

The Corporation of the
City of Cambridge

2011 Water and Sewer Budgets

The Corporation of the City of Cambridge
2011 Water & Sewer Budgets
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**Corporation of the City of Cambridge
Business Operating Plan**

Transportation and Public Works Department

Water & Waste Water Operations

The Transportation and Public Works Department is responsible for the management of the City's infrastructure. The services are provided through the Engineering Services Division, the Asset Management & Support Services Division and the Public Works Division. The Water & Waste Water Operations form part of the Public Works Division.

Because the Water & Waste Water Operations have self sustaining budgets funded through rates (i.e. Rates Based Budgets), an independent business plan has been developed that specifically address matters impacting the Rates Based Budgets.

Starting in 2010, Council adopted, for the first time, a long range financial plan for the Water & Waste Water System that entailed the adoption of a number of policies that redesigned the rate structure, put in place a plan of implementing reserve funds, and adopted a capital plan critical to the long term financial viability of the Water & Waste Water System.

Status of 2010 Goals and Objectives

Commissioner's Office:

Public Works Division - Mgt. Review – as part of the Service review, undertake a review of the Public Works Division's management capacity for co-ordinated planning of divisional work programs (2010).

Pending completion of Service Review.

Public Works Operations Division – Water & Waste Water Operations

Implement Cost of Service and Rates Study – Implement all recommendations of the Cost of Service & Rates Study as approved by Council (2010).

Complete

Asset Management Division:

Inflow & Infiltration – continue with the Inflow & Infiltration analysis to identify sources and recommend means of reducing extraneous flows in the sanitary sewer system (2010-2011).

Ongoing

2011 Goals & Objectives

Commissioner's Office

- Oversight to ensure compliance with Council approved long range financial plan for the Water and Waste Water System.
- Undertake review of administrative services for departmental and divisional needs.

Public Works Operations Division – Water & Waste Water Operations

- Implement changes identified and approved in the Service Review process.

Asset Management Division

- Inflow & Infiltration – continue with analysis to identify and eliminate sources of extraneous flows entering the sanitary sewer system.

Engineering Services Division

- Modify capital budget program to be in compliance with the Cost of Service & Rates Study to overcome the 'backlog' of replacement work.

Financial Plan

Areas of Revenue Generation

- The primary source of revenue generation for the water & waste water operations is through the retail rates. The rates are determined on the basis of covering all operating and capital costs.

Areas of Operational Savings

- Sanitary sewer rebates have been eliminated. No other areas of savings have been found.

Areas of Enhancement/Growth/Other

- An estimate of a 0.9% growth in customer base has been incorporated into this budget. Volumes for wholesale treatment costs and for retail sales have been adjusted to reflect the most current conditions. Retail sales volumes have continued to decline (conservation and Region lawn watering policy) beyond expectations.

I: Capital Program & Funding Requirements

The following reflects the capital expenditures required for fund current capital projects identified for 2011

- Water - \$1,364,000.
- Sewer - \$1,827,000.
- In addition, as adopted by Council and as recommended in the Cost of Service & Rates Study, ongoing allocations have been made towards reserve funds for infrastructure backlog, rate stabilization and meter replacement programs. Only inflationary increases have been reflected for these items for the 2011 budget. (Refer to the Long Term Financial & Sustainability Plan for policies).

II: Operations

- **One Time Expenditures**
 - Nil.
- **Staffing**
 - **Current Budget Year:**
 - No changes in staffing have been identified.
 - **Future:**
 - Pending Service Review conclusions

Financial Plan Summary

III: Resources

DIVISION	2011		2012		2013	
	\$	FTE	\$		\$	FTE
Public Works Division – Water Operations:	\$0	0	\$80,000*	1*	\$80,000*	1*

* Pending Service Review conclusions.

IV: Long Term Financial & Sustainability Policy

The following policies adopted by Council 'underpin' the long term financial viability of the Water & Waste Water System.

Long Range Financial Plan (LRFP) Updates

1. That the LRFP be modified and refined as new information becomes available that could materially change the forecast.

Unaccounted for Losses

2. That the City issues a \$5 million debenture in 2010 to fund an aggressive system-wide capital replacement program to reduce water losses and allow for the acceleration of leak repairs to reduce water losses..

3. That the debt charges associated with the system-wide capital replacement program be funded through a special surcharge that all customers would contribute to on a monthly basis based on their service size.

Meter Replacement Program

4. That the City develops and maintains a meter replacement program with a focus on the meters that generate the best payback.

5. That in 2010, the City increase the Water Operating Budget by \$491,000 to properly fund the meter replacement program.

6. That in recognition that costs will fluctuate from year to year, any unspent monies for meter replacement be transferred to a Meter Replacement Reserve (NEW) to smooth operating budget impacts.

Infrastructure Deficit

7. That the City of Cambridge implements a 15-year plan for water and a 9-year plan for wastewater to gradually eliminate the capital backlog:

- Plan includes annual contributions to capital reserves to meet existing needs and a reasonable level of funds to address backlog*
- Plan maximizes use of gas tax revenues*
- Plan avoids spikes in retail rates*

Revenue Stability

8. *That the City annually reviews and update water consumption and wastewater flows taking into consideration historical trends and future growth forecasts.*

9. *That the City of Cambridge allocate 17% of the Water and 13% of the Wastewater rate revenue requirements to be recovered from the fixed monthly charge. This provides a balance between improving revenue stability, affordability, fairness and equity and conservation objectives.*

10. *That the City of Cambridge establish a Rate Stabilization Reserve for Water and Wastewater with a target ceiling for the Water Rate Stabilization Reserve at 5% of rate revenue requirements and 10% of rate revenue requirements for Wastewater given the higher level of volatility.*

11. *Commencing in 2010, that the City include, in the operating budget, a transfer of \$160,000 to rate stabilization reserves (inflated annually) for both water and waste water until the target ceilings are reached.*

12. *That the City transfer 50% of the year-end surpluses in water and wastewater operations to the capital reserves and 50% to the Rate Stabilization Reserves until such time as the ceiling is reached at which time it is recommended that 100% of the in-year surpluses be transferred to the Water and Wastewater Capital Reserves.*

13. *That in-year deficits be funded from the Rate Stabilization Reserves, based on available funds.*

14. *That the City initiates the establishment of a working committee with the Region of Waterloo to identify options to reduce wastewater volatility at the retail and wholesale level.*

Fairness and Equity

15. *That the City of Cambridge use CWWA/AWWA standards for meter equivalencies to calculate the fixed monthly charges for both water and wastewater.*

16. *That, commencing in 2010, the City set the water and wastewater rates effective February 1 and in 2011 set the rates in January 1.*

V: Sewer & Water: Annualized Combined Increase on Typical Residential Customer

<u>Item</u>	<u>2011*</u>	<u>2010</u>	<u>2009</u>
Combined Increase - \$	\$46	\$52	\$69
Combined Increase - %	8.9%	7.3%	11.5%
Combined Increase – Per Bill	\$7.62	\$8.68	\$11.91

*Based on average Cambridge residential use of 150m³/yr.

