



May 31, 2011

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The Public Utilities Board
400-330 Portage Avenue
Winnipeg, Manitoba
R3C 0C4

Attention: Ms. Kristine Shields
Acting Secretary

Dear Ms. *Kristine Shields*

Subject: Rural Municipality of Gimli
Schedule of Estimated Utility Expenses and Proposed Rates
For 2012 and 2013

As ordered in The Public Utilities Board Order Number 42/11, item 5, attached are schedules of estimated expenses and proposed rates for the Pelican Beach Water Utility, the Gimli Business Park Water Utility, the Gimli Urban Centre Water Utility, the Amalgamated Sewer Utility and the Sewage Haulers.

The information is attached and identified as follows:

- Appendix A – Summary of Proposed Rates
- Appendix B – Schedule of Utility Rate Requirements for Pelican Beach Water Utility, Gimli Business Park Water Utility, Gimli Urban Centre Water Utility, Amalgamated Sewer Utility and Sewage Haulers.
- Appendix C – Administrative Cost Calculations for 2011 and 2012. The costs for 2013 are increased by the 3% inflation factor.
- Appendix D – Debentures
- Appendix E – Capital Costs and Amortization
- Appendix F – Contingency Allowances and Reserve Targets
- Appendix G – Project Funding and Grants Amortization

RURAL MUNICIPALITY OF GIMLI

Box 1246, 62 - Second Avenue, Gimli, MB R0C 1B0

Phone: (204) 642-6650 • Fax: (204) 642-6660 • Email: gimli@rmgimli.com • Web: www.gimli.ca



In Appendix A please note that the contingency and reserve amounts for the Amalgamated Sewer Utility have been phased in over a three year period starting with 33% in 2011 to 100 % in 2013.

We have created a separate Appendix B in order to calculate the rate for the Sewage Haulers. The numbers used are from the Amalgamated Sewer Utility calculation with the exclusion of interest on long term debt, taxation revenue and amortization of capital grants. The amortization expense is only the sewage treatment plant. Also, in the future remediation expense line, the cost of replacing an auger which is a cost only attributed to sewage haulers is included.

We are currently in the process of finalizing a utility rate surcharge for a sewer renewal program which will impact utility rates for customers in the Gimli Urban Centre, the Gimli Business Park and residents in the Winnipeg Condominium Corporation Number 208 (Aspen Park) which is part of the Gimli Business Park Utility. It is our intention to have the calculations submitted to the Public Utilities Board by June 3 as we feel that the proposed utility rates calculated for 2012 and 2013 should be reviewed in conjunction with the surcharges. It is anticipated that the sewer renewal program will commence in 2011.

If there is any additional information you require to assist in the review of the expenses and proposed rates, I will be happy to provide it to you.

Yours truly,

Susie Erikson-Jakobson
Manager of Finance

Copy: J. King
CAO

Attachment

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Utility Rate Study

APPENDIX A

Public Utilities Board Approved Rates

Proposed Rates Per PUB Board Order 42/11

	Service Charge	Commodity Charge	Service Charge 2011	Commodity Charge	Service Charge 2012	Commodity Charge	Service Charge 2013	Commodity Charge	
Amalgamated Sewer Utility	11.86	1.28					26.13	2.54	Reserve and Contingency at 100%
Amalgamated Sewer Utility					21.59	2.14			Reserve and Contingency at 66%
Amalgamated Sewer Utility			20.18	1.62					Reserve and Contingency at 33%
Gimli Urban Centre Water	9.37	1.09	20.07	1.07	20.99	1.10	22.53	1.13	
Pelican Beach Water	10.02	0.71	19.02	1.70	19.26	1.66	22.33	1.66	
Gimli Business Park Water	11.37	1.41	9.35	1.68	12.72	1.71	24.85	1.76	
Sewage Haulers Per 1000 gal		1.28		3.41		4.12		4.53	
		5.62		15.50		18.73		20.59	

Convert M3 to Gallons - 4.546

NAME OF MUNICIPALITY AND UTILITY: RURAL MUNICIPALITY
 SCHEDULE OF UTILITY RATE REQUIREMENTS - PELICAN BEACH WATER UTILITY

Appendix "B"

Projected for the rate year(s) 2012-2013 with comparative numbers for current and past year

