



TransAqua

GREATER MONCTON
WASTEWATER
COMMISSION

COMMISSION
DES EAUX USÉES
DU GRAND MONCTON

2020 Financial Budget -Final

Commission Package



TransAqua

**Draft Operational and Capital Expenditure Budget
For the Year Ending 31 December 2020**

	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Revenue before Grant	14,004,987	13,807,029	17,313,150	14,063,934
Grant Revenue	16,674,109	3,467,761	12,500	-
Total Revenue	30,679,096	17,274,790	17,325,650	14,063,934
Operating Expenditures				
Wastewater Operational & Maintenance	2,680,501	2,734,161	2,788,844	2,844,621
Compost Operational & Maintenance	897,803	1,627,743	1,643,753	1,656,902
Depreciation	3,339,559	4,359,414	5,278,794	5,255,488
Administration & Other Fixed Expenditure	1,942,562	1,167,224	1,604,503	1,659,431
Cost Sharing Project	391,139	-	-	-
Total Expenditure to Operate Treatment & Disposal Facilities	9,251,563	9,888,542	11,315,894	11,416,442
Operating Surplus	21,427,533	7,386,248	6,009,755	2,647,492
Capital Expenditure				
Biological Treatment	33,518,589	9,772,489	50,000	-
Conveyance System	4,155,000	3,363,765	687,623	500,000
Compost Facility	530,000	2,645,000	825,000	625,000
Operating, Administrative & IT Capital Expense	588,744	109,900	63,985	402,900
Total Capital Expenditure Program	38,792,333	15,891,154	1,626,608	1,527,900
Less Amortization of Capital Assets	3,339,559			
Movement in Prepayments & Other Balance Sheet Items	4,493,295			
Total Cash Outflows	(9,531,947)			
Beginning Cash and Cash Equivalents	10,464,062			
Increase (Decrease) in Cash and Cash Equivalents	932,116			
Ending Cash and Cash Equivalents	11,396,178			



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Draft Operational and Capital Expenditure Budget
For the Year Ending 31 December 2020

	2018	2019	2019	2020	% Variance to	2021	2022	2023
	Actual	Budget	Forecast	Budget	2019 Budget	Budget	Budget	Budget
User Fees - Dieppe	2,443,269	2,461,200	2,461,200	2,404,290	-2.31%	2,449,440	2,497,530	2,522,505
User Fees - Moncton	8,278,410	8,342,040	8,342,040	8,346,660	0.06%	8,367,660	8,388,660	8,409,632
User Fees - Riverview	1,689,698	1,732,920	1,732,920	1,750,350	1.01%	1,767,854	1,785,532	1,803,387
Septic Loads	240,562	233,594	262,606	303,913	30.10%	306,952	310,021	313,121
Compost Revenue	58,008	64,500	55,506	67,500	4.65%	68,175	68,857	69,545
Grants	6,955,399	19,992,406	16,583,159	16,674,109	-16.60%	3,467,761	12,500	-
Micellaneous Revenue	329	-	849	1,200	-	-	-	-
Interest Income (Operating Bank account)	216,249	148,816	342,054	175,984	18.26%	362,600	362,600	362,600
Interest Income	491,509	738,410	738,650	955,090	29.34%	484,349	3,899,950	583,143
Total Revenue	20,373,434	33,713,886	30,518,985	30,679,096		17,274,790	17,325,650	14,063,934

Revenue Breakdown by Municipality

	Rate Increase	Unit Growth	Overall
Dieppe	-	-2.31%	-2.31%
Moncton	-	0.06%	0.06%
Riverview	-	1.01%	1.01%



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Draft Operational and Capital Expenditure Budget
For the Year Ending 31 December 2020

Operating Expenses

	2018 Actual	2019 Budget	2019 Forecast	2020 Budget	% Variance to 2018 Budget	2021 Budget	2022 Budget	2023 Budget
Operational/Management Wages	534,451	507,594	527,979	643,133	26.7%	656,046	669,167	682,550
Benefits	111,545	102,624	105,773	130,638	27.3%	133,251	135,916	138,634
Training/Continuing Education/Seminars/Memberships	7,082	14,869	10,577	15,730	5.8%	16,045	16,365	16,693
Travel Expenses, Meals, Lodging	1,470	3,410	3,859	5,923	73.7%	6,042	6,163	6,286
Uniforms	3,477	7,821	6,301	7,821	0.0%	7,978	8,137	8,300
Electricity	637,980	673,434	658,248	706,226	4.9%	720,351	734,758	749,453
Chemicals	284,036	309,528	250,218	342,798	10.7%	349,654	356,647	363,780
Quality Control, Laboratory, Record Keeping	43,820	57,015	51,520	63,986	12.2%	65,266	66,571	67,902
Operating Expenses - General	7,628	5,400	7,458	1,415	-73.8%	1,443	1,472	1,502
Safety Equipment and Supplies	19,698	9,386	15,100	9,386	0.0%	9,573	9,765	9,960
Waste Disposal Expenses	30,805	43,644	37,657	37,058	-15.1%	37,799	38,555	39,326
Telephone and Communication	9,820	8,785	11,657	10,129	15.3%	10,332	10,538	10,749
Contracted Maintenance	21,673	32,026	14,948	21,702	-32.2%	22,136	22,579	23,030
Cleaning Expenses	35,556	39,702	41,051	39,108	-1.5%	39,890	40,688	41,502
Tools	2,685	6,257	7,692	7,509	20.0%	7,659	7,812	7,968
Maintenance Collector System and Tanks	25,925	53,426	37,088	70,036	31.1%	71,437	72,866	74,323
Maintenance - General	185,075	219,001	218,225	299,301	36.7%	305,287	311,393	317,620
Diesel Generator-Service Contract	55,069	39,372	53,305	114,744	191.4%	117,039	119,380	121,767
Heavy Equipment - Service & Maintenance	633	5,214	10,872	11,993	130.0%	12,233	12,477	12,727
Hoisting Equipment-Service Contract	1,721	2,607	511	2,607	0.0%	2,659	2,712	2,767
Landscaping - Service Contract	60,265	47,787	47,613	55,397	15.9%	56,504	57,635	58,787
Snow Removal	55,940	55,333	52,478	62,954	13.8%	64,213	65,497	66,807
Security and Video Monitoring	1,607	1,877	1,739	2,294	22.2%	2,340	2,387	2,435
Vehicle Expenses	6,610	15,226	8,867	7,352	-51.7%	7,499	7,649	7,802
Elevator-Service Contract	7,892	8,760	10,079	8,760	0.0%	8,935	9,114	9,296
Freight	1,375	8,000	5,020	2,500	-68.8%	2,550	2,601	2,653
Total Operating Costs	2,153,835	2,278,098	2,195,836	2,680,501	17.7%	2,734,161	2,788,844	2,844,621