VI: Major Cost Categories Impacting the 2011 Water & Waste Water Budgets

WATER BUDGET

<u>CATEGORY</u>	<u>2010 Budget</u>	<u>2011 Budget</u>	<u>Difference</u>	<u>% Change</u>
Water Revenue Requirements	\$20,404,000	\$21,172,000	\$768,000	3.8%
Region Wholesale Cost of Water	\$12,851,000	\$13,738,000	\$887,000	4.3%
Service Lateral Repair/Replace	\$1,274,000	\$1,542,000	\$268,000	1.3%
Overhead Contribution	\$538,000	\$638,000	\$100,000	0.5%
Other Budgetary Expenses	\$5,741,000	\$5,254,000	(\$487,000)	-2.3%
Total Increase	\$20,404,000	\$21,172,000	\$768,000	3.8%

WASTE WATER BUDGET:

<u>CATEGORY</u>	<u>2010 Budget</u>	<u>2011 Budget</u>	<u>Difference</u>	<u>% Change</u>
Waste Water Revenue Requirements	\$19,133,000	\$20,711,000	\$1,578,000	8.2%
Region Waste Water Treatment Costs	\$13,708,000	\$14,796,000	\$1,088,000	5.7%
Contribution to Capital Replacement	\$1,390,000	\$1,827,000	\$437,000	2.3%
Overhead Contribution	\$487,000	\$587,000	\$100,000	0.5%
Sewer Surcharge Rebate	\$345,000	\$245,000	(\$100,000)	-0.5%
Other Budgetary Expenses	\$3,203,000	\$3,256,000	\$53,000	0.2%
Total Increase	\$19,133,000	\$20,711,000	\$1,578,000	8.2%

VII: Comparison of Water & Sewer Costs

Because of the redesign of the water & waste water rates, the impact of the rate changes is not uniform across all customers. Fixed charges have been redesigned to comply with AWWA standards and consequently, the fixed charges are dependent upon the meter size (the larger the meter size, the large the fixed charge to cover the costs of maintaining and replacing the meter at the end of its useful life). The Infrastructure Renewal Charge (IRC) is volume dependent and therefore the annual cost will vary depending upon the consumption.

The following table, therefore, reflects the impact on residential and non-residential customers based on differing consumption levels:

<u>Description</u>	<u>Residential</u>	<u>Non-Residential</u>	<u>Non-Residential</u>	<u>Non-Residential</u>
Consumption	150	10,000	30,000	100,000
mm	19	50	75	100
2010 Annual Cost	\$510	\$26,298	\$78,040	\$256,407
2011 Annual Cost	\$556	\$29,087	\$86,376	\$284,070
\$ Change from 2010	\$46	\$2,788	\$8,336	\$27,662
% Change from 2011	8.96%	10.60%	10.68%	10.79%

VIII: Water & Waste Water Bill Components:

- Volumetric Unit Rates

2011 Water Proposed Volumetric Rate per m3.	2011 Waste Water Proposed Volumetric Rate per m3
\$1.3667	\$1.4332

- Fixed Charges

Connection Size	2011 Water Proposed Fixed Monthly Meter Charge	2011 Waste Water Proposed Fixed Monthly Meter Charge
19 mm	\$5.86	\$5.46
25 mm	\$14.66	\$13.65
37 mm	\$29.32	\$27.31
50 mm	\$46.92	\$43.69
75 mm	\$102.63	\$95.57
100 mm	\$175.94	\$163.84
150 mm	\$366.54	\$341.33
200 mm	\$469.17	\$436.91
250 mm	\$674.44	\$628.05

- Infrastructure Renewal Charges (IRC)*

Water Connection Size	Monthly Charge
19 mm	\$0.79
25 mm	\$1.35
37 mm	\$2.61
50 mm	\$4.20
75 mm	\$9.27
100 mm	\$16.63
150 mm	\$36.99
200 mm	\$63.37
250 mm	\$100.36

*Note: This monthly charge is based upon a \$5 million, 15 year debenture.

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2011 OPERATING BUDGET

Summary by Division / Section - Base Budget

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45000-Water

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	2010 F.T.E. Full Time	2010 F.T.E. Part Time	2011 F.T.E. F.T. Base	2011 F.T.E. P.T. Base	2010 BUDGET	2010 FORECAST	2011 Base BUDGET	2011 TOTAL BUDGET	%Over (under) 2010
Expenses									
45000-Water									
45100 Water Overhead	5.61	0.12	3.88		\$17,341,900	\$17,202,881	\$18,388,300	\$18,388,300	6.0%
45200 Water Maintenance	21.40	0.24	21.40	0.24	\$3,335,900	\$3,850,764	\$3,680,000	\$3,680,000	10.3%
45300 Water Billing						\$139,390	\$783,500	\$783,500	0.0%
Total 45000-Water	27.01	0.36	25.28	0.24	\$20,677,800	\$21,193,035	\$22,851,800	\$22,851,800	10.5%
45900-Water Recoveries									
45910 Water Private Works	1.18	0.48	1.18	0.48	\$152,900	\$259,784	\$156,700	\$156,700	2.5%
45912 Regional Work	1.49		1.49		\$172,100	\$172,100	\$176,400	\$176,400	2.5%
45914 P.W. Capital Project - Water							\$0	\$0	0.0%
Total 45900-Water Recoveries	2.67	0.48	2.67	0.48	\$325,000	\$431,884	\$333,100	\$333,100	2.5%
Total Expenses	29.68	0.84	27.95	0.72	\$21,002,800	\$21,624,919	\$23,184,900	\$23,184,900	10.4%
Revenue									
45000-Water									
45100 Water Overhead					(\$20,677,800)	(\$21,092,858)	\$21,914,500	\$21,914,500	6.0%
45200 Water Maintenance							\$0	\$0	0.0%
45300 Water Billing						(\$49,220)	(\$937,300)	(\$937,300)	0.0%
Total 45000-Water					(\$20,677,800)	(\$21,142,078)	\$22,851,800	\$22,851,800	10.5%
45900-Water Recoveries									
45910 Water Private Works					(\$152,900)	(\$310,741)	(\$156,700)	(\$156,700)	2.5%
45912 Regional Work					(\$172,100)	(\$172,100)	(\$176,400)	(\$176,400)	2.5%
Total 45900-Water Recoveries					(\$325,000)	(\$482,841)	(\$333,100)	(\$333,100)	2.5%
Total Revenue					(\$21,002,800)	(\$21,624,919)	\$23,184,900	(\$23,184,900)	10.4%
NET EXPENDITURE	29.68	0.84	27.95	0.72	\$0	\$0	\$0	\$0	0.0%

