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Costing Center Summary

Costing Center: CITY MANAGER

Previous Costing Center: CITY MANAGER

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 6270

Department: CITY MANAGER

Approved: Yes

Stage: Council Approved

Manager: Dean Hammond

Description:

This cost center is for the operation of the City Manager's Office including salaries and related benefits for the City Manager and Executive Assistant.

Comments:

The City Manager/Chief Administrative Officer oversees all City departments and works closely with Mayor and Council on matters of importance to the citizens of Brandon. The City Manager is responsible to ensure City staff provide relevant services and programs for the community, together with excellent customer service. Included in the costs for the City Manager is attendance at conferences such as the Canadian Association of Municipal Administrators, Association of Manitoba Municipalities and International City Management Association. Participation at these events promotes the sharing of best-practices, public relations, public engagement strategies, and networking opportunities with other municipal/public sector administrators.

Outlook:

Expenses for this department are consistent year over year.

Costing Center Summary

Costing Center: CITY MANAGER

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51010 MISC EMPLOYEE ALLOWANCE | 6,000 | 6,000 | 6,000 | 6,000 |
| Benefits Total | 6,000 | 6,000 | 6,000 | 6,000 |
| Contract Services | | | | |
| 52069 PRINTING COSTS | 500 | 56 | 800 | 850 |
| Contract Services Total | 500 | 56 | 800 | 850 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 250 | 1,413 | 250 | 275 |
| Equipment Purchases Total | 250 | 1,413 | 250 | 275 |
| Grants and Contributions | | | | |
| 55167 PUBLIC RELATIONS | 700 | 455 | 700 | 700 |
| Grants and Contributions Total | 700 | 455 | 700 | 700 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,200 | 3,685 | 2,450 | 1,500 |
| Materials and Supplies Total | 1,200 | 3,685 | 2,450 | 1,500 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 5,800 | 4,444 | 8,620 | 8,645 |
| 59048 LUNCHEONS | 2,500 | 1,300 | 1,670 | 1,700 |
| 59059 MEMBERSHIP | 975 | 1,390 | 1,450 | 1,500 |
| 59098 SUBSCRIPTIONS | 230 | 232 | 245 | 250 |
| 59138 BUSINESS TRAVEL | 570 | 50 | 400 | 400 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| Other Total | 10,075 | 7,416 | 12,385 | 12,495 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 318,609 | 318,609 | 319,129 | 320,956 |
| 51084 OVERTIME SALARIES | 500 | 500 | 500 | 500 |
| Salaries and Wages Total | 319,109 | 319,109 | 319,629 | 321,456 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,244 | 944 | 974 | 974 |
| Utilities Total | 1,244 | 944 | 974 | 974 |
| | 339,078 | 339,078 | 343,188 | 344,250 |
| Net Total | (339,078) | (339,078) | (343,188) | (344,250) |

Costing Center Summary

Costing Center: CORPORATE COMMUNICATIONS

Previous Costing Center: CORPORATE
COMMUNICATIONS

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 2089

Department: INFORMATION
TECHNOLOGY

Approved: Yes

Stage: Council Approved

Manager: Todd Burton

Description:

This cost center is to cover the salary and general operating expenses for the Director of Communications.

Comments:

The Director of Communications is responsible for the planning, development, implementation & coordination of internal and external communication and public relations strategies and activities for the City of Brandon. In addition, the Director is a member of the Canadian Public Relations Society-Manitoba Chapter and attends the organization's annual national conference, which provides a valuable opportunity to learn best-practices, consider new public relations, marketing and public engagement strategies, and network with other municipal/public sector public relations professionals from across Canada.

Outlook:

The Director of Communications will continue to work with City Administration to develop and deliver strategic messages for the City organization, including news releases and promotional publications, newsletters, budget communications, social media marketing and, if the need arises, emergency public information during an emergency response.

Costing Center Summary

Costing Center: CORPORATE COMMUNICATIONS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52069 PRINTING COSTS | 100 | 0 | 100 | 100 |
| Contract Services Total | 100 | 0 | 100 | 100 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 300 | 200 | 300 | 300 |
| Materials and Supplies Total | 300 | 200 | 300 | 300 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 3,575 | 3,484 | 4,380 | 3,680 |
| 59003 ADVERTISING | 2,500 | 500 | 2,000 | 2,000 |
| 59048 LUNCHEONS | 200 | 200 | 200 | 200 |
| 59059 MEMBERSHIP | 350 | 340 | 355 | 355 |
| 59098 SUBSCRIPTIONS | 150 | 145 | 150 | 150 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| Other Total | 6,775 | 4,669 | 7,085 | 6,385 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 98,039 | 96,879 | 98,233 | 100,030 |
| 51084 OVERTIME SALARIES | 0 | 1,160 | 0 | 0 |
| Salaries and Wages Total | 98,039 | 98,039 | 98,233 | 100,030 |
| Utilities | | | | |
| 53130 TELEPHONE | 622 | 522 | 582 | 582 |
| Utilities Total | 622 | 522 | 582 | 582 |
| | 105,836 | 103,430 | 106,300 | 107,397 |
| Net Total | (105,836) | (103,430) | (106,300) | (107,397) |

Costing Center Summary

Costing Center: AFFORDABLE HOUSING GRANTS

Previous Costing Center: AFFORDABLE HOUSING GRANTS

Budget Year: 2020

Division: REGIONAL PLANNING & DEVELOPMENT SERVICES

Accounting Reference: 2490

Department: ECONOMIC DEVELOPMENT - Housing & Renewal

Approved: Yes

Stage: Council Approved

Manager: Sandy Trudel

Description:

This cost center centralizes the tracking of affordable housing grants that the City of Brandon provides as part of the overall strategy to increase the availability of affordable housing in Brandon.

Comments:

With the 2019 approval of capital grants and tax offsetting grants for multiple new affordable housing projects, a decision was made to move away from creating new accounts for each affordable housing grant recipient. 2020 onward, all the approved tax-offsetting grants will appear under tax credits with appropriate descriptions and all capital grants will appear under capital grants with appropriate descriptions.

The following property tax offsetting grants are included in this budget:

- Western Manitoba Seniors Housing Co-op (WMSHC) at 620 McDiarmid Drive and 2105 Brandon Avenue
- Community Health and Housing Association Westman Region Inc. (formerly known as CMHA Western MB Region) at 1202 Rosser Avenue, 22 - 11th Street; and 19 13th Street.
- Youth For Christ projects at 139-5th Street and 705 Lorne Avenue.
- 10034391 Manitoba Ltd. projects at 2605/2611 Rosser Avenue, 618 12th Street and 847 11th Street
- Lee Van Bi project at 338 Louise Avenue

Also contained within the cost center are capital grants for the following previously approved affordable housing projects. All approved grants are paid through a transfer from the Affordable Housing Reserve.

- \$126,000 payable to Community Health and Housing Association Westman Region Inc. for 19 13th Street project. The approved grant is \$126,000.
- \$126,000 payable to 10034391 Manitoba Ltd. for 2605/2611 Rosser Avenue project. The approved grant is \$140,000 with part of the grant paid in 2019 and the residual approved grant paid in 2020.
- \$100,000 payable to the Brandon Neighbourhood Renewal Corporation for the 341 3rd Street and 537 6th Street projects. The approved grant is \$200,000 (\$100,000 per project). A portion of both projects will be paid in 2020 with the residual approved grant for both projects paid in 2021.
- \$180,000 payable to Lee Van Bi for the 338 Louise Avenue project. The approved grant is \$180,000

Costing Center Summary

Costing Center: AFFORDABLE HOUSING GRANTS

Outlook:

Demand for affordable housing in Brandon remains high. During the first half of 2019, seven affordable housing projects were approved depleting the Affordable Housing Reserve. During the second half of 2019, serious interest was received from multiple private developers interested in building new affordable housing projects, however the Affordable Reserve balance prevented the City of Brandon from considering these projects. It is anticipated demand for affordable housing as well as grants to construct affordable housing projects will increase over time.

Costing Center Summary

Costing Center: AFFORDABLE HOUSING GRANTS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Grants and Contributions | | | | |
| 55442 TAX CREDITS | 0 | 0 | 66,765 | 101,857 |
| 55446 CANADIAN MENTAL HEALTH | 151,142 | 37,539 | 0 | 0 |
| 55463 MB SENIORS HOUSING CO-OP | 36,336 | 36,042 | 0 | 0 |
| 55482 YOUTH FOR CHRIST | 3,196 | 3,170 | 0 | 0 |
| 55499 CAPITAL GRANTS | 0 | 0 | 532,000 | 100,000 |
| Grants and Contributions Total | 190,674 | 76,751 | 598,765 | 201,857 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (126,000) | (12,600) | (532,000) | (100,000) |
| Transfers to/from Internal Accounts Total | (126,000) | (12,600) | (532,000) | (100,000) |
| | 64,674 | 64,151 | 66,765 | 101,857 |
| Net Total | (64,674) | (64,151) | (66,765) | (101,857) |

Costing Center Summary

Costing Center: *ECONOMIC DEVELOPMENT*

Previous Costing Center: ECONOMIC
DEVELOPMENT

Budget Year: 2020

Division: RESOURCE
CONSERVATION &
INDUSTRIAL
DEVELOPMENT

Accounting Reference: 0202

Department: ECONOMIC
DEVELOPMENT

Approved: Yes

Stage: Council Approved

Manager: Sandy Trudel

Description:

This cost center captures costs associated with the Economic Development Department (EDB) which includes 3 full time staff. The Department is responsible for the Economic Development Portfolio, the Affordable Housing Portfolio, Immigration related matters and manages the Tourism Services Delivery Contract including the Brandon First Contract and administers the Event Hosting Incentive Program (Accommodation Tax grant program).

Comments:

The Economic Development Brandon (EDB) office has two primary goals, to grow the local economy and to grow the population. To achieve these goals the EDB office proactively works with existing businesses to assist with growth and strives to attract new industry and businesses to Brandon. The office acts as a business advocate and liaison, is active in finding workforce solutions, collects and shares Brandon statistics, insights, community and lifestyle information.

Brandon was selected as one of 11 Canadian cities to participate in the Federal "Rural and Northern Immigration Pilot" (RNIP). The Brandon RNIP was developed and is administrated by the Economic Development Department. The 3 year pilot launched in late 2019. \$10,000 has been moved from the special projects budget line to salaries to provide administrative support to the RNIP.

As set forth in Prosperity by Design, the Department's work will focus on the proactive implementation of identified action items aligned with the five priority sectors and six strategic directions. The Economic Development Strategic Plan will be updated in 2020.

The special projects budget provides the Economic Development office the financial means to proactively pursue and respond to emerging economic development opportunities and community priorities related to the local labour market. It also funds the implementation of the recommendations contained within Prosperity by Design, and enables the City of Brandon to participate in the Conference Board of Canada's Mid Cities Report, a mid city comparative and forecast of GDP growth for the current and upcoming year. The Westman HR conference and Soybean crushing facility investment attraction project appear in this cost centre, however both projects are flow through with equal offsetting revenue budgeted. Thus there is no net impact on the EDB budget for these two initiatives

Costing Center Summary

Costing Center: ECONOMIC DEVELOPMENT

Outlook:

The attraction of skilled labour and new industry to Brandon remains extremely competitive. Existing businesses continue to be challenged with rising hydro costs, a weak Canadian dollar, global uncertainty and ever-changing national and international business environments. Working to enhance Brandon's overall business competitiveness, investment readiness and enhancing Brandon's business climate remain a priority for the Department. It is anticipated that the Rural and Northern Immigration Pilot while hugely beneficial to the business community, helping the Department achieve its goals but will place significant strain on the Departments resources. Impacts will be closely monitored.

Costing Center Summary

Costing Center: ECONOMIC DEVELOPMENT

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 44500 FEDERAL GOV'T | 25,000 | 15,000 | 15,000 | 0 |
| Conditional Government Transfers Total | 25,000 | 15,000 | 15,000 | 0 |
| Other Income | | | | |
| 42988 MISCELLANEOUS REVENUE | 39,500 | 29,500 | 29,500 | 14,500 |
| Other Income Total | 39,500 | 29,500 | 29,500 | 14,500 |
| | 64,500 | 44,500 | 44,500 | 14,500 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52028 GENERAL INSURANCE | 47 | 47 | 61 | 63 |
| 52057 SPEC PROG CONTRACTS | 0 | 24,362 | 0 | 0 |
| 52058 SPEC PROG CONSULTING | 0 | 7,040 | 0 | 0 |
| 52059 SPEC PROG PRINTING | 0 | 0 | 0 | 0 |
| 52061 SPEC PROG FACILITATOR EXPENSE | 0 | 1,843 | 0 | 0 |
| 52062 SPEC PROG ROOM RENTAL EXPENSE | 0 | 8,839 | 0 | 0 |
| 52069 PRINTING COSTS | 9,382 | 7,355 | 11,074 | 12,686 |
| Contract Services Total | 9,429 | 49,486 | 11,135 | 12,749 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 0 | 500 |
| Equipment Purchases Total | 0 | 0 | 0 | 500 |
| Materials and Supplies | | | | |
| 54022 SPEC PROG PARTS & MATERIALS | | 971 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 2,500 | 4,034 | 2,000 | 2,000 |
| Materials and Supplies Total | 2,500 | 5,005 | 2,000 | 2,000 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 7,700 | 6,719 | 8,365 | 8,365 |
| 59003 ADVERTISING | 20,000 | 20,000 | 20,000 | 20,000 |
| 59025 SPEC PROG ADVERTISING | 0 | 15,826 | 0 | 0 |
| 59026 SPEC PROG CONFERENCES | 0 | 299 | 0 | 0 |
| 59027 SPEC PROG LUNCHEONS | 0 | 4,570 | 0 | 0 |
| 59028 SPEC PROG BUSINESS TRAVEL | 0 | 0 | 0 | 0 |
| 59048 LUNCHEONS | 700 | 700 | 900 | 900 |
| 59059 MEMBERSHIP | 1,205 | 1,217 | 1,254 | 1,235 |
| 59098 SUBSCRIPTIONS | 3,518 | 4,129 | 4,144 | 4,144 |
| 59138 BUSINESS TRAVEL | 5,000 | 7,000 | 5,000 | 5,000 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59241 SPECIAL PROGRAMS | 130,300 | 24,550 | 97,400 | 69,900 |
| 59427 SIGNAGE | 0 | 0 | 0 | 0 |
| 59428 PHOTO LIBRARY | 4,500 | 480 | 4,000 | 4,000 |
| Other Total | 172,923 | 85,490 | 141,063 | 113,544 |

Costing Center Summary

Costing Center: *ECONOMIC DEVELOPMENT*

Reserve Appropriation

| | | | | | |
|-------|---------------------|--------|--------|--------|--------|
| 58515 | SIGNAGE RESERVE B/L | 10,000 | 10,000 | 10,000 | 10,000 |
|-------|---------------------|--------|--------|--------|--------|

| | | | | | |
|-----------------------------|--|--------|--------|--------|--------|
| Reserve Appropriation Total | | 10,000 | 10,000 | 10,000 | 10,000 |
|-----------------------------|--|--------|--------|--------|--------|

Salaries and Wages

| | | | | | |
|-------|------------------|---------|---------|---------|---------|
| 51083 | REGULAR SALARIES | 303,593 | 303,593 | 313,153 | 313,153 |
|-------|------------------|---------|---------|---------|---------|

| | | | | | |
|--------------------------|--|---------|---------|---------|---------|
| Salaries and Wages Total | | 303,593 | 303,593 | 313,153 | 313,153 |
|--------------------------|--|---------|---------|---------|---------|

Utilities

| | | | | | |
|-------|-----------|-------|-------|-------|-------|
| 53130 | TELEPHONE | 1,425 | 1,122 | 1,412 | 1,412 |
|-------|-----------|-------|-------|-------|-------|

| | | | | | |
|-----------------|--|-------|-------|-------|-------|
| Utilities Total | | 1,425 | 1,122 | 1,412 | 1,412 |
|-----------------|--|-------|-------|-------|-------|

| | | | | | |
|--|--|----------------|----------------|----------------|----------------|
| | | 499,870 | 454,696 | 478,764 | 453,358 |
|--|--|----------------|----------------|----------------|----------------|

Net Total

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| | | (435,370) | (410,196) | (434,264) | (438,858) |
|--|--|------------------|------------------|------------------|------------------|

Costing Center Summary

Costing Center: HOUSING INITIATIVES

Previous Costing Center: HOUSING INITIATIVES

Budget Year: 2020

Division: REGIONAL PLANNING &
DEVELOPMENT
SERVICES

Accounting Reference: 2489

Department: ECONOMIC
DEVELOPMENT - Housing
& Renewal

Approved: Yes

Stage: Council Approved

Manager: Sandy Trudel

Description:

This cost center provides funds to support BNRC's core operations, funds for an enhanced service delivery contract the City of Brandon has with the Brandon Neighbourhood Renewal Corporation (BNRC) and allocations to the Affordable Housing Reserve.

Comments:

The City's annual financial contribution to the BNRC includes \$46,000 for core funding and \$26,000 for an enhanced allocation of staff resources to work on City of Brandon affordable housing initiatives. The BNRC housing contract is a one year term and expires on March 31st each year. A new contract is entered into prior to the expiry date.

The cost centre also includes \$9,000 that can be used on affordable housing project opportunities or needs that arise throughout the year.

The City of Brandon also provides in-kind contributions comprised of city staff support.

Outlook:

Brandon continues to experience a low rental vacancy rate, shrinking supply of affordable rental and owned housing, increasing numbers of low to moderate income households, and rising prices of available housing stock. A slight softening in the Brandon rental market has recently generated increased interest from private developers to once again consider the development of affordable housing. Based on these factors continued upward pressure on this cost center is anticipated.