	Inflation Rate: 3%			
	Prior year Actual 2010	Current year Projected 2011	Budget forecasts	
			Next year 2012	Next year+1 2013
General				
Expenses:				
Administration (building, office, staff, etc.)	1,700.00	5,444.98	5,522.56	5,688.24
Billing and collection	1,700.00	5,444.98	5,522.56	5,688.24
Total general expenses				
Equity surcharge (1% of annual expenses) ³				648.67
Deficit Recovery				650.30
Revenue:				
Service charges	410.00	400.00	412.00	424.36
Penalties	88.00	100.00	103.00	106.09
Total general revenue	498.00	500.00	515.00	530.45
Net revenue general	1,202.00	4,944.98	5,007.56	5,806.46
Water				
Expenses:				
Staffing	1,540.00	1,500.00	1,545.00	1,591.35
Purification and treatment	7,621.00	3,571.00	3,678.13	3,788.47
Water purchases	2,706.00	16,706.00	17,207.18	17,723.40
Service of Supply	1,576.00	1,000.00	1,030.00	1,060.90
Transmission and Distribution	10,997.49	10,997.49	10,997.49	11,327.41
Other Water Supply Costs	16,707.96	15,540.86	14,283.30	12,928.28
Connections - Net Loss		5,301.74	5,301.74	5,460.79
Amortization/ depreciation		5,301.74	5,301.74	5,460.79
Interest on long term debt		59,918.83	59,344.58	59,341.40
Reserves				
Minor capital upgrades				
Contingency				
Sub-total- water expenses	41,148.45	59,918.83	59,344.58	47,805.51
Revenue:				
Connection Revenue				
Hydrant rentals				
Investment Income				
Amortization of capital grants	3,853.76	3,853.76	3,853.76	3,853.76
Taxation revenues (1)	31,768.00	31,768.00	31,768.00	31,768.00
Other revenue				
Total non-rate revenue - water	35,621.76	35,621.76	35,621.76	35,621.76
Net rate revenue - water	5,526.69	24,297.07	23,722.82	23,719.64
Sewer				
Expenses:				
Staffing				
Sewage Collection System				
Sewage Lift Station				
Sewage Treatment and Disposal				
Other Sewage Collection & Disposal Costs				
Connection - Net Loss				
Amortization/ depreciation				
Interest on long term debt				
Reserves				
Future Remediation				
Minor capital upgrades				
Contingency				
Total sewer expenses				
Revenue				
Connection Revenue				
Lagoon Tipping Fees				
Investment Income				
Amortization of capital grants				
Taxation revenues (2)				
Other Revenue				
Total non-rate revenue- sewer				
Net rate revenue - sewer				
(1) Water facility- debt servicing taxation revenues				
Principal				
Interest				
Total				
(2) Sewer facility- debt servicing taxation revenues				
Principal				
Interest				
Total				
(3) Accumulated Surplus (20% Expenses)				
General & Water & Sewer Expenses	42,848.45	42,848.45	65,563.81	64,867.14
Target Surplus	8,569.69	8,569.69	13,072.76	12,973.43
Actual Surplus	8,569.69	8,569.69	13,072.76	12,973.43
Shortfall				13,005.93

Note: This document is intended as an aid for the calculation of rates for a utility. Owners should include the pertinent information on a best efforts basis. Utilities may determine certain line items are better calculated in a different section. Please feel free to move items if required.

NAME OF MUNICIPALITY AND UTILITY: RURAL MUNICIPALITY CENTRE WATER UTILITY
 SCHEDULE OF UTILITY RATE REQUIREMENTS - GIMLI URBAN CENTRE WATER UTILITY
 Projected for the rate year(s) 2012-2013 with comparative numbers for current and past year

Appendix "B"