The Corporation of the City of Cambridge

2011 OPERATING BUDGET

45100 Water Overhead

	2010 FTE Budget	2010 FTE Actual	2011 FTE Base Budget	2011 FTE Enhanced Level	2011 FTE Total
FTE					
FTE Full time	5.61	5.61	3.88	0.00	3.88
FTE Part Time	0.12	0.12	0.00	0.00	0.00
Total	5.73	5.73	3.88	0.00	3.88

Department: **Transportation & Public Works**

OBJECTIVES AND RESPONSIBILITIES:

Administrative services & overhead for water division. Support activities for water division. Read water meters & bill consumers to collect sufficient revenue to cover costs for supplying water & maintaining water distribution system. Purchase of water from Regional Municipality of Waterloo.

Account Change Comments:

Expense Accounts

- 2001/2012/2041** Salary/Benefits - reduction due to Asset Mgt and Eng. Service staff being allocated to account 3857. FTE's related to the reduction are now recorded in Asset Mgt (#25800) and Eng. Services (#25210)
- 2046** Meal Allowance increased in accordance with the collective agreement
- 3712** Billing and Collection-contract has been terminated with Hydro for billing & collection. Refer to 45300 Water Billing for in house delivery of these services.
- 3067** Water Purchase-Region's wholesale rate has increased 6.9% over 2010. Estimated purchase volumes held at 2010 levels.
- 3231** Cell phones-this account has been transferred to Technology Services.
- 3780** Debt Charge-Principal-new account as per Cost of Service Study.
- 3857** Contr. to Revenue Fund-increased contribution for services by other City departments.

Revenue Accounts

- 7350** Fire Protection Revenue - inflationary increase as well as 100 new hydrants in the water system.
- 8631/8633** Water Billing, Water Billing Fixed Charges-Fixed charges have been separated from account 8631 for greater revenue detail.
- 8634** Infrastructure Renewal Charge-new account as per Cost of Service Study.

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2011 OPERATING BUDGET

45100 Water Overhead

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	2010 Budget	2010 Forecast	2011 Base Budget	2011 Growth/Enhanced Service Level	2011 Total Budget	%Over/ (Under) 2010 Budget
EXPENSES						
2001 Salaries/Wages Full Time	\$376,600	\$370,000	\$241,100	\$0	\$241,100	-36.0%
2012 Salaries/Wages Part Time	\$3,400	\$3,400	\$0	\$0	\$0	-100.0%
2031 Overtime	\$22,500	\$22,500	\$23,100	\$0	\$23,100	2.7%
2032 Managers / Standby	\$17,600	\$15,000	\$18,500	\$0	\$18,500	5.1%
2041 Benefits	\$89,000	\$89,000	\$60,600	\$0	\$60,600	-31.9%
2045 Clothing	\$10,800	\$7,000	\$10,800	\$0	\$10,800	0.0%
2046 Meal Allowance	\$6,000	\$6,600	\$6,300	\$0	\$6,300	5.0%
2120 Advertising	\$2,200	\$1,400	\$2,200	\$0	\$2,200	0.0%
2122 Advertising - Promotion	\$10,000	\$1,500	\$10,000	\$0	\$10,000	0.0%
2290 Mileage	\$1,000	\$700	\$1,000	\$0	\$1,000	0.0%
2603 Equipment - New	\$28,500	\$29,300	\$0	\$0	\$0	-100.0%
2606 Equipment Usage - City Owned	\$20,700	\$20,700	\$20,700	\$0	\$20,700	0.0%
2780 Insurance	\$23,000	\$23,000	\$23,600	\$0	\$23,600	2.6%
2785 Job Costing						
<Phase> 20631 Water Standby	\$23,600	\$20,600	\$23,600	\$0	\$23,600	0.0%
<Phase> 29800002 On The Job Training	\$86,500	\$86,500	\$87,300	\$0	\$87,300	0.9%
<Phase> 32600002 Small Tools & Supplies	\$13,400	\$8,400	\$13,700	\$0	\$13,700	2.2%
Total 2785 Job Costing	\$123,500	\$115,500	\$124,600	\$0	\$124,600	0.9%
2791 Lease Agreement - Railway	\$500	\$500	\$500	\$0	\$500	0.0%
2972 Office Stationery/Supplies/Equ	\$2,300	\$0	\$2,300	\$0	\$2,300	0.0%
3067 Purchase of Water	\$12,851,000	\$11,663,816	\$13,737,700	\$0	\$13,737,700	6.9%
3231 Telephone Cellular	\$7,600	\$8,400	\$0	\$0	\$0	-100.0%
3290 Training & Development	\$6,100	\$9,942	\$6,100	\$0	\$6,100	0.0%
3712 Billing & Collection	\$392,000	\$303,201	\$0	\$0	\$0	-100.0%
3770 Prov. For Loss on Private Work	\$5,000	\$1,400	\$5,000	\$0	\$5,000	0.0%
3780 Debt Charges- Principal	\$0	\$0	\$454,000	\$0	\$454,000	0.0%