Costing Center Summary

Costing Center: HOUSING INITIATIVES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 81,000 | 72,664 | 73,000 | 81,000 |
| Contract Services Total | 81,000 | 72,664 | 73,000 | 81,000 |
| Reserve Appropriation | | | | |
| 58505 AFFORDABLE HOUSING B/L | 0 | 0 | 200,000 | 200,000 |
| Reserve Appropriation Total | 0 | 0 | 200,000 | 200,000 |
| Utilities | | | | |
| 53130 TELEPHONE | 0 | 0 | 0 | 0 |
| Utilities Total | 0 | 0 | 0 | 0 |
| | 81,000 | 72,664 | 273,000 | 281,000 |
| Net Total | (81,000) | (72,664) | (273,000) | (281,000) |

Costing Center Summary

Costing Center: TOURISM INITIATIVES

Previous Costing Center: TOURISM INITIATIVES

Budget Year: 2020

Division: RESOURCE
CONSERVATION &
INDUSTRIAL
DEVELOPMENT

Accounting Reference: 2453

Department: ECONOMIC
DEVELOPMENT

Approved: Yes

Stage: Council Approved

Manager: Sandy Trudel

Description:

This account provides funding for the delivery of Tourism Services, core funding for Brandon Riverbank Inc., core funding for Brandon First, and capital funding to advance implementation of the "Back to the River Master Plan". The Accommodation Tax grant program flows through this cost centre as well.

Comments:

Through multi-year service delivery contracts, Brandon Riverbank Inc. is responsible for the delivery of tourism services for the City of Brandon including operation of the Riverbank Discovery Centre and delivery of Tourism Services, focused on servicing the needs of visitors to Brandon and Brandon First is responsible for growing the event sector in Brandon.

Brandon Riverbank Inc.

Brandon Riverbank Inc. employs a full time tourism manager, and office administrator, tourism coordinator, facility coordinator, part time tourism hosts and an interpretative coordinator.

This cost centre provides core funding for Brandon Riverbank Inc. in recognition of their efforts to develop the river corridor, operate the tourism function on behalf of the City of Brandon and to maintain the grounds in immediate proximity to the Riverbank Discovery Centre.

To support implementation of the Back to the River Master Plan, the cost centre includes ongoing capital funding provided on a dollar for dollar matching arrangement to a maximum set forth in the annually approved budget. In 2020, the recommended budget maximum is \$250,000. Brandon Riverbank Inc. uses municipally approved funds to leverage financial contributions from other levels of government, the private sector and residents.

Brandon First

The proactive attraction of events to Brandon is handled by Brandon First who employs a part time Executive Director, a Development Coordinator and two sales coordinators. The City of Brandon provides core funding to Brandon First as well as enhanced funding for event attraction made possible from Accommodation Tax funding based on a 2 to 1 funding arrangement. For every dollar Brandon First raises annually through memberships, the City of Brandon provides two dollars to a maximum of \$100,000 from the Accommodation Tax Reserve.

Costing Center Summary

Costing Center: TOURISM INITIATIVES

Outlook:

The Riverbank Discovery Centre is an aging facility that continues to face increased operational maintenance costs. This operational reality combined with continued momentum implementing the Back to the River Master Plan, lead us to anticipate increased upward pressure on this cost centre.

Costing Center Summary

Costing Center: TOURISM INITIATIVES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 0 | 0 | 0 | 0 |
| Conditional Government Transfers Total | 0 | 0 | 0 | 0 |
| Income from Enterprises | | | | |
| 49388 ORGANIZATIONS/FOUNDATIONS | 0 | 0 | 0 | 0 |
| Income from Enterprises Total | 0 | 0 | 0 | 0 |
| Other Income | | | | |
| 49146 ACCOMMODATION TAX RECEIPTS | 0 | 0 | 0 | 0 |
| Other Income Total | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| Expenditures | | | | |
| Grants and Contributions | | | | |
| 55429 ACCOMMODATION GRANT | 348,930 | 348,930 | 344,975 | 481,475 |
| 55430 LARGE EVENT GRANT | 0 | 0 | 0 | 0 |
| 55518 RIVERBANK INC | 661,767 | 631,767 | 679,350 | 687,937 |
| 55519 BRANDON FIRST | 156,369 | 156,369 | 157,497 | 158,647 |
| 55520 CURLING CANADA | 0 | 0 | 0 | 0 |
| Grants and Contributions Total | 1,167,066 | 1,137,066 | 1,181,822 | 1,328,059 |
| Reserve Appropriation | | | | |
| 58529 ACCOMMODATION TAX B/L 7016 | 0 | 0 | 0 | 0 |
| 58530 LARGE EVENT ACQ B/L 7020 | 0 | 0 | 0 | 0 |
| Reserve Appropriation Total | 0 | 0 | 0 | 0 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (448,930) | (448,930) | (444,975) | (581,475) |
| Transfers to/from Internal Accounts Total | (448,930) | (448,930) | (444,975) | (581,475) |
| | 718,136 | 688,136 | 736,847 | 746,584 |
| Net Total | (718,136) | (688,136) | (736,847) | (746,584) |

Costing Center Summary

Costing Center: URBAN RENEWAL

Previous Costing Center: URBAN RENEWAL

Budget Year: 2020

Division: REGIONAL PLANNING &
DEVELOPMENT
SERVICES

Accounting Reference: 2492

Department: ECONOMIC
DEVELOPMENT - Housing
& Renewal

Approved: Yes

Stage: Council Approved

Manager: Sandy Trudel

Description:

This cost center provides funds for the Brandon Downtown Development Corporation to implement initiatives that contribute to the revitalization of Downtown Brandon, as per their established mandate.

Comments:

The City of Brandon's funding for the BDDC has always been considered core organizational funding that enables the organization to fulfill their mandate of revitalizing downtown Brandon. The core funding also enables the organization to leverage investments from other parties such as other levels of Government and the private sector.

Outlook:

BDDC's investments in the downtown continue to generate positive economic returns, despite the funds available to the organization being modest. Efforts continue to secure a predictable funding relationship with the Province of Manitoba. In the meantime the organization continues to apply to Manitoba for funding assistance on a project by project basis.

During the 2019-2020 fiscal year, BDDC will receive \$175,000 in project funding from Manitoba to support construction of the Hills Spa. These funds will be dispersed through their popular redevelopment grant program. Though there has been positive progress made in efforts to revitalize Downtown Brandon, there remains much to be done and government funding is essential to continuing the positive momentum.

Costing Center Summary

Costing Center: URBAN RENEWAL

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|-------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 300,000 | 300,000 | 300,000 | 250,000 |
| Contract Services Total | 300,000 | 300,000 | 300,000 | 250,000 |
| | 300,000 | 300,000 | 300,000 | 250,000 |
| Net Total | (300,000) | (300,000) | (300,000) | (250,000) |

Costing Center Summary

Costing Center: AMBULANCE SERVICE

Previous Costing Center: AMBULANCE SERVICE

Budget Year: 2020

Division: PROTECTIVE SERVICES

Accounting Reference: 0114

Department: FIRE & AMBULANCE

Approved: Yes

Stage: Council Approved

Manager: Scott McDonald

Description:

This cost center reflects the revenues and expenses related to ambulance service (excluding vehicles). The main components of this account are the wage related costs transferred from the Fire Services account and necessary costs such as training, medical supplies, equipment, etc.

All staff in the fire/ambulance operations division provide medical response and fire suppression. All staff are licensed Technician Paramedics, and approximately half are certified to practice at the Intermediate Care Paramedic Level. These staff can provide more advanced care including administration of medications and other advanced procedures.

Inter-facility transfers from Brandon to other centers such as Winnipeg, Winkler and Yorkton is a major service Brandon Fire & Emergency Services (BFES) provides.

Comments:

The Provincial Government covers the difference between the ambulance rates set out in the City's annual fee schedule and the ambulance rates set by the Province. 2020 will see an increase in medical supply costs due to a change in EMS protocols and updated medical equipment.

Outlook:

Shared Health Services is reviewing current EMS operations province wide. Shared Health Services is looking to introduce several changes that will have a direct impact on operations. Some of the areas under review are Inter-facility Transfers, introduction of electronic Personal Care Reports, and the possibility of direct billing. These are all currently in the planning stages. BFES is part of the planning stage and will be able to closely monitor the situation to know the impact. These changes will be monitored to determine the impact on the BFES department financially and operationally.

Costing Center Summary

Costing Center: AMBULANCE SERVICE

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43580 PROV. AMBULANCE--BRANDON | 1,349,654 | 1,422,762 | 1,422,762 | 1,422,762 |
| Conditional Government Transfers Total | 1,349,654 | 1,422,762 | 1,422,762 | 1,422,762 |
| Other Income | | | | |
| 42999 REVENUE | 2,000 | 6,700 | 5,000 | 5,000 |
| 49145 DONATIONS | 0 | 3,177 | 4,000 | 4,000 |
| Other Income Total | 2,000 | 9,877 | 9,000 | 9,000 |
| User Fees and Sales of Goods | | | | |
| 42188 AMBULANCE FEES - LONG DISTANCE | 630,000 | 720,000 | 700,400 | 700,400 |
| 42191 AMBULANCE FEES - LOCAL | 1,830,000 | 1,830,000 | 1,830,000 | 1,830,000 |
| User Fees and Sales of Goods Total | 2,460,000 | 2,550,000 | 2,530,400 | 2,530,400 |
| | 3,811,654 | 3,982,639 | 3,962,162 | 3,962,162 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 3,800 | 5,134 | 5,698 | 5,698 |
| 52043 EXTERNAL LAUNDRY | 4,000 | 2,100 | 3,000 | 3,000 |
| Contract Services Total | 7,800 | 7,234 | 8,698 | 8,698 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 13,000 | 13,177 | 17,000 | 17,000 |
| Equipment Purchases Total | 13,000 | 13,177 | 17,000 | 17,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 7,000 | 6,000 | 7,000 | 7,000 |
| 54120 MEDICAL SUPPLIES | 34,000 | 38,000 | 38,000 | 38,000 |
| 54253 PHARMACEUTICALS | 8,500 | 7,750 | 8,500 | 8,500 |
| Materials and Supplies Total | 49,500 | 51,750 | 53,500 | 53,500 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 16,972 | 14,972 | 16,972 | 19,472 |
| 59049 MEAL PERDIEMS | 11,000 | 13,500 | 12,000 | 12,000 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59393 FLEET AMBULANCES | 1,500 | 1,500 | 1,500 | 1,500 |
| Other Total | 29,472 | 29,972 | 30,472 | 32,972 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 131,709 | 131,560 | 135,180 | 135,180 |
| 51084 OVERTIME SALARIES | 210,000 | 285,000 | 220,000 | 220,000 |
| 51997 FIRE/AMB ALLOCATION | 4,000,000 | 4,000,000 | 4,000,000 | 4,000,000 |
| Salaries and Wages Total | 4,341,709 | 4,416,560 | 4,355,180 | 4,355,180 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 500 | 500 | 0 | 0 |
| 59997 TRANSFER FR RESERVES | (200,000) | (200,000) | (100,000) | (100,000) |
| Transfers to/from Internal Accounts Total | (199,500) | (199,500) | (100,000) | (100,000) |

Costing Center Summary

Costing Center: *AMBULANCE SERVICE*

| | | | | |
|------------------|------------------|------------------|------------------|------------------|
| Utilities | | | | |
| 53130 TELEPHONE | 0 | 0 | 0 | 0 |
| Utilities Total | 0 | 0 | 0 | 0 |
| | 4,241,981 | 4,319,193 | 4,364,850 | 4,367,350 |
| Net Total | (430,327) | (336,554) | (402,688) | (405,188) |

Costing Center Summary

Costing Center: FIRE SERVICE

Previous Costing Center: FIRE SERVICE

Budget Year: 2020

Division: PROTECTIVE SERVICES

Accounting Reference: 0092

Department: FIRE & AMBULANCE

Approved: Yes

Stage: Council Approved

Manager: Scott McDonald

Description:

This cost center covers the costs associated with running the fire service. It includes the salaries for all staff excluding the EMS Training Officer. Other costs include the fire prevention division, fire training, rescue teams, hall maintenance, overtime, equipment, succession management, professional development, water and hydrant use, training supplies, uniforms and other materials.

The revenue in this account is a combination of government grants, MPI and fire protection revenues received from the RM's of Cornwallis, Elton and Oakland.

Comments:

Revenues have increased as a result of projected MPI and rural response rate increases, as well as consistently receiving donations over the past four years. Wages have been budgeted according to the collective agreement. 2020 will see an increase in protective clothing to reflect the increase in cost of firefighter protective equipment, as well as an increase in public education to update the current program.

Outlook:

The current Firefighters'/Paramedics' Association Collective Agreement expires December 31, 2021.

Costing Center Summary

Costing Center: FIRE SERVICE

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|--------------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 332,300 | 332,300 | 332,300 |
| Conditional Government Transfers Total | | 332,300 | 332,300 | 332,300 |
| Other Income | | | | |
| 42999 | REVENUE | 180,000 | 191,000 | 195,988 |
| 49145 | DONATIONS | 2,000 | 30,510 | 6,000 |
| 49291 | FIRE EQUIPMENT SALES | 0 | 2,500 | 0 |
| Other Income Total | | 182,000 | 224,010 | 201,988 |
| Permits, Licenses and Fines | | | | |
| 45731 | COMPLIANCE TICKETS | 0 | 0 | 0 |
| Permits, Licenses and Fines Total | | 0 | 0 | 0 |
| User Fees and Sales of Goods | | | | |
| 42142 | MERCHANDISE SALES | 1,500 | 2,625 | 1,800 |
| 42287 | FIRE/RESCUE INSURANCE COVERAGE | 145,000 | 145,000 | 150,000 |
| 42322 | TRAINING REVENUE | 0 | 0 | 2,500 |
| User Fees and Sales of Goods Total | | 146,500 | 147,625 | 154,300 |
| | | 660,800 | 703,935 | 675,532 |
| | | | | 688,588 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 | UNIFORMS | 32,000 | 32,000 | 32,000 |
| 51123 | PROTECTIVE CLOTHING | 31,000 | 33,000 | 35,000 |
| 51285 | MEDICALS | 1,100 | 1,400 | 1,100 |
| Benefits Total | | 64,100 | 66,400 | 68,100 |
| Contract Services | | | | |
| 52015 | CONTRACTS | 15,402 | 16,925 | 20,109 |
| 52019 | CONSULTING FEES | 2,000 | 3,825 | 2,000 |
| 52028 | GENERAL INSURANCE | 768 | 768 | 808 |
| 52069 | PRINTING COSTS | 4,000 | 4,000 | 4,000 |
| Contract Services Total | | 22,170 | 25,518 | 26,917 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 25,000 | 50,300 | 29,000 |
| Equipment Purchases Total | | 25,000 | 50,300 | 29,000 |
| Grants and Contributions | | | | |
| 55167 | PUBLIC RELATIONS | 5,000 | 4,000 | 5,000 |
| Grants and Contributions Total | | 5,000 | 4,000 | 5,000 |

Costing Center Summary

Costing Center: FIRE SERVICE

Materials and Supplies

| | | | | | |
|-------|----------------------|--------|--------|--------|--------|
| 54099 | PARTS AND MATERIALS | 25,000 | 20,000 | 22,000 | 22,000 |
| 54118 | OFFICE SUPPLIES | 6,000 | 8,000 | 8,000 | 8,000 |
| 54125 | DIESEL EXHAUST FLUID | 0 | 0 | 0 | 0 |
| 54323 | INSURANCE DEDUCTIBLE | 0 | 0 | 0 | 0 |

| | | | | | |
|------------------------------|--|--------|--------|--------|--------|
| Materials and Supplies Total | | 31,000 | 28,000 | 30,000 | 30,000 |
|------------------------------|--|--------|--------|--------|--------|

Other

| | | | | | |
|-------|--------------------------|--------|--------|--------|--------|
| 51141 | PROFESSIONAL DEVELOPMENT | 63,650 | 55,650 | 63,733 | 66,233 |
| 52231 | INSURANCE RECOVERIES | 0 | 0 | 0 | 0 |
| 59048 | LUNCHEONS | 3,000 | 1,500 | 2,500 | 2,500 |
| 59059 | MEMBERSHIP | 2,531 | 3,194 | 3,060 | 3,118 |
| 59098 | SUBSCRIPTIONS | 2,500 | 2,570 | 2,731 | 2,731 |
| 59139 | CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59156 | PUBLIC EDUCATION | 1,000 | 1,500 | 2,000 | 2,000 |
| 59241 | SPECIAL PROGRAMS | 2,000 | 4,900 | 2,000 | 2,000 |
| 59248 | DISPOSAL SITE CHARGE | 0 | 0 | 0 | 0 |

| | | | | | |
|-------------|--|--------|--------|--------|--------|
| Other Total | | 74,681 | 69,314 | 76,024 | 78,582 |
|-------------|--|--------|--------|--------|--------|

Reserve Appropriation

| | | | | | |
|-------|-------------------------|---|-------|---|---|
| 58518 | FIRE EQUIPMENT B/L 3708 | 0 | 2,500 | 0 | 0 |
|-------|-------------------------|---|-------|---|---|

| | | | | | |
|-----------------------------|--|---|-------|---|---|
| Reserve Appropriation Total | | 0 | 2,500 | 0 | 0 |
|-----------------------------|--|---|-------|---|---|

Salaries and Wages

| | | | | | |
|-------|---------------------|-------------|-------------|-------------|-------------|
| 51083 | REGULAR SALARIES | 8,122,329 | 7,949,608 | 8,431,953 | 8,499,647 |
| 51084 | OVERTIME SALARIES | 220,000 | 160,000 | 190,000 | 190,000 |
| 51090 | SHIFT DIFFERENTIAL | 50,000 | 55,000 | 50,000 | 50,000 |
| 51227 | SPECIAL OT PAYMENTS | 108,084 | 108,084 | 111,272 | 114,555 |
| 51352 | TRAINING OVERTIME | 35,000 | 35,000 | 35,000 | 35,000 |
| 51997 | FIRE/AMB ALLOCATION | (4,000,000) | (4,000,000) | (4,000,000) | (4,000,000) |

| | | | | | |
|--------------------------|--|-----------|-----------|-----------|-----------|
| Salaries and Wages Total | | 4,535,413 | 4,307,692 | 4,818,225 | 4,889,202 |
|--------------------------|--|-----------|-----------|-----------|-----------|

Transfers to/from Internal Accounts

| | | | | | |
|-------|-------------------|-----|-----|-----|-----|
| 59001 | SHOP RATE CHARGES | 500 | 500 | 500 | 500 |
|-------|-------------------|-----|-----|-----|-----|

| | | | | | |
|---|--|-----|-----|-----|-----|
| Transfers to/from Internal Accounts Total | | 500 | 500 | 500 | 500 |
|---|--|-----|-----|-----|-----|

Utilities

| | | | | | |
|-------|-------------|---------|---------|---------|---------|
| 53130 | TELEPHONE | 12,045 | 12,045 | 12,172 | 12,172 |
| 53150 | WATER | 250,600 | 250,600 | 252,600 | 252,600 |
| 53295 | RADIO COSTS | 11,288 | 11,288 | 11,288 | 11,288 |

| | | | | | |
|-----------------|--|---------|---------|---------|---------|
| Utilities Total | | 273,933 | 273,933 | 276,060 | 276,060 |
|-----------------|--|---------|---------|---------|---------|

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| | | 5,031,797 | 4,828,157 | 5,328,141 | 5,403,361 |
|--|--|------------------|------------------|------------------|------------------|

Net Total

| | | | | | |
|--|--|--------------------|--------------------|--------------------|--------------------|
| | | (4,370,997) | (4,124,222) | (4,652,609) | (4,714,773) |
|--|--|--------------------|--------------------|--------------------|--------------------|

Costing Center Summary

Costing Center: FIRE VEHICLES

Previous Costing Center: FIRE VEHICLES

Budget Year: 2020

Division: PROTECTIVE SERVICES

Accounting Reference: 0106

Department: FIRE & AMBULANCE

Approved: Yes

Stage: Council Approved

Manager: Scott McDonald

Description:

This cost center includes the cost of renting all fire vehicles from Fleet Services. Fleet rental rates include the operational costs as well as an allocation to the Fire Vehicles Reserve for the equipment's future replacement. Ambulances are provided by Manitoba Health.