	Prior year Actual 2010	Current year Projected 2011	Inflation Rate: 3%		Budget forecasts	
			Next year 2012	Next year+1 2013	Next year+1 2013	Next year+2
General Expenses:						
Administration (building, office, staff, etc.) Billing and collection	34,637.00	70,006.86	73,173.92	75,369.14	77,630.21	77,630.21
Total general expenses	34,637.00	70,006.86	73,173.92	75,369.14	77,630.21	77,630.21
Equity surcharge (1% of annual expenses) ³ Deficit Recovery				3,079.83	3,172.22	
Revenue:						
Service charges						
Penalties	1,264.00	1,925.00	1,982.75	2,042.23	2,103.50	2,103.50
Total general revenue	1,264.00	1,925.00	1,982.75	2,042.23	2,103.50	2,103.50
Net revenue general	33,373.00	68,081.86	71,191.17	76,406.73	78,508.92	78,508.92
Water Expenses:						
Staffing	5,551.00	6,000.00	6,180.00	6,365.40	6,556.36	6,556.36
Purification and treatment						
Water purchases						
Service of Supply	134,947.00	81,074.00	83,506.22	86,011.41	88,591.75	88,591.75
Transmission and Distribution	47,728.00	79,190.00	81,565.70	84,012.67	86,533.05	86,533.05
Other Water Supply Costs	12,974.00	40,000.00	41,200.00	42,436.00	43,709.08	43,709.08
Connections - Net Loss						
Amortization/ depreciation		13,312.43	13,312.43	13,711.80	14,123.16	14,123.16
Interest on long term debt						
Reserves		4,522.15	4,522.15	4,657.81	4,797.55	4,797.55
Minor capital upgrades		4,522.15	4,522.15	4,657.81	4,797.55	4,797.55
Contingency		4,522.15	4,522.15	4,657.81	4,797.55	4,797.55
Sub-total- water expenses	201,200.00	228,620.73	234,808.65	241,852.91	249,108.50	249,108.50
Revenue:						
Connection Revenue	700.00					
Hydrant rentals						
Investment Income	5,000.00	5,000.00	5,000.00	5,150.00	5,304.50	5,304.50
Amortization of capital grants						
Taxation revenues (1)						
Other revenue						
Total non-rate revenue - water	5,700.00	5,000.00	5,000.00	5,150.00	5,304.50	5,304.50
Net rate revenue - water	195,500.00	223,620.73	229,808.65	236,702.91	243,804.00	243,804.00
Sewer Expenses:						
Staffing						
Sewage Collection System						
Sewage Lift Station						
Sewage Treatment and Disposal						
Other Sewage Collection & Disposal Costs						
Connection - Net Loss						
Amortization/ depreciation						
Interest on long term debt						
Reserves						
Future Remediation						
Minor capital upgrades						
Contingency						
Total sewer expenses						
Revenue						
Connection Revenue						
Lagoon Tipping Fees						
Investment Income						
Amortization of capital grants						
Taxation revenues (2)						
Other Revenue						
Total non-rate revenue- sewer						
Net rate revenue - sewer						
(1) Water facility- debt servicing taxation revenues						
Principal						
Interest						
Total						
(2) Sewer facility- debt servicing taxation revenues						
Principal						
Interest						
Total						
(3) Accumulated Surplus (20% Expenses)						
General & Water & Sewer Expenses	235,837.00	235,837.00	298,627.59	307,982.57	317,222.05	317,222.05
Target Surplus	47,167.40	47,167.40	59,725.52	61,596.51	63,444.41	63,444.41
Actual Surplus	47,167.40	47,167.40	59,725.52	61,596.51	63,444.41	63,444.41
Shortfall						

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NAME OF MUNICIPALITY AND UTILITY: RURAL MUNICIPALITY - GIMLI BUSINESS PARK WATER UTILITY
 SCHEDULE OF UTILITY RATE REQUIREMENTS - GIMLI BUSINESS PARK WATER UTILITY

Appendix "B"

Projected for the rate year(s) 2012-2013 with comparative numbers for current and past year

