

Costing Center Summary

Costing Center: RATE REVENUES

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

Budget Year: 2014
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:

2011 was the final year of the Public Utilities Board (PUB) approved rates.

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

Outlook:

The PUB is generally supportive of single rate structures as proposed in the last City of Brandon rate study. It will be proposed that the City of Brandon continue to move toward a single water rate by the end of the coming period (2013).

Costing Center Summary

Costing Center: RATE REVENUES

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
User Fees and Sales of Goods			
47910 METERED CONSUMPTION Water	10,404,822	8,800,000	9,926,528
47912 METER SERVICE	865,000	875,000	872,960
47940 BULK SALES	35,000	40,000	42,000
47950 METERED CONSUMPTION Wastewater	4,341,448	3,780,000	3,969,000
User Fees and Sales of Goods Total	15,646,270	13,495,000	14,810,488
	15,646,270	13,495,000	14,810,488
Net Total	15,646,270	13,495,000	14,810,488

Costing Center Summary

Costing Center: *UTILITY ADMINISTRATION*

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

Budget Year: 2014
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 3 days each month related to stuffing bills). The other costs are mostly allocations of administrative overhead for IT, HR, engineering, safety, and Operations management.

Comments:

The Public Utilities Board (PUB) has recently issued guidelines where they encourage full costing of the Utility to calculate rates that demonstrate the value of the commodity. This means that they support allocation of costs that were historically funded by property taxes. This account includes personnel allocations. Other costs such as equipment charges are charged directly to the relevant utility operating accounts.

Outlook:

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

Costing Center Summary

Costing Center: UTILITY ADMINISTRATION

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Benefits			
51122 BOOT ALLOWANCE		0	0
Benefits Total	0	0	0
Contract Services			
52015 CONTRACTS	5,320	1,320	1,320
52069 PRINTING COSTS	1,000	1,000	1,000
52089 COMMISSION	200	200	200
Contract Services Total	6,520	2,520	2,520
Materials and Supplies			
54068 POSTAGE	33,590	38,350	39,530
54099 PARTS AND MATERIALS	5,000	5,000	5,000
Materials and Supplies Total	38,590	43,350	44,530
Other			
51141 TRAINING & DEVELOPMENT COSTS	500	500	500
56590 WATER ACCOUNTING AMORTIZATION - WATI		0	0
56595 WATER ACCOUNTING AMORTIZATION - WAS		0	0
59003 ADVERTISING	2,000	1,000	1,000
59011 PUBLIC UTILITY BOARD FEES	1,100	1,600	100
59128 TAXES ON CITY PROPERTY	0	13,400	13,400
Other Total	3,600	16,500	15,000
Salaries and Wages			
51083 REGULAR SALARIES	1,174,020	1,284,119	1,387,504
51084 OVERTIME SALARIES	1,000	1,000	1,000
Salaries and Wages Total	1,175,020	1,285,119	1,388,504
Utilities			
53130 TELEPHONE REGULAR	220	220	220
Utilities Total	220	220	220
	1,223,950	1,347,709	1,450,774
Net Total	(1,223,950)	(1,347,709)	(1,450,774)

Costing Center Summary

Costing Center: *UTILITY PENALTIES*

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

Budget Year: 2014
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:

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

Costing Center Summary

Costing Center: UTILITY PENALTIES

	2013 Approved Budget	2014 Current Budget	2015 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: INDUSTRIAL WWTF

Previous Costing Center: INDUSTRIAL WWTF
Division: WATER AND
Department: ENGINEERING UTILITIES
Stage: Council Review

Budget Year: 2014
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.

With the completion in 2013 of the upgrade to the facility, the operating costs are now shared between the City of Brandon, Maple Leaf, and Pfizer. An Industrial Services Agreement outlines the terms by which the costs are allocated to each user.

Comments:

With the completion of the upgrade, the facility now treats waste streams from three users. 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 2014 represents the first 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
User Fees and Sales of Goods			
47303 MAPLE LEAF	1,228,656	1,540,000	1,600,000
47304 PFIZER	461,086	365,000	380,000
User Fees and Sales of Goods Total	1,689,742	1,905,000	1,980,000
	1,689,742	1,905,000	1,980,000
Expenditures			
Benefits			
51122 BOOT ALLOWANCE	900	900	900
Benefits Total	900	900	900
Contract Services			
52015 CONTRACTS	70,000	35,000	35,000
52019 CONSULTING FEES	35,000	15,000	15,000
52028 FIRE INSURANCE	13,676	13,989	15,771
52032 VEHICLE INSURANCE	500	500	500
52049 LABORATORY TESTING	140,000	140,000	150,000
52081 EXTERNAL EQUIPMENT RENTAL	15,000	15,000	15,000
52113 LABORATORY	30,000	45,000	50,000
Contract Services Total	304,176	264,489	281,271
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	5,500	6,500	6,500
54099 PARTS AND MATERIALS	200,000	100,000	100,000
54103 GASOLINE #2 (VEHICLE)	3,751	8,000	8,320
54104 DIESEL (VEHICLE)	1,000	1,000	1,000
54110 SODA ASH	0	220,000	224,400
54111 LIME	60,000	0	0
54119 COAGULANT	220,000	320,000	326,400
54121 NITROGEN	10,000	15,000	15,300
54122 CITRIC ACID	86,000	86,000	87,720
54123 SODIUM HYPOCHLORITE	75,000	75,000	76,500
54463 METHANOL	620,000	760,000	710,000
Materials and Supplies Total	1,281,251	1,591,500	1,556,140
Other			
51141 TRAINING & DEVELOPMENT COSTS	20,000	20,000	20,000
59003 ADVERTISING	150	150	150
59014 WORK ORDERS		0	0
59050 MAINTENANCE OF GROUNDS	25,000	30,000	30,000
59080 INTERNAL EQUIPMENT RENTAL	0	4,750	4,750
59139 CONFERENCE COSTS	12,000	12,000	12,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	9,870	12,870
Other Total	57,150	76,770	79,770
Salaries and Wages			
51083 REGULAR SALARIES	687,889	786,449	805,478
51084 OVERTIME SALARIES	30,000	45,000	45,000