Comments:

Outlook:

Costing Center Summary

Costing Center: FIRE VEHICLES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52032 VEHICLE INSURANCE | 0 | 0 | 0 | 0 |
| Contract Services Total | 0 | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| 54103 GASOLINE (VEHICLE) | 12,300 | 13,000 | 14,000 | 14,000 |
| 54104 DIESEL (VEHICLE) | 22,000 | 17,300 | 18,000 | 18,000 |
| 54125 DIESEL EXHAUST FLUID | 295 | 120 | 150 | 150 |
| Materials and Supplies Total | 34,595 | 30,420 | 32,150 | 32,150 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 127,250 | 127,250 | 134,250 | 134,250 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 162,536 | 162,536 | 178,076 | 178,076 |
| Other Total | 289,786 | 289,786 | 312,326 | 312,326 |
| | 324,381 | 320,206 | 344,476 | 344,476 |
| Net Total | (324,381) | (320,206) | (344,476) | (344,476) |

Costing Center Summary

Costing Center: HUMAN RESOURCES

Previous Costing Center: HUMAN RESOURCES

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 1401

Department: HUMAN RESOURCES

Approved: Yes

Stage: Council Approved

Manager: Linda Poole

Description:

This cost center captures costs related to the operations of the Human Resources Department, including staffing, general office, recruitment, labour relations, payroll, compensation & benefits, pension plans, and training & development.

Comments:

Staffing and recruitment within the organization continues to be very active and challenging as a result of a steady rate of retirements and resignations. We are experiencing a sustained increase in the number of applications being received for advertised positions.

External legal services will continue to be required for arbitrations and unusual labour related situations.

The corporate commitment to human resources continues to ensure that initiatives in staff development and corporate initiatives are carried through. These include strategic initiatives such as Human Resource Planning, Vacancy Management, Representative Workforce, Attendance Support, Employee Engagement and an active Return to Work program, each being driven or monitored by department staff in line with our culture of Serving & Building Community and in support of City Council's Strategic direction. We also continue to work to meet legislative requirements in regards to Accessibility. A new initiative for 2020 is staff access to LinkedIn Learning, a cost-effective method of offering ongoing training to supervisory staff.

Outlook:

On the labour front:

ATU (Transit) Collective Agreement expired on December 31, 2018. Collective Bargaining has commenced, with the City proposing a 3-year contract which would expire on December 31, 2021.

Brandon Police Association Collective Agreement expires December 31, 2019. Collective Bargaining has commenced with the City proposing a 3-year agreement.

CUPE Collective Agreement expired on December 31, 2018. Collective Bargaining has commenced.

E911/Police Operator- Dispatcher Division Collective Agreement expires December 31, 2021.

Firefighters'/Paramedics' Association Collective Agreement expires December 31, 2021.

Costing Center Summary

Costing Center: HUMAN RESOURCES

| | | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|-------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | | |
| Benefits | | | | | |
| 51002 | EMPLOYEE APPRECIATION | 12,000 | 12,000 | 12,000 | 12,000 |
| 51071 | EMPLOYEE WELLNESS PROGRAMS | 0 | 0 | 0 | 0 |
| 51174 | RETIREMENTS | 6,000 | 2,647 | 5,000 | 3,000 |
| 51176 | LONG SERVICE RECOGNITION | 4,700 | 2,785 | 4,000 | 3,000 |
| 51285 | MEDICALS | 3,500 | 25 | 3,500 | 3,500 |
| 51294 | MEDICALS-RECRUITMENT/STAFFING | 1,500 | 6,030 | 6,500 | 6,000 |
| 51423 | PENSION PLAN PRE MEBP | 0 | 3,120 | 0 | 0 |
| 51531 | EMPLOYEE BBQ | 0 | 0 | 0 | 0 |
| 51709 | SEVERANCE PAYMENT EXPENSE | 75,000 | 75,000 | 75,000 | 75,000 |
| Benefits Total | | 102,700 | 101,607 | 106,000 | 102,500 |
| Contract Services | | | | | |
| 52019 | CONSULTING FEES | 0 | 0 | 0 | 0 |
| 52031 | LIFE INSURANCE | 4,800 | 5,236 | 5,300 | 5,500 |
| 52069 | PRINTING COSTS | 1,700 | 1,900 | 1,700 | 1,900 |
| 52070 | METRICS | 0 | 0 | 0 | 0 |
| 52239 | TESTING-RECRUITMENT/STAFFING | 25,000 | 18,000 | 25,000 | 25,000 |
| 59242 | SALARY SURVEYS | 4,000 | 0 | 0 | 0 |
| Contract Services Total | | 35,500 | 25,136 | 32,000 | 32,400 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 3,500 | 3,000 | 3,500 | 3,500 |
| Equipment Purchases Total | | 3,500 | 3,000 | 3,500 | 3,500 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 8,000 | 6,000 | 6,000 | 6,000 |
| 54460 | PARTS AND MATERIALS-TRAINING | 500 | 0 | 0 | 0 |
| Materials and Supplies Total | | 8,500 | 6,000 | 6,000 | 6,000 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 31,950 | 25,350 | 32,049 | 32,000 |
| 51145 | CORP TRAINING & DEVELOPMENT | 22,000 | 19,059 | 16,000 | 43,000 |
| 51179 | COMPASSIONATE GIFTS | 750 | 600 | 750 | 750 |
| 59007 | ADVERTISING-RECRUIT/STAFFING | 15,000 | 9,000 | 13,000 | 13,000 |
| 59023 | SYMPOSIUMS | 2,000 | 1,020 | 2,000 | 2,000 |
| 59048 | LUNCHEONS | 1,000 | 1,000 | 1,000 | 1,000 |
| 59059 | MEMBERSHIP | 2,050 | 2,496 | 2,050 | 2,050 |
| 59098 | SUBSCRIPTIONS | 4,450 | 4,450 | 6,450 | 9,450 |
| 59138 | BUSINESS TRAVEL | 1,500 | 1,500 | 1,500 | 1,500 |
| 59139 | CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59603 | LABOUR RELATIONS-CUPE | 21,000 | 76,415 | 40,000 | 60,000 |
| 59604 | LABOUR RELATIONS-E911 | 10,000 | 0 | 5,000 | 5,000 |
| 59605 | LABOUR RELATIONS-FIRE | 19,000 | 36,869 | 19,000 | 30,000 |
| 59606 | LABOUR RELATIONS-OOS | 3,500 | 11,276 | 5,000 | 5,000 |

Costing Center Summary

Costing Center: HUMAN RESOURCES

| | | | | | |
|---|--------------------------|--------------------|--------------------|--------------------|--------------------|
| 59607 | LABOUR RELATIONS-POLICE | 15,000 | 4,799 | 5,000 | 5,000 |
| 59608 | LABOUR RELATIONS-TRANSIT | 25,000 | 6,900 | 20,000 | 5,000 |
| Other Total | | 174,200 | 200,734 | 168,799 | 214,750 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 980,242 | 951,343 | 977,923 | 981,136 |
| 51084 | OVERTIME SALARIES | 2,500 | 2,000 | 2,000 | 2,000 |
| Salaries and Wages Total | | 982,742 | 953,343 | 979,923 | 983,136 |
| Transfers to/from Internal Accounts | | | | | |
| 59997 | TRANSFER FR RESERVES | (75,000) | (75,000) | (75,000) | (75,000) |
| Transfers to/from Internal Accounts Total | | (75,000) | (75,000) | (75,000) | (75,000) |
| Utilities | | | | | |
| 53130 | TELEPHONE | 4,436 | 3,759 | 4,233 | 4,233 |
| Utilities Total | | 4,436 | 3,759 | 4,233 | 4,233 |
| | | 1,236,578 | 1,218,579 | 1,225,455 | 1,271,519 |
| Net Total | | (1,236,578) | (1,218,579) | (1,225,455) | (1,271,519) |

Costing Center Summary

Costing Center: SAFETY & HEALTH

Previous Costing Center: SAFETY & HEALTH

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 1402

Department: HUMAN RESOURCES

Approved: Yes

Stage: Council Approved

Manager: Linda Poole

Description:

This cost center encompasses costs related to Safety and Health initiatives throughout the corporation and the City of Brandon.

Comments:

The Occupational Safety and Health Section of Human Resources is responsible for a number of corporate initiatives as well as specialized services. Corporate initiatives include those under the safety campaign of Mission Zero and the wellness campaign of Creating Healthier Employees. The section also provides specialized services including incident investigation, training, industrial hygiene sampling, asbestos sampling, and ergonomic assessments. The services coordinated or provided by the section are required under the Manitoba Workplace Safety and Health Act and Regulation or industry best practices.

Outlook:

In 2020, internal staff will begin sampling for asbestos instead of sending samples away for testing. This requires sampling supplies, but is an overall more efficient method of ensuring the City is compliant with Health and Safety Legislation.

Costing Center Summary

Costing Center: SAFETY & HEALTH

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|----------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51071 EMPLOYEE WELLNESS PROGRAMS | 3,050 | 3,050 | 3,000 | 3,000 |
| 51389 HEARING TESTS | 11,000 | 8,503 | 7,000 | 7,500 |
| Benefits Total | 14,050 | 11,553 | 10,000 | 10,500 |
| Contract Services | | | | |
| 52019 CONSULTING FEES | 5,000 | 5,000 | 5,500 | 5,500 |
| 52297 CPR/FIRST AID TRAINING | 6,500 | 6,500 | 6,500 | 6,500 |
| Contract Services Total | 11,500 | 11,500 | 12,000 | 12,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 4,460 | 4,957 | 8,200 | 8,200 |
| Materials and Supplies Total | 4,460 | 4,957 | 8,200 | 8,200 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 2,500 | 1,000 | 2,500 | 2,500 |
| 51182 SAFETY INITIATIVES | 6,000 | 5,500 | 6,000 | 6,000 |
| 59059 MEMBERSHIP | 1,265 | 765 | 765 | 765 |
| 59098 SUBSCRIPTIONS | 1,000 | 741 | 1,000 | 1,000 |
| 59138 BUSINESS TRAVEL | 1,440 | 1,040 | 1,440 | 1,440 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| Other Total | 12,205 | 9,046 | 11,705 | 11,705 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 242,502 | 226,353 | 243,621 | 245,945 |
| Salaries and Wages Total | 242,502 | 226,353 | 243,621 | 245,945 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,683 | 1,883 | 1,575 | 1,575 |
| Utilities Total | 1,683 | 1,883 | 1,575 | 1,575 |
| | 286,400 | 265,292 | 287,101 | 289,925 |
| Net Total | (286,400) | (265,292) | (287,101) | (289,925) |

Costing Center Summary

Costing Center: ABORIGINAL RELATIONS

Previous Costing Center: ABORIGINAL RELATIONS

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 2088

Department: LEGISLATIVE SERVICES

Approved: Yes

Stage: Council Approved

Manager: Heather Ewasuik

Description:

This costing centre covers the costs associated with delivery of programs and services in partnership with the Brandon Urban Aboriginal Peoples' Council.

The following strategic priorities have been identified by BUAPC:

- Employment and training
- Youth
- Community Development and Cultural Awareness
- Education
- Economic Development
- Housing
- Partnerships and Collaborations

Funding is required to develop programming to address those initiatives including the Kairos Blanket Exercise and National Indigenous Peoples Day.

Comments:

A 3-year coalition funding agreement has been extended by another 2 years with the Federal Department of Indian Affairs and Northern Development for the delivery of urban programming and services for Indigenous Peoples, including the funding of the Aboriginal Relations Coordinator position.

The funding from November 1, 2020 to March 31, 2022 will be reduced down to \$75,000 which will only cover the costs associated with the Coordinator position, an additional \$25,000 from the City will be required to provide for initiatives and outcomes of the Brandon Urban Aboriginal Peoples' Council.

Outlook:

The duration of the current funding agreement with Indigenous Services Canada is from November 1, 2017 to March 31, 2022.

A commitment from the City of Brandon is necessary to deliver the programs and initiatives required to address issues of concern to urban Indigenous people.

Costing Center Summary

Costing Center: ABORIGINAL RELATIONS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 44500 FEDERAL GOV'T | 75,000 | 75,000 | 83,250 | 75,000 |
| Conditional Government Transfers Total | 75,000 | 75,000 | 83,250 | 75,000 |
| Income from Enterprises | | | | |
| 49388 ORGANIZATIONS/FOUNDATIONS | 0 | 0 | 0 | 0 |
| Income from Enterprises Total | 0 | 0 | 0 | 0 |
| | 75,000 | 75,000 | 83,250 | 75,000 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 0 | 5,000 | 5,000 |
| 52069 PRINTING COSTS | 0 | 0 | 400 | 400 |
| Contract Services Total | 0 | 0 | 5,400 | 5,400 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 0 | 0 | 500 | 500 |
| Materials and Supplies Total | 0 | 0 | 500 | 500 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 0 | 0 | 5,000 | 5,000 |
| 59003 ADVERTISING | 0 | 0 | 200 | 250 |
| 59048 LUNCHEONS | 0 | 0 | 400 | 400 |
| 59059 MEMBERSHIP | 0 | 0 | 500 | 500 |
| 59138 BUSINESS TRAVEL | 0 | 0 | 2,000 | 2,000 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59241 SPECIAL PROGRAMS | 75,000 | 75,000 | 9,500 | 13,190 |
| Other Total | 75,000 | 75,000 | 17,600 | 21,340 |
| Salaries and Wages | | | | |
| 51026 INDEMNITY & HONORARIUM | 0 | 0 | 500 | 500 |
| 51083 REGULAR SALARIES | 0 | 0 | 70,750 | 72,165 |
| 51084 OVERTIME SALARIES | 0 | 0 | 4,500 | 4,500 |
| 51983 SALARY CREDITS | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 0 | 0 | 75,750 | 77,165 |
| Utilities | | | | |
| 53130 TELEPHONE | 0 | 0 | 662 | 595 |
| Utilities Total | 0 | 0 | 662 | 595 |
| | 75,000 | 75,000 | 99,912 | 105,000 |
| Net Total | 0 | 0 | (16,662) | (30,000) |

Costing Center Summary

Costing Center: CLERKS

Previous Costing Center: CLERKS

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 2090

Department: LEGISLATIVE SERVICES

Approved: Yes

Stage: Council Approved

Manager: Heather Ewasuik

Description:

This cost center is for the costs associated with the City Clerk's section of Legislative Services.

Clerk's Operations provides the advisory and administrative support required by the legislative and administrative functions of City Council and its various standing or special committees. It is also responsible for the preparation of by-laws and policies in consultation with the various City Departments and as required by Provincial legislation. The major portion of the expenditures assigned to this cost centre is for staff salaries and related benefits.

Comments:

Revenue is obtained from the sale of marriage licenses and wedding ceremonies performed, the set-up and rental of the Civic Administration Building, and the recouping of administration and security costs from outside agencies and organizations who utilize the building on weekends or after hours. Fees are also charged for the certification of documents.

Outlook:

An appropriation to the Office Equipment Reserve has been added to ensure sufficient funds are available for future capital purchases for Legislative Services and City Council including furniture for the Council Chamber and Meeting Room and related equipment.

Costing Center Summary

Costing Center: CLERKS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 3,570 | 15,401 | 16,160 | 17,550 |
| Other Income Total | 3,570 | 15,401 | 16,160 | 17,550 |
| | 3,570 | 15,401 | 16,160 | 17,550 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52069 PRINTING COSTS | 1,000 | 1,459 | 1,200 | 1,400 |
| 52755 CLEANING CONTRACT | 540 | 135 | 260 | 260 |
| 52759 SECURITY | 600 | 165 | 180 | 180 |
| Contract Services Total | 2,140 | 1,759 | 1,640 | 1,840 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 0 | 0 |
| Equipment Purchases Total | 0 | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 2,200 | 12,575 | 10,404 | 11,210 |
| Materials and Supplies Total | 2,200 | 12,575 | 10,404 | 11,210 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 10,000 | 8,300 | 9,000 | 10,700 |
| 59048 LUNCHEONS | 280 | 280 | 350 | 370 |
| 59059 MEMBERSHIP | 1,535 | 2,188 | 2,025 | 2,030 |
| 59098 SUBSCRIPTIONS | 220 | 297 | 305 | 305 |
| 59138 BUSINESS TRAVEL | 200 | 70 | 300 | 300 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| Other Total | 12,235 | 11,135 | 11,980 | 13,705 |
| Reserve Appropriation | | | | |
| 58506 OFFICE EQUIPMENT B/L 3656 | 0 | 0 | 3,000 | 3,000 |
| Reserve Appropriation Total | 0 | 0 | 3,000 | 3,000 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 368,026 | 357,862 | 368,322 | 370,752 |
| 51084 OVERTIME SALARIES | 6,000 | 6,000 | 6,000 | 6,000 |
| 51231 INTERNAL SALARIES | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 374,026 | 363,862 | 374,322 | 376,752 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,436 | 1,311 | 1,366 | 1,366 |
| Utilities Total | 1,436 | 1,311 | 1,366 | 1,366 |
| | 392,037 | 390,642 | 402,713 | 407,873 |
| Net Total | (388,467) | (375,241) | (386,553) | (390,323) |

Costing Center Summary

Costing Center: COMMUNITY GRANTS

Previous Costing Center: COMMUNITY GRANTS

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 2436

Department: LEGISLATIVE SERVICES

Approved: Yes

Stage: Council Approved

Manager: Heather Ewasuik

Description:

This cost center reflects the grants paid by the City to various organizations and/or service groups as recommended by the Grants Review Committee or pursuant to a decision of City Council. Grants that are approved by Council during the year, outside of the annual budget, are recorded in this account.