	Prior year Actual 2010	Current year Projected 2011	Inflation Rate: %		Budget forecasts	
			Next year 2012	Next year 2012	Next year+1 2013	Next year+2
General						
Expenses:						
Administration (building, office, staff, etc.)	100.00	2,333.56	2,761.28	2,844.12	2,844.12	2,929.44
Billing and collection	100.00	2,333.56	2,761.28	2,844.12	2,844.12	2,929.44
Total general expenses						
Equity surcharge (1% of annual expenses) ³				1,504.11	1,504.11	1,544.44
Deficit Recovery						
Revenue:						
Surcharges						
Service charges	499.00	1,100.00	1,133.00	1,166.99	1,166.99	1,202.00
Penalties	499.00	1,100.00	1,133.00	1,166.99	1,166.99	1,202.00
Total general revenue						
Net revenue general	(399.00)	1,233.56	1,628.28	3,181.24	3,181.24	3,271.88
Water						
Expenses:						
Staffing						
Purification and treatment						
Water purchases	113,105.00	53,000.00	54,590.00	56,227.70	56,227.70	57,914.53
Service of Supply	4,468.00	66,313.00	68,302.39	70,351.46	70,351.46	72,462.01
Transmission and Distribution	4,217.00	5,000.00	5,150.00	5,304.50	5,304.50	5,463.64
Other Water Supply Costs		4,800.00	4,944.00	5,092.32	5,092.32	5,245.09
Connections - Net Loss						
Amortization/ depreciation	8,210.73	8,210.73	8,210.73	8,210.73	8,210.73	8,210.73
Interest on long term debt	3,830.09	3,719.47	3,601.94	3,477.07	3,477.07	3,477.07
Reserves		1,425.36	1,425.36	1,468.12	1,468.12	1,512.16
Minor capital upgrades						
Contingency		1,425.36	1,425.36	1,468.12	1,468.12	1,512.16
Sub-total- water expenses	133,830.82	143,893.92	147,649.76	151,600.02	151,600.02	152,320.32
Revenue:						
Connection Revenue	1,240.00					
Hydrant rentals	5,000.00	5,000.00	5,000.00	5,150.00	5,150.00	5,304.50
Investment Income						
Amortization of capital grants	251.79	251.79	251.79	251.79	251.79	251.79
Taxation revenues (1)	5,599.92	5,599.92	5,599.92	5,599.92	5,599.92	5,599.92
Other revenue						
Total non-rate revenue - water	12,091.71	10,851.71	10,851.71	11,001.61	11,001.61	5,556.29
Net rate revenue - water	121,739.11	133,042.21	136,798.07	140,598.41	140,598.41	146,764.03
Sewer						
Expenses:						
Staffing						
Sewage Collection System						
Sewage Lift Station						
Sewage Treatment and Disposal						
Other Sewage Collection & Disposal Costs						
Connection - Net Loss						
Amortization/ depreciation						
Interest on long term debt						
Reserves						
Future Remediation						
Minor capital upgrades						
Contingency						
Total sewer expenses						
Revenue						
Connection Revenue						
Lagoon Tipping Fees						
Investment Income						
Amortization of capital grants						
Taxation revenues (2)						
Other Revenue						
Total non-rate revenue- sewer						
Net rate revenue - sewer						
(1) Water facility- debt servicing taxation revenues						
Principal						
Interest						
Total						
(2) Sewer facility- debt servicing taxation revenues						
Principal						
Interest						
Total						
(3) Accumulated Surplus (20% Expenses)						
General & Water & Sewer Expenses	133,930.82	133,930.32	146,227.48	150,411.06	150,411.06	154,444.14
Target Surplus	26,786.16	26,786.16	29,245.50	30,082.21	30,082.21	30,888.83
Actual Surplus						
Shortfall	26,786.16	26,786.16	29,245.50	30,082.21	30,082.21	30,888.83

Note: This document is intended as an aid for the calculation of rates for a utility. Owners should include the pertinent information on a best efforts basis. Utilities may determine certain line items are better calculated in a different section. Please feel free to move items if required.

NAME OF MUNICIPALITY AND UTILITY: RURAL MUNICIPALITY
 SCHEDULE OF UTILITY RATE REQUIREMENTS - AMALGAMATED SEWER UTILITY

Appendix "B"

2012-2013 with comparative numbers for current and past year

Inflation Rate: 3%

General Expenses:	Prior year	Current year	Budget forecasts	
	Actual 2010	Projected 2011	Next year 2012	Next year+1 2013
Administration (building, office, staff, etc.)	41,436.00	98,999.60	127,400.30	131,222.31
Billing and collection	41,436.00	98,999.60	127,400.30	131,222.31
Total general expenses				
Equity surcharge (1% of annual expenses) ³				
Deficit Recovery				
Revenue:				
Surcharges				
Service charges				
Penalties	2,680.00	2,550.00	2,626.50	2,705.30
Total general revenue	2,680.00	2,550.00	2,626.50	2,705.30
Net revenue general	38,756.00	96,449.60	124,773.80	151,007.94

Water Expenses:	2010	2011	2012	2013
Staffing				
Purification and treatment				
Water purchases				
Service of Supply				
Transmission and Distribution				
Other Water Supply Costs				
Connections - Net Loss				
Amortization/ depreciation				
Interest on long term debt				
Reserves				
Minor capital upgrades				
Contingency				
Sub-total - water expenses				

Revenue:	2010	2011	2012	2013
Connection Revenue				
Hydrant rentals				
Investment Income				
Amortization of capital grants				
Taxation revenues (1)				
Other revenue				
Total non-rate revenue - water				

Net rate revenue - water	2010	2011	2012	2013
Staffing				
Sewage Collection System	174,313.00	170,788.00	175,911.64	181,188.99
Sewage Lift Station	146,568.00	180,900.00	186,327.00	191,916.81
Other Treatment and Disposal	63,147.00	90,300.00	93,009.00	95,799.27
Other Sewage Collection & Disposal Costs	28,103.00	17,300.00	17,819.00	18,353.57
Connection - Net Loss				
Amortization/ depreciation	452,992.51	472,841.99	526,973.99	542,763.21
Interest on long term debt	565,717.88	553,034.49	693,374.67	700,764.63
Utility Defect	72,012.00	72,012.00	72,012.00	
Reserves				
Future Remediation				
Minor capital upgrades				
Contingency				
Total sewer expenses	1,502,853.49	1,715,598.32	2,121,692.34	2,265,204.00

