

2022 OPERATING BUDGET (UTILITY FUND)

TABLE OF CONTENTS

| DIVISION | DEPARTMENT | COST CENTER | PAGE |
|----------------------|-----------------------|-------------------------------|-------------|
| CORPORATE SERVICES | FINANCE UTILITIES | RATE REVENUES | 1 |
| | | UTILITY ADMINISTRATION | 3 |
| DEVELOPMENT SERVICES | ENGINEERING UTILITIES | BOOSTER STATIONS | 5 |
| | | LIFT STATIONS | 7 |
| | | MAINTENANCE OPERATIONS | 9 |
| | | MUNICIPAL PRE-TREATMENT PLANT | 11 |
| | | PURIFICATION & TREATMENT | 14 |
| | | SEWAGE LAGOON OPERATIONS | 16 |
| | | UTILITY ADMIN ENGINEERING | 18 |
| | | WATER RECLAMATION FACILITY | 21 |
| | | WATER TREATMENT FACILITY | 24 |
| OPERATIONAL SERVICES | OPERATIONS UTILITIES | UTILITY STORAGE GARAGE | 27 |
| | | OPERATIONS BY-LAW UT | 29 |
| | | DOMESTIC SEWER MAINS | 31 |
| | | DOMESTIC SEWER SERVICES | 33 |
| | | HYDRANTS | 35 |
| | | UTILITY SUPERVISION | 37 |
| | | WATER MAINS | 39 |
| | | WATER METERS | 41 |
| | | WATER SERVICES | 43 |
| WATER VALVES | 45 | | |

Costing Center Budget Summary

Costing Center: RATE REVENUES

Division: WATER AND
WASTEWATER
Department: FINANCE UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 5860
Manager: Val Rochelle

Description:

This cost center reflects the revenues generated from water sales to the various classifications of consumers and includes bulk, consumption charges, and the flat meter service charge. Also included is rate rider revenue which offsets chemical building debt payments.

Comments:

The last of the rate changes approved by the PUB took effect July 1, 2018.

Outlook:

A rate study is underway and is expected to propose new rates for 2023 and onwards.

Costing Center Budget Summary

Costing Center: RATE REVENUES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|-------------------|
| Revenues | | | | |
| Other Income | | | | |
| 46117 INTEREST ON OVERDUE ACCOUNTS | 100,408 | 75,408 | 75,000 | 75,000 |
| Other Income Total | 100,408 | 75,408 | 75,000 | 75,000 |
| User Fees and Sales of Goods | | | | |
| 47910 METERED CONSUMPTION Water | 11,321,857 | 10,914,782 | 10,859,539 | 11,076,730 |
| 47912 METER SERVICE | 1,004,306 | 1,004,306 | 1,005,211 | 1,005,211 |
| 47914 RATE RIDER REVENUE | 0 | 135,962 | 961,069 | 1,085,954 |
| 47940 BULK SALES | 80,002 | 80,002 | 79,580 | 79,580 |
| 47950 METERED CONSUMPTION Wastewater | 8,175,063 | 8,187,449 | 8,115,424 | 8,277,733 |
| User Fees and Sales of Goods Total | 20,581,228 | 20,322,501 | 21,020,823 | 21,525,208 |
| Total Revenues | 20,681,636 | 20,397,909 | 21,095,823 | 21,600,208 |
| Net Total | 20,681,636 | 20,397,909 | 21,095,823 | 21,600,208 |
| Percentage Change | | | 2.00% | |

Costing Center Budget Summary

Costing Center: UTILITY ADMINISTRATION

Division: WATER AND
WASTEWATER
Department: FINANCE UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 6008
Manager: Val Rochelle

Description:

This cost center reflects costs associated with the water billing function, administrative overhead allocations, and property tax allocations for City properties used for Utility purposes.

Comments:

Billing function costs include staffing, software, postage and materials.

Other administrative overhead allocations reflect the support provided to the Utility from Finance, Information Technology, Legal, and Human Resources. These departments periodically review their operating costs and adjust cost allocations to ensure the Utility pays its fair share of administrative overhead costs.

Outlook:

Costing Center Budget Summary

Costing Center: UTILITY ADMINISTRATION

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 21 | 0 | 0 | 0 |
| Benefits Total | 21 | 0 | 0 | 0 |
| Contract Services | | | | |
| 52015 CONTRACTS | 17,680 | 17,443 | 22,691 | 22,717 |
| 52020 PROFESSIONAL FEES | 0 | 0 | 1,131 | 0 |
| 52264 AUDITING FEES | 26,177 | 21,400 | 21,935 | 22,470 |
| 52387 BANK PROCESSING FEES | 1,000 | 500 | 1,000 | 1,000 |
| Contract Services Total | 44,857 | 39,343 | 46,757 | 46,187 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 1,427 | 2,630 | 2,352 | 876 |
| Equipment Purchases Total | 1,427 | 2,630 | 2,352 | 876 |
| Materials and Supplies | | | | |
| 54068 POSTAGE | 46,060 | 46,060 | 42,780 | 43,635 |
| 54099 PARTS AND MATERIALS | 6,394 | 6,727 | 7,545 | 7,545 |
| Materials and Supplies Total | 52,454 | 52,787 | 50,325 | 51,180 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 3,234 | 2,546 | 4,152 | 2,433 |
| 59003 ADVERTISING | 688 | 688 | 540 | 540 |
| 59011 PUBLIC UTILITY BOARD FEES | 350 | 350 | 350 | 100 |
| 59059 MEMBERSHIP | 1,803 | 1,499 | 1,581 | 1,581 |
| 59098 SUBSCRIPTIONS | 203 | 173 | 409 | 409 |
| 59128 PROPERTY TAXES | 8,993 | 9,121 | 9,000 | 9,000 |
| Other Total | 15,270 | 14,376 | 16,032 | 14,063 |
| 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 | | | | |
| 51083 REGULAR SALARIES | 630,987 | 590,903 | 654,665 | 660,763 |
| 51084 OVERTIME SALARIES | 4,669 | 5,269 | 4,742 | 4,790 |
| Salaries and Wages Total | 635,656 | 596,172 | 659,407 | 665,553 |
| Utilities | | | | |
| 53130 TELEPHONE | 427 | 427 | 580 | 430 |
| Utilities Total | 427 | 427 | 580 | 430 |
| Total Expenditures | 753,112 | 708,735 | 778,453 | 781,290 |
| Net Total | (753,112) | (708,735) | (778,453) | (781,290) |
| Percentage Change | | | 3.36% | |

Costing Center Budget Summary

Costing Center: BOOSTER STATIONS

Division: WATER AND
WASTEWATER
Department: ENGINEERING
UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0814
Manager: Alexia Stangherlin

Description:

This cost center captures the operating costs for the City's treated water Reservoir and Booster Stations.

Comments:

The City has four numbered Booster Stations plus the Reservoir - 1st St North (No.3), 13th St (No.2), 16th St North (No.4), 34th St (No.1), and 9th Street (Reservoir). The cost for hydro and parts & materials are the main cost drivers in this account.