TransAqua

**Draft Operational and Capital Expenditure Budget
For the Year Ending 31 December 2020**

Compost Expenses

	2018	2019	2019	2020	% Variance to	2021	2022	2023
	Actual	Budget	Forecast	Budget	2018 Budget	Budget	Budget	Budget
Operational/Management Wages	355,116	452,435	374,094	238,825	-47.21%	243,601	248,473	253,443
Benefits	62,446	68,416	67,480	54,356	-20.55%	55,443	56,552	57,683
Purchases - Bio Solids	165,762	206,278	208,832	208,188	0.93%	212,352	216,599	220,931
Compost Contractors	70,007	76,129	79,831	75,086	-1.37%	76,588	78,119	79,682
Trucking Biosolids	-	-	-	-				
Training/Continuing Education/Seminars/Memberships	641	5,270	650	2,201	-58.24%	2,245	1,666	1,699
Travel Expenses, Meals, Lodging	564	793	42	793	0.00%	808	825	841
Uniforms	783	2,503	2,074	2,503	0.00%	2,553	2,604	2,656
Electricity - Compost Site	29,563	26,959	28,551	27,692	2.72%	28,246	28,811	29,387
Quality Control, Laboratory, Record Keeping	25,922	34,674	26,889	32,925	-5.04%	33,584	34,255	34,940
Operating Expenses - General	1,474	1,200	911	1,900	58.33%	1,938	1,977	2,016
Safety Equipment and Supplies	796	3,129	3,019	3,129	0.00%	3,191	3,255	3,320
Waste Disposal Expenses	583	1,006	682	469	-53.37%	479	488	498
Telephone and Communication	4,760	4,424	4,851	2,892	-34.64%	2,950	3,009	3,069
Contracted Maintenance - Compost	2,038	4,707	1,661	7,144	51.75%	7,286	7,432	7,581
Cleaning Services - Compost Site	7,430	7,328	7,986	7,444	1.59%	7,593	7,745	7,900
Tools - Compost	347	1,564	887	1,564	0.00%	1,596	1,627	1,660
Maintenance - General - Compost Site	30,888	58,609	29,461	48,284	-17.62%	49,250	50,235	51,240
Diesel Fuel	38,060	44,322	39,506	42,653	-3.76%	43,506	44,376	45,264
Heavy Equipment - Service & Maintenance	51,483	69,037	75,576	44,999	-34.82%	45,899	46,817	47,754
Plant Management Expense - General	-	-	-	-		-	1	2
Security and Video Monitoring	484	730	243	626	-14.28%	638	651	664
Vehicle Expenses	2,152	1,564	1,049	2,659	70.00%	2,712	2,767	2,822
Freight	986	600	200	-	-100.00%	-	-	-
Snow Removal	-	5,214	1,043	-	-100.00%	-	-	-
Property Tax - Solid Systems	84,451	89,131	86,576	91,471	2.63%	94,215	97,041	99,952
Depreciation	681,724	682,095	672,497	711,257	4.28%	711,070	708,429	701,901
Total Compost Expenses	1,618,458	1,842,902	1,713,549	1,609,059	-12.7%	1,627,743	1,643,753	1,656,902



TransAqua
Draft Operational and Capital Expenditure Budget
For the Year Ending 31 December 2020