The Corporation of the City of Cambridge

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2011 OPERATING BUDGET

45100 Water Overhead

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	2010 Budget	2010 Forecast	2011 Base Budget	2011 Growth/Enhanced Service Level	2011 Total Budget	%Over/ (Under) 2010 Budget
3851 Cont'n to Capital Fund	\$0	\$399,821	\$0	\$0	\$0	0.0%
3857 Cont'n to Revenue Fund						
<Detail> Cross Con. Officer	\$99,200	\$99,200	\$102,540	\$0	\$102,540	3.4%
<Detail> Mileage/Documents	\$5,200	\$5,200	\$5,460	\$0	\$5,460	5.0%
<Detail> Clerical Support	\$37,200	\$37,200	\$38,600	\$0	\$38,600	3.8%
<Detail> Asset Mgt.	\$11,900	\$11,900	\$168,200	\$0	\$168,200	1313.4%
<Detail> Corporate Services	\$538,100	\$538,100	\$638,100	\$0	\$638,100	18.6%
<Detail> Engineering Services	\$0	\$0	\$33,800	\$0	\$33,800	0.0%
<Detail> Technology Serv -Cellular/Blackberry	\$0	\$0	\$3,300	\$0	\$3,300	0.0%
Total 3857 Cont'n to Revenue Fund	\$691,600	\$691,600	\$990,000	\$0	\$990,000	43.1%
3928 Cont'n To Waterworks Cap. Exp.	\$1,390,000	\$1,773,801	\$1,364,000	\$0	\$1,364,000	-1.9%
3984 Contr to Waterworks RF Backlog	\$610,000	\$610,000	\$622,200	\$0	\$622,200	2.0%
3987 Contr to Water Rate Stab RF	\$160,000	\$543,800	\$163,200	\$0	\$163,200	2.0%
3989 Contr to Water Meter Replac RF	\$491,000	\$491,000	\$500,800	\$0	\$500,800	2.0%
Total Expenses	\$17,341,900	\$17,202,881	\$18,388,300	\$0	\$18,388,300	6.0%
REVENUE						
7000 3/4 " Serv. Connect'n Revenue	(\$20,000)	(\$30,350)	(\$20,000)	\$0	(\$20,000)	0.0%
7350 Fire Protection Revenue	(\$254,000)	(\$254,000)	(\$266,300)	\$0	(\$266,300)	4.8%
8121 Contr from Training & Dev Res	\$0	(\$2,042)	\$0	\$0	\$0	0.0%
8631 Water Billing	(\$20,403,800)	(\$16,804,047)	(\$17,575,000)	\$0	(\$17,575,000)	-13.9%
8633 Water Billing Fixed Charges	\$0	(\$3,602,598)	(\$3,599,200)	\$0	(\$3,599,200)	0.0%
8634 Infrastructure Renewal Charge	\$0	(\$399,821)	(\$454,000)	\$0	(\$454,000)	0.0%
Total Revenue	(\$20,677,800)	(\$21,092,858)	(\$21,914,500)	\$0	(\$21,914,500)	6.0%
Net Expenditures	(\$3,335,900)	(\$3,889,977)	(\$3,526,200)	\$0	(\$3,526,200)	5.7%

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2011 OPERATING BUDGET

45200 Water Maintenance

	2010 FTE Budget	2010 FTE Actual	2011 FTE Base Budget	2011 FTE Enhanced Level	2011 FTE Total
FTE					
FTE Full time	21.40	21.40	21.40	0.00	21.40
FTE Part Time	0.24	0.24	0.24	0.00	0.24
Total	21.64	21.64	21.64	0.00	21.64

Department: **Transportation & Public Works**
Section: Water Maintenance

OBJECTIVES AND RESPONSIBILITIES:
To maintain & protect the Corporation's water distribution system & protect investment in same & through repair & installation of meters, provide accurate information for billing purposes. Insure fire hydrants are accessible & operational for fire fighting purposes. Generate revenue required to offset these expenses.

Account Change Comments:

Expense Accounts
2785/5514 Water Samples-Mandated increase in sampling in 2011.
2785/5502 Service Connection Repair/Replace-Additional funding required for increased service lateral failure rate.
3331 Electricity-This account has been increased as per the budget call.

Revenue Accounts

The Corporation of the City of Cambridge

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2011 OPERATING BUDGET

45200 Water Maintenance

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	2010 Budget	2010 Forecast	2011 Base Budget	2011 Growth/Enhanced Service Level	2011 Total Budget	%Over/ (Under) 2010 Budget
EXPENSES						
2785 Job Costing						
<Phase> 5501 Watermain Repair/Replace	\$530,600	\$435,360	\$541,300	\$0	\$541,300	2.0%
<Phase> 5502 Service Connection Repair/Replace	\$1,274,100	\$2,330,859	\$1,542,100	\$0	\$1,542,100	21.0%
<Phase> 5504 New 3/4" Service Installation	\$27,200	\$45,535	\$27,700	\$0	\$27,700	1.8%
<Phase> 5505 Watermain Flushing	\$41,600	\$8,000	\$42,500	\$0	\$42,500	2.2%
<Phase> 5506 Watermain Swabbing	\$244,000	\$140,000	\$248,900	\$0	\$248,900	2.0%
<Phase> 5507 Water Meter Installation	\$162,000	\$42,200	\$165,300	\$0	\$165,300	2.0%
<Phase> 5509 Reading Water Meters	\$16,700	\$5,650	\$17,000	\$0	\$17,000	1.8%
<Phase> 5511 Hydrant Repair/Replace	\$133,900	\$152,650	\$136,700	\$0	\$136,700	2.1%
<Phase> 5512 Hydrant Painting	\$13,100	\$10,700	\$13,400	\$0	\$13,400	2.3%
<Phase> 5513 Hydrant Checking & Greasing	\$80,000	\$72,000	\$81,600	\$0	\$81,600	2.0%
<Phase> 5514 Water Samples	\$74,400	\$99,400	\$109,800	\$0	\$109,800	47.6%
<Phase> 5515 Locates	\$180,000	\$211,700	\$183,700	\$0	\$183,700	2.1%
<Phase> 5516 Preventative Mtce	\$128,400	\$0	\$131,000	\$0	\$131,000	2.0%
<Phase> 5517 Dead End Flushing	\$78,800	\$40,000	\$80,400	\$0	\$80,400	2.0%
<Phase> 5518 Water Meter Management	\$349,000	\$254,610	\$356,300	\$0	\$356,300	2.1%
Total 2785 Job Costing	\$3,333,800	\$3,848,664	\$3,677,700	\$0	\$3,677,700	10.3%
3331 Electricity	\$2,100	\$2,100	\$2,300	\$0	\$2,300	9.5%
Total Expenses	\$3,335,900	\$3,850,764	\$3,680,000	\$0	\$3,680,000	10.3%
REVENUE						
Total Revenue	\$0	\$0	\$0	\$0	\$0	0.0%
Net Expenditures	\$3,335,900	\$3,850,764	\$3,680,000	\$0	\$3,680,000	10.3%