Revenue	2010	2011	2012	2013
Connection Revenue				
Lagoon Tipping Fees	10,400.00			
Investment Income				
Amortization of capital grants	226,259.39	245,034.61	250,034.61	257,535.65
Taxation revenues (2)	909,532.12	909,532.12	1,133,871.57	1,133,871.57
Other Revenue (RM of Armstrong Agreement)	14,561.48	12,787.48	12,787.48	12,787.48
Total non-rate revenue - sewer	1,160,752.99	1,167,354.21	1,396,693.66	1,404,194.70

Net rate revenue - sewer	2010	2011	2012	2013
Water facility- debt servicing taxation revenues				
Principal	342,100.50	548,244.11	724,998.68	861,009.30
Interest				
Total	342,100.50	548,244.11	724,998.68	861,009.30

Water facility- debt servicing taxation revenues	2010	2011	2012	2013
Principal				
Interest				
Total				

Sewer facility- debt servicing taxation revenues	2010	2011	2012	2013
Principal				
Interest				
Total				

Accumulated Surplus (20% Expenses)	2010	2011	2012	2013
General & Water & Sewer Expenses	1,544,289.49	1,544,289.49	1,814,597.92	2,249,092.64
Target Surplus	308,857.90	308,857.90	362,919.58	449,818.53
Actual Surplus				
Shortfall	308,857.90	308,857.90	362,919.58	449,818.53

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NAME OF MUNICIPALITY AND UTILITY: RURAL MUNICIPALITY 1
 SCHEDULE OF UTILITY RATE REQUIREMENTS - SEWAGE HAULERS
 Projected for the rate year(s) 2017-2018 with comparative numbers for current and past year
 Appendix "B"

***Only insert information in blue areas

	Prior year Actual	Current year Projected	Budget forecasts		Inflation Rate: 3.0%
			Next year	Next year+1	
General					
Expenses:					
Administration (building, office, staff, etc.)	41,436.00	96,999.60	127,400.30	131,222.31	135,156.98
Billing and collection					
Total general expenses	41,436.00	96,999.60	127,400.30	131,222.31	135,156.98
Equity surcharge (1% of annual expenses) ³				14,121.07	15,357.05
Default Recovery					
Revenue:					
Surcharges					
Service charges	2,680.00	2,550.00	2,626.50	2,705.30	2,786.45
Penalties	2,680.00	2,550.00	2,626.50	2,705.30	2,786.45
Total general revenue	5,360.00	5,100.00	5,253.00	5,410.60	5,572.90
Net revenue general	38,756.00	96,449.60	124,773.80	142,638.08	147,739.57
Water					
Expenses:					
Staffing					
Purification and treatment					
Water purchases					
Service of Supply					
Transmission and Distribution					
Other Water Supply Costs					
Connections - Not Loss					
Amortization/ depreciation					
Interest on long term debt					
Reserves					
Minor capital upgrades					
Contingency					
Sub-total- water expenses					
Revenue:					
Connection Revenue					
Hydrant rentals					
Investment Income					
Amortization of capital grants					
Taxation revenues (1)					
Other revenue					
Total non-rate revenue - water					
Net rate revenue - water					
Sewer					
Expenses:					
Staffing					
Sewage Collection System:					
Sewage Lift Station	174,313.00	170,788.00	175,911.64	181,188.99	186,624.66
Sewage Treatment and Disposal	146,568.00	160,900.00	186,327.00	191,916.81	197,674.31
Other Sewage Collection & Disposal Costs	63,147.00	90,300.00	93,009.00	95,799.27	98,673.25
Connections - Not Loss	28,103.00	17,300.00	17,819.00	18,353.57	18,904.18
Amortization/ depreciation					
Interest on long term debt	367,912.61	367,912.61	367,912.61	367,912.61	367,912.61
Utility Defect					
Reserves	72,012.00	72,012.00	72,012.00	72,012.00	72,012.00
Future Remediation		79,210.92	178,132.52	267,196.76	275,214.72
Minor capital upgrades		15,000.00	15,450.00	15,913.50	16,377.00
Contingency		79,210.92	178,132.52	267,196.76	275,214.72
Total sewer expenses	852,055.61	1,072,634.45	1,284,706.29	1,405,482.27	1,420,218.45
Revenue					
Connection Revenue	10,400.00				
Lagoon Tipping Fees					
Investment Income					
Amortization of capital grants					
Taxation revenues (2)					
Other Revenue	14,561.48	12,787.48	12,787.48	12,787.48	12,787.48
Total non-rate revenue- sewer	24,961.48	12,787.48	12,787.48	12,787.48	12,787.48
Net rate revenue - sewer	827,094.13	1,059,846.97	1,271,918.81	1,392,694.79	1,407,430.97
(1) Water facility- debt servicing taxation revenues					
Principal					
Interest					
Total					
(2) Sewer facility- debt servicing taxation revenues					
Principal					
Interest					
Total					
(3) Accumulated Surplus (20% Expenses)					
General & Water & Sewer Expenses	893,491.61	893,491.61	1,171,634.05	1,412,106.59	1,536,704.68
Target Surplus	178,698.32	178,698.32	234,326.81	292,421.32	307,340.92
Actual Surplus	178,698.32	178,698.32	234,326.81	292,421.32	307,340.92
Shortfall					