Operating Expenses

Administration Expenses

	2018	2019	2019		2020	% Variance to	2021	2022	2023
	Actual	Budget	Forecast		Budget	2018 Budget	Budget	Budget	Budget
Operational/Management Wages	616,886	540,192	559,673		552,892	2.35%	404,998	761,048	780,074
Benefits	98,198	84,568	103,322		87,903	3.94%	59,921	61,419	62,955
Training/Continuing Education/Seminars/Memberships	58,069	36,015	16,012		19,601	-45.57%	19,739	16,292	16,517
Travel Expenses, Meals, Lodging	8,939	21,760	15,238		23,400	7.54%	23,868	24,345	24,832
Uniforms	996	1,500	300		2,040	36.00%	2,081	2,122	2,165
Operating Expenses - General	-	3,000	1,000		-	-100.00%	-	-	-
Telephone and Communication	16,685	15,338	16,652		17,248	12.45%	17,593	17,945	18,303
Professional Fees	89,851	165,826	65,849		92,520	-44.21%	91,397	93,579	89,458
Consulting Services	47,538	174,000	47,630		27,000	-84.48%	27,540	28,091	28,653
Cost Sharing Expenses	-	485,000	93,861		391,139	-19.35%	-	-	-
Advertising	5,231	5,800	32,121		45,510	684.66%	46,420	47,349	48,296
Governance Practices	22,496	20,763	17,992		22,615	8.92%	23,067	23,529	23,999
Public Education/Awareness/Web	23,644	48,300	30,819		49,294	2.06%	50,280	51,286	52,311
Right to Information Act	120	-	-		1,200		1,224	1,248	1,273
Bad Debt	630	600	600		600	0.00%	300	300	300
Bank Interest and Service Charges	(167)	3,488	3,895		3,800	8.96%	4,000	4,000	4,000
Freight	1,112	240	139		570	137.50%	428	437	446
Maintenance Costs	142	-	94		-		-	-	-
General Expenses & Miscellaneous	5,545	1,200	1,772	-	1,320	10.00%	1,346	1,373	1,401
Office Expenses	7,096	8,200	10,258		9,275	13.11%	9,460	9,650	9,843
Depreciation	1,211,696	1,657,475	1,381,698		2,628,302	58.57%	3,648,344	4,570,366	4,553,588
IT Expenses	53,058	49,839	89,028		96,943	94.51%	83,635	85,488	87,384
Sponsorship	1,376	3,500	1,718		3,000	-14.29%	3,060	3,121	3,184
Insurance	175,996	194,805	181,235		189,050	-2.95%	204,000	204,000	250,000
Property Taxes	412,358	490,405	459,657		533,366	8.76%	649,367	718,848	740,413
Water/Sewer User Charges	112,179	140,980	146,356		163,415	15.91%	154,569	157,461	115,525
Gain / Loss on Sale of Assets	(266,148)	-	(48,465)		-		-	-	-
Total Administration Expenses	2,968,297	4,149,294	3,276,917		4,962,003	19.6%	5,526,638	6,883,297	6,914,919
Total Expenses	6,740,591	8,270,295	7,186,303		9,251,563	11.9%	9,888,542	11,315,894	11,416,442
Operating Surplus	13,366,695	25,443,591	23,284,217		21,427,533	-15.8%	7,386,248	6,009,755	2,647,492



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**Draft Operational and Capital Expenditure Budget
For the Year Ending 31 December 2020**

	2020	2021	2022	2023	2024
	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>	<i>Budget</i>
BIOLOGICAL TREATMENT					
Preliminary Treatment	-	-	-	-	-
Primary Treatment	-	-	-	-	-
Final Clarifiers	2,797,500	-	-	-	-
Bioreactors	21,223,840	6,375,000	50,000	-	-
Disinfection	5,059,700	3,397,489	-	-	-
Solids Handling & Centrifuge Upgrades	4,437,549	-	-	-	-
CONVEYANCE SYSTEM					
Fox Creek - Pumping Station and Bourque Road Forcemain	4,045,000	1,550,000	600,000	-	-
Beaubassin Pumping Station and Emerg. Power	110,000	1,813,765	-	-	-
Main Pumping Station	-	-	87,623	300,000	3,887,000
CSO Pumping & Screening	-	-	-	200,000	2,227,374
Virginia Pumping Station	-	-	-	-	-
Second River Crossing	-	-	-	-	-
CSO Pumping & Screening	-	-	-	-	-
Operations					
Composting System - Phase II	530,000	2,645,000	825,000	625,000	-
Motor Vehicles	130,000	-	-	-	-
Maintenance Equipment	414,094	109,900	18,985	402,900	62,350
Software & Hardware	12,250	-	-	-	45,000
Maintenance & Lab	32,400	-	45,000	-	-
Total Capital Projects	38,792,333	15,891,154	1,626,608	1,527,900	6,221,724

Projects that qualify for Grant - Total	33,518,589	9,772,489	50,000	-	-	43,341,078
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Greater Moncton Wastewater Commission
Statement of Operations Budget 2020