Costing Center Summary

Costing Center: INDUSTRIAL WWTF

51090	SHIFT DIFFERENTIAL	1,250	2,550	2,601
51184	DOUBLE OVERTIME		0	0
51231	INTERNAL SALARIES		0	0
Salaries and Wages Total		719,139	833,999	853,079
Transfers to/from Internal Accounts				
59001	SHOP RATE CHARGES		0	0
Transfers to/from Internal Accounts Total		0	0	0
Utilities				
53025	HEAT	21,600	60,000	61,200
53046	POWER	486,000	700,000	714,000
53130	TELEPHONE REGULAR	1,171	8,500	8,500
53131	TELEPHONE LONG DISTANCE		0	0
53150	WATER	150,000	50,000	50,000
Utilities Total		658,771	818,500	833,700
		3,031,387	3,596,158	3,614,861
Net Total		(1,341,645)	(1,691,158)	(1,634,861)

Costing Center Summary

Costing Center: *LIFT STATIONS*

Previous Costing Center: LIFT STATIONS

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2014

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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Contract Services			
52028 FIRE INSURANCE	4,878	4,990	5,625
52081 EXTERNAL EQUIPMENT RENTAL	1,500	1,500	1,500
Contract Services Total	6,378	6,490	7,125
Materials and Supplies			
54099 PARTS AND MATERIALS	56,000	56,000	56,000
54104 DIESEL (VEHICLE)	2,500	2,500	2,500
Materials and Supplies Total	58,500	58,500	58,500
Salaries and Wages			
51084 OVERTIME SALARIES	0	400	450
Salaries and Wages Total	0	400	450
Utilities			
53046 POWER	35,000	40,000	40,800
53130 TELEPHONE REGULAR	600	2,600	2,600
53150 WATER	1,900	2,100	2,184
Utilities Total	37,500	44,700	45,584
	102,378	110,090	111,659
Net Total	(102,378)	(110,090)	(111,659)

Costing Center Summary

Costing Center: MAINTENANCE OPERATIONS

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

Budget Year: 2014
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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Benefits			
51122 BOOT ALLOWANCE	300	720	720
Benefits Total	300	720	720
Equipment Purchases			
59036 SAFETY EQUIPMENT	4,429	6,455	6,455
Equipment Purchases Total	4,429	6,455	6,455
Materials and Supplies			
54103 GASOLINE #2 (VEHICLE)	0	9,000	9,683
Materials and Supplies Total	0	9,000	9,683
Other			
51141 TRAINING & DEVELOPMENT COSTS	4,708	4,849	4,995
59059 MEMBERSHIP	70	72	74
59080 INTERNAL EQUIPMENT RENTAL	0	14,400	14,400
59139 CONFERENCE COSTS	1,648	4,648	2,400
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	25,750	25,750
Other Total	6,426	49,719	47,619
Salaries and Wages			
51083 REGULAR SALARIES	417,705	409,422	422,499
51084 OVERTIME SALARIES	6,236	6,236	6,236
Salaries and Wages Total	423,941	415,658	428,735
Utilities			
53130 TELEPHONE REGULAR	2,266	0	0
53445 CELLULAR TELEPHONE	4,120	4,244	4,371
Utilities Total	6,386	4,244	4,371
	441,482	485,796	497,583
Net Total	(441,482)	(485,796)	(497,583)

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: 2014
Accounting Reference: 0758
Approved: No
Manager: Xlan Christiansen 729-2217

Description:

This cost center captures the revenues generated from sewer and water installation permits.

Comments:

In the recent past the development of land has seen an increase in the number of multifamily units and an increase in the number of dwelling unit being built on lands with no public right-of-way such as condominiums. This has resulted in a lower number of permit required and a corresponding drop in permit 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
Other Income			
47999 REVENUE		0	0
Other Income Total	0	0	0
Permits, Licenses and Fines			
47003 EXCAVATION PERMITS	20,000	20,000	20,000
Permits, Licenses and Fines Total	20,000	20,000	20,000
User Fees and Sales of Goods			
47506 SCRAP METAL SALES		0	0
User Fees and Sales of Goods Total	0	0	0
	20,000	20,000	20,000
Net Total	20,000	20,000	20,000

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: 2014
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 dumping of commercial septage to the lagoon.