Note: This document is intended as an aid for the calculation of rates for a utility. Owners should include the pertinent information on a best efforts basis. Utilities may determine certain line items are better calculated in a different section. Please feel free to move items if required.

ADMINISTRATION COST CALCULATIONS APPENDIX C

ACCOUNT	2012 RM BUDGET	% UTILITY CHARGE	UTILITY CHARGE
Legislative	154,482.06	5%	7,724.10
CAO and Staff			
CAO	104,569.86	5%	5,228.49
Manager Finance	73,064.01	10%	7,306.40
Utility Clerk	41,167.99	90%	37,051.19
Tax Clerk	43,419.09	10%	4,341.91
A/P Payroll	41,167.99	20%	8,233.60
Reception	33,221.56	20%	6,644.31
PW Admin			
PW Manager			
PW Clerk	42,043.72	15%	6,306.56
Office	193,876.50	7.50%	14,540.74
Legal	40,800.00	5%	2,040.00
Audit	15,300.00	7.50%	1,147.500
TOTAL	783,112.77	Total to Utilities	100,564.80

Account	Customers	% Split	Utility Costs
Sewer	1,445	61%	61,344.53
Water	944	39%	39,220.27
Total	2,389	Total to Utilities	100,564.80

Per Customer Cost 42.09

Public Works			
Operational	116,280.00	15%	17,442.00
Wages & Benefits	517,950.15	5%	25,897.51
Vehicles & Equipment			
Insurance	28,560.00	15%	4,284.00
Repairs	239,190.96	15%	35,878.64
Fuel	165,240.00	15%	24,786.00
Total	1,067,221.10	Total to Utilities	108,288.15

Account	Customers	% Split	Utility Costs
Sewer	1,445	61%	66,055.77
Water	944	39%	42,232.38
Total	2,139	Total to Utilities	108,288.15

Per Customer Cost 50.63

Direct Wages & Benefits			
Customers			
Sewer	1,445	61%	158,805.42
Water	944	39%	101,531.33
Total	2,139	Total to Utilities	260,336.75