	2018	2019	2019	2020												
	Actual	Budget	Forecast	January	February	March	April	May	June	July	August	September	October	November	December	Budget
Revenue																
Professional Fees	89,851	165,826	65,849	8,360	7,810	13,260	7,010	11,760	7,060	6,860	5,860	6,260	5,860	6,010	6,410	92,520
Consulting Services	47,538	174,000	47,630	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	2,250	27,000
Cost Sharing Expenses	-	485,000	93,861	-	-	-	-	-	-	-	-	-	391,139	-	-	391,139
Advertising	5,231	5,800	32,121	5,200	3,650	9,050	3,150	5,150	3,620	2,900	4,190	2,150	2,150	2,150	2,150	45,510
Governance Practices	22,496	20,763	17,992	525	382	13,763	1,050	1,100	500	500	625	700	800	1,350	1,320	22,615
Public Education/Awareness/Web	23,644	48,300	30,819	1,100	1,100	1,100	1,100	1,100	4,700	13,594	1,100	11,100	11,100	1,100	1,100	49,294
Right to Information Act	120	-	-	100	100	100	100	100	100	100	100	100	100	100	100	1,200
Bad Debt	630	600	600	50	50	50	50	50	50	50	50	50	50	50	50	600
Interest Expense on Long Term Debt																
Bank Interest and Service Charges	(167)	3,488	3,895	250	250	250	250	450	450	450	450	250	250	250	250	3,800
Freight	1,112	240	139	220	-	50	-	-	-	-	200	-	-	100	-	570
Maintenance Costs	142	-	94	-	-	-	-	-	-	-	-	-	-	-	-	-
General Expenses & Miscellaneous	5,545	1,200	1,772	110	110	110	110	110	110	110	110	110	110	110	110	1,320
Office Expenses	7,096	8,200	10,258	1,489	1,000	470	1,089	500	950	839	200	400	1,289	550	500	9,275
Depreciation	1,893,420	2,339,570	2,054,318	278,522	278,141	278,116	278,070	278,015	277,955	276,443	276,266	276,266	275,804	275,782	290,178	3,339,559
IT Expenses	53,058	49,839	89,028	8,091	8,091	7,941	8,091	8,091	8,091	8,091	8,091	8,091	8,091	8,091	8,091	96,943
Sponsorship	1,376	3,500	1,718	400	-	1,000	250	600	-	-	750	-	-	-	-	3,000
Insurance	175,996	194,805	181,235	15,750	15,750	15,750	15,750	15,750	15,757	15,757	15,757	15,757	15,757	15,757	15,757	189,050
Property Taxes	496,808	579,535	546,232	52,070	52,070	52,070	52,070	52,070	52,070	52,070	52,070	52,070	52,070	52,070	52,070	624,837
Water/Sewer User Charges	112,179	140,980	146,356	13,100	12,449	13,100	14,626	13,014	12,621	9,210	9,210	8,945	19,242	18,654	19,242	163,415
Gain / Loss on Sale of Assets	266,148	-	48,465	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Administration Expenses	4,001,995	4,924,020	4,084,578	457,545	438,275	467,586	445,133	450,373	445,503	447,278	425,815	444,890	843,462	443,980	454,889	5,764,730
Total Expenses	7,008,114	8,279,009	7,235,933	745,389	770,516	766,785	741,798	733,801	722,967	775,826	689,249	719,188	1,127,500	724,686	733,859	9,251,563
Operating Surplus	13,365,319	25,434,877	23,283,052	2,084,703	1,983,404	1,991,558	2,022,318	2,065,253	2,074,662	2,103,384	2,102,102	1,981,066	729,797	1,198,835	1,090,451	21,427,533