Comments:

Outlook:

As we get a better understanding of the costs associated with treating septage waste, the rates will be increased on a simple cost recovery basis or higher. The outlook is that revenues generated from receiving septage waste will continue rise in the foreseeable future.

Costing Center Summary

Costing Center: MISC UTILITY REVENUES-WASTEWAT

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
Other Income			
47999 REVENUE		0	0
Other Income Total	0	0	0
Permits, Licenses and Fines			
47956 INDUSTRIAL SURCHARGES	12,000	0	0
Permits, Licenses and Fines Total	12,000	0	0
User Fees and Sales of Goods			
47309 SEPTIC DISPOSAL DUMP FEES	45,000	45,000	45,900
User Fees and Sales of Goods Total	45,000	45,000	45,900
	57,000	45,000	45,900
Net Total	(57,000)	45,000	45,900

Costing Center Summary

Costing Center: PURIFICATION & TREATMENT

Previous Costing Center: PURIFICATION &
Division: WATER AND
Department: ENGINEERING UTILITIES
Stage: Council Review

Budget Year: 2014
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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Contract Services			
52049 LABORATORY TESTING	56,779	58,482	60,237
52113 LABORATORY	11,696	12,047	12,408
Contract Services Total	68,475	70,529	72,645
Materials and Supplies			
54021 FREIGHT	2,500	2,575	2,652
54108 SULPHATE OF ALUMINA	229,690	224,030	230,751
54109 CHLORINE	64,247	62,702	64,583
54110 SODA ASH	238,342	269,654	277,744
54111 LIME	499,226	573,270	590,468
54112 ACTIVE CARBON	76,138	76,138	78,422
54114 FLUORIDATION	20,345	16,480	16,974
54115 POLYMERS-ANIONIC	74,655	99,065	102,037
54116 POTASSIUM PERMANGANATE	24,411	24,257	24,985
54117 FERRIC SULPHATE	29,150	14,276	14,704
54296 TRIAL CHEMICAL	10,300	10,609	10,927
54653 CARBON DIOXIDE	92,881	101,900	104,957
59293 CYLINDER DEPOSITS		0	0
Materials and Supplies Total	1,361,885	1,474,956	1,519,205
	1,430,360	1,545,486	1,591,850
Net Total	(1,430,360)	(1,545,486)	(1,591,850)

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: 2014

Accounting Reference: 2581

Approved: No

Manager: Xlan Christiansen 729-
2217

Description:

This cost center reflects the appropriation of funds to the Water Reserve and the Wastewater Reserve. These appropriations are based on the 10 year capital forecast.

Comments:

The Utility Rates are set in three year time periods with the current rate study examining the rate structure for the 2013-2015 period. The rates will allow for the funding of the reserves and ultimately the capital works.

Outlook:

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

Costing Center Summary

Costing Center: RES APPR-ENG WATER/WASTEWATER

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Reserve Appropriation			
58541 WATER DISTRIBUTION B/L 6382	2,000,000	0	850,000
58546 IWWTF EQUIP REPLACEM B/L 6623		0	0
58557 WASTEWATER DISTRIB B/L 6732		0	0
Reserve Appropriation Total	2,000,000	0	850,000
	2,000,000	0	850,000
Net Total	(2,000,000)	0	(850,000)

Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS

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

Budget Year: 2014
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 be decommissioned.

Comments:

With the completion of the Water Reclamation Facility in 2013, the cost share for the biosolids program will be cost shared between the City of Brandon, Maple Leaf and Pfizer. The biosolids program accounts for the majority of the costs associated with the operation of the lagoons.

Outlook:

The year 2014 will be the first full year that the operating costs of the lagoons, specifically for the biosolids storage cells, are proportioned out to Maple Leaf, Pfiizer and the City. Pfizer no longer will use Cell #4 and, as a result, will be decommissioned.

Costing Center Summary

Costing Center: SEWAGE LAGOON OPERATIONS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
User Fees and Sales of Goods			
47303 MAPLE LEAF	250,000	91,000	91,000
47304 PFIZER	31,000	12,000	12,000
User Fees and Sales of Goods Total	<u>281,000</u>	<u>103,000</u>	<u>103,000</u>
	281,000	103,000	103,000
Expenditures			
Contract Services			
52015 CONTRACTS	470,000	300,000	300,000
52019 CONSULTING FEES	20,000	20,000	20,000
52049 LABORATORY TESTING	4,500	0	0
52081 EXTERNAL EQUIPMENT RENTAL	2,000	2,000	2,000
Contract Services Total	<u>496,500</u>	<u>322,000</u>	<u>322,000</u>
Materials and Supplies			
54099 PARTS AND MATERIALS	8,000	8,000	8,100
Materials and Supplies Total	<u>8,000</u>	<u>8,000</u>	<u>8,100</u>
Other			
59128 TAXES ON CITY PROPERTY	0	15	15
Other Total	<u>0</u>	<u>15</u>	<u>15</u>
Utilities			
53046 POWER	5,500	5,500	5,665
53130 TELEPHONE REGULAR	450	450	450
Utilities Total	<u>5,950</u>	<u>5,950</u>	<u>6,115</u>
	510,450	335,965	336,230
Net Total	(229,450)	(232,965)	(233,230)

Costing Center Summary

Costing Center: WASTEWATER RECONSTRUCTION PROJECTS

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

Budget Year: 2014
Accounting Reference: 3959
Approved: No
Manager: Xlan Christiansen 729-2217

Description:

This cost center recognizes the funding of and expenses related to wastewater reconstruction work performed on streets and roads. The funds are all generated by Utility rates and do not include any Grant revenue.