It also includes the per capital grant paid to the Regional Library Board as per the agreement and rent subsidy grants to the Regional Library Board and the Art Gallery of SW Manitoba.

Comments:

Organizations requesting grants through the Grants Review Committee must meet the following criteria:

- 1) Be a nonprofit organization;
- 2) Clearly demonstrate that the organization is fulfilling a need in the community which is in line with the City's mandate to provide social support and recreational, cultural, and youth services;
- 3) Include fund-raising efforts as an important part of the organizations financial efforts;
- 4) Clearly demonstrate a financial need for the funds requested.
- 5) Not apply any approved funding towards the following ineligible expenses:
 - a. major building capital (i.e. construction, redevelopment or purchasing property)
 - b. insurance
 - c. taxes

The Grants Review Committee meets in the Fall of each year to review applications and provide a recommendation to City Council on the grants to be provided in the following year. Recommendations are formulated on the basis of perceived need for the proposed program, breadth of impact in the community, and financial need of the organization. Other factors considered are the applicant's financial resources and availability of funding from Provincial or Federal levels of Government.

The budget allocations for the Regional Library Board and Art Gallery of SW Manitoba have been transferred from the Property Administration costing center for 2020.

Costing Center Summary

Costing Center: COMMUNITY GRANTS

Outlook:

The annual grant in lieu to the Daly House Museum expires in 2020.

The lease agreements with the Art Gallery of SW Manitoba and the Regional Library expire in 2019 and 2020 respectively. The rental rates currently being levied on Regional Library are based on policy rates and will not be changing in the foreseeable future. Rental rates for the Art Gallery are currently below policy and will be increased 2% annually to bring them in line with policy rates.

Costing Center Summary

Costing Center: COMMUNITY GRANTS

| | | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | | |
| Grants and Contributions | | | | | |
| 55024 | OTHER GRANTS | 20,000 | 258,273 | 120,500 | 20,000 |
| 55405 | COMMUNITY CENTRE ASSISTANCE | 155,000 | 155,000 | 160,000 | 60,000 |
| 55449 | CULTURAL/PERFORMANCE GRANTS | 52,550 | 52,550 | 56,250 | 56,250 |
| 55451 | SERVICE ORGANIZATIONS GRANTS | 110,050 | 110,050 | 123,150 | 123,150 |
| 55458 | REGIONAL LIBRARY | 0 | 0 | 689,329 | 687,615 |
| 55464 | MUSEUMS | 55,000 | 55,000 | 85,000 | 0 |
| 55477 | ART GALLERY OF SW MANITOBA | 0 | 0 | 235,802 | 240,518 |
| Grants and Contributions Total | | 392,600 | 630,873 | 1,470,031 | 1,187,533 |
| Transfers to/from Internal Accounts | | | | | |
| 59997 | TRANSFER FR RESERVES | 0 | (104,000) | 0 | 0 |
| Transfers to/from Internal Accounts Total | | 0 | (104,000) | 0 | 0 |
| | | 392,600 | 526,873 | 1,470,031 | 1,187,533 |
| Net Total | | (392,600) | (526,873) | (1,470,031) | (1,187,533) |

Costing Center Summary

Costing Center: COUNCIL

Previous Costing Center: COUNCIL

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 2431

Department: LEGISLATIVE SERVICES

Approved: Yes

Stage: Council Approved

Manager: Heather Ewasuik

Description:

This costing center provides for the remuneration, indemnity, and expenses of the Mayor and City Council as provided for in By-law No. 7220, under the authority of The Municipal Act, and other expenses incurred by and for elected officials in the performance of their civic duties.

Funds are required for the administrative support services for City Council and its various standing or special committee or boards, including the Planning Commission.

Comments:

Council expenses and indemnities are increased annually by a percentage equal to the increase in the Consumer Price Index (CPI) for Manitoba which has been estimated at 2% for 2020 and 2021.

This account includes the City's membership in the Federation of Canadian Municipalities, Association of Manitoba Municipalities, Brandon Chamber of Commerce, and the Manitoba Good Roads Association.

The promotion and goodwill of the City of Brandon through sponsorship, gifts, promotions, special luncheons, etc. is also included.

Outlook:

Council expenses and indemnities will continue to be adjusted in relation to the change in CPI for Manitoba. Travel expenses for FCM and AMM conferences vary from year to year as the location changes.

Costing Center Summary

Costing Center: COUNCIL

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------|----------------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51010 | MISC EMPLOYEE ALLOWANCE | 4,200 | 4,500 | 4,500 |
| 51159 | MAX COUNCIL PER DIEM | 6,800 | 1,640 | 6,870 |
| 51187 | RRSP CONTRIBUTION | 3,640 | 6,348 | 6,344 |
| Benefits Total | | 14,640 | 12,488 | 17,714 |
| Contract Services | | | | |
| 52020 | PROFESSIONAL FEES | 0 | 0 | 150 |
| 52028 | GENERAL INSURANCE | 503 | 503 | 659 |
| 52759 | SECURITY | 2,135 | 1,540 | 2,388 |
| Contract Services Total | | 2,638 | 2,043 | 3,197 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 0 | 0 | 0 |
| Equipment Purchases Total | | 0 | 0 | 0 |
| Grants and Contributions | | | | |
| 55167 | PUBLIC RELATIONS | 9,000 | 6,000 | 17,000 |
| 55462 | ECKHARDT-GRAMATTE | 1,000 | 1,000 | 1,000 |
| Grants and Contributions Total | | 10,000 | 7,000 | 18,000 |
| Materials and Supplies | | | | |
| 54099 | PARTS AND MATERIALS | 2,805 | 7,100 | 3,560 |
| Materials and Supplies Total | | 2,805 | 7,100 | 3,515 |
| Other | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 12,960 | 14,960 | 13,900 |
| 59003 | ADVERTISING | 2,760 | 3,500 | 2,900 |
| 59048 | LUNCHEONS | 7,000 | 9,125 | 7,000 |
| 59098 | SUBSCRIPTIONS | 0 | 591 | 591 |
| 59138 | BUSINESS TRAVEL | 1,500 | 900 | 1,200 |
| 59139 | CONFERENCE COSTS | 0 | 0 | 0 |
| 59158 | MAX COUNCIL EXPENSES | 4,037 | 2,500 | 4,120 |
| 59164 | FED OF CANADIAN MUNICIPALITIES | 8,225 | 7,816 | 9,808 |
| 59183 | GOOD ROADS MEMBERSHIP | 200 | 200 | 200 |
| 59196 | ASSOCIATION OF MB MUNICIPALITIES | 4,200 | 4,200 | 4,200 |
| 59197 | BDN CHAMBER OF COMMERCE | 1,273 | 1,273 | 1,298 |
| 59198 | POVERTY COMMITTEE | 10,000 | 0 | 10,000 |
| 59241 | SPECIAL PROGRAMS | 25,000 | 8,500 | 0 |
| 59901 | COUNCIL RETREATS | 3,400 | 4,475 | 0 |
| Other Total | | 80,555 | 58,040 | 55,217 |

Costing Center Summary

Costing Center: COUNCIL

Salaries and Wages

| | | | | | |
|-------|------------------------|---------|---------|---------|---------|
| 51026 | INDEMNITY & HONORARIUM | 8,160 | 11,150 | 10,560 | 11,573 |
| 51083 | REGULAR SALARIES | 419,592 | 416,356 | 422,149 | 422,149 |
| 51084 | OVERTIME SALARIES | 500 | 500 | 500 | 500 |
| 51126 | TAXABLE HONORARIUM | 0 | 0 | 0 | 0 |

Salaries and Wages Total

| | | | |
|---------|---------|---------|---------|
| 428,252 | 428,006 | 433,209 | 434,222 |
|---------|---------|---------|---------|

Utilities

| | | | | | |
|-------|-----------|-----|-------|-----|-----|
| 53130 | TELEPHONE | 744 | 1,300 | 709 | 713 |
|-------|-----------|-----|-------|-----|-----|

Utilities Total

| | | | |
|-----|-------|-----|-----|
| 744 | 1,300 | 709 | 713 |
|-----|-------|-----|-----|

| | | | |
|----------------|----------------|----------------|----------------|
| 539,634 | 515,977 | 531,605 | 518,384 |
|----------------|----------------|----------------|----------------|

Net Total

| | | | |
|------------------|------------------|------------------|------------------|
| (539,634) | (515,977) | (531,605) | (518,384) |
|------------------|------------------|------------------|------------------|

Costing Center Summary

Costing Center: *ELECTION COSTS*

Previous Costing Center: ELECTION COSTS

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 2456

Department: LEGISLATIVE SERVICES

Approved: Yes

Stage: Council Approved

Manager: Heather Ewasuik

Description:

This cost center reflects the costs associated with the Municipal Council and School Board general elections which occur every four years.

Comments:

The next general civic election will be held in October of 2022. Funding will come from the Election Reserve and include provisions for advertising, printing of ballots, building rental and election staff.

There is an annual requirement to advertise for any revisions to the Voters List.

Outlook:

It is anticipated that electronic vote counting machines will be utilized once again in 2022 and funds have been allocated for the lease of same.

The General Election will be held in conjunction with the Brandon School Board Election, whereby a portion of the costs of holding the election (30%) will be recovered from the Brandon School Division.

Costing Center Summary

Costing Center: ELECTION COSTS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42521 ELECTION RECOVERIES | 0 | 0 | 0 | 0 |
| Other Income Total | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 0 | 0 | 0 |
| 52069 PRINTING COSTS | 0 | 0 | 0 | 0 |
| 52079 BUILDING RENTAL | 0 | 0 | 0 | 0 |
| 52759 SECURITY | 0 | 0 | 0 | 0 |
| Contract Services Total | 0 | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 0 | 0 | 0 | 0 |
| Materials and Supplies Total | 0 | 0 | 0 | 0 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 0 | 0 | 0 | 0 |
| 59003 ADVERTISING | 225 | 339 | 225 | 225 |
| 59138 BUSINESS TRAVEL | 0 | 0 | 0 | 0 |
| 59241 SPECIAL PROGRAMS | 0 | 0 | 0 | 0 |
| Other Total | 225 | 339 | 225 | 225 |
| Reserve Appropriation | | | | |
| 58543 ELECTIONS B/L 5760 | 15,000 | 15,000 | 25,000 | 20,000 |
| Reserve Appropriation Total | 15,000 | 15,000 | 25,000 | 20,000 |
| Salaries and Wages | | | | |
| 51026 INDEMNITY & HONORARIUM | 0 | 0 | 0 | 0 |
| 51083 REGULAR SALARIES | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 0 | 0 | 0 | 0 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | 0 | 0 | 0 | 0 |
| Transfers to/from Internal Accounts Total | 0 | 0 | 0 | 0 |
| Utilities | | | | |
| 53130 TELEPHONE | 0 | 47 | 0 | 0 |
| Utilities Total | 0 | 47 | 0 | 0 |
| | 15,225 | 15,386 | 25,225 | 20,225 |
| Net Total | (15,225) | (15,386) | (25,225) | (20,225) |

Costing Center Summary

Costing Center: LEGAL SERVICES

Previous Costing Center: LEGAL SERVICES

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 2087

Department: LEGISLATIVE SERVICES

Approved: Yes

Stage: Council Approved

Manager: Heather Ewasuik

Description:

This cost centre is to cover the legal expenses for the City-at-large, excluding labour relations. The Legal Services section of Legislative Services provides a full range of legal and legislative administrative support to the corporation through the preparation and management of by-laws, agreements, and other legal documents. The Manager of Legal Services acts as the liaison with the City-contracted legal counsel and manages all related contract services for the City, reviewing all legal documents including by-laws to ensure necessary provisions are included and statutory obligations are met.

Comments:

External legal services are provided under contract to provide verbal and written advice and opinions on diverse legal matters to the City. The contractee acts as the City's solicitor in any litigious matters. However the Manager of Legal Services represents the City non-litigious matters such as real estate acquisitions and disposals, subdivisions and site plan agreements until called to the Manitoba Bar (June 2020).

Fees for consulting fees have been deleted as the transition from the former Director of Legal Services is complete.

Outlook:

The Manager of Legal Services will complete the bar admissions course for the Law Society of Manitoba (CPLD) in 2020, which will further reduce the need for outside legal counsel. Additional revenue for the notarization of documents will also be implemented.

Costing Center Summary

Costing Center: LEGAL SERVICES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 0 | 0 | 600 | 800 |
| Other Income Total | 0 | 0 | 600 | 800 |
| | 0 | 0 | 600 | 800 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 6,314 | 0 | 0 |
| 52019 CONSULTING FEES | 4,500 | 6,352 | 0 | 0 |
| 52072 LEGAL FEES | 100,000 | 40,000 | 45,000 | 40,000 |
| Contract Services Total | 104,500 | 52,666 | 45,000 | 40,000 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 3,000 | 150 | 0 |
| Equipment Purchases Total | 0 | 3,000 | 150 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 400 | 3,400 | 600 | 600 |
| Materials and Supplies Total | 400 | 3,400 | 600 | 600 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 3,500 | 5,000 | 4,455 | 3,250 |
| 59048 LUNCHEONS | 0 | 0 | 140 | 140 |
| 59059 MEMBERSHIP | 0 | 25 | 3,915 | 3,985 |
| 59098 SUBSCRIPTIONS | 7,250 | 0 | 0 | 0 |
| Other Total | 10,750 | 5,025 | 8,510 | 7,375 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 167,130 | 167,130 | 168,320 | 169,027 |
| 51084 OVERTIME SALARIES | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 167,130 | 167,130 | 168,320 | 169,027 |
| Utilities | | | | |
| 53130 TELEPHONE | 683 | 430 | 702 | 702 |
| Utilities Total | 683 | 430 | 702 | 702 |
| | 283,463 | 231,651 | 223,281 | 217,704 |
| Net Total | (283,463) | (231,651) | (222,681) | (216,904) |

Costing Center Summary

Costing Center: LICENSING

Previous Costing Center: LICENSING

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 2452

Department: LEGISLATIVE SERVICES

Approved: Yes

Stage: Council Approved

Manager: Heather Ewasuik

Description:

This cost center is comprised of various types of licenses (business, taxi vehicle, animal, food truck, craft and trade show), permits (moving, taxi driver, special event, vending machines on City property), and mobile homes fees in-lieu of property tax. Expenses include labour related costs for the By-law Compliance Clerk and general administrative expenses.

Comments:

The Mobile Home By-law requires payment of fees based on the mobile unit's size, age and if accessory buildings exist. As mobile units age, the fees decrease. Park owners report unit inventory which are audited by City's By-law Compliance Clerk. Mobile home fees increase annually by a percentage as determined by the Consumer Price Index (CPI) Winnipeg, set at 2.4% for 2020 and estimated at 1.50% for 2021. However, there are fewer mobile homes revenues in 2020 as a result of the closure of a mobile home park in 2019 as well as general aging of mobile home units.

Outlook:

Costing Center Summary

Costing Center: LICENSING

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|-----------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 45999 REVENUE | 4,400 | 8,400 | 6,860 | 6,860 |
| Other Income Total | 4,400 | 8,400 | 6,860 | 6,860 |
| Permits, Licenses and Fines | | | | |
| 45672 AUTO LIVERY | 29,990 | 30,095 | 30,095 | 30,115 |
| 45679 MOVING PERMITS | 50,000 | 53,685 | 50,000 | 50,000 |
| 45682 HOME DEALER | 94,210 | 92,025 | 94,270 | 96,508 |
| 45686 RESTAURANT | 7,310 | 7,955 | 7,955 | 7,955 |
| 45690 TRANSIENT BUSINESS | 94,058 | 95,243 | 92,875 | 95,000 |
| 45694 VENDING MACHINE | 6,345 | 6,030 | 135 | 150 |
| 45696 DERELICT VEHICLE | 400 | 400 | 200 | 200 |
| 45700 ANIMAL LICENSES | 12,180 | 13,180 | 13,318 | 13,318 |
| 45710 MOBILE HOME | 1,019,541 | 1,006,760 | 1,008,964 | 1,006,553 |
| 45715 TRADE SHOW | 4,440 | 2,440 | 4,440 | 4,440 |
| Permits, Licenses and Fines Total | 1,318,474 | 1,307,813 | 1,302,252 | 1,304,239 |
| | 1,322,874 | 1,316,213 | 1,309,112 | 1,311,099 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52069 PRINTING COSTS | 1,725 | 1,480 | 1,743 | 1,743 |
| Contract Services Total | 1,725 | 1,480 | 1,743 | 1,743 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 500 | 500 | 900 | 900 |
| Materials and Supplies Total | 500 | 500 | 900 | 900 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 235 | 374 | 500 | 500 |
| Other Total | 235 | 374 | 500 | 500 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 41,145 | 41,145 | 58,687 | 58,687 |
| 51084 OVERTIME SALARIES | 400 | 100 | 400 | 400 |
| Salaries and Wages Total | 41,545 | 41,245 | 59,087 | 59,087 |
| Utilities | | | | |
| 53130 TELEPHONE | 181 | 181 | 181 | 181 |
| Utilities Total | 181 | 181 | 181 | 181 |
| | 44,186 | 43,780 | 62,411 | 62,411 |
| Net Total | 1,278,688 | 1,272,433 | 1,246,701 | 1,248,688 |

Costing Center Summary

Costing Center: *PROPERTY ASSESSMENT*

Previous Costing Center: PROPERTY
ASSESSMENT

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0037

Department: LEGISLATIVE SERVICES

Approved: Yes

Stage: Council Approved

Manager: Heather Ewasuik

Description:

This costing centre includes the costs levied by the Province of Manitoba for providing assessment services to the City of Brandon. Provisions are also included for the consideration of assessment appeals through the Board of Revision.