Outlook:

Costing Center Budget Summary

Costing Center: BOOSTER STATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast | |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|------------------|
| Expenditures | | | | | |
| Contract Services | | | | | |
| 52015 | CONTRACTS | 12,000 | 32,000 | 30,950 | 32,050 |
| 52019 | CONSULTING FEES | 0 | 0 | 0 | 25,000 |
| 52028 | GENERAL INSURANCE | 12,772 | 12,772 | 13,957 | 14,236 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 2,000 | 0 | 2,000 | 1,000 |
| Contract Services Total | | 26,772 | 44,772 | 46,907 | 72,286 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 48,000 | 23,000 | 28,000 | 28,000 |
| 54129 | DIESEL (OPERATING) | 2,500 | 2,500 | 2,200 | 2,200 |
| Materials and Supplies Total | | 50,500 | 25,500 | 30,200 | 30,200 |
| Utilities | | | | | |
| 53046 | POWER | 110,000 | 110,000 | 112,000 | 112,000 |
| 53130 | TELEPHONE | 1,790 | 1,790 | 1,800 | 1,800 |
| Utilities Total | | 111,790 | 111,790 | 113,800 | 113,800 |
| Total Expenditures | | 189,062 | 182,062 | 190,907 | 216,286 |
| Net Total | | (189,062) | (182,062) | (190,907) | (216,286) |
| Percentage Change | | | 0.98% | | |

Costing Center Budget Summary

Costing Center: LIFT STATIONS

Division: WATER AND
WASTEWATER
Department: ENGINEERING
UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0856
Manager: Alexia Stangherlin

Description:

This cost center captures the operating costs for the City's wastewater Lift Stations.

Comments:

The City has seven Lift Stations – Hilton, Elderwood, South End, Kirkcaldy, College, Dike Pump, and the Airport. The cost of hydro and parts for maintenance are the main cost drivers in this account. Contracted vacuor services for cleaning Elderwood, South End, and Kirkcaldy Lift Stations will be required on an ongoing basis due to the depth of the wet wells in those facilities.

Outlook:

An additional Lift Station is currently in the design phase to service development in south west Brandon. When construction is complete, the costs to operate and maintain the additional Lift Station will reside in this account.

Costing Center Budget Summary

Costing Center: LIFT STATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast | |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|------------------|
| Expenditures | | | | | |
| Contract Services | | | | | |
| 52015 | CONTRACTS | 15,000 | 25,000 | 32,070 | 19,160 |
| 52028 | GENERAL INSURANCE | 5,984 | 5,984 | 6,517 | 6,648 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 1,500 | 0 | 500 | 1,000 |
| Contract Services Total | | 22,484 | 30,984 | 39,087 | 26,808 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 47,000 | 28,500 | 45,000 | 45,000 |
| Materials and Supplies Total | | 47,000 | 28,500 | 45,000 | 45,000 |
| Utilities | | | | | |
| 53046 | POWER | 72,000 | 72,000 | 72,000 | 74,000 |
| 53130 | TELEPHONE | 3,700 | 3,700 | 3,700 | 3,700 |
| 53150 | WATER | 2,400 | 12,400 | 13,000 | 13,500 |
| Utilities Total | | 78,100 | 88,100 | 88,700 | 91,200 |
| Total Expenditures | | 147,584 | 147,584 | 172,787 | 163,008 |
| Net Total | | (147,584) | (147,584) | (172,787) | (163,008) |
| Percentage Change | | | | 17.08% | |

Costing Center Budget Summary

Costing Center: MAINTENANCE OPERATIONS

Division: WATER AND
WASTEWATER
Department: ENGINEERING
UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0816
Manager: Alexia Stangherlin

Description:

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

Comments:

The ancillary facilities consist of 4 Booster Stations, 9th Street Reservoir, 2 Groundwater Wells, Sludge Dewatering Facility, Intake Works, 7 Lift Stations, Lagoons and associated equipment.

The Utility Maintenance Section is periodically required to upgrade or purchase equipment and tools to aid them in their jobs. Included in 2022 are specialty equipment included in parts & materials. Additionally, the new Automation Specialist position is budgeted within this Section. This individual will allow the City to reduce a portion of the SCADA contract services with the intent to build network knowledge internally.

Outlook:

Costing Center Budget Summary

Costing Center: MAINTENANCE OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 1,197 | 1,100 | 1,197 | 1,197 |
| 51123 PROTECTIVE CLOTHING | 2,600 | 2,600 | 2,700 | 2,700 |
| Benefits Total | 3,797 | 3,700 | 3,897 | 3,897 |
| Contract Services | | | | |
| 52028 GENERAL INSURANCE | 169 | 169 | 178 | 181 |
| Contract Services Total | 169 | 169 | 178 | 181 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 100,000 | 80,000 | 0 | 0 |
| 59036 SAFETY EQUIPMENT | 3,000 | 3,000 | 3,000 | 3,000 |
| Equipment Purchases Total | 103,000 | 83,000 | 3,000 | 3,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 0 | 0 | 30,000 | 0 |
| 54103 GASOLINE (VEHICLE) | 8,700 | 8,600 | 8,000 | 8,100 |
| 54104 DIESEL (VEHICLE) | 3,000 | 4,100 | 4,100 | 4,200 |
| 54125 DIESEL EXHAUST FLUID | 100 | 100 | 100 | 100 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 500 | 0 | 0 |
| Materials and Supplies Total | 11,800 | 13,300 | 42,200 | 12,400 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 15,885 | 5,685 | 21,000 | 21,000 |
| 59059 MEMBERSHIP | 680 | 380 | 315 | 515 |
| 59080 FLEET EQUIP MAINTENANCE | 20,500 | 20,500 | 28,000 | 28,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 22,953 | 22,953 | 19,947 | 22,432 |
| Other Total | 60,018 | 49,518 | 69,262 | 71,947 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 923,667 | 872,837 | 1,039,731 | 1,041,239 |
| Salaries and Wages Total | 923,667 | 872,837 | 1,039,731 | 1,041,239 |
| Utilities | | | | |
| 53130 TELEPHONE | 4,334 | 4,334 | 4,510 | 4,510 |
| Utilities Total | 4,334 | 4,334 | 4,510 | 4,510 |
| Total Expenditures | 1,106,786 | 1,026,859 | 1,162,778 | 1,137,175 |
| Net Total | (1,106,786) | (1,026,859) | (1,162,778) | (1,137,175) |
| Percentage Change | | | 5.06% | |

Costing Center Budget Summary

Costing Center: MUNICIPAL PRE-TREATMENT PLANT

Division: WATER AND
WASTEWATER
Department: ENGINEERING
UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0850
Manager: Alexia Stangherlin

Description:

This cost center captures the costs of operating and maintaining the Municipal Wastewater Pre-treatment Facility located at 4040 Victoria Ave East.

Comments:

This account includes principal and interest costs for two debentures: the Lagoon expansion which expires in 2023, and the Water Reclamation Facility upgrades which expires in 2031. Revenues recorded in this account are the disposal fees charged to septic haulers for discharging at the septic receiving station.

Outlook:

As the facility ages, more substantial maintenance projects will have negative impacts on the expense side of the operation. Some of these projects include roof repairs and overhaul of the heating system for the Primary Treatment Building.