Comments:

This reconstruction work consists of larger scale projects where complete blocks are reconstructed. Increased asset management activities will more accurately define needs in the short term.

Outlook:

As the management of our assets develops and grows, this costing center will become more significant and will likely grow in funding demand for wastewater collection needs. The financial needs of the wastewater treatment component will be satisfied by debenture issue.

Costing Center Summary

Costing Center: WASTEWATER RECONSTRUCTION PROJECTS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Capital Contribution			
10300 CAPITAL PROJECTS	40,000	0	0
Capital Contribution Total	<u>40,000</u>	<u>0</u>	<u>0</u>
Net Total	<u>(40,000)</u>	<u>0</u>	<u>0</u>

Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

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

Budget Year: 2014
Accounting Reference: 0850
Approved: No
Manager: Patrick Pulak 729-2477

Description:

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

Comments:

In the fall of 2013, the Municipal WWTP will begin operation as a pre-treatment facility all municipal waste flows prior to treatment at the Water Reclamation Facility (WRF). As such the 2014 operating budget reflects the lower complexity of the operation of the facility.

Outlook:

The 2014 budget will be the first full year that the facility is operated as a pre-treatment facility. It is anticipated 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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
User Fees and Sales of Goods			
47506 SCRAP METAL SALES		0	0
User Fees and Sales of Goods Total	0	0	0
	0	0	0
Expenditures			
Benefits			
51122 BOOT ALLOWANCE	1,500	900	1,500
Benefits Total	1,500	900	1,500
Contract Services			
52015 CONTRACTS	225,000	36,000	30,000
52019 CONSULTING FEES	135,000	157,500	15,000
52028 FIRE INSURANCE	11,508	11,772	13,271
52029 LIABILITY INSURANCE	6,456	6,391	6,391
52032 VEHICLE INSURANCE	100	100	100
52049 LABORATORY TESTING	50,000	25,000	25,000
52081 EXTERNAL EQUIPMENT RENTAL	18,000	10,000	10,000
52113 LABORATORY	24,000	15,000	15,000
Contract Services Total	470,064	261,763	114,762
Debenture Debt Servicing Costs			
57438 DEBENTURE DEBT PRINCIPAL	309,290	607,396	581,484
57439 DEBENTURE DEBT INTEREST	159,914	698,534	669,729
Debenture Debt Servicing Costs Total	469,204	1,305,930	1,251,213
Equipment Purchases			
59036 SAFETY EQUIPMENT	10,000	5,000	5,000
Equipment Purchases Total	10,000	5,000	5,000
Materials and Supplies			
54021 FREIGHT	4,800	4,800	4,800
54099 PARTS AND MATERIALS	200,000	100,000	100,000
54103 GASOLINE #2 (VEHICLE)	11,135	4,000	4,160
Materials and Supplies Total	215,935	108,800	108,960
Other			
51141 TRAINING & DEVELOPMENT COSTS	15,000	15,000	15,000
59014 WORK ORDERS		0	0
59050 MAINTENANCE OF GROUNDS	25,000	15,000	15,000
59059 MEMBERSHIP	62,000	62,000	62,000
59080 INTERNAL EQUIPMENT RENTAL	11,500	6,750	6,750
59138 BUSINESS TRAVEL - MILEAGE	2,000	500	500
59139 CONFERENCE COSTS	14,000	14,000	14,000
59241 SPECIAL PROGRAMS	90,000	0	0
59248 DISPOSAL SITE CHARGE	2,400	2,600	2,600
59993 EQUIPMENT CAPITAL CONTRIBUTION	21,458	11,470	14,470
Other Total	243,358	127,320	130,320
Salaries and Wages			
51083 REGULAR SALARIES	503,718	484,201	496,088
51084 OVERTIME SALARIES	30,000	30,000	30,000
51090 SHIFT DIFFERENTIAL	3,710	3,710	3,784

Costing Center Summary

Costing Center: WASTEWATER TREATMENT PLANT OPE

51186	STATUTORY PREMIUM	3,200	3,500	3,570
51231	INTERNAL SALARIES		0	0
Salaries and Wages Total		<u>540,628</u>	<u>521,411</u>	<u>533,442</u>
Transfers to/from Internal Accounts				
59334	INTERNAL CHARGES	(54,636)	(54,636)	0
59997	TRANSFER FR RESERVES	(270,000)	(120,000)	0
Transfers to/from Internal Accounts Total		<u>(324,636)</u>	<u>(174,636)</u>	<u>0</u>
Utilities				
53025	HEAT	100,000	65,000	65,000
53046	POWER	200,000	210,000	214,200
53130	TELEPHONE REGULAR	6,300	5,400	5,400
53131	TELEPHONE LONG DISTANCE		0	0
53150	WATER	30,000	35,000	36,400
53295	RADIO COSTS	0	200	0
53445	CELLULAR TELEPHONE	2,000	0	0
Utilities Total		<u>338,300</u>	<u>315,600</u>	<u>321,000</u>
		1,964,354	2,472,088	2,466,197
Net Total		(1,964,354)	(2,472,088)	(2,466,197)