Comments:

A 1% increase over the 2019 actual costs for assessment services is estimated for 2020 to cover general increases in the cost allocation along with estimated growth in the assessment base.

Application filing fees for assessment appeals are consistent with those charged by The Municipal Board. Assessment Appeal filing fees are non-refundable (including withdrawals) except in the case where an appeal is successful, or an owner-assessor agreement is reached.

Costs incurred by the Board of Revision include remuneration of board members as determined by By-law No. 7004, legislated advertising costs and general expenses incurred in conducting the appeal process.

Property reassessments take place every two years. As 2021 is a non re-assessment year, it is anticipated that the number of applications for revisions received in 2020 and the related costs to conduct the Board hearings will decrease over 2019.

Outlook:

2022 will be a reassessment year which typically increases the number of applications to the Board of Revision and a related increase in costs for the Board hearings which will be held in Fall of 2021.

Costing Center Summary

Costing Center: *PROPERTY ASSESSMENT*

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|----------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 4,000 | 4,135 | 2,500 | 4,000 |
| Other Income Total | 4,000 | 4,135 | 2,500 | 4,000 |
| | 4,000 | 4,135 | 2,500 | 4,000 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 734,327 | 733,732 | 737,401 | 737,401 |
| 52421 BOARD OF REVISION | 6,390 | 3,720 | 2,770 | 6,400 |
| Contract Services Total | 740,717 | 737,452 | 740,171 | 743,801 |
| | 740,717 | 737,452 | 740,171 | 743,801 |
| Net Total | (736,717) | (733,317) | (737,671) | (739,801) |

Costing Center Summary

Costing Center: RECORDS SERVICES

Previous Costing Center: RECORDS SERVICES

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0011

Department: LEGISLATIVE SERVICES

Approved: Yes

Stage: Council Approved

Manager: Heather Ewasuik

Description:

This costing center covers the operating costs for the Active and Inactive Records Center which includes the administration of the corporate electronic and archival records, and access and privacy provisions in accordance with legislative requirements.

Comments:

Funding has been included for upgrading skills and knowledge of staff members and for costs incurred in relation to Access and Privacy legislation. Postage requirements, the corporate shredding program and mail pick-up/delivery for the City-at-large are also budgeted in this costing center.

Canada Post is implementing a \$0.02 increase to domestic Lettermail items for 2020. (a 2.2% increase, effective Jan. 13. 2020).

Outlook:

A further increase in postage rates is anticipated in 2021.

Costing Center Summary

Costing Center: RECORDS SERVICES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52054 MAINT OF EQUIP EXT | 0 | 0 | 0 | 0 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 1,150 | 1,350 | 1,250 | 1,315 |
| 52252 DELIVERY - IN CITY | 11,455 | 14,615 | 15,542 | 16,009 |
| Contract Services Total | 12,605 | 15,965 | 16,792 | 17,324 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 0 | 0 |
| Equipment Purchases Total | 0 | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| 54068 POSTAGE | 47,934 | 47,934 | 50,041 | 51,065 |
| 54099 PARTS AND MATERIALS | 1,505 | 2,300 | 1,575 | 1,375 |
| Materials and Supplies Total | 49,439 | 50,234 | 51,616 | 52,440 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 4,345 | 4,635 | 6,100 | 4,550 |
| 59059 MEMBERSHIP | 900 | 780 | 1,111 | 1,125 |
| 59098 SUBSCRIPTIONS | 0 | 206 | 0 | 0 |
| 59138 BUSINESS TRAVEL | 0 | 0 | 0 | 0 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| Other Total | 5,245 | 5,621 | 7,211 | 5,675 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 222,720 | 221,725 | 233,890 | 233,890 |
| 51084 OVERTIME SALARIES | 0 | 17 | 0 | 0 |
| Salaries and Wages Total | 222,720 | 221,742 | 233,890 | 233,890 |
| Utilities | | | | |
| 53130 TELEPHONE | 183 | 183 | 183 | 185 |
| Utilities Total | 183 | 183 | 183 | 185 |
| | 290,192 | 293,745 | 309,692 | 309,514 |
| Net Total | (290,192) | (293,745) | (309,692) | (309,514) |

Costing Center Summary

Costing Center: POLICE SERVICE

Previous Costing Center: POLICE SERVICE

Budget Year: 2020

Division: PROTECTIVE SERVICES

Accounting Reference: 0074

Department: POLICE

Approved: Yes

Stage: Council Approved

Manager: Wayne Balcaen

Description:

This cost center captures the revenues and expenses associated with the administration and operation of the Brandon Police Service. BPS consists of 89 sworn members and 39 civilian members serving the community through 4 distinct areas: Executive Management Team, Support Services Division, Patrol Division, and Crime Division.

Comments:

Considerations for the 2020 Budget include:

- New funding from Canada's Initiative to Take Action Against Gun and Gang Violence. Funding will be allocated through Manitoba's Gun and Gang Suppression Strategy to fund 2 additional sworn members and the purchase of related equipment.
- The 2 additional sworn members will form part of a new unit consisting of 6 members focusing on operational support and crime suppression targeting the areas of highest demand in calls for service.
- Agreement with RCMP's National Weapons Enforcement Support Team to second a BPS member resulting in the addition of 1 sworn member to the complement.
- Addition of 1 Clerical Front Desk Attendant working a M-F day shift, intended to provide coverage for leaves, reducing the need for overtime on the 24/7 shifts and assisting Administrative Support Unit with increased file load.
- An increase in fees charged from Brandon Correctional Center for the lodging of detainees and arrestees. 2019/20 rates increased by an average of 19.8%.
- The Brandon Police Service Cadet Corps is planned to continue in 2020, offering youth between the ages of 13-18 to participate in leadership, community, and fun physical activities.

Costing Center Summary

Costing Center: POLICE SERVICE

Outlook:

The landscape of policing in Brandon has changed significantly over the past 5 years. As calls for service have continued to go up, the risk level and volatility of calls has also increased.

Calls for service have increased from 33,515 in 2014 to 40,063 in 2018 (19.5%). Authorized complement has increased by 1 sworn member and 1 civilian employee over the same period, thanks to the City's investment in the fight against the crystal meth and exploited youth in 2018. The increased workload for sworn and civilian members alike is evidenced by the increase in calls for service per sworn member from 381 in 2014 to 451 in 2018.

The presence of methamphetamines in the community has largely attributed to the increase in the risk level and unpredictability of incidents responded to by officers. Increases in Weapons charges and Crimes Against Property, such as Theft Under \$5,000 and Fraud, coincide with the rise in methamphetamine charges laid starting in 2017. Through the first 10 month of 2019, meth charges and weapons charges have surpassed 2018 figures, indicating this trend will continue into 2020.

The increased workload also affects civilian staff as the number of calls to be answered, exhibits to be processed, court documents and filings, need for victim services are all impacted by the changing policing environment in Brandon.

Costing Center Summary

Costing Center: POLICE SERVICE

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|-------------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 1,190,000 | 1,190,000 | 1,190,000 |
| 43660 | PROVINCIAL OTHER | 227,100 | 487,070 | 233,400 |
| 44500 | FEDERAL GOV'T | 0 | 465,900 | 250,000 |
| Conditional Government Transfers Total | | 1,417,100 | 2,142,970 | 1,673,400 |
| Other Income | | | | |
| 42999 | REVENUE | 1,000 | 4,600 | 2,500 |
| 49145 | DONATIONS | 0 | 0 | 0 |
| Other Income Total | | 1,000 | 4,600 | 2,500 |
| Permits, Licenses and Fines | | | | |
| 45701 | TRAFFIC TICKETS | 335,000 | 320,000 | 335,000 |
| 45702 | PARKING TICKETS | 250,000 | 195,000 | 200,000 |
| 45731 | COMPLIANCE TICKETS | 12,000 | 15,000 | 20,000 |
| Permits, Licenses and Fines Total | | 597,000 | 530,000 | 555,000 |
| User Fees and Sales of Goods | | | | |
| 42195 | ROOM RENTALS | 52,075 | 52,075 | 55,250 |
| 42315 | SPECIAL DUTY | 148,410 | 154,173 | 14,700 |
| 42374 | SEARCH FEES | 194,000 | 216,000 | 242,000 |
| 42375 | TRAINING FEES RECOVERED | 23,180 | 87,990 | 32,600 |
| 45269 | ANIMAL BOARDING FEES | 8,400 | 8,400 | 8,400 |
| User Fees and Sales of Goods Total | | 426,065 | 518,638 | 352,950 |
| | | 2,441,165 | 3,196,208 | 2,551,740 |
| | | | | 2,583,850 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 | UNIFORMS | 60,800 | 61,300 | 62,050 |
| 51122 | BOOT ALLOWANCE | 14,892 | 14,492 | 15,465 |
| 51146 | CLOTHING ALLOWANCE | 30,000 | 28,500 | 30,000 |
| 51285 | MEDICALS | 2,000 | 2,000 | 2,000 |
| 51345 | PERFORM BASED EMP RECOGNITION | 1,500 | 1,500 | 1,500 |
| Benefits Total | | 109,192 | 107,792 | 111,015 |

Costing Center Summary

Costing Center: POLICE SERVICE

Contract Services

| | | | | | |
|-------|-------------------------------|---------|---------|---------|---------|
| 52015 | CONTRACTS | 80,925 | 76,725 | 125,805 | 129,445 |
| 52020 | PROFESSIONAL FEES | 7,300 | 7,000 | 7,300 | 7,300 |
| 52028 | GENERAL INSURANCE | 1,700 | 1,700 | 2,160 | 2,225 |
| 52029 | LIABILITY INSURANCE | 1,000 | 1,000 | 1,000 | 1,000 |
| 52054 | MAINT OF EQUIP EXT | 4,900 | 5,400 | 4,900 | 4,900 |
| 52069 | PRINTING COSTS | 8,220 | 6,220 | 6,720 | 6,720 |
| 52072 | LEGAL FEES | 38,000 | 38,000 | 35,000 | 37,500 |
| 52078 | DETENTION FEES | 230,000 | 246,900 | 270,000 | 270,000 |
| 52220 | COMPETITION PROFESSIONAL FEES | 15,500 | 25,500 | 15,500 | 15,500 |
| 52387 | BANK PROCESSING FEES | 1,660 | 2,360 | 3,100 | 3,100 |

Contract Services Total

389,205 410,805 471,485 477,690

Equipment Purchases

| | | | | | |
|-------|---------------------|--------|---------|---------|--------|
| 54410 | EQUIPMENT PURCHASES | 32,090 | 89,790 | 116,090 | 15,150 |
| 54412 | FUNDED EQUIPMENT | 0 | 711,770 | 0 | 0 |

Equipment Purchases Total

32,090 801,560 116,090 15,150

Grants and Contributions

| | | | | | |
|-------|------------------|--------|--------|--------|--------|
| 55024 | OTHER GRANTS | 14,500 | 14,500 | 14,500 | 14,500 |
| 55167 | PUBLIC RELATIONS | 14,240 | 16,590 | 18,240 | 18,240 |

Grants and Contributions Total

28,740 31,090 32,740 32,740

Materials and Supplies

| | | | | | |
|-------|--------------------------------|--------|--------|--------|--------|
| 54062 | LIABILITY CLAIMS | 750 | 0 | 750 | 750 |
| 54099 | PARTS AND MATERIALS | 40,320 | 41,920 | 42,700 | 43,450 |
| 54101 | AMMUNITION / FIRE ARMS | 52,000 | 43,800 | 52,000 | 52,000 |
| 54199 | SPECIAL OP - PARTS & MATERIALS | 10,828 | 14,528 | 19,588 | 3,000 |
| 54299 | COMPETITION-PARTS & MATERIALS | 500 | 500 | 500 | 500 |
| 54337 | PARTS & MAT - INVESTIGATIONS | 22,000 | 32,000 | 24,500 | 24,500 |
| 54338 | PARTS & MAT - IDENT | 24,985 | 24,985 | 24,910 | 21,760 |
| 54358 | PARTS & MAT - OPERATIONS | 19,910 | 22,910 | 18,300 | 18,330 |
| 54359 | PARTS & MAT - TRU | 10,500 | 14,700 | 12,000 | 10,800 |
| 54360 | PARTS & MAT - NEGOTIATORS | 300 | 300 | 300 | 300 |
| 54361 | PARTS & MAT - ACO | 2,500 | 1,500 | 1,500 | 1,500 |
| 54363 | PARTS & MAT - PSD | 10,350 | 10,350 | 10,350 | 10,350 |
| 54383 | PARTS & MAT - COURT SERVICES | 5,150 | 6,650 | 6,000 | 6,290 |

Materials and Supplies Total

200,093 214,143 213,398 193,530

Costing Center Summary

Costing Center: POLICE SERVICE

| | | | | | |
|---|------------------------------|---------------------|---------------------|---------------------|---------------------|
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 158,750 | 185,775 | 163,750 | 167,750 |
| 59003 | ADVERTISING | 2,500 | 2,500 | 2,500 | 2,500 |
| 59006 | POLICE BOARD | 12,500 | 12,400 | 11,500 | 11,500 |
| 59045 | LIBRARY | 2,000 | 2,000 | 1,800 | 1,800 |
| 59048 | LUNCHEONS | 3,000 | 3,000 | 3,000 | 3,000 |
| 59059 | MEMBERSHIP | 6,510 | 6,910 | 7,115 | 7,115 |
| 59098 | SUBSCRIPTIONS | 760 | 760 | 750 | 750 |
| 59137 | SPECIAL OP - BUSINESS TRAVEL | 1,000 | 4,475 | 1,000 | 1,000 |
| 59138 | BUSINESS TRAVEL | 18,000 | 18,000 | 18,000 | 18,000 |
| 59139 | CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59207 | CASH OVER/SHORT | 0 | 0 | 0 | 0 |
| 59241 | SPECIAL PROGRAMS | 3,600 | 3,600 | 7,200 | 7,200 |
| Other Total | | 208,620 | 239,420 | 216,615 | 220,615 |
| Reserve Appropriation | | | | | |
| 58500 | POLICE EQUIPMENT B/L 4442 | 250,000 | 250,000 | 295,000 | 320,000 |
| Reserve Appropriation Total | | 250,000 | 250,000 | 295,000 | 320,000 |
| Salaries and Wages | | | | | |
| 51016 | SALARY VACANCY ALLOWANCE | (275,770) | 0 | (250,000) | (250,000) |
| 51083 | REGULAR SALARIES | 13,842,459 | 13,362,670 | 14,004,703 | 14,242,847 |
| 51084 | OVERTIME SALARIES | 475,000 | 596,645 | 500,000 | 525,000 |
| 51090 | SHIFT DIFFERENTIAL | 55,000 | 55,000 | 55,000 | 55,000 |
| 51094 | FUNDED OVERTIME | 197,100 | 173,600 | 175,000 | 175,000 |
| 51095 | SPECIAL DUTY OVERTIME | 14,110 | 9,950 | 14,400 | 14,700 |
| 51183 | SPECIAL OP - SALARIES | 208,100 | 186,268 | 214,426 | 219,239 |
| 51185 | SPECIAL OP - OVERTIME | 45,000 | 48,388 | 45,000 | 45,000 |
| Salaries and Wages Total | | 14,560,999 | 14,432,521 | 14,758,529 | 15,026,786 |
| Transfers to/from Internal Accounts | | | | | |
| 59001 | SHOP RATE CHARGES | 5,400 | 7,800 | 5,400 | 5,400 |
| Transfers to/from Internal Accounts Total | | 5,400 | 7,800 | 5,400 | 5,400 |
| Utilities | | | | | |
| 53130 | TELEPHONE | 10,776 | 10,776 | 11,046 | 11,306 |
| 53295 | RADIO COSTS | 48,000 | 45,300 | 46,000 | 46,000 |
| 53445 | CELLULAR TELEPHONE | 44,100 | 33,200 | 39,100 | 39,600 |
| Utilities Total | | 102,876 | 89,276 | 96,146 | 96,906 |
| Net Total | | (13,446,049) | (13,388,198) | (13,770,032) | (13,915,982) |

Costing Center Summary

Costing Center: POLICE VEHICLES

Previous Costing Center: POLICE VEHICLES

Budget Year: 2020

Division: PROTECTIVE SERVICES

Accounting Reference: 0073

Department: POLICE

Approved: Yes

Stage: Council Approved

Manager: Wayne Balcaen

Description:

This cost center captures the revenues and expenses associated with the Brandon Police Service Fleet. The BPS Fleet consists of marked and unmarked Police Cruisers, By-Law units, civilian vehicles and an Amoured Rescue Vehicle.

Comments:

Considerations for the 2020 Budget include:

- Completing transition from leasing certain civilian vehicles to owning, found provide to cost savings and improve control over decision making of said vehicles.
- Extending replacement cycle of certain units to improve value gleaned from lower mileage units.
- Expanding fleet economically by keeping replaced unit due to be sold off with only costs of insurance and maintenance incurred while losing out on minimal resale value.
- Costs associated with the purchase of an additional police cruiser with funding from Canada's Initiative to Take Action Against Gun and Gang Violence and Manitoba's Guns and Gangs Suppression Strategy.

Outlook:

The growth of the Police Service will dictate the need for growth of the BPS Fleet. Measures are being taken to economically expand the fleet however the BPS Capital Plan includes the addition of a new unit planned for 2023.