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2011 OPERATING BUDGET

45300 Water Billing

	2010 FTE Budget	2010 FTE Actual	2011 FTE Base Budget	2011 FTE Enhanced Level	2011 FTE Total
FTE					
FTE Full time	0.00	0.00	0.00	0.00	0.00
FTE Part Time	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Department: **Transportation & Public Works**
Section: Water Billing

OBJECTIVES AND RESPONSIBILITIES:

To bill and collect the revenue from customers for the operation of the water and sewer division.

Account Change Comments:

Expense Accounts

This is a new program brought in-house in 2010. Actual FTE's are located in the Taxation Division.

Revenue Accounts

- 7011 Fees collected on late payment accounts
- 7980 New fee introduced in 2011 for the provision of water certificates on property sales
- 7981 New fee for the recovery of the costs related to performing final reads on properties
- 7982 New fee for the cost to set up a new account for water billing
- 7983 Fee to recover costs related to processing postdated cheques
- 7984 Fee for the cost of administering the shut off process for delinquent accounts
- 7985 Fee to recover costs related to requests to have cheques traced by bank
- 7986 Fee to recover costs related to additional administrative cost of the deposit program for all tenanted properties

The Corporation of the City of Cambridge

Run Date : 3/22/2011 1:45 PM

2011 OPERATING BUDGET

45300 Water Billing

Page No: 0001

	2010 Budget	2010 Forecast	2011 Base Budget	2011 Growth/Enhanced Service Level	2011 Total Budget	%Over/ (Under) 2010 Budget
EXPENSES						
2823 Licences - Software Agreement	\$0	\$0	\$15,600	\$0	\$15,600	0.0%
3136 Financial Service Charges	\$0	\$2,103	\$107,400	\$0	\$107,400	0.0%
3700 Bad Debt Expenses	\$0	\$40,951	\$0	\$0	\$0	0.0%
3712 Billing & Collection	\$0	\$44,539	\$286,800	\$0	\$286,800	0.0%
3790 Meter Readings	\$0	\$51,797	\$201,700	\$0	\$201,700	0.0%
3857 Cont'n to Revenue Fund						
<Phase> Clerical Support - Tax	\$0	\$0	\$172,000	\$0	\$172,000	0.0%
Total 3857 Cont'n to Revenue Fund	\$0	\$0	\$172,000	\$0	\$172,000	0.0%
Total Expenses	\$0	\$139,390	\$783,500	\$0	\$783,500	0.0%
REVENUE						
7011 Interest on Overdue Accounts	\$0	\$0	(\$75,000)	\$0	(\$75,000)	0.0%
7980 Water Certificates	\$0	\$0	(\$25,000)	\$0	(\$25,000)	0.0%
7981 Final Reads	\$0	\$0	(\$250,000)	\$0	(\$250,000)	0.0%
7982 Setup New Account	\$0	\$0	(\$125,000)	\$0	(\$125,000)	0.0%
7983 Postdate Fee	\$0	\$0	(\$1,500)	\$0	(\$1,500)	0.0%
7984 Shut-off Fee	\$0	\$0	(\$25,000)	\$0	(\$25,000)	0.0%
7985 Traced Item Fee	\$0	\$0	(\$9,000)	\$0	(\$9,000)	0.0%
7986 Tenanted Properties User Fee	\$0	\$0	(\$70,000)	\$0	(\$70,000)	0.0%
8352 Transfer From Sewer	\$0	(\$49,220)	(\$356,800)	\$0	(\$356,800)	0.0%
Total Revenue	\$0	(\$49,220)	(\$937,300)	\$0	(\$937,300)	0.0%
Net Expenditures	\$0	\$90,170	(\$153,800)	\$0	(\$153,800)	0.0%

The Corporation of the City of Cambridge
 2011 OPERATING BUDGET

45910 Water Private Works

Run Date : 3/22/2011 1:32 PM

	2010 FTE Budget	2010 FTE Actual	2011 FTE Base Budget	2011 FTE Enhanced Level	2011 FTE Total
FTE					
FTE Full time	1.18	1.18	1.18	0.00	1.18
FTE Part Time	0.48	0.48	0.48	0.00	0.48
Total	1.66	1.66	1.66	0.00	1.66

Department: **Transportation & Public Works**
 Division: Public Works
 Section: Water Private Works

OBJECTIVES AND RESPONSIBILITIES:

To perform maintenance on private water facilities on a full cost recovery basis.

Account Change Comments:

Expense Accounts

The Corporation of the City of Cambridge

Run Date : 3/22/2011 1:36 PM

2011 OPERATING BUDGET

45910 Water Private Works

Page No: 0150

	2010 Budget	2010 Forecast	2011 Base Budget	2011 Growth/Enhanced Service Level	2011 Total Budget	%Over/ (Under) 2010 Budget
EXPENSES						
5990 Private Work Order Expenses	\$152,900	\$259,784	\$156,700	\$0	\$156,700	2.5%
Total Expenses	\$152,900	\$259,784	\$156,700	\$0	\$156,700	2.5%
REVENUE						
8990 Private Work Order Revenue	(\$152,900)	(\$310,741)	(\$156,700)	\$0	(\$156,700)	2.5%
Total Revenue	(\$152,900)	(\$310,741)	(\$156,700)	\$0	(\$156,700)	2.5%
Net Expenditures	\$0	(\$50,957)	\$0	\$0	\$0	0.0%

The Corporation of the City of Cambridge
2011 OPERATING BUDGET

45912 Regional Work

Run Date : 3/22/2011 1:32 PM

	2010 FTE Budget	2010 FTE Actual	2011 FTE Base Budget	2011 FTE Enhanced Level	2011 FTE Total
FTE					
FTE Full time	1.49	1.49	1.49	0.00	1.49
FTE Part Time	0.00	0.00	0.00	0.00	0.00
Total	1.49	1.49	1.49	0.00	1.49

Department: **Transportation & Public Works**
 Division: Public Works
 Section: Regional Work

OBJECTIVES AND RESPONSIBILITIES:
 To perform maintenance on Regional watermains on a full cost recovery basis.