Costing Center Summary

Costing Center: WATER RECONSTRUCTION PROJECTS

Previous Costing Center: WATER

Division: WATER AND

Department: ENGINEERING UTILITIES

Stage: Council Review

Budget Year: 2014

Accounting Reference: 3958

Approved: No

Manager: Xlan Christiansen 729-
2217

Description:

This cost center captures the cost of water reconstruction capital projects that are funded by Water Revenue.

Comments:

Outlook:

As the Asset Management System is further developed and advanced this funding source will gain in significance as well as size.

Costing Center Summary

Costing Center: WATER RECONSTRUCTION PROJECTS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Capital Contribution			
10300 CAPITAL PROJECTS	360,000	0	345,000
Capital Contribution Total	<u>360,000</u>	<u>0</u>	<u>345,000</u>
	360,000	0	345,000
Net Total	<u>(360,000)</u>	<u>0</u>	<u>(345,000)</u>

Costing Center Summary

Costing Center: WATER REVENUE PROJECTS

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

Budget Year: 2014
Accounting Reference: 3950
Approved: No
Manager: Xlan Christiansen 729-2217

Description:

This cost center captures the cost of capital projects that are funded by Water Revenue. Typical projects include new watermain and water distribution improvement as well as smaller scale water treatment process upgrades.

Comments:

Short term needs in 2012 will concentrate on watermain replacement.

Outlook:

As the management of our assets develops and grows, this costing center will become more significant and will likely grow in funding demand for watermain replacement. Water Treatment financial demands will be limited to quality improvements and maintenance of the status quo in terms of treatment facilities.

Costing Center Summary

Costing Center: WATER REVENUE PROJECTS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Capital Contribution			
10300 CAPITAL PROJECTS	500,000	300,000	225,000
Capital Contribution Total	<u>500,000</u>	<u>300,000</u>	<u>225,000</u>
Net Total	<u>(500,000)</u>	<u>(300,000)</u>	<u>(225,000)</u>

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: 2014
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

		2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures				
Benefits				
51122	BOOT ALLOWANCE	1,710	1,761	1,814
Benefits Total		1,710	1,761	1,814
Contract Services				
52015	CONTRACTS	910,000	582,000	598,099
52019	CONSULTING FEES	49,500	32,500	32,500
52028	FIRE INSURANCE	21,581	22,076	24,888
52029	LIABILITY INSURANCE	14,736	14,588	14,588
52069	PRINTING COSTS	550	567	583
52081	EXTERNAL EQUIPMENT RENTAL	5,800	5,974	6,153
52212	WORK ORDER CONTRACTS		0	0
52696	FLOOD CONTRACTS		0	0
Contract Services Total		1,002,167	657,704	676,812
Equipment Purchases				
59036	SAFETY EQUIPMENT	8,961	9,230	9,507
Equipment Purchases Total		8,961	9,230	9,507
Materials and Supplies				
54021	FREIGHT	6,600	10,648	10,967
54065	LIABILITY RECOVERIES		0	0
54099	PARTS AND MATERIALS	393,090	218,088	200,000
54103	GASOLINE #2 (VEHICLE)	10,689	1,689	1,817
54104	DIESEL (VEHICLE)	6,108	6,108	6,291
54129	DIESEL (OPERATING)		0	0
54693	FLOOD PARTS & MATERIALS		0	0
Materials and Supplies Total		416,487	236,533	219,076
Other				
51141	TRAINING & DEVELOPMENT COSTS	13,775	14,068	10,370
52231	INSURANCE RECOVERIES		0	0
59003	ADVERTISING	1,030	1,061	1,093
59014	WORK ORDERS		0	0
59059	MEMBERSHIP	1,500	1,545	1,591
59080	INTERNAL EQUIPMENT RENTAL	16,000	3,000	3,000
59138	BUSINESS TRAVEL - MILEAGE	1,689	1,740	1,792
59139	CONFERENCE COSTS	8,708	3,819	3,819
59241	SPECIAL PROGRAMS	0	22,000	0
59248	DISPOSAL SITE CHARGE	0	1,200	1,200
59993	EQUIPMENT CAPITAL CONTRIBUTION	39,448	7,600	7,600
Other Total		82,151	56,033	30,466
Salaries and Wages				
51083	REGULAR SALARIES	1,083,810	1,116,950	1,145,348
51084	OVERTIME SALARIES	14,785	15,081	15,382
51090	SHIFT DIFFERENTIAL	11,000	11,330	11,670
51186	STATUTORY PREMIUM	8,240	8,487	8,742
51231	INTERNAL SALARIES		0	0
Salaries and Wages Total		1,117,835	1,151,848	1,181,142
Utilities				
53025	HEAT	150,000	100,000	100,000