**Greater Moncton Wastewater Commission
Statement of Financial Position**

	2018	2019	2019	2020												2020
	Actual	Budget	Forecast	January	February	March	April	May	June	July	August	September	October	November	December	Budget
Accumulated Dep. - Office Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Accumulated Dep. - Computer Hardware & Software	160,089	181,009	174,712	176,686	178,661	180,628	182,548	184,424	186,301	188,177	189,454	190,730	192,007	193,283	194,058	194,058
Accumulated Depreciation	50,847,331	54,751,626	52,037,742	52,316,263	52,594,404	52,872,521	53,150,591	53,428,606	53,706,561	53,983,004	54,259,270	54,535,536	54,811,340	55,087,122	55,377,301	55,377,301
Net Fixed Assets	45,279,208	58,476,845	57,273,785	56,995,263	56,972,716	56,696,850	56,474,780	56,211,164	55,933,210	55,656,767	55,380,501	55,144,735	55,088,931	54,813,148	76,092,513	76,092,513
Assets Under Construction																
Minor Capital Projects	199,203	533,900	158,308	318,308	188,308	208,308	158,308	318,308	333,308	348,308	363,308	378,308	378,308	378,308	158,308	158,308
WIP- Primary Treatment	3,715,156	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
WIP - Final Clarifiers	-	1,900,000	100,000	180,833	261,667	342,500	423,333	504,167	585,000	665,833	746,667	827,500	908,333	989,167	1,070,000	1,070,000
EIP-Bioreactors	815,549	13,514,700	13,169,202	14,124,939	15,080,676	16,036,412	16,992,149	17,947,886	18,903,622	19,859,359	20,815,096	21,770,832	22,726,569	23,682,306	24,638,042	24,638,042
Blower Building (Part B of Bioreactor Project)	174,163	4,930,060	2,131,773	2,863,857	3,595,940	4,328,023	5,060,107	5,792,190	6,524,273	7,256,357	7,988,440	8,720,523	9,452,607	10,184,690	10,916,773	10,916,773
Biological Secondary (Part C of Bioreactor Project)	1,657,746	8,821,449	6,545,000	6,778,125	7,011,250	7,244,375	7,477,500	7,710,625	7,943,750	8,176,875	8,410,000	8,643,125	8,876,250	9,109,375	0	0
WIP-Disinfection	862	150,862	362,669	784,311	1,205,953	1,627,594	2,049,236	2,470,878	2,892,519	3,314,161	3,735,803	4,157,444	4,579,086	5,000,728	5,422,369	5,422,369
Compost Facility Building	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compost Facility-Equipment/Machiner	-	270,000	120,000	125,000	175,000	195,000	215,000	240,000	265,000	490,000	510,000	540,000	590,000	590,000	590,000	590,000
Compost Facility-Compost Pads	97,123	93,836	97,123	112,123	127,123	142,123	157,123	157,123	157,123	157,123	157,123	157,123	157,123	157,123	157,123	157,123
Compost Facility-Support Facilities	57,978	27,531	57,978	57,978	57,978	57,978	57,978	57,978	57,978	57,978	57,978	57,978	57,978	57,978	57,978	57,978
WIP - Solids Handling & Centrifuge Upgrade	2,501,152	7,515,179	7,789,495	8,159,290	8,529,086	8,898,882	9,268,678	9,638,473	10,008,269	10,378,065	10,747,861	11,117,656	11,487,452	11,857,248	0	0
WIP-Fox Creek Pumping Station & Foremain	558,918	2,955,206	2,346,898	2,683,981	3,021,064	3,358,148	3,695,231	4,032,314	4,369,398	4,706,481	5,043,564	5,380,648	5,717,731	6,054,814	6,391,898	6,391,898
Virginia Pumping Station	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CSO Pumping & Screening	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Second Outfall	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
WIP- Pre treatment Expansion	8,627,122	-	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Conveyance System	185,077	185,077	185,077	185,077	185,077	185,077	185,077	185,077	185,077	185,077	185,077	185,077	185,077	185,077	185,077	185,077
WIP- Beaubassin Pumping Station & Emerg Power	-	110,000	-	9,167	18,333	27,500	36,667	45,833	55,000	64,167	73,333	82,500	91,667	100,833	110,000	110,000
PLC Upgrade	4,928	4,928	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration Building Renovation Project	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Assets Under Construction	18,594,978	41,012,728	33,063,524	36,382,990	39,457,455	42,651,921	45,776,387	49,100,853	52,280,318	55,659,784	58,834,250	62,018,716	65,208,181	68,347,647	49,697,569	49,697,569
Total Tangible Capital Assets	63,874,186	99,489,574	90,337,309	93,378,253	96,430,172	99,348,771	102,251,167	105,312,017	108,213,528	111,316,551	114,214,751	117,163,451	120,297,112	123,160,795	125,790,082	125,790,082
Inventory - Spare Parts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inventory - Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Inventories	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid Expenses - Insurance	232,064	67,549	54,600	165,849	150,099	134,349	119,563	133,812	118,056	102,299	86,542	70,785	55,028	39,271	23,514	23,514
Prepaid Expenses - Property Taxes	-	0	0	52,069	104,139	468,628	416,558	364,488	312,419	260,349	208,279	156,209	104,140	52,070	0	0
Prepaid Expenses - Other	29,536	20,981	9,034	363	3,395	5,678	8,722	3,092	6,182	9,281	2,226	5,269	8,310	11,345	14,383	14,383
Total Prepaid Expenses	261,599	88,529	63,634	114,143	49,355	608,655	544,843	501,393	436,656	371,928	297,047	232,264	167,478	102,686	37,897	37,897
Total Non Financial Assets	64,135,786	99,578,103	90,400,943	93,492,396	96,479,527	99,957,426	102,796,010	105,813,410	108,650,184	111,688,479	114,511,798	117,395,714	120,464,590	123,263,481	125,827,979	125,827,979
Accumulated Surplus (Deficit)	108,270,508	135,345,393	131,553,539	133,638,242	135,621,646	137,613,204	139,635,522	141,700,774	143,775,436	145,878,819	147,980,921	149,961,986	150,687,922	151,886,757	152,977,208	152,977,208
Accumulated Surplus (Deficit) is Comprised of:	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equity	108,270,508	135,345,393	131,553,540	133,638,242	135,621,646	137,613,204	139,635,522	141,700,774	143,775,436	145,878,819	147,980,921	149,961,986	150,687,922	151,886,757	152,977,208	152,977,208