Account Change Comments:
Expense Accounts

The Corporation of the City of Cambridge

Run Date : 3/22/2011 1:36 PM

2011 OPERATING BUDGET

45912 Regional Work

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	2010 Budget	2010 Forecast	2011 Base Budget	2011 Growth/Enhanced Service Level	2011 Total Budget	%Over/ (Under) 2010 Budget
EXPENSES						
5991 Regional Work Order Expenses	\$172,100	\$172,100	\$176,400	\$0	\$176,400	2.5%
Total Expenses	\$172,100	\$172,100	\$176,400	\$0	\$176,400	2.5%
REVENUE						
8991 Regional Work Order Revenue	(\$172,100)	(\$172,100)	(\$176,400)	\$0	(\$176,400)	2.5%
Total Revenue	(\$172,100)	(\$172,100)	(\$176,400)	\$0	(\$176,400)	2.5%
Net Expenditures	\$0	\$0	\$0	\$0	\$0	0.0%

The Corporation of the City of Cambridge

2011 OPERATING BUDGET

Summary by Division / Section - Base Budget

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55000-Sewer

Run Date : 3/22/2011 1:30 PM

	2010 F.T.E. Full Time	2010 F.T.E. Part Time	2011 F.T.E. F.T. Base	2011 F.T.E. P.T. Base	2010 BUDGET	2010 FORECAST	2011 Base BUDGET	2011 TOTAL BUDGET	%Over (under) 2010
Expenses									
55000-Sewer									
55100 Sewer Overhead	6.10	0.12	4.36		\$3,371,600	\$6,890,143	\$3,912,400	\$3,912,400	16.0%
55200 Sewer Maintenance	13.74		13.74		\$1,719,500	\$1,478,700	\$1,771,000	\$1,771,000	3.0%
55300 Sewage Treatment					\$14,053,000	\$11,761,233	\$15,040,800	\$15,040,800	7.0%
Total 55000-Sewer	19.84	0.12	18.10		\$19,144,100	\$20,130,076	\$20,724,200	\$20,724,200	8.3%
55900-Sewer Recoveries									
55910 Sewer Private Works	1.57		1.57		\$175,900	\$96,593	\$183,000	\$183,000	4.0%
55914 P.W. Capital Project - Sewer							\$0	\$0	0.0%
Total 55900-Sewer Recoveries	1.57		1.57		\$175,900	\$96,593	\$183,000	\$183,000	4.0%
Total Expenses	21.41	0.12	19.67		\$19,320,000	\$20,226,669	\$20,907,200	\$20,907,200	8.2%
Revenue									
55000-Sewer									
55100 Sewer Overhead					(\$19,132,500)	(\$20,086,038)	(\$20,712,400)	(\$20,712,400)	8.3%
55200 Sewer Maintenance					(\$11,600)	(\$11,600)	(\$11,800)	(\$11,800)	1.7%
55300 Sewage Treatment							\$0	\$0	0.0%
Total 55000-Sewer					(\$19,144,100)	(\$20,097,638)	(\$20,724,200)	(\$20,724,200)	8.3%
55900-Sewer Recoveries									
55910 Sewer Private Works					(\$175,900)	(\$129,031)	(\$183,000)	(\$183,000)	4.0%
Total 55900-Sewer Recoveries					(\$175,900)	(\$129,031)	(\$183,000)	(\$183,000)	4.0%
Total Revenue					(\$19,320,000)	(\$20,226,669)	(\$20,907,200)	(\$20,907,200)	8.2%
NET EXPENDITURE	21.41	0.12	19.67	0.00	\$0	\$0	\$0	\$0	0.0%

The Corporation of the City of Cambridge
2011 OPERATING BUDGET

55100 Sewer Overhead

Run Date : 3/22/2011 1:32 PM

	2010 FTE Budget	2010 FTE Actual	2011 FTE Base Budget	2011 FTE Enhanced Level	2011 FTE Total
FTE					
FTE Full time	6.10	6.09	4.36	0.00	4.36
FTE Part Time	0.12	0.12	0.00	0.00	0.00
Total	6.22	6.21	4.36	0.00	4.36

Department: **Transportation & Public Works**
Division: Public Works
Section: Sanitary Sewer Overhead

OBJECTIVES AND RESPONSIBILITIES:

Administration, supervision & support for sanitary sewer division. Supervise, schedule & plan sewer division activities. Billing & collection of sewer surcharges. Twenty-four hour emergency standby.

Account Change Comments:

Expense Accounts

2001/2012/2041 Salary/Benefits - reduction due to Asset Mgt and Eng. Service staff being allocated to account 3857. FTE's related to the reduction are now recorded in Asset Mgt (#25800) and Eng. Services (#25210)

2785 Job costing accounts - increase in Local 32 wages in accordance with the collective agreement.

2791 Increase in accordance with Railway lease agreement.

3231 Cell phones-This account has been transferred to Technology Services

3712 Billing and Collection-contract has been terminated with Hydro for billing & collection. Refer to 45300 Water Billing for in house delivery of these services.

3845 Transfer to Water-Sewer portion for billing and collection in 45300.

3857 Contr. to Revenue Fund-increased contribution for services by other City departments.

3926 San. Sewer Capital Exp. RF.-increased capital replacement requirements as per the Cost of Service study.

Revenue Accounts

7921/7922 Sewer billing/Sewer billing fixed charges-Fixed charges have been separated from account 7921 for greater revenue detail.