Costing Center Summary

Costing Center: WATER TREATMENT FACILITY OPERATIONS

53046	POWER	350,000	318,000	321,090
53130	TELEPHONE REGULAR	2,442	3,000	3,090
53131	TELEPHONE LONG DISTANCE		0	0
53295	RADIO COSTS	1,689	1,740	1,792
53445	CELLULAR TELEPHONE	1,740	2,400	3,120
Utilities Total		505,871	425,140	429,092
		3,135,181	2,538,249	2,547,908
Net Total		(3,135,181)	(2,538,249)	(2,547,908)

Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS

Previous Costing Center: DOMESTIC SEWER

Division: WATER AND

Department: OPERATIONS UTILITIES

Stage: Council Review

Budget Year: 2014

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:

The city maintains a four year maintenance program of cleaning sewer mains in order to mitigate any potential liability claims.

Outlook:

With regular maintenance there will be fewer sewer main blockages. The City has two Vactor trucks. These trucks are in high demand because they do more than clean sewers. As the City grows there will be a need to purchase an additional unit.

Costing Center Summary

Costing Center: DOMESTIC SEWER MAINS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Capital Contribution			
10300 CAPITAL PROJECTS		0	0
Capital Contribution Total	0	0	0
Contract Services			
52015 CONTRACTS	60,000	0	60,000
Contract Services Total	60,000	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	17,000	19,000	19,000
54104 DIESEL (VEHICLE)	18,305	20,135	22,148
54693 FLOOD PARTS & MATERIALS		0	0
Materials and Supplies Total	38,705	42,535	44,548
Other			
59080 INTERNAL EQUIPMENT RENTAL	21,333	17,500	17,500
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	82,713	93,750	93,750
Other Total	112,896	120,100	120,100
Salaries and Wages			
51083 REGULAR SALARIES	191,618	0	0
51084 OVERTIME SALARIES	8,100	0	0
51184 DOUBLE OVERTIME		0	0
51231 INTERNAL SALARIES		0	0
Salaries and Wages Total	199,718	0	0
Utilities			
53150 WATER	4,759	4,759	4,759
Utilities Total	4,759	4,759	4,759
	416,079	177,394	229,407
Net Total	(416,079)	(177,394)	(229,407)

Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES

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

Budget Year: 2014
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:

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

Outlook:

Costing Center Summary

Costing Center: DOMESTIC SEWER SERVICES

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
Conditional Government Transfers			
47510 PROVINCIAL GOVT		0	0
Conditional Government Transfers Total	0	0	0
	0	0	0
Expenditures			
Contract Services			
52015 CONTRACTS	5,000	5,000	5,000
Contract Services Total	5,000	5,000	5,000
Grants and Contributions			
55024 OTHER GRANTS		0	0
Grants and Contributions Total	0	0	0
Materials and Supplies			
54062 LIABILITY CLAIMS	107,000	117,700	123,585
54099 PARTS AND MATERIALS	15,851	15,851	15,851
54104 DIESEL (VEHICLE)	2,640	2,904	3,194
Materials and Supplies Total	125,491	136,455	142,630
Other			
59080 INTERNAL EQUIPMENT RENTAL	2,000	2,500	2,500
59947 SOD RESTORATION	4,000	4,000	4,000
59948 PAVING RESTORATION	10,000	10,000	10,000
59949 CONCRETE RESTORATION	5,000	5,000	5,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	17,500	14,750	14,750
Other Total	38,500	36,250	36,250
Salaries and Wages			
51083 REGULAR SALARIES	99,187	0	0
51084 OVERTIME SALARIES	3,500	0	0
51184 DOUBLE OVERTIME		0	0
51231 INTERNAL SALARIES		0	0
Salaries and Wages Total	102,687	0	0
	271,678	177,705	183,880
Net Total	(271,678)	(177,705)	(183,880)

Costing Center Summary

Costing Center: HYDRANTS

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

Budget Year: 2014
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.

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

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
Other Income			
47990 RECEIPTS - UTILITY	275,000	275,000	275,000
Other Income Total	275,000	275,000	275,000
	275,000	275,000	275,000
Expenditures			
Contract Services			
52015 CONTRACTS	0	2,516	2,516
Contract Services Total	0	2,516	2,516
Materials and Supplies			
54099 PARTS AND MATERIALS	30,138	30,183	35,200
54104 DIESEL (VEHICLE)	12,500	10,913	10,913
Materials and Supplies Total	42,638	41,096	46,113
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	11,040	0	9,800
Other Total	33,040	22,000	31,800
Salaries and Wages			
51083 REGULAR SALARIES	41,735	0	0
51084 OVERTIME SALARIES	2,101	0	0
Salaries and Wages Total	43,836	0	0
Utilities			
53150 WATER	0	700	700
Utilities Total	0	700	700
	119,514	66,312	81,129
Net Total	155,486	208,688	193,871

Costing Center Summary

Costing Center: *UTILITY SUPERVISION*

Previous Costing Center: UTILITY SUPERVISION

Division: WATER AND

Department: OPERATIONS UTILITIES

Stage: Council Review

Budget Year: 2014

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:

