122	1,122	1,118	1,174
Contract Services Total	3,122	1,622	3,118	3,174
Equipment Purchases				
54410 EQUIPMENT PURCHASES	4,000	4,000	6,000	3,000
Equipment Purchases Total	4,000	4,000	6,000	3,000
Fleet Expense				
59080 FLEET EQUIP MAINTENANCE	13,600	13,600	13,900	14,489
59993 EQUIPMENT CAPITAL CONTRIBUTION	18,849	18,849	20,069	22,232
Fleet Expense Total	32,449	32,449	33,969	36,721
Fuel				
54103 GASOLINE (VEHICLE)	13,700	12,500	14,100	14,500
54104 DIESEL (VEHICLE)	400	0	400	400
Fuel Total	14,100	12,500	14,500	14,900
Materials and Supplies				
54099 PARTS AND MATERIALS	115,000	115,000	123,000	126,500
Materials and Supplies Total	115,000	115,000	123,000	126,500
Total Expenditures	168,671	165,571	180,587	184,295
Net Total	(168,671)	(165,571)	(180,587)	(184,295)
Percentage Change			7.06%	



Costing Center Budget Summary

Costing Center: WATER SERVICES

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Revenues				
Other Income				
47999 REVENUE	50,000	50,000	50,000	50,000
Other Income Total	50,000	50,000	50,000	50,000
Total Revenues	50,000	50,000	50,000	50,000
Expenditures				
Contract Services				
52015 CONTRACTS	200,000	10,000	300,000	310,000
52050 LEAD TESTING	2,100	0	2,100	2,100
Contract Services Total	202,100	10,000	302,100	312,100
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	626	0	0
Equipment Purchases Total	0	626	0	0
Fleet Expense				
59080 FLEET EQUIP MAINTENANCE	27,400	27,400	25,700	26,573
59993 EQUIPMENT CAPITAL CONTRIBUTION	99,915	99,915	103,001	113,973
Fleet Expense Total	127,315	127,315	128,701	140,546
Fuel				
54103 GASOLINE (VEHICLE)	3,000	4,200	3,000	3,100
54104 DIESEL (VEHICLE)	15,300	13,800	15,100	15,500
54125 DIESEL EXHAUST FLUID	100	100	100	100
Fuel Total	18,400	18,100	18,200	18,700
Materials and Supplies				
54099 PARTS AND MATERIALS	40,000	62,500	45,000	46,350
Materials and Supplies Total	40,000	62,500	45,000	46,350
Other Expense				
59855 FROZEN WATER SERVICES	30,000	20,000	30,000	30,000
59967 RESTORATION	40,000	70,000	45,000	46,350
Other Expense Total	70,000	90,000	75,000	76,350
Total Expenditures	457,815	308,541	569,001	594,046
Net Total	(407,815)	(258,541)	(519,001)	(544,046)
Percentage Change			27.26%	



Costing Center Budget Summary

Costing Center: WATER VALVES

	2024 Approved Budget	2024 Revised Budget	2025 Current Budget	2026 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	0	2,000	2,000	2,000
Contract Services Total	0	2,000	2,000	2,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	7,000	0
Equipment Purchases Total	0	0	7,000	0
Fleet Expense				
59080 FLEET EQUIP MAINTENANCE	20,900	20,900	31,100	32,320
59993 EQUIPMENT CAPITAL CONTRIBUTION	21,014	21,014	29,464	29,464
Fleet Expense Total	41,914	41,914	60,564	61,784
Fuel				
54104 DIESEL (VEHICLE)	15,000	11,400	13,000	13,400
54125 DIESEL EXHAUST FLUID	150	150	150	150
Fuel Total	15,150	11,550	13,150	13,550
Materials and Supplies				
54099 PARTS AND MATERIALS	35,000	40,000	40,000	41,200
Materials and Supplies Total	35,000	40,000	40,000	41,200
Other Expense				
59967 RESTORATION	2,000	8,000	4,000	4,120
Other Expense Total	2,000	8,000	4,000	4,120
Total Expenditures	94,064	103,464	126,714	122,654
Net Total	(94,064)	(103,464)	(126,714)	(122,654)
Percentage Change			34.71%	