Per Customer Cost 121.71

UTILITY RATE STUDY - DEBENTURES

APPENDIX D

DEBT		JANUARY 1,2009		JANUARY 1 2010		JANUARY 1 2011		JANUARY 1,1012		JANUARY 1,2013	
BY-LAW	GROSS	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
SEWAGE TREATMENT PLANT											
08-0006	458,896.95	9,161.27	25,888.44	9,688.04	25,361.67	10,245.10	24,804.61	10,834.19	24,215.52	11,457.16	23,592.55
08-0007	2,245,057.17	44,819.56	126,653.79	47,396.68	124,076.67	50,121.99	121,351.36	53,004.01	118,469.34	56,051.74	115,421.61
08-0003	1,044,637.92	23,649.50	65,180.20	24,979.78	53,849.92	26,384.90	52,444.80	27,869.05	50,960.65	29,436.68	49,393.02
07-0008	1,389,567.28	29,763.04	75,075.47	31,458.34	73,400.17	33,227.87	71,630.64	35,096.94	69,761.57	37,071.14	67,787.37
07-0009	720,669.63	15,446.34	38,936.30	16,315.20	38,067.44	17,232.93	37,149.71	18,202.28	36,160.36	19,226.16	35,156.48
09-0009	2,020,781.87	36,188.72	92,914.44	38,405.28	121,556.33	40,757.60	119,204.01	43,254.01	116,707.60	45,903.31	114,058.30
10-0006	455,220.06	-	-	8,745.35	21,396.90	9,237.28	25,114.20	9,766.87	24,594.61	10,305.70	24,045.78
STP - SUB - TOTAL	<u>8,334,830.88</u>	<u>159,048.43</u>	<u>414,648.64</u>	<u>176,988.67</u>	<u>457,709.10</u>	<u>187,207.67</u>	<u>451,699.33</u>	<u>198,017.35</u>	<u>440,869.65</u>	<u>209,451.89</u>	<u>429,465.11</u>
SEWAGE - OTHER											
South Beach 07-0015	53,005.11	1,691.98	2,743.47	1,785.02	2,650.41	1,883.20	2,552.23	1,986.77	2,448.66	2,096.05	2,339.38
GBP 8-2002	396,660.00	14,810.49	21,547.18	15,791.68	20,565.99	16,837.88	19,519.79	17,953.39	18,404.28	19,142.80	17,214.87
GBP 2-2001	346,000.00	14,376.08	18,921.17	15,418.35	17,878.90	16,538.18	16,761.07	17,735.05	15,562.20	19,020.84	14,276.41
GBP 13-2000	240,800.00	9,917.21	13,703.39	10,661.00	12,959.60	11,460.57	12,160.03	12,320.12	11,300.48	13,244.12	10,376.48
GBP 09-0002 (50%)	62,947.00	1,665.73	3,287.48	1,769.83	3,830.09	1,880.45	3,719.47	1,997.98	3,601.94	2,122.85	3,477.07
Pelican B 19-99 (75%)	953,358.75	41,928.87	53,373.38	45,178.36	50,123.90	48,679.68	46,622.57	52,452.35	42,849.90	56,517.41	38,784.84
OTHER SUB TOTAL	<u>2,052,770.86</u>	<u>84,390.34</u>	<u>113,576.07</u>	<u>90,604.24</u>	<u>108,008.88</u>	<u>97,277.96</u>	<u>101,335.16</u>	<u>104,445.66</u>	<u>94,167.46</u>	<u>112,144.07</u>	<u>86,469.05</u>
WATER											
GBP 09-0002 (50%)	62,947.00	1,665.73	3,287.48	1,769.83	3,830.09	1,880.45	3,719.47	1,997.98	3,601.94	2,122.85	3,477.07
Pelican B 19-99 (25%)	317,786.25	13,976.29	17,791.13	15,059.45	16,707.96	16,226.56	15,540.86	17,484.12	14,283.30	18,839.14	12,928.28
WATER SUB TOTAL	<u>380,733.25</u>	<u>15,642.02</u>	<u>21,078.61</u>	<u>16,829.28</u>	<u>20,538.05</u>	<u>18,107.01</u>	<u>19,260.33</u>	<u>19,482.10</u>	<u>17,885.24</u>	<u>20,961.99</u>	<u>16,405.35</u>
TOTAL DEBT	<u>10,768,334.99</u>	<u>259,080.78</u>	<u>549,303.31</u>	<u>284,422.19</u>	<u>586,256.03</u>	<u>302,592.63</u>	<u>572,294.82</u>	<u>321,945.10</u>	<u>552,942.35</u>	<u>342,657.94</u>	<u>532,329.61</u>
Loni Beach Sewer	2,956,600.00							72,120.12	172,940.85	77,168.53	201,913.59

Water & Sewer Infrastructure

APPENDIX E

Capital Cost and Amortization

Description	Capital Cost	Amortization 2010	Allocation of Amortization					Annual
			Gimli LUD Water	Pelican Beach Water	GBP Water	Sewer - Other	Sewer - STP	
Lagoon & Forcemain	281,165.00	5,623.30	2,811.65				2,811.65	
Pumphouse	300,710.00	6,014.20	3,007.10				3,007.10	
Utility	172,682.00							
South Beach Utility	132,335.00	2,646.70					2,646.70	
Industrial Park	345,672.00	6,913.44					6,913.44	
Pelican Beach	2,041,897.13	40,837.94		10,209.49			30,628.45	
Sewage Dump Station	240,800.00	4,816.00					4,816.00	
North Forcemain	673,700.91	13,474.02					13,474.02	
North Forcemain	231,514.20	4,630.28					4,630.28	
Centre Avenue	396,660.00	7,933.20					7,933.20	
Hangerline Extension	151,072.95	3,021.46			1,510.73		1,510.73	
South Beach	192,220.62	3,844.41					3,844.41	
Sewage Treatment Plant	2,305,598.48	46,111.97						46,111.97
Sewage Treatment Plant	4,657,459.71	93,149.19						93,149.19
Sewage Treatment Plant	5,967,840.53	119,356.81						119,356.81
Sewage Treatment Plant	5,464,732.03	109,294.64						109,294.64
Sub Total	23,556,060.56	467,667.56						
Equipment								
Hydrants (2)	7,937.26	793.68	793.68					
Hydrants (134)	134,000.00	13,400.00	6,700.00		6,700.00			
Barnes Pump	17,344.70	1,734.48					1,734.48	
Sub Total	159,281.96	15,928.16						
Buildings								
Pelican Beach	19,700.00	788.00		788.00				
Upgrade 4th Ave Lift Stn	28,235.16	1,129.44					1,129.44	
Sub Total	47,935.16	1,917.44						
Total - 2010	23,763,277.68	485,513.16	13,312.43	10,997.49	8,210.73	85,079.90	367,912.61	

Additions - 2011 Amortization Calc.