Costing Center Summary

Costing Center: POLICE VEHICLES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 0 | 0 | 7,800 | 7,800 |
| Other Income Total | 0 | 0 | 7,800 | 7,800 |
| | 0 | 0 | 7,800 | 7,800 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52307 LEASED VEHICLES | 100,380 | 92,380 | 85,830 | 77,700 |
| Contract Services Total | 100,380 | 92,380 | 85,830 | 77,700 |
| Materials and Supplies | | | | |
| 54103 GASOLINE (VEHICLE) | 185,000 | 185,000 | 193,000 | 200,000 |
| 54104 DIESEL (VEHICLE) | 800 | 800 | 800 | 800 |
| 54323 INSURANCE DEDUCTIBLE | 4,000 | 4,000 | 4,000 | 4,000 |
| Materials and Supplies Total | 189,800 | 189,800 | 197,800 | 204,800 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 237,550 | 237,550 | 243,150 | 243,150 |
| 59318 WASHING VEHICLES | 10,000 | 8,500 | 10,000 | 10,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 235,783 | 235,783 | 339,719 | 364,719 |
| Other Total | 483,333 | 481,833 | 592,869 | 617,869 |
| | 773,513 | 764,013 | 876,499 | 900,369 |
| Net Total | (773,513) | (764,013) | (868,699) | (892,569) |

Costing Center Summary

Costing Center: E 911 COMMUNICATIONS

Previous Costing Center: E 911 COMMUNICATIONS

Budget Year: 2020

Division: PROTECTIVE SERVICES

Accounting Reference: 1911

Department: COMMUNICATIONS (911)

Approved: Yes

Stage: Council Approved

Manager: Robert Stewart

Description:

This account covers the operating costs and associated revenues of the Brandon Public Safety Answering Point (PSAP).

Comments:

The City of Brandon began offering E911 services to Municipalities in September of 1996. The Emergency Communications department is located on the second floor of #1 Fire Hall. In the event that the primary site is unusable, the centre has a backup site located in the basement of the A.R. McDiarmid Building.

The E911 Centre provides call-taking and dispatching services to approximately 495,000 Provincial residents, in 120 Municipalities, outside of the City of Winnipeg. Services are also provided to 1 National Park, 12 Provincial Parks, 8 First Nations, and 220 Fire Departments.

Revenues are collected through a per capita fee for Municipal E911 clients. Services are also contracted with other agencies such as Provincial and National parks, the Office of the Fire Commissioner (OFC), and the Emergency Measures Organization (EMO). Fees are subject to change each year, with notice sent to each client in October.

Public Safety Answering Points (PSAP's) are governed by regulations administered by the Emergency Measures Organization (EMO), on behalf of the Minister. Licenses are issued through that body, and must be renewed every 5 years. The City of Brandon licenses were last renewed in 2015 and will be due for renewal in 2020.

Fair-market rents for the Emergency Communication Centre facilities are included as an operational expense of the department. Rental revenues for such are recognized in the Property Administration costing center. The goal is to pass all relevant costs on to the purchasers of 911 and dispatch services such that the citizens of Brandon do not end up subsidizing these services.

Outlook:

The Province is content with the current service model (communities subscribing to 911 service through contracts with a third party). They are reviewing ways to encourage smaller communities not already subscribed to take on 911 service, with an eye toward Northern populations.

Costing Center Summary

Costing Center: E 911 COMMUNICATIONS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42990 RECEIPTS | 7,400 | 7,400 | 7,600 | 7,600 |
| 42999 REVENUE | 2,270,079 | 2,265,079 | 2,337,531 | 2,407,967 |
| Other Income Total | 2,277,479 | 2,272,479 | 2,345,131 | 2,415,567 |
| User Fees and Sales of Goods | | | | |
| 42286 FIRE COMM/MEMO DISPATCH FEE | 7,839 | 7,839 | 8,230 | 8,230 |
| User Fees and Sales of Goods Total | 7,839 | 7,839 | 8,230 | 8,230 |
| | 2,285,318 | 2,280,318 | 2,353,361 | 2,423,797 |
| Expenditures | | | | |
| Benefits | | | | |
| 51010 MISC EMPLOYEE ALLOWANCE | 0 | 0 | 0 | 0 |
| Benefits Total | 0 | 0 | 0 | 0 |
| Contract Services | | | | |
| 52015 CONTRACTS | 118,050 | 118,050 | 123,070 | 101,609 |
| 52079 BUILDING RENTAL | 257,929 | 257,929 | 257,929 | 257,929 |
| 52232 E911 CHARGES | 212,048 | 212,048 | 218,400 | 224,951 |
| 52292 SOFTWARE LICENSES & MTNCE | 0 | 261 | 725 | 975 |
| Contract Services Total | 588,027 | 588,288 | 600,124 | 585,464 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 5,000 | 5,000 | 17,000 | 7,000 |
| Equipment Purchases Total | 5,000 | 5,000 | 17,000 | 7,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 9,800 | 9,800 | 9,800 | 10,000 |
| Materials and Supplies Total | 9,800 | 9,800 | 9,800 | 10,000 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 18,525 | 20,587 | 21,985 | 22,255 |
| 59048 LUNCHEONS | 680 | 680 | 680 | 680 |
| 59059 MEMBERSHIP | 1,050 | 1,888 | 2,170 | 2,250 |
| 59138 BUSINESS TRAVEL | 2,800 | 2,800 | 2,800 | 2,800 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59156 PUBLIC EDUCATION | 3,000 | 3,000 | 3,000 | 3,000 |
| Other Total | 26,055 | 28,955 | 30,635 | 30,985 |
| Reserve Appropriation | | | | |
| 58513 E-911 EQUIPMENT B/L 6563 | 0 | 0 | 50,000 | 75,000 |
| Reserve Appropriation Total | 0 | 0 | 50,000 | 75,000 |

Costing Center Summary

Costing Center: E 911 COMMUNICATIONS

Salaries and Wages

| | | | | | |
|-------|---------------------|-----------|-----------|-----------|-----------|
| 51017 | TRAINING PAY | 2,476 | 3,176 | 4,368 | 4,499 |
| 51083 | REGULAR SALARIES | 1,366,628 | 1,285,088 | 1,416,684 | 1,500,556 |
| 51084 | OVERTIME SALARIES | 128,625 | 115,425 | 104,000 | 107,360 |
| 51090 | SHIFT DIFFERENTIAL | 16,692 | 16,692 | 17,193 | 17,709 |
| 51227 | SPECIAL OT PAYMENTS | 18,152 | 18,152 | 19,818 | 20,412 |

Salaries and Wages Total

| | | | |
|-----------|-----------|-----------|-----------|
| 1,532,573 | 1,438,533 | 1,562,063 | 1,650,536 |
|-----------|-----------|-----------|-----------|

Utilities

| | | | | | |
|-------|-------------|--------|--------|-------|-------|
| 53130 | TELEPHONE | 15,088 | 10,168 | 7,919 | 7,964 |
| 53295 | RADIO COSTS | 2,148 | 2,148 | 2,340 | 2,340 |

Utilities Total

| | | | |
|--------|--------|--------|--------|
| 17,236 | 12,316 | 10,259 | 10,304 |
|--------|--------|--------|--------|

| | | | |
|------------------|------------------|------------------|------------------|
| 2,178,691 | 2,082,892 | 2,279,881 | 2,369,289 |
|------------------|------------------|------------------|------------------|

Net Total

| | | | |
|----------------|----------------|---------------|---------------|
| 106,627 | 197,426 | 73,480 | 54,508 |
|----------------|----------------|---------------|---------------|

Costing Center Summary

Costing Center: POLICE DISPATCH

Previous Costing Center: POLICE DISPATCH

Budget Year: 2020

Division: PROTECTIVE SERVICES

Accounting Reference: 1912

Department: COMMUNICATIONS (911)

Approved: Yes

Stage: Council Approved

Manager: Robert Stewart

Description:

This cost center is for the operating costs, and associated revenues, for the Police Dispatching Centre.

Comments:

The Emergency Communications department, located on the second floor of #1 Fire Hall, provides full dispatching services to Brandon Police Service. The center also provides partial dispatching services to Altona, Winkler, Morden, Rivers, as well as Manitoba First Nations Police Service (MFNPS).

Fair-market rents for the Emergency Communication Centre facilities are included as an operational expense of the department. Rental revenues for such are recognized in the Property Administration costing center. The goal is to pass all relevant costs on to the purchasers of 911 and dispatch services such that the citizens of Brandon do not end up subsidizing these services.

Outlook:

As resources allow, the department will seek other dispatching opportunities which would compliment the range of services currently provided.

Costing Center Summary

Costing Center: POLICE DISPATCH

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 42288 POLICE DISPATCH FEES | 377,703 | 379,386 | 416,792 | 451,050 |
| User Fees and Sales of Goods Total | 377,703 | 379,386 | 416,792 | 451,050 |
| | 377,703 | 379,386 | 416,792 | 451,050 |
| Expenditures | | | | |
| Benefits | | | | |
| 51010 MISC EMPLOYEE ALLOWANCE | 0 | 0 | 0 | 0 |
| Benefits Total | 0 | 0 | 0 | 0 |
| Contract Services | | | | |
| 52015 CONTRACTS | 67,050 | 67,050 | 63,070 | 38,109 |
| 52079 BUILDING RENTAL | 84,000 | 84,000 | 84,000 | 84,000 |
| 52292 SOFTWARE LICENSES & MTNCE | 0 | 261 | 725 | 975 |
| Contract Services Total | 151,050 | 151,311 | 147,795 | 123,084 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 5,000 | 5,000 | 17,000 | 7,000 |
| Equipment Purchases Total | 5,000 | 5,000 | 17,000 | 7,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 4,200 | 4,200 | 4,200 | 4,700 |
| Materials and Supplies Total | 4,200 | 4,200 | 4,200 | 4,700 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 10,925 | 14,225 | 13,435 | 14,555 |
| 59048 LUNCHEONS | 0 | 0 | 0 | 0 |
| 59138 BUSINESS TRAVEL | 1,200 | 1,200 | 1,200 | 1,200 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| Other Total | 12,125 | 15,425 | 14,635 | 15,755 |
| Salaries and Wages | | | | |
| 51017 TRAINING PAY | 4,805 | 4,805 | 4,368 | 4,499 |
| 51083 REGULAR SALARIES | 1,364,444 | 1,282,903 | 1,414,500 | 1,498,306 |
| 51084 OVERTIME SALARIES | 128,625 | 115,025 | 104,000 | 107,360 |
| 51090 SHIFT DIFFERENTIAL | 16,692 | 16,692 | 17,193 | 17,709 |
| 51227 SPECIAL OT PAYMENTS | 18,152 | 18,152 | 19,818 | 20,412 |
| Salaries and Wages Total | 1,532,718 | 1,437,577 | 1,559,879 | 1,648,286 |
| Utilities | | | | |
| 53130 TELEPHONE | 2,370 | 2,370 | 2,345 | 2,420 |
| 53295 RADIO COSTS | 2,148 | 2,148 | 2,340 | 2,340 |
| Utilities Total | 4,518 | 4,518 | 4,685 | 4,760 |
| | 1,709,611 | 1,618,031 | 1,748,194 | 1,803,585 |
| Net Total | (1,331,908) | (1,238,645) | (1,331,402) | (1,352,535) |

Costing Center Summary

Costing Center: ACCOUNTING

Previous Costing Center: ACCOUNTING

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0030

Department: FINANCE

Approved: Yes

Stage: Council Approved

Manager: Val Rochelle

Description:

This cost center includes revenues and expenses related to the administration and operations of the Finance Department. This includes staffing costs as well as general office costs.

Beginning in 2020, the Professional & Audit Fees cost center has been consolidated and the Accounting cost center now includes costs for regular audit fees and would also include, when necessary, special fees when auditors are consulted or engaged for projects outside their regular duties.

Comments:

Finance is a professional services department responsible for procurement, accounts payable, accounts receivable, utility billing, property taxes, penalty appeals. Higher level functions include corporate finance, performance measurement, analysis, budgeting, and ensuring that the City is in compliance with many forms of legislation, accounting standards, and the City's own By-laws.

Municipal procurement and finance are specialized functions, and investment in staff training and development is critical to the success of the department. As well, there are many roles where specialized training is a job requirement and/or required to maintain professional designations.

The Finance department also supports the Utility and as such allocates a portion of salaries and administrative overhead costs such as parts and materials, and training and development to the Utility Administration cost center.

A corporate vacancy allowance (not including Police) is budgeted within this cost center. This cost offset recognizes that the City will experience vacancies and salary savings within 2020, but records the budget value in one central account as the specific costing centers that will be affected are unknown at the budgeting stage.

During 2019, the licensing function was restructured and now falls under the Legislative Services department. Prior to this restructure salaries and operating costs were partially allocated to Accounting, but are now fully funded by the Licensing cost center.

The City engages its auditors for five year terms. The current term expires in 2020.

Services included in the current contract are:

Consolidated Financial Statements

Compensation Disclosure Report

Federal Gas Tax Report

Costing Center Summary

Costing Center: ACCOUNTING

Outlook:

The Finance department will continue to work towards providing more convenient and efficient customer service by effectively leveraging technology and focusing on processes.

Costing Center Summary

Costing Center: ACCOUNTING

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|--------------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 0 | 593 | 0 |
| Conditional Government Transfers Total | | 0 | 593 | 0 |
| Investment Income | | | | |
| 46042 | INTEREST EARNED | 0 | 0 | 0 |
| 46053 | INCOME ON LONG TERM INVESTMENT | 0 | 0 | 0 |
| 46173 | INTEREST REALLOCATION | 0 | 0 | 0 |
| Investment Income Total | | 0 | 0 | 0 |
| Other Income | | | | |
| 42365 | COMMISSION REVENUES | 360 | 360 | 360 |
| 42369 | US FUNDS | 0 | 0 | 0 |
| 42999 | REVENUE | 35,000 | 259,942 | 40,000 |
| 46117 | INTEREST ON OVERDUE ACCOUNTS | 35,000 | 27,054 | 30,000 |
| Other Income Total | | 70,360 | 287,356 | 70,360 |
| User Fees and Sales of Goods | | | | |
| 42299 | ACCOUNT CONFIRMATIONS | 60,000 | 67,059 | 60,000 |
| User Fees and Sales of Goods Total | | 60,000 | 67,059 | 60,000 |
| | | 130,360 | 355,008 | 130,360 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 | BOOT ALLOWANCE | 0 | 0 | 0 |
| Benefits Total | | 0 | 0 | 0 |
| Contract Services | | | | |
| 52015 | CONTRACTS | 8,348 | 7,942 | 8,246 |
| 52020 | PROFESSIONAL FEES | 1,000 | 500 | 1,000 |
| 52069 | PRINTING COSTS | 4,630 | 2,965 | 3,451 |
| 52089 | COMMISSION | 12,500 | 11,000 | 11,500 |
| 52264 | AUDITING FEES | 0 | 0 | 49,862 |
| 52387 | BANK PROCESSING FEES | 2,000 | 2,700 | 2,800 |
| Contract Services Total | | 28,478 | 25,107 | 76,859 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 4,125 | 3,471 | 3,756 |
| Equipment Purchases Total | | 4,125 | 3,471 | 3,756 |
| Materials and Supplies | | | | |
| 54099 | PARTS AND MATERIALS | 9,782 | 9,782 | 9,872 |
| Materials and Supplies Total | | 9,782 | 9,782 | 9,872 |

Costing Center Summary

Costing Center: ACCOUNTING

| | | | | | |
|---|--------------------------|------------------|------------------|-----------------|----------------|
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 12,662 | 7,402 | 13,947 | 13,818 |
| 59003 | ADVERTISING | 3,549 | 3,521 | 3,365 | 3,432 |
| 59048 | LUNCHEONS | 300 | 300 | 300 | 300 |
| 59059 | MEMBERSHIP | 4,742 | 4,755 | 4,755 | 4,815 |
| 59098 | SUBSCRIPTIONS | 220 | 652 | 791 | 791 |
| 59138 | BUSINESS TRAVEL | 400 | 400 | 400 | 400 |
| 59139 | CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59207 | CASH OVER/SHORT | 0 | 0 | 0 | 0 |
| 59500 | BAD DEBT EXPENSE | 0 | 0 | 0 | 0 |
| Other Total | | 21,873 | 17,030 | 23,558 | 23,556 |
| Salaries and Wages | | | | | |
| 51016 | SALARY VACANCY ALLOWANCE | (800,000) | 0 | (1,000,000) | (1,000,000) |
| 51083 | REGULAR SALARIES | 1,009,909 | 974,245 | 1,000,918 | 1,003,714 |
| 51084 | OVERTIME SALARIES | 6,254 | 8,146 | 8,227 | 8,322 |
| Salaries and Wages Total | | 216,163 | 982,391 | 9,145 | 12,036 |
| Transfers to/from Internal Accounts | | | | | |
| 59997 | TRANSFER FR RESERVES | 0 | 0 | (167,416) | 0 |
| Transfers to/from Internal Accounts Total | | 0 | 0 | (167,416) | 0 |
| Utilities | | | | | |
| 53130 | TELEPHONE | 2,046 | 2,025 | 1,599 | 1,599 |
| Utilities Total | | 2,046 | 2,025 | 1,599 | 1,599 |
| | | 282,467 | 1,039,806 | (42,627) | 129,063 |
| Net Total | | (152,107) | (684,798) | 172,987 | 1,297 |

Costing Center Summary

Costing Center: CENTENNIAL AUDITORIUM

Previous Costing Center: CENTENNIAL
AUDITORIUM

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 0320

Department: FINANCE - Cultural
Services

Approved: Yes

Stage: Council Approved

Manager: Val Rochelle

Description:

This cost center covers the City's 50% share of the estimated operating deficit for the Western Manitoba Centennial Auditorium. The Province is responsible for the other 50% in accordance with the May 1973 agreement.

Comments:

An annual appropriation to the Centennial Auditorium Reserve is budgeted to support capital improvements at the auditorium.

Outlook:

Costing Center Summary

Costing Center: CENTENNIAL AUDITORIUM

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Grants and Contributions | | | | |
| 55024 OTHER GRANTS | 134,000 | 134,000 | 181,450 | 181,450 |
| Grants and Contributions Total | 134,000 | 134,000 | 181,450 | 181,450 |
| Reserve Appropriation | | | | |
| 58524 CENTENNIAL AUDITORIUM B/L 4647 | 50,000 | 50,000 | 0 | 25,000 |
| Reserve Appropriation Total | 50,000 | 50,000 | 0 | 25,000 |
| | 184,000 | 184,000 | 181,450 | 206,450 |
| Net Total | (184,000) | (184,000) | (181,450) | (206,450) |

Costing Center Summary

Costing Center: FIRST NATION URBAN DEVELOPMENT AREA

Previous Costing Center: FIRST NATION URBAN DEVELOPMENT AREA

Budget Year: 2020

Division: GENERAL GOVERNMENT SERVICES

Accounting Reference: 2444

Department: FINANCE

Approved: Yes

Stage: Council Approved

Manager:

Description:

This cost center reflects the funds raised by first nation urban development area general service charges.