Greater Moncton Wastewater Commission
Statement of Cash Flow

	2020												Budget	
	2019	January	February	March	April	May	June	July	August	September	October	November		December
	Forecast													
Surplus (Deficit)	23,376,913	2,084,703	1,983,404	1,991,558	2,022,318	2,065,253	2,074,662	2,103,384	2,102,102	1,981,066	635,936	1,198,835	1,090,451	21,333,672
Operating Transactions														
Movement in Accumulated Depreciation	2,054,318	278,522	278,141	278,116	278,070	278,015	277,955	276,443	276,266	276,266	275,804	275,782	290,178	3,339,559
Movement in Accounts Receivable	1,018,601	(3,131,005)	3,065,695	(50,585)	(3,191,717)	3,035,468	(45,598)	(3,312,493)	3,082,635	11,502	(2,423,191)	3,094,851	2,174	137,736
Prepaid Expenses	(197,965)	(50,509)	64,788	(559,300)	63,812	43,450	64,738	64,728	74,881	64,784	64,786	64,793	64,789	25,737
Movement in Accounts Payable	(3,218,784)	(598,171)	26,306	580,659	43,662	(371,560)	(97,615)	1,106,303	(1,542,739)	189,924	860,586	(439,885)	(434,688)	(677,216)
Movement in Payroll Provisions	19,479	9,307	6,826	(2,838)	(415)	5,001	4,972	(8,758)	(14,194)	6,462	3,877	6,871	(72,124)	(55,012)
Movement in Deferred Revenue	-	2,083,550	-	1,041,775	-	2,083,550	-	1,041,775	-	2,083,550	-	1,041,775	-	0
Gain on sale of Equipment	(1,049)	-	-	-	-	-	-	-	-	-	-	-	-	-
Other														
Cash Provided (Required) by Operations	(325,401)	(1,408,306)	2,399,981	(795,722)	(723,038)	1,948,600	(837,324)	209,773	835,074	(492,837)	865,412	1,960,638	(1,191,446)	2,770,803
Capital Transactions														
Proceeds on Sale of Tangible Capital Assets														
Cash Used to Acquire Tangible Capital Assets	(28,120,481)	(3,319,466)	(3,330,060)	(3,196,716)	(3,180,466)	(3,338,866)	(3,179,466)	(3,379,466)	(3,174,466)	(3,224,966)	(3,409,466)	(3,139,466)	(2,919,465)	(38,792,332)
Cash Applied to Capital Transactions	- 28,120,480.87	- 3,319,465.75	- 3,330,059.75	(3,196,716)	(3,180,466)	(3,338,866)	(3,179,466)	(3,379,466)	(3,174,466)	(3,224,966)	(3,409,466)	(3,139,466)	(2,919,465)	(38,792,332)
Investing Transactions														
GIC Investment Redeemed/(invested)		-	-	-	-	-	-	-	-	-	-	15,161,097	-	
Cash Applied to Investing Transactions	-	-	-	-	-	-	-	-	-	-	-	15,161,097	-	15,161,097
Financing Transactions														
Cash Applied to Financing Transactions														
Cash Received from Financing Transactions														
Cash Applied to Financing Transactions	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (Decrease) in Cash and Cash Equivalents	- 5,068,969.12	- 2,643,068.91	1,053,325.40	(2,000,880)	(1,881,186)	674,987	(1,942,128)	(1,066,310)	(237,290)	(1,736,737)	(1,908,118)	15,181,104	(3,020,459)	473,240
Cash and Cash Equivalents at Beginning of Period	15,533,031.79	10,464,062.34	7,820,993	8,874,319	6,873,439	4,992,253	5,667,240	3,725,112	2,658,802	2,421,512	684,775	-	1,223,343	13,957,761
Cash and Cash Equivalents at End of Period	10,464,063	7,820,993	8,874,319	6,873,439	4,992,253	5,667,240	3,725,112	2,658,802	2,421,512	684,775	(1,223,343)	13,957,761	10,937,302	10,937,302

**Greater Moncton Wastewater Commission
Statement of Capital Expenditure**

Statement of Capital Expenditure	2019	2020												
	Forecast	January	February	March	April	May	June	July	August	September	October	November	December	YTD
Preliminary Treatment	9,403,575	-	-	-	-	-	-	-	-	-	-	-	-	-
Biological Secondary Sludge Loading Facility (3C)	125,000	80,833	80,833	80,833	80,833	80,833	80,833	80,833	80,833	80,833	80,833	80,833	80,833	1,095,000
Final Clarifiers	6,545,000	233,125	233,125	233,125	233,125	233,125	233,125	233,125	233,125	233,125	233,125	233,125	9,109,375	0
Bioreactors	11,266,506	955,737	955,737	955,737	955,737	955,737	955,737	955,737	955,737	955,737	955,737	955,737	955,737	22,735,346
Blower Building	2,462,501	732,083	732,083	732,083	732,083	732,083	732,083	732,083	732,083	732,083	732,083	732,083	732,083	11,247,501
WIP-Disinfection	450,000	421,642	421,642	421,642	421,642	421,642	421,642	421,642	421,642	421,642	421,642	421,642	421,642	5,509,700
Solids Handling & Centrifuge Upgrades	7,789,495	369,796	369,796	369,796	369,796	369,796	369,796	369,796	369,796	369,796	369,796	369,796	11,857,248	-
Primary Treatment	3,984,726	-	-	-	-	-	-	-	-	-	-	-	-	0
Plant Upgrade:	42,026,802	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	18,776,328	40,587,547
Operating Capital	158,308	160,000	130,000	20,000	50,000	160,000	15,000	15,000	15,000	15,000	-	-	220,000	158,308
Compost Facility Building	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Compost Facility-Equipment/Machiner	120,000	5,000	50,000	20,000	20,000	25,000	25,000	225,000	20,000	30,000	50,000	-	-	590,000
Compost Facility-Compost Pads	97,123	15,000	15,000	15,000	15,000	-	-	-	-	-	-	-	-	157,123
Compost Facility-Support Facilities	57,978	-	-	-	-	-	-	-	-	-	-	-	-	57,978
WIP -Fox Creek Pumping Station	2,300,000	337,083	337,083	337,083	337,083	337,083	337,083	337,083	337,083	337,083	337,083	337,083	337,083	6,345,000
Main Pumping Station	185,077	-	-	-	-	-	-	-	-	-	-	-	-	185,077
WIP -Beaubassin Pumping Station and Emerg. Power	-	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	9,167	110,000
Total Capital Expenditures	44,945,289	3,319,466	3,074,466	3,194,466	3,124,466	3,324,466	3,179,466	3,379,466	3,174,466	3,184,466	3,189,466	3,139,466	18,650,078	48,191,034