The Corporation of the City of Cambridge

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2011 OPERATING BUDGET

55100 Sewer Overhead

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		2010 Budget	2010 Forecast	2011 Base Budget	2011 Growth/Enhanced Service Level	2011 Total Budget	%Over/ (Under) 2010 Budget
EXPENSES							
2001	Salaries/Wages Full Time	\$416,100	\$401,100	\$284,000	\$0	\$284,000	-31.7%
2012	Salaries/Wages Part Time	\$3,400	\$3,400	\$0	\$0	\$0	-100.0%
2031	Overtime	\$13,800	\$11,800	\$14,500	\$0	\$14,500	5.1%
2032	Managers / Standby	\$16,400	\$17,630	\$17,300	\$0	\$17,300	5.5%
2041	Benefits	\$97,800	\$97,800	\$70,400	\$0	\$70,400	-28.0%
2045	Clothing	\$15,500	\$7,030	\$15,500	\$0	\$15,500	0.0%
2046	Meal Allowance	\$4,200	\$1,200	\$4,200	\$0	\$4,200	0.0%
2122	Advertising - Promotion	\$10,000	\$2,000	\$10,000	\$0	\$10,000	0.0%
2290	Mileage	\$1,000	\$1,000	\$1,000	\$0	\$1,000	0.0%
2606	Equipment Usage - City Owned	\$21,300	\$21,300	\$21,300	\$0	\$21,300	0.0%
2780	Insurance	\$23,000	\$23,000	\$23,600	\$0	\$23,600	2.6%
2785	Job Costing						
<Phase>	20632 Sewer Standby	\$44,600	\$40,600	\$46,400	\$0	\$46,400	4.0%
<Phase>	29800003 On The Job Training	\$86,500	\$86,500	\$89,000	\$0	\$89,000	2.9%
<Phase>	32600003 Small Tools & Supplies	\$14,500	\$14,500	\$14,800	\$0	\$14,800	2.1%
	Total 2785 Job Costing	\$145,600	\$141,600	\$150,200	\$0	\$150,200	3.2%
2791	Lease Agreement - Railway	\$15,000	\$15,000	\$16,600	\$0	\$16,600	10.7%
2972	Office Stationery/Supplies/Equ	\$2,000	\$0	\$2,000	\$0	\$2,000	0.0%
3231	Telephone Cellular	\$8,100	\$8,325	\$0	\$0	\$0	-100.0%
3290	Training & Development	\$5,100	\$5,100	\$5,100	\$0	\$5,100	0.0%
3700	Bad Debt Expenses	\$0	\$41,000	\$0	\$0	\$0	0.0%
3712	Billing & Collection	\$392,000	\$303,201	\$0	\$0	\$0	-100.0%
3770	Prov. For Loss on Private Work	\$2,500	\$6,570	\$2,500	\$0	\$2,500	0.0%
3845	Transfer to Water	\$0	\$49,220	\$356,800	\$0	\$356,800	0.0%
3857	Cont'n to Revenue Fund						
<Detail>	Asset Mgt.	\$11,900	\$11,900	\$168,200	\$0	\$168,200	1313.4%

The Corporation of the City of Cambridge

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2011 OPERATING BUDGET

55100 Sewer Overhead

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	2010 Budget	2010 Forecast	2011 Base Budget	2011 Growth/Enhanced Service Level	2011 Total Budget	%Over/ (Under) 2010 Budget
<Detail> Corporate Services	\$486,900	\$486,900	\$586,900	\$0	\$586,900	20.5%
<Detail> Engineering Services	\$0	\$0	\$33,800	\$0	\$33,800	0.0%
<Detail> Technology Serv -Cellular/Blackberry	\$0	\$0	\$5,700	\$0	\$5,700	0.0%
Total 3857 Cont'n to Revenue Fund	\$498,800	\$498,800	\$794,600	\$0	\$794,600	59.3%
3926 Cont'n To San Sewer-Cap Exp RF	\$1,390,000	\$3,179,340	\$1,827,000	\$0	\$1,827,000	31.4%
3985 Contr to San Sewer RF Backlog	\$130,000	\$130,000	\$132,600	\$0	\$132,600	2.0%
3988 Contr to Sewer Rate Stab RF	\$160,000	\$1,924,727	\$163,200	\$0	\$163,200	2.0%
Total Expenses	\$3,371,600	\$6,890,143	\$3,912,400	\$0	\$3,912,400	16.0%
REVENUE						
7803 Regional Rebates - Treatment	\$0	(\$742,821)	\$0	\$0	\$0	0.0%
7921 Sewer Billing	(\$19,132,500)	(\$16,465,188)	(\$18,020,000)	\$0	(\$18,020,000)	-5.8%
7922 Sewer Billing Fixed Charges	\$0	(\$2,878,029)	(\$2,692,400)	\$0	(\$2,692,400)	0.0%
Total Revenue	(\$19,132,500)	(\$20,086,038)	(\$20,712,400)	\$0	(\$20,712,400)	8.3%
Net Expenditures	(\$15,760,900)	(\$13,195,895)	(\$16,800,000)	\$0	(\$16,800,000)	6.6%

The Corporation of the City of Cambridge

2011 OPERATING BUDGET

55200 Sewer Maintenance

Run Date : 3/22/2011 1:32 PM

	2010 FTE Budget	2010 FTE Actual	2011 FTE Base Budget	2011 FTE Enhanced Level	2011 FTE Total
FTE					
FTE Full time	13.74	13.74	13.74	0.00	13.74
FTE Part Time	0.00	0.00	0.00	0.00	0.00
Total	13.74	13.74	13.74	0.00	13.74

Department: **Transportation & Public Works**

Division: Public Works

Section: Sanitary Sewer Maintenance

OBJECTIVES AND RESPONSIBILITIES:

The protection, cleaning, repair, replacement of the sanitary sewer system throughout the City to protect the Corporation's investment, reduce health hazard & protect public & private property. Respond to emergency sewer maintenance complaints; maintenance & operation of sewer pumping stations.

Account Change Comments:

Expense Accounts

2785 Job costing accounts - increase in Local 32 wages in accordance with the collective agreement. Also, reallocation among activities to better reflect shift in work assignments in Mainline Cleaning - Power Jetting and Mainline Inspection. Also the decrease in Preventative Mtce Inspection is due to less camera investigations required and the decrease in Locates is due to less bore holes required.