Comments:

On June 24, 2019 Privy Council Number 2019-0933 designated land within the City of Brandon as First Nations lands to be known as Gambler First Nation Indian Reserve 63B in Manitoba. As such this designated land has now been excluded from the Assessment Roll as land designated as a First Nations Reserve is not a part of a municipality.

In early 2018 Gambler First Nation and the City of Brandon entered into a Municipal Development and Service Agreement. As per this agreement Gambler First Nation will now pay an annual general service charge in lieu of property taxes in consideration of the City providing the general services.

Outlook:

Costing Center Summary

Costing Center: FIRST NATION URBAN DEVELOPMENT AREA

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 41499 GENERAL SERVICE CHARGE | 0 | 0 | 9,968 | 10,167 |
| Other Income Total | 0 | 0 | 9,968 | 10,167 |
| | 0 | 0 | 9,968 | 10,167 |
| Net Total | 0 | 0 | 9,968 | 10,167 |

Costing Center Summary

Costing Center: GRANTS-LONG TERM AGREEMENTS

Previous Costing Center: GRANTS-LONG TERM AGREEMENTS

Budget Year: 2020

Division: GENERAL GOVERNMENT SERVICES

Accounting Reference: 2410

Department: FINANCE

Approved: Yes

Stage: Council Approved

Manager: Val Rochelle

Description:

This cost center includes multi-year agreements entered into by Council that include capital or operating support or property tax payment programs.

Comments:

Current grants include the tax agreement for the ACC Culinary Arts Building, Green House and Trades Centre located at the North Hill campus. This tax credit started in 2007 with the passing of By-Law No. 6893. It is for a duration of 25 years, ending in 2031 or a maximum of \$20,290,000.

Outlook:

Costing Center Summary

Costing Center: GRANTS-LONG TERM AGREEMENTS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|-------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Grants and Contributions | | | | |
| 55302 ASSINIBOINE COMMUNITY COLLEGE | 257,224 | 255,140 | 253,171 | 259,500 |
| Grants and Contributions Total | 257,224 | 255,140 | 253,171 | 259,500 |
| | 257,224 | 255,140 | 253,171 | 259,500 |
| Net Total | (257,224) | (255,140) | (253,171) | (259,500) |

Costing Center Summary

Costing Center: KEYSTONE CENTRE GRANT

Previous Costing Center: KEYSTONE CENTRE
GRANT

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 2455

Department: FINANCE - Cultural
Services

Approved: Yes

Stage: Council Approved

Manager: Val Rochelle

Description:

This cost center reflects the City's commitment to contribute funds to the Keystone Centre.

Comments:

The budget includes funding as follows:

- 1) \$375,000 for operating costs.
- 2) An annual grant in an amount equal to the municipal taxes collected from Canad Inns - Brandon Ltd. in respect of the operations on the Keystone Centre lands.
- 3) Annual debenture principal and interest payments for the City's contribution to:
 - a) Capital improvements – Expires in 2022
 - b) Memorial Cup upgrades – Expires in 2023
 - c) Roof repairs – Expires in 2026

Outlook:

Costing Center Summary

Costing Center: KEYSTONE CENTRE GRANT

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 624,206 | 624,206 | 648,225 | 674,153 |
| 57439 DEBENTURE INTEREST | 159,232 | 159,232 | 134,980 | 109,305 |
| Debenture Debt Servicing Costs Total | 783,438 | 783,438 | 783,205 | 783,458 |
| Grants and Contributions | | | | |
| 55024 OTHER GRANTS | 875,000 | 875,000 | 925,000 | 375,000 |
| 55442 TAX CREDITS | 138,227 | 137,107 | 125,716 | 128,859 |
| Grants and Contributions Total | 1,013,227 | 1,012,107 | 1,050,716 | 503,859 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (500,000) | (500,000) | (550,000) | 0 |
| Transfers to/from Internal Accounts Total | (500,000) | (500,000) | (550,000) | 0 |
| | 1,296,665 | 1,295,545 | 1,283,921 | 1,287,317 |
| Net Total | (1,296,665) | (1,295,545) | (1,283,921) | (1,287,317) |

Costing Center Summary

Costing Center: *RESIDENT ASSISTANCE*

Previous Costing Center: RESIDENT ASSISTANCE

Budget Year: 2020

Division: PUBLIC HEALTH AND
WELFARE SERVICES

Accounting Reference: 1442

Department: FINANCE - Welfare

Approved: Yes

Stage: Council Approved

Manager: Val Rochelle

Description:

This cost center covers the City's annual contribution under the one-tier system of income assistance.

Comments:

The one-tier system began in 2004/2005. At that time the Province calculated the City's contribution to the system. The contribution has remained static ever since.

Outlook:

There has been no correspondence on this issue since its inception. It is expected that if the contribution amounts are to change in the future there will be some negotiation on the issue.

Costing Center Summary

Costing Center: RESIDENT ASSISTANCE

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|-------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52211 WELFARE | 267,032 | 267,032 | 267,032 | 267,032 |
| Contract Services Total | 267,032 | 267,032 | 267,032 | 267,032 |
| | 267,032 | 267,032 | 267,032 | 267,032 |
| Net Total | (267,032) | (267,032) | (267,032) | (267,032) |

Costing Center Summary

Costing Center: TAX REVENUES

Previous Costing Center: TAX REVENUES

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES - Taxes and
Debt

Accounting Reference: 2443

Department: FINANCE - Fiscal

Approved: Yes

Stage: Council Approved

Manager: Val Rochelle

Description:

This cost center reflects the funds raised by the municipal portion of the mill rate levy on Real and Personal Property as well as local improvement frontage levies.

Comments:

The expense portion of this cost centre includes:

Tax credits related to the Renaissance District Tax Credit program – 9 active properties.

Tax credits related to the Heritage Tax Credit program - 1 active property and one pending completion of renovations and submission of final documentation.

Tax credits to property owners as a result of the 2011 annexation of land from the RM of Cornwallis – 8 properties, final year is 2020.

Compensation to the RM of Cornwallis for lost property tax revenue due to the 2018 annexation. Final year is 2023.

Discounts for prepayment of property taxes.

Outlook:

Costing Center Summary

Costing Center: TAX REVENUES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Property Taxes | | | | |
| 41420 REAL PROPERTY TAXES | 41,617,103 | 41,617,103 | 41,942,710 | 43,381,313 |
| 41433 PERSONAL PROPERTY - RP | 27,531 | 27,531 | 28,453 | 30,330 |
| 41440 BUSINESS | 113,908 | 113,908 | 112,640 | 109,889 |
| 41450 REAL PROPERTY SUPP TAXES | 1,500,000 | 941,151 | 1,500,000 | 1,500,000 |
| 41480 ARREARS TAX PENALTY | 314,600 | 323,048 | 329,509 | 336,099 |
| 41484 CURRENT YEAR TAX PENALTY | 286,620 | 274,620 | 287,253 | 292,997 |
| 48430 PERSONAL PROPERTY - GIL | 175,979 | 175,979 | 185,194 | 197,411 |
| 48500 TAX REVENUES FEDERAL GOVT | 352,131 | 352,131 | 353,582 | 362,618 |
| 48510 TAX REVENUES PROVINCIAL GOVT | 1,836,036 | 1,836,036 | 1,852,318 | 1,890,715 |
| 59486 TAX WRITE OFFS | 0 | (152,881) | 0 | 0 |
| Property Taxes Total | 46,223,908 | 45,508,626 | 46,591,659 | 48,101,372 |
| | 46,223,908 | 45,508,626 | 46,591,659 | 48,101,372 |
| Expenditures | | | | |
| Grants and Contributions | | | | |
| 55442 TAX CREDITS | 47,600 | 74,020 | 64,105 | 62,656 |
| 55450 RM OF CORNWALLIS | 0 | 778 | 623 | 467 |
| Grants and Contributions Total | 47,600 | 74,799 | 64,728 | 63,123 |
| Other | | | | |
| 59110 TAX SALE RECOVERY | | 2,127 | 0 | 0 |
| 59216 DISCOUNT | 165,000 | 193,525 | 102,478 | 99,727 |
| Other Total | 165,000 | 195,652 | 102,478 | 99,727 |
| Reserve Appropriation | | | | |
| 58548 TAX RESERVE | 10,446 | 10,446 | 48,518 | 0 |
| Reserve Appropriation Total | 10,446 | 10,446 | 48,518 | 0 |
| | 223,046 | 280,897 | 215,724 | 162,850 |
| Net Total | 46,000,862 | 45,227,730 | 46,375,935 | 47,938,522 |

Costing Center Summary

Costing Center: UNCONDITIONAL GRANT REVENUES

Previous Costing Center: UNCONDITIONAL GRANT REVENUES

Budget Year: 2020

Division: GENERAL GOVERNMENT SERVICES

Accounting Reference: 2447

Department: FINANCE

Approved: Yes

Stage: Council Approved

Manager: Val Rochelle

Description:

This cost center reflects the Municipal Operating grant received from the Provincial Government.

Comments:

This funding has been relatively static for the past couple of years and there has been no indication that future amounts will change. The proposed 2020 budget and forecast for 2021 are equal to the amount received in 2019.

Outlook:

Costing Center Summary

Costing Center: UNCONDITIONAL GRANT REVENUES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|--------------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Unconditional Government Transfers | | | | |
| 43540 | PROVINCIAL MUNICIPAL OPERATING | 8,876,335 | 8,893,226 | 8,893,226 |
| 43545 | PROVINCIAL MUNICIPAL PROGRAMS | 0 | 0 | 0 |
| 43550 | PROVINCIAL GENERAL SUPPORT | 0 | 0 | 0 |
| Unconditional Government Transfers Total | | 8,876,335 | 8,893,226 | 8,893,226 |
| | | 8,876,335 | 8,893,226 | 8,893,226 |
| Net Total | | | | |
| | | 8,876,335 | 8,893,226 | 8,893,226 |

Costing Center Summary

Costing Center: INFORMATION TECHNOLOGY

Previous Costing Center: INFORMATION
TECHNOLOGY

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0031

Department: INFORMATION
TECHNOLOGY

Approved: Yes

Stage: Council Approved

Manager: Todd Burton

Description:

This cost center captures the administrative and operational costs associated with the Information Technology department.

Comments:

The I.T. Department looks after all software packages for the city, which include:

Diamond - Enterprise Resource Planning (ERP) system

Avanti - Human Resources and Payroll system

CityWorks for asset management

City View for permitting

ESRI (Environmental Systems Research Institute) for mapping

Fusion for facility bookings

and numerous other applications.

The department performs custom development of highly specialized applications and interfaces, as well as looking after 25+ corporate websites and a social media presence. Over 400 desktop computers and laptops are maintained on a complex Cisco based network of fibre optic cable and wireless links, as well as over 100 servers, and approximately 300 VOIP (voice over internet phone) phones.

Support is provided to all City departments including Police, Fire, and Provincial 911.

The department strives to maintain a current IT infrastructure that can be effectively leveraged to assist the city in providing cost effective services. Technology is critical in ensuring the needs of the citizens of Brandon are met.

With the increasing number of cyber-attacks focused on municipalities and public sector organizations, we intend to further strengthen our security infrastructure and frameworks used to protect our organization.

Outlook:

The department will continue to focus on keeping IT infrastructure current and on exploring areas that will give our clients more value.

We will monitor the industry to see what trends are emerging and how they can be leveraged for the city. Specific areas include security, online citizen services, and mobile computing.

Costing Center Summary

Costing Center: INFORMATION TECHNOLOGY

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42988 MISCELLANEOUS REVENUE | 3,000 | 3,300 | 1,000 | 1,000 |
| 49368 SALE PROCEEDS - EQUIPMENT | 0 | 13,948 | 0 | 0 |
| Other Income Total | 3,000 | 17,248 | 1,000 | 1,000 |
| | 3,000 | 17,248 | 1,000 | 1,000 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 0 | 1,029 | 0 | 0 |
| Benefits Total | 0 | 1,029 | 0 | 0 |
| Contract Services | | | | |
| 52019 CONSULTING FEES | 35,000 | 35,000 | 30,000 | 35,000 |
| 52028 GENERAL INSURANCE | 52 | 52 | 471 | 486 |
| 52029 LIABILITY INSURANCE | 1,235 | 1,235 | 1,155 | 1,190 |
| 52054 MAINT OF EQUIP EXT | 28,000 | 26,500 | 25,000 | 28,000 |
| 52292 SOFTWARE LICENSES & MTNCE | 771,665 | 771,665 | 806,435 | 846,778 |
| 52305 CONTRACTED COMPUTER MAINT. | 252,908 | 244,416 | 271,735 | 285,000 |
| Contract Services Total | 1,088,860 | 1,078,868 | 1,134,797 | 1,196,453 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 163,450 | 163,450 | 166,050 | 166,500 |
| 54411 NETWORK EQUIPMENT | 50,600 | 50,600 | 50,600 | 50,600 |
| Equipment Purchases Total | 214,050 | 214,050 | 216,650 | 217,100 |
| Materials and Supplies | | | | |
| 54103 GASOLINE (VEHICLE) | 900 | 900 | 900 | 900 |
| 54118 OFFICE SUPPLIES | 4,600 | 4,600 | 4,000 | 4,600 |
| Materials and Supplies Total | 5,500 | 5,500 | 4,900 | 5,500 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 41,000 | 41,000 | 41,000 | 41,000 |
| 59048 LUNCHEONS | 500 | 500 | 500 | 500 |
| 59059 MEMBERSHIP | 750 | 750 | 750 | 750 |
| 59080 FLEET EQUIP MAINTENANCE | 2,500 | 2,500 | 2,500 | 2,500 |
| 59138 BUSINESS TRAVEL | 500 | 2,000 | 2,000 | 2,000 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 3,128 | 3,128 | 2,339 | 2,800 |
| Other Total | 48,378 | 49,878 | 49,089 | 49,550 |
| Reserve Appropriation | | | | |
| 58539 TECHNOLOGY RESERVE B/L 7162 | 250,000 | 263,948 | 250,000 | 350,000 |
| Reserve Appropriation Total | 250,000 | 263,948 | 250,000 | 350,000 |

Costing Center Summary

Costing Center: INFORMATION TECHNOLOGY

Salaries and Wages

| | | | | | |
|-------|-------------------|-----------|-----------|-----------|-----------|
| 51083 | REGULAR SALARIES | 1,271,162 | 1,207,085 | 1,271,161 | 1,291,338 |
| 51084 | OVERTIME SALARIES | 34,500 | 34,500 | 34,500 | 34,500 |

| | | | | | |
|--------------------------|--|-----------|-----------|-----------|-----------|
| Salaries and Wages Total | | 1,305,662 | 1,241,585 | 1,305,661 | 1,325,838 |
|--------------------------|--|-----------|-----------|-----------|-----------|

Transfers to/from Internal Accounts

| | | | | | |
|-------|------------------|----------|----------|---------|---------|
| 59334 | INTERNAL CHARGES | (16,756) | (16,756) | (2,850) | (2,850) |
|-------|------------------|----------|----------|---------|---------|

| | | | | | |
|---|--|----------|----------|---------|---------|
| Transfers to/from Internal Accounts Total | | (16,756) | (16,756) | (2,850) | (2,850) |
|---|--|----------|----------|---------|---------|

Utilities

| | | | | | |
|-------|---------------------|--------|--------|--------|--------|
| 53130 | TELEPHONE | 10,008 | 9,738 | 9,565 | 9,565 |
| 59134 | DATA COMMUNICATIONS | 43,151 | 33,151 | 23,874 | 24,000 |

| | | | | | |
|-----------------|--|--------|--------|--------|--------|
| Utilities Total | | 53,159 | 42,889 | 33,439 | 33,565 |
|-----------------|--|--------|--------|--------|--------|

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| | | 2,948,853 | 2,880,990 | 2,991,685 | 3,175,156 |
|--|--|------------------|------------------|------------------|------------------|

Net Total

| | | | | | |
|--|--|--------------------|--------------------|--------------------|--------------------|
| | | (2,945,853) | (2,863,742) | (2,990,685) | (3,174,156) |
|--|--|--------------------|--------------------|--------------------|--------------------|

Costing Center Summary

Costing Center: ACCESSIBILITY

Previous Costing Center: ACCESSIBILITY

Budget Year: 2020

Division: PROTECTIVE SERVICES

Accounting Reference: 2473

Department: RISK & EMERGENCY
MGMT

Approved: Yes

Stage: Council Approved

Manager: Dean Hammond

Description:

This cost center captures administrative expenses relating to the City's accessibility plan.

Comments:

The Accessibility for Manitobans Act, enacted by the Province of Manitoba in 2013 requires the Province, Municipalities, and various agencies to have in place an accessibility plan. The City's plan was developed in 2016 and is reviewed with a view to meeting legal and moral obligations. No revisions have been required to date. This ongoing program will incur administrative expenses for things such as training, advertising, and translation services.

The Accessibility Working Groups continue to consult and work with user groups and city employees to further incorporate accessibility within the City's culture. The City's orientation process now includes an accessibility training component.

For 2020, no expenses have been formally budgeted. Because operating expenditures related to accessibility are minor in nature and difficult to predict for budget purposes, the City will instead accommodate these as they happen.

Outlook:

According to the Act, the City can expect additional standards to be added every two years. These will include accessible information and communication, accessible built environment and accessible transportation. There will also be capital expenses as various improvements are made to the built environment.

The Accessibility Program will continue to embrace accessibility and address legislated requirements related to these issues.