Costing Center Summary

Costing Center: UTILITY SUPERVISION

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Benefits			
51100 UNIFORMS	3,044	3,100	3,100
51122 BOOT ALLOWANCE	600	600	600
51123 PROTECTIVE CLOTHING	6,750	7,425	8,167
51285 MEDICALS	350	350	350
Benefits Total	10,744	11,475	12,217
Contract Services			
52015 CONTRACTS	800	1,600	1,600
Contract Services Total	800	1,600	1,600
Equipment Purchases			
54410 EQUIPMENT PURCHASES	0	7,500	0
Equipment Purchases Total	0	7,500	0
Materials and Supplies			
54062 LIABILITY CLAIMS		0	0
54099 PARTS AND MATERIALS	3,740	3,740	4,114
54103 GASOLINE #2 (VEHICLE)	3,500	3,850	3,850
Materials and Supplies Total	7,240	7,590	7,964
Other			
51141 TRAINING & DEVELOPMENT COSTS	15,000	15,000	15,000
59059 MEMBERSHIP	1,400	1,400	1,400
59080 INTERNAL EQUIPMENT RENTAL	3,500	3,600	3,600
59098 SUBSCRIPTIONS		0	0
59139 CONFERENCE COSTS	6,000	6,000	6,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	6,000	4,700	4,700
Other Total	31,900	30,700	30,700
Reserve Appropriation			
58541 WATER DISTRIBUTION B/L 6382		0	0
Reserve Appropriation Total	0	0	0
Salaries and Wages			
51083 REGULAR SALARIES	359,004	1,481,575	1,459,297
51084 OVERTIME SALARIES	0	67,498	69,598
51090 SHIFT DIFFERENTIAL	56	60	60
Salaries and Wages Total	359,060	1,549,133	1,528,955
Utilities			
53130 TELEPHONE REGULAR	12,000	13,200	14,520
53131 TELEPHONE LONG DISTANCE		0	0
53295 RADIO COSTS	7,150	7,865	8,651
Utilities Total	19,150	21,065	23,171
	428,894	1,629,063	1,604,607
Net Total	(428,894)	(1,629,063)	(1,604,607)

Costing Center Summary

Costing Center: WATER MAINS

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

Budget Year: 2014
Accounting Reference: 1777
Approved: No
Manager: Ian Broome 729-2292

Description:

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

Comments:

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

Outlook:

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

Costing Center Summary

Costing Center: WATER MAINS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Contract Services			
52015 CONTRACTS	1,750	1,750	1,750
52081 EXTERNAL EQUIPMENT RENTAL	2,500	2,625	2,757
Contract Services Total	4,250	4,375	4,507
Equipment Purchases			
54410 EQUIPMENT PURCHASES	5,000	0	0
Equipment Purchases Total	5,000	0	0
Materials and Supplies			
54099 PARTS AND MATERIALS	67,535	62,535	65,662
54103 GASOLINE #2 (VEHICLE)	4,299	6,299	6,929
54104 DIESEL (VEHICLE)	18,614	20,475	22,522
Materials and Supplies Total	90,448	89,309	95,113
Other			
54880 GRAVEL-C BASE	12,000	12,000	13,200
59003 ADVERTISING	3,000	3,000	3,000
59014 WORK ORDERS		0	0
59080 INTERNAL EQUIPMENT RENTAL	50,050	59,000	59,000
59941 SOD RESTORATION	9,500	9,500	9,500
59942 PAVING RESTORATION	35,000	35,000	35,000
59943 CONCRETE RESTORATION	14,000	14,000	14,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	117,532	153,410	158,410
Other Total	241,082	285,910	292,110
Salaries and Wages			
51083 REGULAR SALARIES	100,971	0	0
51084 OVERTIME SALARIES	21,000	0	0
51184 DOUBLE OVERTIME		0	0
51231 INTERNAL SALARIES		0	0
Salaries and Wages Total	121,971	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES	0	4,000	4,400
Transfers to/from Internal Accounts Total	0	4,000	4,400
	462,751	383,594	396,130
Net Total	(462,751)	(383,594)	(396,130)

Costing Center Summary

Costing Center: WATER METERS

Previous Costing Center: WATER METERS

Division: WATER AND

Department: OPERATIONS UTILITIES

Stage: Council Review

Budget Year: 2014

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:

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

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

Outlook:

Continued maintenance ensures that the City will have accurate water meter readings, and therefore supports the integrity and accountability of the water supply.