Costing Center Budget Summary

Costing Center: MUNICIPAL PRE-TREATMENT PLANT

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 47309 SEPTIC DISPOSAL FEES | 145,000 | 145,000 | 145,000 | 145,000 |
| 47506 SCRAP METAL SALES | 0 | 915 | 0 | 0 |
| User Fees and Sales of Goods Total | 145,000 | 145,915 | 145,000 | 145,000 |
| Total Revenues | 145,000 | 145,915 | 145,000 | 145,000 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 118,200 | 97,200 | 94,000 | 70,520 |
| 52019 CONSULTING FEES | 5,000 | 0 | 5,000 | 5,000 |
| 52028 GENERAL INSURANCE | 19,213 | 19,213 | 20,511 | 20,921 |
| 52029 LIABILITY INSURANCE | 14,320 | 14,320 | 17,687 | 18,041 |
| 52032 VEHICLE INSURANCE | 240 | 221 | 240 | 240 |
| 52049 LABORATORY TESTING | 22,000 | 15,000 | 18,000 | 18,000 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 4,000 | 20,000 | 24,000 | 25,000 |
| 52113 LABORATORY SUPPLIES | 4,500 | 4,500 | 4,500 | 5,000 |
| Contract Services Total | 187,473 | 170,454 | 183,938 | 162,722 |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 910,337 | 910,337 | 945,274 | 982,938 |
| 57439 DEBENTURE INTEREST | 300,532 | 300,532 | 265,194 | 227,902 |
| Debenture Debt Servicing Costs Total | 1,210,869 | 1,210,869 | 1,210,468 | 1,210,840 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 1,273 | 0 | 0 |
| 59036 SAFETY EQUIPMENT | 5,000 | 5,000 | 5,000 | 5,000 |
| Equipment Purchases Total | 5,000 | 6,273 | 5,000 | 5,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 130,000 | 100,000 | 135,000 | 136,000 |
| 54118 OFFICE SUPPLIES | 1,200 | 1,200 | 1,200 | 1,400 |
| 54128 GASOLINE (OPERATING) | 900 | 1,100 | 1,000 | 1,100 |
| Materials and Supplies Total | 132,100 | 102,300 | 137,200 | 138,500 |
| Other | | | | |
| 59050 MAINTENANCE OF GROUNDS | 6,000 | 4,000 | 6,000 | 6,000 |
| 59059 MEMBERSHIP | 1,000 | 495 | 1,130 | 1,130 |
| 59248 DISPOSAL SITE CHARGE | 15,000 | 15,000 | 15,000 | 16,000 |
| Other Total | 22,000 | 19,495 | 22,130 | 23,130 |
| Salaries and Wages | | | | |
| 51231 INTERNAL SALARIES | 2,000 | 2,000 | 2,200 | 2,200 |
| Salaries and Wages Total | 2,000 | 2,000 | 2,200 | 2,200 |
| Utilities | | | | |
| 53025 HEAT | 59,000 | 82,000 | 85,000 | 85,000 |
| 53046 POWER | 200,000 | 200,000 | 200,000 | 210,000 |
| 53130 TELEPHONE | 2,460 | 2,460 | 2,460 | 2,460 |

Costing Center Budget Summary

Costing Center: MUNICIPAL PRE-TREATMENT PLANT

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| 53150 WATER | 115,000 | 148,000 | 115,000 | 120,000 |
| Utilities Total | 376,460 | 432,460 | 402,460 | 417,460 |
| Total Expenditures | 1,935,902 | 1,943,851 | 1,963,396 | 1,959,851 |
| Net Total | (1,790,902) | (1,797,936) | (1,818,396) | (1,814,851) |
| Percentage Change | | | 1.54% | |

Costing Center Budget Summary

Costing Center: PURIFICATION & TREATMENT

Division: WATER AND
WASTEWATER
Department: ENGINEERING
UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0780
Manager: Alexia Stangherlin

Description:

This cost center captures the costs of chemicals utilized in the Water Treatment Facility, as well as the internal and external laboratory costs associated with quality control.

Comments:

Chemical usage for water treatment fluctuates throughout the year and is primarily affected by source water quality and water demand. The transition from chlorine gas to sodium hypochlorite disinfection will be complete in early 2022. Sodium hypochlorite is more costly but is much safer to handle.

Outlook:

Additional chemicals will be added to this cost center in future as part of the Water Treatment Plant Upgrade & Expansion. The new membrane treatment process will require dedicated chemicals for cleaning, which will be housed in the new Chemical Building.

Costing Center Budget Summary

Costing Center: PURIFICATION & TREATMENT

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52049 LABORATORY TESTING | 58,000 | 48,000 | 62,000 | 67,500 |
| 52113 LABORATORY SUPPLIES | 16,000 | 16,000 | 17,000 | 18,000 |
| Contract Services Total | 74,000 | 64,000 | 79,000 | 85,500 |
| Materials and Supplies | | | | |
| 54108 SULPHATE OF ALUMINA | 330,000 | 280,000 | 360,000 | 370,800 |
| 54109 CHLORINE | 55,000 | 55,000 | 10,000 | 0 |
| 54110 SODA ASH | 515,000 | 465,000 | 540,000 | 555,000 |
| 54111 LIME | 800,000 | 750,000 | 840,000 | 850,000 |
| 54112 ACTIVE CARBON | 120,000 | 102,302 | 120,000 | 120,000 |
| 54114 FLUORIDATION | 24,000 | 24,000 | 26,500 | 27,000 |
| 54115 POLYMERS-ANIONIC | 91,000 | 121,000 | 98,000 | 98,000 |
| 54116 POTASSIUM PERMANGANATE | 24,000 | 12,302 | 26,500 | 25,000 |
| 54117 FERRIC SULPHATE | 5,000 | 0 | 5,000 | 5,000 |
| 54123 SODIUM HYPOCHLORITE | 30,000 | 10,000 | 171,000 | 176,000 |
| 54653 CARBON DIOXIDE | 200,000 | 200,000 | 215,000 | 210,000 |
| Materials and Supplies Total | 2,194,000 | 2,019,604 | 2,412,000 | 2,436,800 |
| Total Expenditures | 2,268,000 | 2,083,604 | 2,491,000 | 2,522,300 |
| Net Total | (2,268,000) | (2,083,604) | (2,491,000) | (2,522,300) |
| Percentage Change | | | 9.83% | |

Costing Center Budget Summary

Costing Center: SEWAGE LAGOON OPERATIONS

Division: WATER AND
WASTEWATER
Department: ENGINEERING
UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0855
Manager: Alexia Stangherlin

Description:

This cost center captures the costs of operating and maintaining the City's wastewater lagoon system. Typical costs include maintaining the road network and underground piping, maintaining the integrity of the lagoon cells, and the Biosolids application program.

Comments:

The operation of the lagoons continues to have minor fluctuations due in large part to utility rates. The cost of administering the Biosolids program as a maintenance exercise is the single, largest expense within the account and must be done annually.

Outlook:

The Biosolids program continues to increase in scope based on actual loading in the lagoons. In 2022, the Biosolids program will focus on Sludge Cell 3C, which is the largest. Cells 2A and 3B will be handled in 2023.

Costing Center Budget Summary

Costing Center: SEWAGE LAGOON OPERATIONS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 580,000 | 568,000 | 621,000 | 581,000 |
| Contract Services Total | 580,000 | 568,000 | 621,000 | 581,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 10,000 | 5,000 | 35,000 | 20,000 |
| Materials and Supplies Total | 10,000 | 5,000 | 35,000 | 20,000 |
| Other | | | | |
| 59128 PROPERTY TAXES | 25 | 19 | 25 | 25 |
| Other Total | 25 | 19 | 25 | 25 |
| Utilities | | | | |
| 53046 POWER | 8,500 | 6,500 | 8,500 | 8,500 |
| 53130 TELEPHONE | 350 | 350 | 350 | 0 |
| Utilities Total | 8,850 | 6,850 | 8,850 | 8,500 |
| Total Expenditures | 598,875 | 579,869 | 664,875 | 609,525 |
| Net Total | (598,875) | (579,869) | (664,875) | (609,525) |
| Percentage Change | | | 11.02% | |

Costing Center Budget Summary

Costing Center: UTILITY ADMIN ENGINEERING

Division: WATER AND
WASTEWATER
Department: ENGINEERING
UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0817
Manager: Alexia Stangherlin

Description:

This cost center captures the salaries and operating costs for the Utility related to Engineering administration. The appropriation of funds to the Water and Wastewater Reserves are recorded in this cost center and revenues recorded are generated from sewer and water installation permits as well as Development Charges.