Fund 62 - Sigma Pump	2,867.39	191.16	191.16	573.48
Fund 62 - Sigma Pump	2,593.89	172.93	172.93	518.78
Fund 50 - Sewer Televising	187,572.19	4,689.30	4,689.30	18,767.22

Additions - 2012 Amortization Calc.

Fund 61 - Loni Beach Sewer	2,956,600.00	59,132.00	59,132.00	59,132.00
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RURAL MUNICIPALITY OF GIMLI

APPENDIX F

UTILITY RATE STUDY

CALCULATION OF CONTINGENCY ALLOWANCE AND RESERVE TARGETS

UTILITY NAME		CAPITAL COST	CONTINGENCY RATE	CONTINGENCY ALLOWANCE	RESERVE TARGET RATE	RESERVE TARGET
LUD WATER	50%	452,215	1%	4,522.15	10%	45,221.50
GBP WATER						
Hangerline	50%	142,536	1%	1,425.36	10%	14,253.60
PELICAN BEACH WATER	25%	530,174	1%	5,301.74	10%	53,017.40
AMALGAMATED SEWER						
LUD System	50%	405,513	1%	4,055.13	10%	40,551.30
GBP System						
Hangerline	50%	75,536	1%	755.36	10%	7,553.60
Industrial Park	100%	363,017	1%	3,630.17	10%	36,301.70
Sewage Dump Station	100%	240,800	1%	2,408.00	10%	24,080.00
North Forcemain	100%	673,701	1%	6,737.01	10%	67,370.09
North Forcemain	100%	231,514	1%	2,315.14	10%	23,151.42
Centre Avenue West	100%	396,660	1%	3,966.60	10%	39,666.00
Sub Total - GBP System		<u>1,981,228</u>		<u>19,812.28</u>		<u>198,122.81</u>
Pelican Beach System	75%	1,531,423	1%	15,314.23	10%	153,142.30
South Beach System		324,556	1%	3,245.56	10%	32,455.60
Loni Beach System						
Sewage Treatment Plant		18,395,631	1%	183,956.31	10%	1,839,563.10
TOTAL		23,763,276		237,632.76		2,376,327.61
2012						
Loni Beach Sewer		2,956,600.00	1%	29,566.00	10%	295,660.00

TANGIBLE CAPITAL ASSETS

APPENDIX G

PROJECT FUNDING & GRANTS

Year*	Project Name	Amount	Amortization Term in Months	Monthly Amount	Amount to Dec 2010	Amount to Dec 2011	Amount to Dec 2012	Amortization Account	Allocation	
									Water	Sewer
Grants										
1999*	Pelican Beach S&W	550,859.91	600	918.10	11,017.20			63-0860-3780	2,754.30	8,262.90
1999*	North Force Main	83,189.17	600	138.65	1,663.80			62-0860-3780		1,663.80
2001*	North Force Main	244,511.74	600	407.52	4,890.23			62-0860-3780		4,890.23
2006*	Sewage Treatment Plant	1,260,960.56	600	2,101.60	25,219.21			62-0860-3785		25,219.21
2007*	Sewage Treatment Plant	2,547,222.80	600	4,245.37	50,944.46			62-0860-3785		50,944.46
2008*	Sewage Treatment Plant	3,263,886.41	600	5,439.81	65,277.73			62-0860-3785		65,277.73
2009*	Sewage Treatment Plant	2,988,730.10	600	4,981.22	59,774.60			62-0860-3785		59,774.60
2009/03	South Beach Sewer	36,915.00	600	61.53	738.30			60-0860-3780		738.30
Gas Tax Funding										
2007*	North Force Main Ext	231,514.20	600	385.86	4,630.28			62-0860-3780		4,630.28
Prepayments										
1999*	Pelican Beach S&W	219,891.92	600	366.49	4,397.84			63-0860-3780	1,099.46	3,298.38
2007*	Hangerline	25,178.82	600	41.96	503.58			62-0860-3780	251.79	251.79
2009/03	South Beach Sewer	65,385.62	600	108.98	1,307.71			60-0860-3780		1,307.71
		11,518,246.25								

* Assuming July 1

Additions										
2010	Sewer Televising	187,752.19	120	1,564.60	4,693.80	18,775.22		60-0860-3780		4,693.80
2012	Loni Beach Sewer	250,000.00	600	416.67			5,000.00			5,000.00