Costing Center Summary

Costing Center: WATER METERS

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Benefits			
51100 UNIFORMS	1,500	1,500	1,500
51122 BOOT ALLOWANCE	600	600	600
Benefits Total	2,100	2,100	2,100
Debenture Debt Servicing Costs			
57438 DEBENTURE DEBT PRINCIPAL		0	0
57439 DEBENTURE DEBT INTEREST		0	0
Debenture Debt Servicing Costs Total	0	0	0
Equipment Purchases			
54410 EQUIPMENT PURCHASES	60,000	20,000	0
Equipment Purchases Total	60,000	20,000	0
Materials and Supplies			
54099 PARTS AND MATERIALS	84,400	92,840	114,600
54103 GASOLINE #2 (VEHICLE)	10,000	14,000	14,000
54104 DIESEL (VEHICLE)	2,500	5,000	5,000
Materials and Supplies Total	96,900	111,840	133,600
Other			
59014 WORK ORDERS	1,000	0	0
59080 INTERNAL EQUIPMENT RENTAL	12,100	9,200	9,200
59139 CONFERENCE COSTS		0	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	18,830	15,250	21,250
Other Total	31,930	24,450	30,450
Salaries and Wages			
51083 REGULAR SALARIES	243,064	30,388	38,528
51084 OVERTIME SALARIES	12,300	12,300	12,300
51090 SHIFT DIFFERENTIAL	200	200	200
Salaries and Wages Total	255,564	42,888	51,028
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES	600	600	0
Transfers to/from Internal Accounts Total	600	600	0
	447,094	201,878	217,178
Net Total	(447,094)	(201,878)	(217,178)

Costing Center Summary

Costing Center: WATER SERVICES

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

Budget Year: 2014
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 \$221,800 that will be used to provide additional maintenance to water services that are subject to freezing. This expenditure will drastically reduce the need to leave taps running in the winter (in order to prevent frozen lines). The plan is to target 30 - 40 identified properties each year, and then place those water services lower into the ground to prevent freezing. Further, \$600,000 has been budgeted for the replacement of plastic water services with copper.

There has been an increase in water service leaks due to the aging infrastructure, particularly on plastic water services. Expenses will need to be increased to have ongoing replacement of these plastic service lines.

Outlook:

Costing Center Summary

Costing Center: WATER SERVICES

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Revenues			
Other Income			
42999 REVENUE		0	0
47999 REVENUE	25,000	25,000	25,000
Other Income Total	25,000	25,000	25,000
	25,000	25,000	25,000
Expenditures			
Contract Services			
52015 CONTRACTS	611,000	11,000	11,000
52050 LEAD TESTING	0	5,000	5,000
Contract Services Total	611,000	16,000	16,000
Materials and Supplies			
54062 LIABILITY CLAIMS	1,500	1,500	1,500
54099 PARTS AND MATERIALS	45,000	45,000	49,500
54103 GASOLINE #2 (VEHICLE)	7,200	7,200	7,200
54104 DIESEL (VEHICLE)	13,195	14,514	15,966
Materials and Supplies Total	66,895	68,214	74,166
Other			
59003 ADVERTISING	1,200	1,200	1,200
59080 INTERNAL EQUIPMENT RENTAL	23,417	20,000	20,000
59855 FROZEN WATER SERVICES	69,465	221,800	221,800
59954 SOD RESTORATION	19,500	19,500	19,500
59955 PAVING RESTORATION	20,500	20,500	20,500
59956 CONCRETE RESTORATION	22,000	22,000	22,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	40,260	110,460	110,460
Other Total	196,342	415,460	415,460
Salaries and Wages			
51083 REGULAR SALARIES	103,946	0	0
51084 OVERTIME SALARIES	6,497	0	0
51231 INTERNAL SALARIES		0	0
Salaries and Wages Total	110,443	0	0
Transfers to/from Internal Accounts			
59001 SHOP RATE CHARGES		0	0
Transfers to/from Internal Accounts Total	0	0	0
Utilities			
53150 WATER		0	0
Utilities Total	0	0	0
	984,680	499,674	505,626
Net Total	(959,680)	(474,674)	(480,626)

Costing Center Summary

Costing Center: WATER VALVES

Previous Costing Center: WATER VALVES

Division: WATER AND

Department: OPERATIONS UTILITIES

Stage: Council Review

Budget Year: 2014

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.

2011 includes a capital request of \$35,000 for a truck mounted operator which would assist in the maintenance program which in turn will assist in opening and closing valves.

Outlook:

Continued maintenance and/or replacement of water valves will result in fewer residences and businesses being inconvenienced during watermain shut offs.

Costing Center Summary

Costing Center: WATER VALVES

	2013 Approved Budget	2014 Current Budget	2015 Forecast
Expenditures			
Capital Contribution			
10300 CAPITAL PROJECTS		0	0
Capital Contribution Total	0	0	0
Equipment Purchases			
54410 EQUIPMENT PURCHASES	1,000	1,000	1,000
Equipment Purchases Total	1,000	1,000	1,000
Materials and Supplies			
54099 PARTS AND MATERIALS	18,300	18,300	20,350
54103 GASOLINE #2 (VEHICLE)	308	308	308
54104 DIESEL (VEHICLE)	13,451	14,795	16,275
Materials and Supplies Total	32,059	33,403	36,933
Other			
59014 WORK ORDERS		0	0
59080 INTERNAL EQUIPMENT RENTAL	8,750	7,300	7,300
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	27,040	37,436	37,436
Other Total	46,490	55,436	55,436
Salaries and Wages			
51083 REGULAR SALARIES	123,232	0	0
51084 OVERTIME SALARIES	10,000	0	0
51184 DOUBLE OVERTIME		0	0
51231 INTERNAL SALARIES		0	0
Salaries and Wages Total	133,232	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
	213,781	90,839	94,369
Net Total	(213,781)	(90,839)	(94,369)