Comments:

There continues to be an investment in Asset Management Program (AMP) as an infrastructure renewal tool for the entire corporation. The plan is to begin integrating the AMP into the operations of each Division, mainly in the area of Utilities. Investment in software, modeling and development standards and specifications will provide the tools for consistency in development approvals.

Outlook:

Entering the second year of Development Charges (DC), the expectation is that revenues will continue to rise considering the number of developments exempted from DCs reduces.

Costing Center Budget Summary

Costing Center: UTILITY ADMIN ENGINEERING

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--|-----------------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 0 | 341,189 | 0 |
| 44500 | FEDERAL GOV'T | 0 | 682,379 | 0 |
| Conditional Government Transfers Total | | 0 | 1,023,568 | 0 |
| Income from Enterprises | | | | |
| 47396 | DC WWT RES CONTRIBUTION | 75,507 | 47,370 | 128,568 |
| 47397 | DC WATER TREATMENT RES CONTRIBUTI | 59,327 | 36,346 | 101,017 |
| 47398 | DC WASTEWTR NETWORK RES CONTRIB | 457,728 | 232,728 | 1,554,958 |
| 47399 | DC WATER NETWRK RES CONTRIBUTION | 144,047 | 74,047 | 292,506 |
| Income from Enterprises Total | | 736,609 | 390,491 | 2,077,050 |
| Permits, Licenses and Fines | | | | |
| 47003 | EXCAVATION PERMITS | 22,000 | 20,000 | 23,368 |
| Permits, Licenses and Fines Total | | 22,000 | 20,000 | 23,368 |
| User Fees and Sales of Goods | | | | |
| 47506 | SCRAP METAL SALES | 0 | 673 | 0 |
| User Fees and Sales of Goods Total | | 0 | 673 | 0 |
| Total Revenues | | 758,609 | 1,434,732 | 2,100,418 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 | BOOT ALLOWANCE | 1,020 | 895 | 1,089 |
| 51710 | RETIREMENT BENEFITS | 0 | 0 | 36,000 |
| Benefits Total | | 1,020 | 895 | 37,089 |
| Contract Services | | | | |
| 52015 | CONTRACTS | 259,000 | 171,396 | 3,360 |
| 52019 | CONSULTING FEES | 85,000 | 31,170 | 185,000 |
| 52069 | PRINTING COSTS | 5,000 | 3,000 | 5,000 |
| 52162 | MUNICIPAL BOARD FEES | 0 | 1,100 | 1,200 |
| 52292 | SOFTWARE LICENSES & MTNCE | 0 | 0 | 111,908 |
| Contract Services Total | | 349,000 | 206,666 | 306,468 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 52,000 | 49,657 | 10,500 |
| 59036 | SAFETY EQUIPMENT | 500 | 500 | 1,500 |
| Equipment Purchases Total | | 52,500 | 50,157 | 12,000 |
| Materials and Supplies | | | | |
| 54099 | PARTS AND MATERIALS | 10,000 | 30,000 | 10,000 |
| 54103 | GASOLINE (VEHICLE) | 2,500 | 3,700 | 3,000 |
| 54118 | OFFICE SUPPLIES | 1,800 | 1,000 | 1,500 |
| Materials and Supplies Total | | 14,300 | 34,700 | 14,500 |
| Other | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 23,000 | 5,000 | 38,000 |
| 56590 | WATER ACCOUNTING AMORTIZATION - W | 0 | 0 | 653,978 |
| 59003 | ADVERTISING | 1,000 | 500 | 1,000 |
| 59048 | LUNCHEONS | 500 | 200 | 800 |
| 59059 | MEMBERSHIP | 77,550 | 77,550 | 78,319 |
| 59080 | FLEET EQUIP MAINTENANCE | 10,500 | 10,500 | 13,500 |

Costing Center Budget Summary

Costing Center: UTILITY ADMIN ENGINEERING

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|--------------------|
| 59241 SPECIAL PROGRAMS | 105,000 | 405,000 | 105,000 | 5,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 11,820 | 11,820 | 10,701 | 10,701 |
| Other Total | 229,370 | 510,570 | 901,298 | 1,273,213 |
| Reserve Appropriation | | | | |
| 58541 WATER DISTRIBUTION B/L 6382 | 1,866,263 | 2,889,831 | 0 | 0 |
| 58557 WASTEWATER DISTRIB B/L 6732 | 776,752 | 776,752 | 946,967 | 431,359 |
| 58560 DC WWT B/L 7180 | 75,507 | 47,370 | 128,568 | 128,945 |
| 58561 DC WATER TREAT B/L 7181 | 59,327 | 36,346 | 101,017 | 101,314 |
| 58563 DC WW NETWORK B/L 7183 | 457,728 | 232,728 | 1,554,958 | 1,557,248 |
| 58564 DC WATER NETWORK B/L 7184 | 144,047 | 74,047 | 292,506 | 292,937 |
| Reserve Appropriation Total | 3,379,624 | 4,057,074 | 3,024,017 | 2,511,803 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 1,294,508 | 1,250,653 | 1,414,989 | 1,369,968 |
| 51084 OVERTIME SALARIES | 5,000 | 3,000 | 1,000 | 1,000 |
| Salaries and Wages Total | 1,299,508 | 1,253,653 | 1,415,989 | 1,370,968 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (270,000) | (500,000) | (190,000) | (90,000) |
| Transfers to/from Internal Accounts Total | (270,000) | (500,000) | (190,000) | (90,000) |
| Utilities | | | | |
| 53130 TELEPHONE | 3,856 | 3,856 | 4,880 | 3,880 |
| Utilities Total | 3,856 | 3,856 | 4,880 | 3,880 |
| Total Expenditures | 5,059,178 | 5,617,571 | 5,526,241 | 5,376,133 |
| Net Total | (4,300,569) | (4,182,839) | (3,425,823) | (3,273,202) |
| Percentage Change | | | (20.34%) | |

Costing Center Budget Summary

Costing Center: WATER RECLAMATION FACILITY

Division: WATER AND
WASTEWATER
Department: ENGINEERING
UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 2466
Manager: Alexia Stangherlin

Description:

This cost center captures the costs of operating the Water Reclamation Facility located at 800 65th Street East.

Comments:

The vast majority of the operating budget at the Water Reclamation Facility is for chemicals, utilities and periodic Biosolids treatment, which are directly impacted by the quality of wastewater received from the large industrial users. The WRF Biosolids program out of the Anaerobic Basin occurs approximately every two years and is not scheduled to occur again until 2023. Portions of the cost center's expenses are recovered from Maple Leaf and Pfizer as dictated by the Cost Sharing Agreements entered into during the last facility upgrades (2007-2014).