Statement of Capital Expenditure

Statement of Capital Expenditure	2019	2020												
	Forecast	January	February	March	April	May	June	July	August	September	October	November	December	2020
Biological Treatment (\$43.3M)	42,026,802	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	2,793,216	18,776,328	40,587,547
Conveyance System (\$63.8M)	2,485,077	346,250	346,250	346,250	346,250	346,250	346,250	346,250	346,250	346,250	346,250	346,250	346,250	6,640,078
Compost Facility (\$6.1M)	275,101	20,000	65,000	35,000	35,000	25,000	25,000	225,000	20,000	30,000	50,000	-	-	805,101
Operating Capital (\$1.0M)	158,308	-	-	-	-	-	-	-	-	-	-	-	-	-
Laboratory & Liquid Systems (\$0.1M)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Maintenance & Solid Systems (\$1.7 M)	-	160,000	130,000	20,000	50,000	160,000	15,000	15,000	15,000	15,000	-	-	220,000	158,308
Total Capital Expenditures (\$116 M)	44,945,288	3,319,466	3,074,466	3,194,466	3,124,466	3,324,466	3,179,466	3,379,466	3,174,466	3,184,466	3,189,466	3,139,466	18,650,078	48,191,034



Greater Moncton Wastewater Commission 2020 Capital Budget

	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2018 - 2035
	YTD +6 m forecast	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Budget	Total Budget
BIOLOGICAL TREATMENT																		
Preliminary Treatment	9,403,575	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,403,575
Primary Treatment	3,984,726	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,984,726
Final Clarifiers	6,545,000	2,797,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	9,342,500
Bioreactors (Part A)	11,266,506	11,468,840	1,225,000	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	24,010,346
Blower Building (Part B of Bioreactor Project)	2,462,501	8,785,000	550,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,797,501
Biological Secondary (Part C of Bioreactor Project)	125,000	970,000	4,600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,695,000
Disinfection	450,000	5,059,700	3,397,489	-	-	-	-	-	-	-	-	-	-	-	-	-	-	8,907,190
Solids Handling and Centrifuge	7,789,495	4,437,549	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,227,044
TOTAL PLANT PROJECTS	42,026,802	33,518,589	9,772,489	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	85,367,880
CONVEYANCE SYSTEM																		
Fox Creek - Pumping Station and Bourque Road Force Main	2,300,000	4,045,000	1,550,000	600,000	-	-	-	-	-	-	-	-	-	-	-	-	-	8,495,000
Beaubassin Pumping Station and Emerg. Power	-	110,000	1,813,765	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,923,765
Main Pumping Station	185,077	-	-	87,623	300,000	3,887,000	-	-	-	-	-	-	-	-	-	-	-	4,459,700
CSO Pumping & Screening (On Site)	-	-	-	-	200,000	2,227,374	2,263,819	2,250,264	-	-	-	-	-	-	-	-	-	6,941,456
Virginia Pumping Station	-	-	-	-	-	775,000	5,100,000	5,200,000	500,000	-	-	-	-	-	-	-	-	11,575,000
Second River Crossing	-	-	-	-	-	-	614,361	4,197,884	4,264,797	4,081,710	-	-	-	-	-	-	-	13,158,752
CSO Pumping & Screening (remote)	-	-	-	-	-	-	-	-	-	158,000	481,774	2,488,354	5,949,151	6,082,354	4,604,353	-	-	19,763,986
COMPOST FACILITY	2,485,077	4,155,000	3,363,765	687,623	500,000	6,114,374	3,038,819	7,964,625	9,397,884	4,922,797	4,563,484	2,488,354	5,949,151	6,082,354	4,604,353	-	-	66,317,660
Composting System	275,101	530,000	2,645,000	825,000	625,000	-	225,000	200,000	350,000	350,000	200,000	-	-	200,000	-	-	630,000	7,055,101
Operations																		
WWTF Tools Storage Centers	-	50,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	50,000
Replace a pump - Causeway	-	-	-	-	-	-	-	-	-	40,000	41,000	42,000	43,000	-	-	-	-	166,000
Replace 4 VFDs - Main Wastewater Pumps	-	220,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	220,000
Spare Vacuum Pump for Dry Lime System	3,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	3,000
Spare Myers Pump - Sump - Main PS	7,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	7,000
Replace Pump - Bayview	-	8,500	-	-	-	-	13,500	-	-	-	-	13,500	-	-	-	-	-	49,000
Replace 2-Dezurik 6" Valves - Sludge Tanks	-	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	10,000
Lab probes, equip, scale, oven, incubator replacement	6,000	6,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,000
New Incubator/Oven	-	9,000	-	1,100	2,500	950	3,789	1,191	2,706	1,028	4,101	1,289	2,929	1,113	4,439	1,395	3,171	40,700
Laboratory Sink	-	2,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,500
Gas Sensor	-	2,900	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,900
Flap gate replacement	-	12,000	-	12,485	-	-	13,249	-	-	14,060	-	-	14,920	-	-	15,834	-	82,548
Elevator Upgrade - Main Pumping Station	35,198	105,594	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	140,792
Lucity	87,110	10,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	97,110
Archiving Software	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Walking Trail Toilet in Riverview	-	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
New Walking Trail Toilet in Dieppe	20,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,000
3 tablets for Lucity	-	2,250	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	2,250
Replacement Computers (2019 -Kevin, New Engineer, Peter, Conrad, On-C)	-	-	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	5,400	81,000
2016 John Deere Loader 544K	-	-	-	-	-	-	300,000	-	-	-	-	-	-	-	300,000	-	-	600,000
2007 John Deere 4720 Tractor Replacement	-	-	62,500	-	-	-	-	-	-	62,500	-	-	-	-	-	-	-	125,000
2014 Chev K1500 Regular Cab Truck	-	-	42,000	-	-	-	-	-	-	45,000	-	-	-	-	-	-	48,000	135,000
2015 Chev K1500 Extended Cab Truck	-	-	-	45,000	-	-	-	-	-	-	48,000	-	-	-	-	-	-	93,000
2016 Chev K2500HD Crew Cab Truck	-	-	-	-	55,000	-	-	-	-	-	-	58,000	-	-	-	-	-	113,000
2017 Chev K2500HD Truck	-	-	-	-	-	56,000	-	-	-	-	-	-	59,000	-	-	-	-	115,000
2014 Volvo L120H Loader Replacement	-	-	-	-	-	-	-	-	-	-	350,000	-	-	-	-	-	-	350,000
2019 130 Horse Power John Deer Farm Tractor If Bruce is gone	-	130,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	130,000
2008 Volvo L120F Replacement	-	-	-	-	340,000	-	-	-	-	-	-	-	-	-	-	-	-	340,000
2014 Kubota RTV Utility Vehicle	-	-	-	-	-	25,000	-	-	-	-	25,000	-	-	-	-	28,000	-	78,000
2002 JD Gator Utility Vehicle Replacement	-	-	-	-	-	20,000	-	-	-	-	20,000	-	-	-	-	20,000	-	60,000
Fabricate and install safe crane inspect platform at main pump	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sub-Total	158,308	588,744	109,900	63,985	402,900	107,350	335,937	6,591	8,106	167,988	493,501	120,189	125,250	6,513	309,839	70,629	70,071	3,145,800
TOTAL PLANT PROJECTS	44,945,288	38,792,333	15,891,154	1,626,608	1,527,900	6,221,724	3,599,756	8,171,216	9,755,990	5,440,785	5,256,985	2,608,543	6,074,401	6,288,867	4,914,192	70,629	700,071	161,886,440