3331 Electricity-this account has been increased as per budget call.

3332 Water/Sewer Charges-This account has been increased as per budget call.

Revenue Accounts

The Corporation of the City of Cambridge

Run Date : 3/22/2011 1:42 PM

2011 OPERATING BUDGET

55200 Sewer Maintenance

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	2010 Budget	2010 Forecast	2011 Base Budget	2011 Growth/Enhanced Service Level	2011 Total Budget	%Over/ (Under) 2010 Budget
EXPENSES						
2785 Job Costing						
<Phase> 5700 Manhole Installation	\$29,100	\$0	\$29,900	\$0	\$29,900	2.7%
<Phase> 5701 Manhole Repair/Replace	\$87,700	\$152,800	\$90,500	\$0	\$90,500	3.2%
<Phase> 5702 Mainline Repair/Replace	\$44,800	\$70,800	\$46,100	\$0	\$46,100	2.9%
<Phase> 5703 Mainline Cleaning-Power Jetting	\$197,200	\$164,200	\$230,600	\$0	\$230,600	16.9%
<Phase> 5704 Mainline Inspection	\$206,400	\$220,400	\$234,700	\$0	\$234,700	13.7%
<Phase> 5705 Mainline Blockage	\$13,100	\$6,300	\$13,500	\$0	\$13,500	3.1%
<Phase> 5706 Preventative Mtce. Inspection	\$66,800	\$13,800	\$45,700	\$0	\$45,700	-31.6%
<Phase> 57071 Lateral Repair/Replace	\$370,400	\$322,400	\$378,600	\$0	\$378,600	2.2%
<Phase> 5708 Lateral Blockage	\$53,500	\$76,500	\$55,300	\$0	\$55,300	3.4%
<Phase> 5709 Locates	\$57,200	\$14,200	\$32,100	\$0	\$32,100	-43.9%
<Phase> 5711 Pumping Station Mtce.	\$479,600	\$323,600	\$489,100	\$0	\$489,100	2.0%
Total 2785 Job Costing	\$1,605,800	\$1,365,000	\$1,646,100	\$0	\$1,646,100	2.5%
3050 Property Taxes	\$33,800	\$33,800	\$35,200	\$0	\$35,200	4.1%
3331 Electricity	\$76,500	\$76,500	\$86,000	\$0	\$86,000	12.4%
3332 Water/Sewer Charges	\$3,400	\$3,400	\$3,700	\$0	\$3,700	8.8%
Total Expenses	\$1,719,500	\$1,478,700	\$1,771,000	\$0	\$1,771,000	3.0%
REVENUE						
7605 Mtce Pumping Station Riverside	(\$11,600)	(\$11,600)	(\$11,800)	\$0	(\$11,800)	1.7%
Total Revenue	(\$11,600)	(\$11,600)	(\$11,800)	\$0	(\$11,800)	1.7%
Net Expenditures	\$1,707,900	\$1,467,100	\$1,759,200	\$0	\$1,759,200	3.0%

The Corporation of the City of Cambridge

2011 OPERATING BUDGET

55300 Sewage Treatment

	2010 FTE Budget	2010 FTE Actual	2011 FTE Base Budget	2011 FTE Enhanced Level	2011 FTE Total
FTE					
FTE Full time	0.00	0.00	0.00	0.00	0.00
FTE Part Time	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	0.00

Department: Transportation and Public Works

Division: Sanitary Sewer

Section: Sewage Treatment

OBJECTIVES AND RESPONSIBILITIES:

To compensate Region of Waterloo for treatment costs at the three sewage treatment plants.

Account Change Comments:

Expense Accounts

5712 Sewer Treatment -The Regions' wholesale unit treatment charge has increased 9.9% over 2010. Volumes marginally reduced due to decreased inflow at treatment plants.

5713 Sewer Surcharge Rebates-This program has decreased due to metering applications.

Revenue Accounts

The Corporation of the City of Cambridge

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2011 OPERATING BUDGET

55300 Sewage Treatment

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	2010 Budget	2010 Forecast	2011 Base Budget	2011 Growth/Enhanced Service Level	2011 Total Budget	%Over/ (Under) 2010 Budget
EXPENSES						
5712 Sewer Treatment (Regional)	\$13,708,000	\$11,677,644	\$14,795,800	\$0	\$14,795,800	7.9%
5713 Sewer Surcharge Rebates	\$345,000	\$83,589	\$245,000	\$0	\$245,000	-29.0%
Total Expenses	\$14,053,000	\$11,761,233	\$15,040,800	\$0	\$15,040,800	7.0%
REVENUE						
Total Revenue	\$0	\$0	\$0	\$0	\$0	0.0%
Net Expenditures	\$14,053,000	\$11,761,233	\$15,040,800	\$0	\$15,040,800	7.0%

The Corporation of the City of Cambridge
2011 OPERATING BUDGET

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55910 Sewer Private Works

Run Date : 3/22/2011 1:32 PM

	2010 FTE Budget	2010 FTE Actual	2011 FTE Base Budget	2011 FTE Enhanced Level	2011 FTE Total
FTE					
FTE Full time	1.57	1.57	1.57	0.00	1.57
FTE Part Time	0.00	0.00	0.00	0.00	0.00
Total	1.57	1.57	1.57	0.00	1.57

Department: **Transportation & Public Works**
Division: Sanitary Sewer
Section: Sewer Private Works

OBJECTIVES AND RESPONSIBILITIES:

To perform maintenance on private sewer facilities on a full cost recovery basis

Account Change Comments:

Expense Accounts

The Corporation of the City of Cambridge

Run Date : 3/22/2011 1:36 PM

2011 OPERATING BUDGET

55910 Sewer Private Works

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	2010 Budget	2010 Forecast	2011 Base Budget	2011 Growth/Enhanced Service Level	2011 Total Budget	%Over/ (Under) 2010 Budget
EXPENSES						
5990 Private Work Order Expenses	\$175,900	\$96,593	\$183,000	\$0	\$183,000	4.0%
Total Expenses	\$175,900	\$96,593	\$183,000	\$0	\$183,000	4.0%
REVENUE						
8990 Private Work Order Revenue	(\$175,900)	(\$129,031)	(\$183,000)	\$0	(\$183,000)	4.0%
Total Revenue	(\$175,900)	(\$129,031)	(\$183,000)	\$0	(\$183,000)	4.0%
Net Expenditures	\$0	(\$32,438)	\$0	\$0	\$0	0.0%