Outlook:

Costing Center Budget Summary

Costing Center: WATER RECLAMATION FACILITY

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 47303 MAPLE LEAF | 1,850,000 | 1,850,000 | 1,850,000 | 1,900,000 |
| 47304 PFIZER | 110,000 | 50,000 | 100,000 | 100,000 |
| User Fees and Sales of Goods Total | 1,960,000 | 1,900,000 | 1,950,000 | 2,000,000 |
| Total Revenues | 1,960,000 | 1,900,000 | 1,950,000 | 2,000,000 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 1,877 | 1,831 | 1,877 | 1,877 |
| 51123 PROTECTIVE CLOTHING | 3,000 | 600 | 2,000 | 2,000 |
| Benefits Total | 4,877 | 2,431 | 3,877 | 3,877 |
| Contract Services | | | | |
| 52015 CONTRACTS | 162,450 | 232,450 | 227,700 | 332,730 |
| 52019 CONSULTING FEES | 25,000 | 5,000 | 10,000 | 15,000 |
| 52028 GENERAL INSURANCE | 25,897 | 25,897 | 27,633 | 28,186 |
| 52032 VEHICLE INSURANCE | 511 | 354 | 511 | 511 |
| 52049 LABORATORY TESTING | 260,000 | 256,000 | 260,000 | 260,000 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 9,600 | 10,600 | 10,000 | 10,000 |
| 52113 LABORATORY SUPPLIES | 90,000 | 90,000 | 90,000 | 90,000 |
| Contract Services Total | 573,458 | 620,301 | 625,844 | 736,427 |
| Equipment Purchases | | | | |
| 59036 SAFETY EQUIPMENT | 7,000 | 7,000 | 7,000 | 7,200 |
| Equipment Purchases Total | 7,000 | 7,000 | 7,000 | 7,200 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 415,000 | 400,000 | 388,000 | 388,500 |
| 54103 GASOLINE (VEHICLE) | 10,000 | 10,000 | 10,000 | 10,000 |
| 54104 DIESEL (VEHICLE) | 2,000 | 1,500 | 2,000 | 2,000 |
| 54110 SODA ASH | 40,000 | 0 | 40,000 | 40,000 |
| 54118 OFFICE SUPPLIES | 9,000 | 8,000 | 9,000 | 9,200 |
| 54119 COAGULANT | 550,000 | 875,000 | 900,000 | 910,000 |
| 54121 NITROGEN | 12,200 | 11,200 | 10,500 | 11,000 |
| 54122 CITRIC ACID | 20,000 | 10,000 | 12,000 | 14,000 |
| 54123 SODIUM HYPOCHLORITE | 14,000 | 4,000 | 10,000 | 11,000 |
| 54129 DIESEL (OPERATING) | 3,500 | 4,500 | 4,800 | 5,000 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 1,000 | 0 | 0 |
| 54463 METHANOL | 650,000 | 790,000 | 670,000 | 690,000 |
| Materials and Supplies Total | 1,725,700 | 2,115,200 | 2,056,300 | 2,090,700 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 40,000 | 5,000 | 32,200 | 38,900 |
| 59003 ADVERTISING | 400 | 142 | 200 | 200 |
| 59050 MAINTENANCE OF GROUNDS | 10,000 | 8,122 | 9,500 | 9,800 |
| 59080 FLEET EQUIP MAINTENANCE | 14,000 | 14,000 | 19,250 | 19,250 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 12,877 | 12,877 | 7,734 | 7,734 |
| Other Total | 77,277 | 40,141 | 68,884 | 75,884 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 1,405,630 | 1,384,173 | 1,406,466 | 1,406,466 |

Costing Center Budget Summary

Costing Center: WATER RECLAMATION FACILITY

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| 51084 OVERTIME SALARIES | 30,000 | 30,000 | 30,000 | 30,000 |
| 51090 SHIFT DIFFERENTIAL | 5,200 | 5,200 | 5,200 | 5,200 |
| Salaries and Wages Total | 1,440,830 | 1,419,373 | 1,441,666 | 1,441,666 |
| Utilities | | | | |
| 53025 HEAT | 8,500 | 9,200 | 8,500 | 8,500 |
| 53046 POWER | 580,000 | 530,000 | 580,000 | 580,000 |
| 53130 TELEPHONE | 3,680 | 3,680 | 3,850 | 3,850 |
| 53150 WATER | 38,000 | 38,000 | 38,000 | 38,000 |
| Utilities Total | 630,180 | 580,880 | 630,350 | 630,350 |
| Total Expenditures | 4,459,323 | 4,785,327 | 4,833,922 | 4,986,105 |
| Net Total | (2,499,323) | (2,885,327) | (2,883,922) | (2,986,105) |
| Percentage Change | | | 15.39% | |

Costing Center Budget Summary

Costing Center: WATER TREATMENT FACILITY

Division: WATER AND
WASTEWATER
Department: ENGINEERING
UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 0815
Manager: Alexia Stangherlin

Description:

This cost center captures the operating costs for the Water Treatment Facility at 108 26th street as well as the groundwater wells. These costs include operating staff, power, heat and maintenance costs.

Comments:

Operating costs for the Water Treatment Facility tend to remain consistent from year to year. Any fluctuations are usually a result of changes in utility costs (gas & power) and the contract for the Residuals Management Program, which is the largest single expense in the account. In 2022, the expenses have increased due to the new Chemical Building being in operation for the entire year, with the costs captured in this cost center.

This cost center includes the debt servicing principal and interest costs relating to the construction of the new Chemical Building. Series A was issued in 2021, has a 20 year term and expires in 2040. Series B will be issued in 2022. Estimated debt servicing costs for Series B are included in the 2022 budget.

Outlook:

The aging Water Treatment Facility will require additional maintenance in order to provide reliable operations in the short term. Funding for the Water Treatment Facility expansion has been acquired and is detailed under Capital Project 1218, which will take several years to complete.

Costing Center Budget Summary

Costing Center: WATER TREATMENT FACILITY

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast | |
|--------------------------------------|--------------------------------|---------------------------|---------------------------|------------------|-----------|
| Expenditures | | | | | |
| Benefits | | | | | |
| 51122 | BOOT ALLOWANCE | 1,819 | 1,960 | 1,911 | 1,911 |
| 51123 | PROTECTIVE CLOTHING | 5,000 | 5,300 | 6,000 | 6,000 |
| Benefits Total | | 6,819 | 7,260 | 7,911 | 7,911 |
| Contract Services | | | | | |
| 52015 | CONTRACTS | 870,300 | 940,300 | 904,600 | 889,900 |
| 52019 | CONSULTING FEES | 10,000 | 0 | 30,000 | 10,000 |
| 52028 | GENERAL INSURANCE | 24,840 | 24,840 | 27,140 | 27,683 |
| 52029 | LIABILITY INSURANCE | 32,687 | 32,687 | 40,372 | 41,180 |
| 52032 | VEHICLE INSURANCE | 131 | 76 | 131 | 131 |
| 52069 | PRINTING COSTS | 400 | 400 | 400 | 400 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 5,000 | 2,656 | 15,000 | 15,000 |
| Contract Services Total | | 943,358 | 1,000,959 | 1,017,643 | 984,293 |
| Debenture Debt Servicing Costs | | | | | |
| 57438 | DEBENTURE PRINCIPAL | 293,959 | 293,959 | 303,145 | 606,578 |
| 57439 | DEBENTURE INTEREST | 271,896 | 271,896 | 240,814 | 503,236 |
| Debenture Debt Servicing Costs Total | | 565,855 | 565,855 | 543,959 | 1,109,814 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 32,000 | 30,339 | 0 | 0 |
| 59036 | SAFETY EQUIPMENT | 12,000 | 10,000 | 14,000 | 14,000 |
| Equipment Purchases Total | | 44,000 | 40,339 | 14,000 | 14,000 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 330,000 | 330,000 | 450,000 | 450,000 |
| 54103 | GASOLINE (VEHICLE) | 6,700 | 3,700 | 6,800 | 6,800 |
| 54118 | OFFICE SUPPLIES | 6,000 | 6,000 | 6,200 | 6,400 |
| 54128 | GASOLINE (OPERATING) | 0 | 150 | 500 | 500 |
| 54129 | DIESEL (OPERATING) | 3,000 | 2,000 | 3,200 | 3,300 |
| 54323 | INSURANCE DEDUCTIBLE | 0 | 1,457 | 0 | 0 |
| Materials and Supplies Total | | 345,700 | 343,307 | 466,700 | 467,000 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 19,000 | 11,000 | 33,000 | 33,000 |
| 59003 | ADVERTISING | 2,000 | 2,000 | 1,500 | 1,500 |
| 59048 | LUNCHEONS | 650 | 195 | 650 | 650 |
| 59059 | MEMBERSHIP | 1,340 | 1,340 | 3,550 | 1,150 |
| 59080 | FLEET EQUIP MAINTENANCE | 7,000 | 7,000 | 9,000 | 9,000 |
| 59241 | SPECIAL PROGRAMS | 0 | 0 | 5,000 | 5,000 |
| 59248 | DISPOSAL SITE CHARGE | 2,000 | 2,700 | 2,100 | 2,200 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 7,090 | 7,090 | 6,419 | 6,419 |
| Other Total | | 39,080 | 31,325 | 61,219 | 58,919 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 1,308,317 | 1,177,444 | 1,336,365 | 1,367,396 |
| 51084 | OVERTIME SALARIES | 40,000 | 70,000 | 40,000 | 40,000 |
| 51090 | SHIFT DIFFERENTIAL | 9,000 | 9,000 | 9,800 | 9,800 |
| Salaries and Wages Total | | 1,357,317 | 1,256,444 | 1,386,165 | 1,417,196 |