Statement of Operations Budget 2020

	Budget 2020		
	Version 1	Version 2	Variance
	YTD	YTD	
User Fees - Dieppe	2,404,290	2,404,290	-
User Fees - Moncton	8,346,660	8,346,660	-
User Fees - Riverview	1,750,350	1,750,350	-
Septic Loads	303,913	303,913	-
Grey Water	-	-	-
Compost Revenue	67,500	67,500	-
Grants	16,674,109	16,674,109	-
Miscellaneous Revenue	1,200	1,200	-
Interest Income (Operating Bank account)	175,984	175,984	-
Interest Income	955,090	955,090	-
Total Revenue	30,679,096	30,679,096	-
Operating Expenses			
Operational/Management Wages	881,958	881,958	-
Benefits	184,994	184,994	-
Training/Continuing Education/Seminars/Memberships	17,931	17,931	-
Travel Expenses, Meals, Lodging	6,716	6,716	-
Uniforms	10,324	10,324	-
Electricity	733,918	733,918	-
Chemicals	342,798	342,798	-
Quality Control, Laboratory, Record Keeping	63,986	63,986	-
Quality Control, Laboratory, Record Keeping	32,925	32,925	-
Operating Expenses - General	3,315	3,315	-
Safety Equipment and Supplies	12,514	12,514	-
Purchases - Bio Solids	208,188	208,188	-
Compost Contractors	75,086	75,086	-
Waste Disposal Expenses	37,527	37,527	-
Telephone and Communication	13,021	13,021	-
Contracted Maintenance	28,846	28,846	-
Cleaning Expenses	46,552	46,552	-
Tools	9,073	9,073	-
Maintenance - General	417,621	417,621	-
Diesel Fuel & Generator	157,397	157,397	-
Heavy Equipment - Service & Maintenance	56,992	56,992	-
Hoisting Equipment-Service Contract	2,607	2,607	-
Landscaping - Service Contract	55,397	55,397	-
Snow Removal	62,954	62,954	-
Security and Video Monitoring	2,920	2,920	-
Vehicle Expenses	10,011	10,011	-
Elevator-Service Contract	8,760	8,760	-
Freight	2,500	2,500	-
Total Operating Costs	3,486,833	3,486,833	-
Administration Expenses			
Operational/Management Wages	552,892	552,892	-
Benefits	87,903	87,903	-
Training/Continuing Education/Seminars/Memberships	19,601	19,601	-
Travel Expenses, Meals, Lodging	23,400	23,400	-

Statement of Operations Budget 2020

	Budget 2020		
	Version 1	Version 2	Variance
	YTD	YTD	
Uniforms	2,040	2,040	-
Operating Expenses - General	-	-	-
Telephone and Communication	17,248	17,248	-
Professional Fees	92,520	92,520	-
Consulting Services	392,015	27,000	(365,015)
Cost Sharing Expenses	485,000	391,139	(93,861)
Advertising	45,510	45,510	-
Governance Practices	22,615	22,615	-
Public Education/Awareness/Web	49,294	49,294	-
Right to Information Act	1,200	1,200	-
Bad Debt	600	600	-
Bank Interest and Service Charges	3,800	3,800	-
Freight	570	570	-
Maintenance Costs	-	-	-
General Expenses & Miscellaneous	1,320	1,320	-
Office Expenses	9,275	9,275	-
Depreciation	3,339,559	3,339,559	-
IT Expenses	96,943	96,943	-
Sponsorship	3,000	3,000	-
Insurance	189,050	189,050	-
Property Taxes	624,837	624,837	-
Water/Sewer User Charges	163,415	163,415	-
Gain / Loss on Sale of Assets	-	-	-
Total Administration Expenses	6,223,606	5,764,730	(458,876)
Total Expenses	9,710,439	9,251,563	(458,876)
Operating Surplus	20,968,657	21,427,533	458,876