Costing Center Budget Summary

Costing Center: WATER TREATMENT FACILITY

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---------------------------|----------------------------|---------------------------|---------------------------|--------------------|
| Utilities | | | | |
| 53025 HEAT | 150,000 | 150,000 | 200,000 | 240,000 |
| 53046 POWER | 365,000 | 300,000 | 395,000 | 415,000 |
| 53130 TELEPHONE | 4,591 | 3,591 | 4,415 | 4,415 |
| 53295 RADIO COSTS | 126 | 335 | 118 | 118 |
| Utilities Total | 519,717 | 453,926 | 599,533 | 659,533 |
| Total Expenditures | 3,821,846 | 3,699,415 | 4,097,130 | 4,718,666 |
| Net Total | (3,821,846) | (3,699,415) | (4,097,130) | (4,718,666) |
| Percentage Change | | | 7.20% | |

Costing Center Budget Summary

Costing Center: UTILITY STORAGE GARAGE

Division: WATER AND
WASTEWATER
Department: BUILDING
MAINTENANCE - Utilities
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1786
Manager: Pam Richardson

Description:

This cost center is for the operation and maintenance of the utility storage garage located at 900 Richmond Avenue East. The building is used to house equipment for the Underground Utilities section of Public Works.

Comments:

This building, built in 2019, is approximately 12,800 square feet (160 x 80). As the building is at the end of the line there is higher water consumption as the drinking water line needs to be flushed weekly to maintain water quality.

Outlook:

Costing Center Budget Summary

Costing Center: UTILITY STORAGE GARAGE

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 2,082 | 2,412 | 2,470 | 2,514 |
| Contract Services Total | 2,082 | 2,412 | 2,470 | 2,514 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 500 | 159 | 250 | 250 |
| Materials and Supplies Total | 500 | 159 | 250 | 250 |
| Utilities | | | | |
| 53025 HEAT | 8,713 | 6,213 | 7,906 | 8,103 |
| 53150 WATER | 1,000 | 2,000 | 2,021 | 2,071 |
| Utilities Total | 9,713 | 8,213 | 9,927 | 10,174 |
| Total Expenditures | 12,295 | 10,784 | 12,647 | 12,938 |
| Net Total | (12,295) | (10,784) | (12,647) | (12,938) |
| Percentage Change | | | 2.86% | |

Costing Center Budget Summary

Costing Center: OPERATIONS BY-LAW UT

Division: WATER AND
WASTEWATER
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1798
Manager: Pam Richardson

Description:

This cost center covers the costs related to the Public Works Educator position. The costs are shared on a 50/50 basis between General Fund and Utility Fund.

Comments:

The role of the Public Works Educator is to assist the Public Works departments with public education and compliance of the By-laws relating to the various operations. Due to a vacancy in this position in the summer of 2021, the new employee will spend 2022 focusing on all areas of Sanitation in an effort to reduce contamination and bin placement. Grease inspections within commercial establishments will also incur later during the year, with the hopes to educate and bring awareness to the desire to reduce the number of backups that occur within the sewer system each year.

Outlook:

Costing Center Budget Summary

Costing Center: OPERATIONS BY-LAW UT

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 61 | 61 | 61 | 61 |
| Benefits Total | 61 | 61 | 61 | 61 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 100 | 100 | 100 | 100 |
| 54103 GASOLINE (VEHICLE) | 2,140 | 1,060 | 2,500 | 2,500 |
| Materials and Supplies Total | 2,240 | 1,160 | 2,600 | 2,600 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 1,500 | 1,500 | 2,250 | 2,250 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 1,764 | 1,764 | 1,544 | 1,544 |
| Other Total | 3,264 | 3,264 | 3,794 | 3,794 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 29,038 | 16,164 | 27,806 | 29,305 |
| Salaries and Wages Total | 29,038 | 16,164 | 27,806 | 29,305 |
| Utilities | | | | |
| 53130 TELEPHONE | 196 | 202 | 192 | 192 |
| 53295 RADIO COSTS | 32 | 31 | 29 | 29 |
| Utilities Total | 228 | 233 | 221 | 221 |
| Total Expenditures | 34,831 | 20,882 | 34,482 | 35,980 |
| Net Total | (34,831) | (20,882) | (34,482) | (35,980) |
| Percentage Change | | | (1.00%) | |

Costing Center Budget Summary

Costing Center: DOMESTIC SEWER MAINS

Division: WATER AND
WASTEWATER
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1788
Manager: Pam Richardson

Description:

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

Comments:

Contracted rehabilitation of sewer manholes that have deteriorated is budgeted every year. In 2022 and 2023 seven manhole locations are planned to be restored.

Outlook:

Costing Center Budget Summary

Costing Center: DOMESTIC SEWER MAINS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 94,563 | 94,563 | 0 | 0 |
| Contract Services Total | 94,563 | 94,563 | 0 | 0 |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 0 | 642 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 12,000 | 19,000 | 15,000 | 15,000 |
| 54104 DIESEL (VEHICLE) | 12,000 | 12,000 | 12,000 | 12,000 |
| 54125 DIESEL EXHAUST FLUID | 100 | 360 | 250 | 250 |
| Materials and Supplies Total | 24,100 | 32,002 | 27,250 | 27,250 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 22,500 | 22,500 | 28,750 | 28,750 |
| 59967 RESTORATION | 1,000 | 7,731 | 3,000 | 3,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 71,339 | 71,339 | 61,828 | 61,828 |
| Other Total | 94,839 | 101,570 | 93,578 | 93,578 |
| Utilities | | | | |
| 53150 WATER | 2,000 | 2,500 | 2,200 | 2,200 |
| Utilities Total | 2,000 | 2,500 | 2,200 | 2,200 |
| Total Expenditures | 215,502 | 230,635 | 123,028 | 123,028 |
| Net Total | (215,502) | (230,635) | (123,028) | (123,028) |
| Percentage Change | | | (42.91%) | |

Costing Center Budget Summary

Costing Center: DOMESTIC SEWER SERVICES

Division: WATER AND
WASTEWATER
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1783
Manager: Pam Richardson

Description:

This cost center covers costs associated with the maintenance of sewer service lines from the sewer main to the homeowner's property line. This account also provides funds for homeowner's sewer line maintenance program due to tree roots.

Comments:

Currently the City allows two roto rooting claims per calendar year. A new internal process was implemented in 2020 which provides accurate historical data as the City continues to grow.

Outlook:

Costing Center Budget Summary

Costing Center: DOMESTIC SEWER SERVICES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 2,299 | 0 | 0 |
| Contract Services Total | 0 | 2,299 | 0 | 0 |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 100,000 | 90,000 | 95,000 | 95,000 |
| 54099 PARTS AND MATERIALS | 7,000 | 3,500 | 6,000 | 6,000 |
| 54104 DIESEL (VEHICLE) | 9,000 | 1,600 | 2,300 | 2,300 |
| 54125 DIESEL EXHAUST FLUID | 50 | 50 | 25 | 25 |
| Materials and Supplies Total | 116,050 | 95,150 | 103,325 | 103,325 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 31,000 | 31,000 | 26,750 | 26,750 |
| 59967 RESTORATION | 7,500 | 7,500 | 5,000 | 5,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 92,172 | 92,172 | 86,940 | 86,940 |
| Other Total | 130,672 | 130,672 | 118,690 | 118,690 |
| Total Expenditures | 246,722 | 228,121 | 222,015 | 222,015 |
| Net Total | (246,722) | (228,121) | (222,015) | (222,015) |
| Percentage Change | | | (10.01%) | |

Costing Center Budget Summary

Costing Center: HYDRANTS

Division: WATER AND
WASTEWATER

Budget Year: 2022

Department: OPERATIONS UTILITIES

Accounting Reference: 1782

Stage: Council Review

Manager: Pam Richardson

Description:

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

Comments:

An aging infrastructure is leading to increased maintenance and hydrant replacements. Hydrants are inspected and flushed on an annual basis. There are approximately 1,500 hydrants that the department maintains in the City.

Outlook:

Costing Center Budget Summary

Costing Center: HYDRANTS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 47990 RECEIPTS - UTILITY | 301,200 | 259,000 | 305,800 | 305,800 |
| Other Income Total | 301,200 | 259,000 | 305,800 | 305,800 |
| Total Revenues | 301,200 | 259,000 | 305,800 | 305,800 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 5,254 | 10,000 | 10,000 |
| Contract Services Total | 0 | 5,254 | 10,000 | 10,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 70,000 | 43,000 | 70,000 | 70,000 |
| 54104 DIESEL (VEHICLE) | 2,000 | 2,500 | 2,500 | 2,500 |
| Materials and Supplies Total | 72,000 | 45,500 | 72,500 | 72,500 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 5,000 | 5,000 | 7,000 | 7,000 |
| 59967 RESTORATION | 2,500 | 5,039 | 3,000 | 3,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 7,640 | 7,640 | 6,622 | 6,622 |
| Other Total | 15,140 | 17,679 | 16,622 | 16,622 |
| Total Expenditures | 87,140 | 68,433 | 99,122 | 99,122 |
| Net Total | 214,060 | 190,567 | 206,678 | 206,678 |
| Percentage Change | | | (3.45%) | |

Costing Center Budget Summary

Costing Center: UTILITY SUPERVISION

Division: WATER AND
WASTEWATER
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1785
Manager: Pam Richardson

Description:

This account covers the administrative costs for the utility section of Public Works.

Comments:

Utility employees are required to obtain mandatory Provincial Certification in Water Distribution and Wastewater Collection. Staff are required to obtain educational CEU's (Continuing Education Units) through training courses and conferences to maintain their certification.

Outlook:

In preparation of the 2021 census, which will be released in early 2022, when it's anticipated that Brandon's population will be greater than 50,000, equipment operators will be required to be certified level 3 operators as per Manitoba Sustainable Development and will work towards continued education and training to achieve as per the Provincial regulations.

Costing Center Budget Summary

Costing Center: UTILITY SUPERVISION

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|--------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 2,200 | 3,178 | 4,000 | 4,000 |
| 51122 BOOT ALLOWANCE | 2,778 | 2,778 | 2,778 | 2,778 |
| 51123 PROTECTIVE CLOTHING | 5,000 | 7,500 | 7,000 | 7,000 |
| 51285 MEDICALS | 1,000 | 1,000 | 1,500 | 1,500 |
| Benefits Total | 10,978 | 14,456 | 15,278 | 15,278 |
| Contract Services | | | | |
| 52015 CONTRACTS | 1,940 | 2,130 | 5,765 | 5,765 |
| 52028 GENERAL INSURANCE | 1,133 | 1,133 | 2,147 | 2,189 |
| 52032 VEHICLE INSURANCE | 731 | 731 | 620 | 620 |
| Contract Services Total | 3,804 | 3,994 | 8,532 | 8,574 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 6,082 | 11,500 | 0 |
| Equipment Purchases Total | 0 | 6,082 | 11,500 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 3,500 | 4,250 | 3,500 | 3,500 |
| 54103 GASOLINE (VEHICLE) | 3,300 | 3,300 | 3,700 | 3,700 |
| Materials and Supplies Total | 6,800 | 7,550 | 7,200 | 7,200 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 34,550 | 20,940 | 67,226 | 51,026 |
| 59059 MEMBERSHIP | 1,919 | 1,919 | 3,129 | 3,129 |
| 59080 FLEET EQUIP MAINTENANCE | 4,000 | 4,000 | 5,250 | 5,250 |
| 59248 DISPOSAL SITE CHARGE | 1,000 | 2,400 | 2,500 | 2,500 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 3,150 | 3,150 | 2,730 | 2,730 |
| Other Total | 44,619 | 32,409 | 80,835 | 64,635 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 1,916,506 | 1,673,249 | 1,941,454 | 1,953,094 |
| 51084 OVERTIME SALARIES | 100,000 | 100,000 | 100,000 | 100,000 |
| 51090 SHIFT DIFFERENTIAL | 250 | 100 | 125 | 125 |
| Salaries and Wages Total | 2,016,756 | 1,773,349 | 2,041,579 | 2,053,219 |
| Transfers to/from Internal Accounts | | | | |
| 59334 INTERNAL CHARGES | 0 | 0 | 3,759 | 2,385 |
| Transfers to/from Internal Accounts Total | 0 | 0 | 3,759 | 2,385 |
| Utilities | | | | |
| 53130 TELEPHONE | 3,836 | 6,409 | 3,637 | 3,637 |
| 53295 RADIO COSTS | 1,449 | 1,406 | 1,351 | 1,351 |
| Utilities Total | 5,285 | 7,815 | 4,988 | 4,988 |
| Total Expenditures | 2,088,243 | 1,845,655 | 2,173,672 | 2,156,280 |
| Net Total | (2,088,243) | (1,845,655) | (2,173,672) | (2,156,280) |
| Percentage Change | | | 4.09% | |

Costing Center Budget Summary

Costing Center: WATER MAINS

Division: WATER AND
WASTEWATER

Budget Year: 2022

Department: OPERATIONS UTILITIES

Accounting Reference: 1777

Stage: Council Review

Manager: Pam Richardson

Description:

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

Comments:

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

Outlook:

Costing Center Budget Summary

Costing Center: WATER MAINS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 40,000 | 47,000 | 50,000 | 50,000 |
| 52049 LABORATORY TESTING | 7,800 | 700 | 2,600 | 2,600 |
| Contract Services Total | 47,800 | 47,700 | 52,600 | 52,600 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 14,125 | 0 | 16,000 | 10,000 |
| Equipment Purchases Total | 14,125 | 0 | 16,000 | 10,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 60,000 | 55,000 | 50,000 | 50,000 |
| 54103 GASOLINE (VEHICLE) | 7,000 | 8,500 | 8,000 | 8,000 |
| 54104 DIESEL (VEHICLE) | 25,000 | 25,000 | 26,000 | 26,000 |
| 54125 DIESEL EXHAUST FLUID | 120 | 270 | 150 | 150 |
| 54880 GRAVEL | 23,200 | 23,200 | 23,200 | 23,200 |
| Materials and Supplies Total | 115,320 | 111,970 | 107,350 | 107,350 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 80,000 | 80,000 | 83,500 | 81,500 |
| 59967 RESTORATION | 40,000 | 40,000 | 30,000 | 30,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 119,541 | 119,541 | 92,408 | 99,235 |
| Other Total | 239,541 | 239,541 | 205,908 | 210,735 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 1,500 | 1,500 | 1,000 | 1,000 |
| Transfers to/from Internal Accounts Total | 1,500 | 1,500 | 1,000 | 1,000 |
| Total Expenditures | 418,286 | 400,711 | 382,858 | 381,685 |
| Net Total | (418,286) | (400,711) | (382,858) | (381,685) |
| Percentage Change | | | (8.47%) | |

Costing Center Budget Summary

Costing Center: WATER METERS

Division: WATER AND
WASTEWATER
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1779
Manager: Pam Richardson

Description:

This cost center captures the repair and servicing costs for water meters.

Comments:

The department uses handheld reading devices and transmitters in the vehicle to capture water meter readings from households and establishments during each month. Data captured assists administration with water billing amounts, and can trigger when repair or further investigation is required.

Outlook:

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

Costing Center Budget Summary

Costing Center: WATER METERS

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|---|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 6,150 | 5,896 | 0 | 0 |
| 52028 GENERAL INSURANCE | 896 | 896 | 0 | 0 |
| Contract Services Total | 7,046 | 6,792 | 0 | 0 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 5,381 | 15,000 | 0 |
| Equipment Purchases Total | 0 | 5,381 | 15,000 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 93,150 | 115,000 | 120,000 | 120,000 |
| 54103 GASOLINE (VEHICLE) | 8,000 | 10,500 | 9,000 | 9,000 |
| 54104 DIESEL (VEHICLE) | 180 | 180 | 100 | 100 |
| Materials and Supplies Total | 101,330 | 125,680 | 129,100 | 129,100 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 12,500 | 12,500 | 16,000 | 16,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 11,510 | 11,510 | 9,975 | 9,975 |
| Other Total | 24,010 | 24,010 | 25,975 | 25,975 |
| Transfers to/from Internal Accounts | | | | |
| 59334 INTERNAL CHARGES | 1,938 | 1,938 | 0 | 0 |
| Transfers to/from Internal Accounts Total | 1,938 | 1,938 | 0 | 0 |
| Total Expenditures | 134,324 | 163,801 | 170,075 | 155,075 |
| Net Total | (134,324) | (163,801) | (170,075) | (155,075) |
| Percentage Change | | | 26.62% | |

Costing Center Budget Summary

Costing Center: WATER SERVICES

Division: WATER AND
WASTEWATER

Budget Year: 2022

Department: OPERATIONS UTILITIES

Accounting Reference: 1787

Stage: Council Review

Manager: Pam Richardson

Description:

This cost center captures costs for maintenance and/or replacement of water service lines between the watermain and the homeowner's property line. Revenues are generated from activities such as replacing water meters, thawing frozen water lines and providing services to contractors such as tapping of large valves and hook ups for hydrant boxes.

Comments:

This account includes funds for the replacement and insulating of water services to prevent freezing, which will eliminate the need for homeowners to keep a tap running during winter months. There are currently 195 locations identified that require this service to be completed. Locations have been categorized and will be completed by internal staff and through contractor over the next 4 years. It is estimated that internal staff will be repairing 128, 65% of the locations, leaving the remaining 67, 35% to be contracted out.

Outlook:

Costing Center Budget Summary

Costing Center: WATER SERVICES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 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 | 100,000 | 22,535 | 250,000 | 250,000 |
| 52032 VEHICLE INSURANCE | 170 | 170 | 176 | 0 |
| 52050 LEAD TESTING | 1,000 | 1,000 | 1,000 | 1,000 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 10,000 | 12,144 | 0 | 0 |
| Contract Services Total | 111,170 | 35,849 | 251,176 | 251,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 35,000 | 35,000 | 40,000 | 40,000 |
| 54103 GASOLINE (VEHICLE) | 1,800 | 2,300 | 2,500 | 2,500 |
| 54104 DIESEL (VEHICLE) | 10,000 | 10,000 | 11,000 | 11,000 |
| 54125 DIESEL EXHAUST FLUID | 125 | 125 | 80 | 80 |
| Materials and Supplies Total | 46,925 | 47,425 | 53,580 | 53,580 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 21,800 | 21,800 | 26,500 | 26,500 |
| 59855 FROZEN WATER SERVICES | 75,000 | 31,000 | 50,000 | 50,000 |
| 59967 RESTORATION | 30,000 | 76,913 | 45,000 | 45,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 56,753 | 56,753 | 49,217 | 49,217 |
| Other Total | 183,553 | 186,466 | 170,717 | 170,717 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (100,000) | (100,000) | 0 | 0 |
| Transfers to/from Internal Accounts Total | (100,000) | (100,000) | 0 | 0 |
| Total Expenditures | 241,648 | 169,740 | 475,473 | 475,297 |
| Net Total | (191,648) | (119,740) | (425,473) | (425,297) |
| Percentage Change | | | 122.01% | |

Costing Center Budget Summary

Costing Center: WATER VALVES

Division: WATER AND
WASTEWATER
Department: OPERATIONS UTILITIES
Stage: Council Review

Budget Year: 2022
Accounting Reference: 1781
Manager: Pam Richardson

Description:

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

Comments:

On average 10 valves are scheduled to be replaced each year plus general maintenance. These valves are used to isolate sections of watermain in maintenance and emergency situations.

Outlook:

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

Costing Center Budget Summary

Costing Center: WATER VALVES

| | 2021 Approved Budget | 2021 Revised Budget | 2022 Current Budget | 2023 Forecast |
|--------------------------------------|----------------------------|---------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 3,484 | 0 | 0 |
| Contract Services Total | 0 | 3,484 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 30,000 | 29,960 | 25,000 | 25,000 |
| 54104 DIESEL (VEHICLE) | 9,000 | 9,000 | 9,000 | 9,000 |
| 54125 DIESEL EXHAUST FLUID | 40 | 160 | 100 | 100 |
| Materials and Supplies Total | 39,040 | 39,120 | 34,100 | 34,100 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 12,500 | 12,500 | 15,500 | 15,500 |
| 59967 RESTORATION | 2,500 | 2,500 | 2,000 | 2,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 23,748 | 23,748 | 20,581 | 20,581 |
| Other Total | 38,748 | 38,748 | 38,081 | 38,081 |
| Total Expenditures | 77,788 | 81,352 | 72,181 | 72,181 |
| Net Total | (77,788) | (81,352) | (72,181) | (72,181) |
| Percentage Change | | | (7.21%) | |