Costing Center Summary

Costing Center: ACCESSIBILITY

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 44500 FEDERAL GOV'T | 0 | 41,138 | 0 | 0 |
| Conditional Government Transfers Total | 0 | 41,138 | 0 | 0 |
| | 0 | 41,138 | 0 | 0 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52020 PROFESSIONAL FEES | 800 | 0 | 0 | 0 |
| Contract Services Total | 800 | 0 | 0 | 0 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 500 | 100 | 0 | 0 |
| 59003 ADVERTISING | 2,000 | 225 | 0 | 0 |
| 59048 LUNCHEONS | 200 | 25 | 0 | 0 |
| 59138 BUSINESS TRAVEL | 0 | 161 | 0 | 0 |
| 59427 SIGNAGE | 4,000 | 627 | 0 | 0 |
| Other Total | 6,700 | 1,138 | 0 | 0 |
| Reserve Appropriation | | | | |
| 58536 MUNICIPAL BLDG MAINT B/L 4368 | 0 | 41,138 | 0 | 0 |
| Reserve Appropriation Total | 0 | 41,138 | 0 | 0 |
| | 7,500 | 42,276 | 0 | 0 |
| Net Total | (7,500) | (1,138) | 0 | 0 |

Costing Center Summary

Costing Center: *INSURANCE EXPENSES*

Previous Costing Center: INSURANCE EXPENSES

Budget Year: 2020

Division: PROTECTIVE SERVICES

Accounting Reference: 0060

Department: RISK & EMERGENCY
MGMT

Approved: Yes

Stage: Council Approved

Manager: Dean Hammond

Description:

This cost center includes the costs of general insurance for losses or damages of buildings, contents, and/or other City assets. The City also carries liability insurance for third-party claims.

Comments:

Specific insurance costs are allocated to the operating departments, as well as the Utility Fund, wherever possible. Insurance for third-party partner organizations, covered under the City's policy, are billed for their respective insurance premiums.

All insurance costs which cannot be otherwise allocated remain in this cost center.

Outlook:

Costing Center Summary

Costing Center: *INSURANCE EXPENSES*

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52028 | GENERAL INSURANCE | 119,917 | 180,378 | 154,819 |
| 52029 | LIABILITY INSURANCE | 181,937 | 234,573 | 242,133 |
| 52030 | FIDELITY INSURANCE | 5,657 | 6,866 | 7,474 |
| 52035 | ACCIDENT INSURANCE | 735 | 1,077 | 1,222 |
| 52307 | LEASED VEHICLES | 0 | 0 | 0 |
| Contract Services Total | | 308,246 | 422,894 | 410,292 |
| Other | | | | |
| 52155 | REBATES OR SURCHARGES | (80,000) | (158,135) | (70,000) |
| Other Total | | (80,000) | (158,135) | (70,000) |
| Transfers to/from Internal Accounts | | | | |
| 52997 | PREMIUM RECOVERIES | (176,524) | (216,204) | (237,413) |
| Transfers to/from Internal Accounts Total | | (176,524) | (216,204) | (237,413) |
| | | 51,722 | 48,555 | 97,845 |
| Net Total | | (51,722) | (48,555) | (102,879) |

Costing Center Summary

Costing Center: RISK AND EMERGENCY MANAGEMENT

Previous Costing Center: RISK AND EMERGENCY
MANAGEMENT

Budget Year: 2020

Division: PROTECTIVE SERVICES

Accounting Reference: 2472

Department: RISK & EMERGENCY
MGMT

Approved: Yes

Stage: Council Approved

Manager: Brian Kayes

Description:

This cost center captures the administrative costs for the Risk and Emergency Management Department.

Comments:

On the Emergency Management front, the Director of Risk and Emergency Management facilitates, develops, and manages two interrelated networks. One network is internal and operates within the City organization and is structured around the Brandon Emergency Plan to ensure preparedness for emergency response. The second operates as a partnership with various businesses and agencies within the community and is most commonly known as the Brandon Emergency Support Team (BEST). This partnership provides resources for public information, supports response activities and is a knowledge resource for planning. Industry memberships in BEST support the costs associated with conducting a full scale emergency exercise as well as emergency preparedness promotional activities and materials. The Brandon Emergency Alerting Program (BEAP) continues to monitor development within the city and is prepared to expand the number of siren stations (currently 11) to accommodate growth. BEAP also continues to enhance overall community awareness and acceptance of this emergency notification system and now includes Twitter notifications as part of the system.

The Risk Management Program provides expertise in insurance claims management for the City's General Insurance portfolio. The Risk Management Coordinator and Claims Clerk / Risk Management Specialist will continue to raise the profile of risk management so that it will be a component of all City activities. This will encompass increased inspections; capturing and utilizing data to understand and compare risk situations; making recommendations to reduce risk exposure on City property and during City activities; providing training to employees and assisting departments in managing claims.

Costing Center Summary

Costing Center: RISK AND EMERGENCY MANAGEMENT

Outlook:

It is expected that growth in the Emergency Management Program will continue at a slow but steady pace as many aspects of the program mature. Community based exercises and other programs will continue. It is anticipated that the City's emergency siren alerting system will require an additional 2 to 4 siren stations over the next several years. Timing of these installations is dependent on future growth of the city and would bring the total number of sirens in the range of 13 to 15.

The Risk Management Program will continue to use training and education to enhance the City's organizational risk management processes. Public education and awareness will continue to further expose residents to a better understanding of their risk management responsibilities.

Costing Center Summary

Costing Center: RISK AND EMERGENCY MANAGEMENT

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Income from Enterprises | | | | |
| 49388 ORGANIZATIONS/FOUNDATIONS | 0 | 0 | 28,033 | 0 |
| Income from Enterprises Total | 0 | 0 | 28,033 | 0 |
| Other Income | | | | |
| 42999 REVENUE | 45,000 | 47,050 | 45,000 | 45,000 |
| Other Income Total | 45,000 | 47,050 | 45,000 | 45,000 |
| | 45,000 | 47,050 | 73,033 | 45,000 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 0 | 0 | 0 | 0 |
| Benefits Total | 0 | 0 | 0 | 0 |
| Capital Contribution | | | | |
| 10300 CAPITAL PROJECTS | 0 | 0 | 42,000 | 57,000 |
| Capital Contribution Total | 0 | 0 | 42,000 | 57,000 |
| Contract Services | | | | |
| 52015 CONTRACTS | | 0 | 0 | 0 |
| 52028 GENERAL INSURANCE | 153 | 153 | 200 | 206 |
| Contract Services Total | 153 | 153 | 200 | 206 |
| Materials and Supplies | | | | |
| 54062 LIABILITY CLAIMS | 0 | 5,627 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 1,500 | 1,500 | 1,500 | 1,500 |
| 54103 GASOLINE (VEHICLE) | 1,500 | 1,200 | 1,242 | 1,300 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 0 | 0 | 0 |
| Materials and Supplies Total | 3,000 | 8,327 | 2,742 | 2,800 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 8,650 | 2,749 | 7,750 | 10,400 |
| 52231 INSURANCE RECOVERIES | 0 | 0 | 0 | 0 |
| 59048 LUNCHEONS | 100 | 100 | 500 | 500 |
| 59059 MEMBERSHIP | 270 | 300 | 300 | 300 |
| 59080 FLEET EQUIP MAINTENANCE | 3,500 | 3,500 | 3,000 | 3,000 |
| 59138 BUSINESS TRAVEL | 1,914 | 1,914 | 1,805 | 1,805 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59156 PUBLIC EDUCATION | 35,000 | 37,050 | 35,000 | 35,000 |
| 59256 EMERGENCY ALERT SYSTEM | 3,000 | 3,722 | 3,500 | 3,500 |
| 59911 EMERGENCY RESPONSE | 3,369 | 0 | 0 | 0 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 55,803 | 3,369 | 3,063 | 3,666 |
| Other Total | | 52,704 | 54,918 | 58,171 |

Costing Center Summary

Costing Center: RISK AND EMERGENCY MANAGEMENT

| | | | | |
|--------------------------|------------------|------------------|------------------|------------------|
| Salaries and Wages | 245874.1345 | | | |
| 51083 REGULAR SALARIES | 0 | 244,776 | 249,329 | 249,439 |
| 51084 OVERTIME SALARIES | 245,874 | 0 | 0 | 0 |
| Salaries and Wages Total | | 244,776 | 249,329 | 249,439 |
| Utilities | 1940 | | | |
| 53046 POWER | 1,866 | 1,940 | 2,010 | 2,100 |
| 53130 TELEPHONE | 3,806 | 1,866 | 1,748 | 1,748 |
| Utilities Total | 308,636 | 3,806 | 3,758 | 3,848 |
| | | 309,766 | 352,947 | 371,464 |
| | -263636.2445 | | | |
| Net Total | (331,796) | (262,716) | (279,914) | (326,464) |

Costing Center Summary

Costing Center: *ENGINEERING SERVICES*

Previous Costing Center: ENGINEERING SERVICES

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0132

Department: ENGINEERING SERVICES

Approved: Yes

Stage: Council Approved

Manager: Aaron Kaluzniak

Description:

This cost center captures the costs associated with the Engineering section of Development Services. The appropriation of funds to reserves are recorded in this cost center and revenues recorded are generated from driveway, footing and crossing permits as well as Development Charges.

Comments:

A larger staff complement expected from recently filled staff vacancies has an impact on the 2020 budget. New in 2020 are Development Charge Contribution revenues and subsequent appropriations to Development Charge Reserves.

Outlook:

A better understanding of expected Development Charge Contributions is expected as this program is implemented.

Costing Center Summary

Costing Center: ENGINEERING SERVICES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget | |
|--|-------------------------------------|--------------------------|----------------------------|----------------------------|------------------|
| Revenues | | | | | |
| Conditional Government Transfers | | | | | |
| 43510 | PROVINCIAL GOV'T | 0 | 346,000 | 246,000 | 246,000 |
| 43643 | MUNICIPAL ROADS IMPROVEMENT PROGRAM | 0 | 0 | 0 | 0 |
| 43660 | PROVINCIAL OTHER | 0 | 4,057,433 | 0 | 0 |
| 44500 | FEDERAL GOV'T | 2,606,035 | 2,629,426 | 2,629,426 | 2,748,945 |
| 44565 | FEDERAL OTHER | 0 | 219,918 | 0 | 0 |
| Conditional Government Transfers Total | | 2,606,035 | 7,252,777 | 2,875,426 | 2,994,945 |
| Income from Enterprises | | | | | |
| 49388 | ORGANIZATIONS/FOUNDATIONS | 0 | 0 | 0 | 0 |
| 49392 | PARKS RES CONTRIBUTION | 0 | 29,514 | 0 | 0 |
| 49395 | DC TRANSPORT NTWRK RES CONTRIBUTION | 0 | 0 | 140,000 | 140,000 |
| 49396 | DC DRAINAGE NETWRK RES CONTRIBUTION | 0 | 0 | 20,000 | 20,000 |
| Income from Enterprises Total | | 0 | 29,514 | 160,000 | 160,000 |
| Permits, Licenses and Fines | | | | | |
| 45001 | DRIVEWAY APPROACH PERMIT | 11,500 | 8,085 | 11,500 | 11,500 |
| 45002 | CROSSING PERMIT | 12,800 | 11,880 | 13,000 | 13,000 |
| 45251 | FOOTING & GRADING | 13,200 | 13,260 | 13,500 | 13,500 |
| Permits, Licenses and Fines Total | | 37,500 | 33,225 | 38,000 | 38,000 |
| User Fees and Sales of Goods | | | | | |
| 45004 | PROPERTY REVIEW | 0 | 150 | 0 | 0 |
| User Fees and Sales of Goods Total | | 0 | 150 | 0 | 0 |
| | | 2,643,535 | 7,315,666 | 3,073,426 | 3,192,945 |
| Expenditures | | | | | |
| Benefits | | | | | |
| 51010 | MISC EMPLOYEE ALLOWANCE | 0 | 0 | 0 | 0 |
| 51122 | BOOT ALLOWANCE | 641 | 1,041 | 795 | 795 |
| 51123 | PROTECTIVE CLOTHING | 1,000 | 1,200 | 1,000 | 1,000 |
| Benefits Total | | 1,641 | 2,241 | 1,795 | 1,795 |
| Contract Services | | | | | |
| 52015 | CONTRACTS | 114,443 | 100,743 | 133,168 | 102,668 |
| 52019 | CONSULTING FEES | 123,000 | 197,468 | 110,000 | 20,000 |
| 52028 | GENERAL INSURANCE | 562 | 562 | 767 | 790 |
| 52069 | PRINTING COSTS | 12,000 | 12,000 | 10,000 | 10,000 |
| Contract Services Total | | 250,005 | 310,773 | 253,935 | 133,458 |

Costing Center Summary

Costing Center: ENGINEERING SERVICES

| | | | | | |
|---|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 0 | 5,013 | 5,000 | 2,000 |
| Equipment Purchases Total | | 0 | 5,013 | 5,000 | 2,000 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 22,000 | 22,000 | 20,000 | 23,300 |
| 54103 | GASOLINE (VEHICLE) | 23,500 | 23,500 | 25,000 | 25,000 |
| 54118 | OFFICE SUPPLIES | 9,000 | 9,000 | 9,000 | 9,000 |
| Materials and Supplies Total | | 54,500 | 54,500 | 54,000 | 57,300 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 19,000 | 19,000 | 34,000 | 40,000 |
| 59003 | ADVERTISING | 0 | 200 | 0 | 0 |
| 59048 | LUNCHEONS | 1,400 | 1,400 | 1,400 | 1,400 |
| 59059 | MEMBERSHIP | 4,845 | 4,783 | 7,100 | 7,100 |
| 59080 | FLEET EQUIP MAINTENANCE | 30,400 | 32,200 | 15,900 | 15,900 |
| 59098 | SUBSCRIPTIONS | 4,400 | 4,346 | 4,400 | 4,400 |
| 59138 | BUSINESS TRAVEL | 500 | 1,500 | 1,000 | 1,000 |
| 59139 | CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59241 | SPECIAL PROGRAMS | 45,000 | 45,000 | 45,000 | 45,000 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 41,300 | 46,300 | 28,003 | 29,581 |
| Other Total | | 146,845 | 154,729 | 136,803 | 144,381 |
| Reserve Appropriation | | | | | |
| 58520 | CAPITAL DEVELOPMENT B/L 4976 | 100,000 | 346,000 | 0 | 100,000 |
| 58522 | STORM SEWERS B/L 3835 | 550,000 | 550,000 | 550,000 | 550,000 |
| 58523 | DIKING/FLOOD CONTROL B/L 4923 | 0 | 4,277,351 | 0 | 0 |
| 58537 | PARKS RESERVE B/L | 0 | 29,514 | 0 | 0 |
| 58559 | GENERAL GAS TAX RESERVE B/L | 2,606,035 | 2,629,426 | 2,629,426 | 2,748,945 |
| 58562 | DC TRANSPORT NETWORK B/L 7182 | 0 | 0 | 140,000 | 140,000 |
| 58565 | DC DRAINAGE NETWORK B/L 7185 | 0 | 0 | 20,000 | 20,000 |
| Reserve Appropriation Total | | 3,256,035 | 7,832,291 | 3,339,426 | 3,558,945 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 1,147,140 | 1,106,297 | 1,201,878 | 1,223,926 |
| 51084 | OVERTIME SALARIES | 4,000 | 3,500 | 4,000 | 4,000 |
| 51090 | SHIFT DIFFERENTIAL | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | | 1,151,140 | 1,109,797 | 1,205,878 | 1,227,926 |
| Transfers to/from Internal Accounts | | | | | |
| 59001 | SHOP RATE CHARGES | | 187 | 0 | 0 |
| 59997 | TRANSFER FR RESERVES | (113,000) | (99,000) | (95,000) | (55,000) |
| Transfers to/from Internal Accounts Total | | (113,000) | (98,813) | (95,000) | (55,000) |
| Utilities | | | | | |
| 53130 | TELEPHONE | 15,597 | 14,797 | 12,287 | 12,287 |
| Utilities Total | | 15,597 | 14,797 | 12,287 | 12,287 |
| | | 4,762,763 | 9,385,329 | 4,914,124 | 5,083,092 |
| Net Total | | (2,119,228) | (2,069,663) | (1,840,698) | (1,890,147) |

Costing Center Summary

Costing Center: GENERAL RECONSTRUCTION PROJECTS

Previous Costing Center: GENERAL
RECONSTRUCTION
PROJECTS
Division: TRANSPORTATION
SERVICES

Budget Year: 2020

Accounting Reference: 3957

Department: ENGINEERING SERVICES

Approved: Yes

Stage: Council Approved

Manager: Aaron Kaluzniak

Description:

This costing center provides the funds for reconstruction work done on streets and roads on a larger scale work where complete blocks are rebuilt. Improvements to the existing infrastructure functionality is the overall goal, including the underground components where applicable.

Comments:

Programming is prioritized with the use of asset management data and with other Gas Tax funded projects contained in the Capital Plan.

Outlook:

The continuation of the Gas Tax Revenue in the future will continue to fund the reconstruction of roads.

Costing Center Summary

Costing Center: GENERAL RECONSTRUCTION PROJECTS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Capital Contribution | | | | |
| 10300 CAPITAL PROJECTS | 1,310,000 | 1,310,936 | 990,000 | 1,000,000 |
| Capital Contribution Total | 1,310,000 | 1,310,936 | 990,000 | 1,000,000 |
| Salaries and Wages | | | | |
| 51084 OVERTIME SALARIES | 20,000 | 19,064 | 10,000 | 10,000 |
| Salaries and Wages Total | 20,000 | 19,064 | 10,000 | 10,000 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (1,005,000) | (1,005,000) | (675,000) | (685,000) |
| Transfers to/from Internal Accounts Total | (1,005,000) | (1,005,000) | (675,000) | (685,000) |
| | 325,000 | 325,000 | 325,000 | 325,000 |
| Net Total | (325,000) | (325,000) | (325,000) | (325,000) |

Costing Center Summary

Costing Center: SIDEWALK & CURB PROJECTS

Previous Costing Center: SIDEWALK & CURB
PROJECTS

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 2482

Department: ENGINEERING SERVICES

Approved: Yes

Stage: Council Approved

Manager: Aaron Kaluzniak

Description:

This costing center provides the funds for sidewalk installations and improving accessibility with sidewalk ramp replacements, as well as repairing existing curbs and sidewalks in conjunction with the street resurfacing program.

Comments:

Programming is prioritized with the use of asset management data and with other Gas Tax funded projects contained in the Capital Plan.

Outlook:

The continuation of the Gas Tax Revenue in the future will continue to fund the construction of sidewalks.

Costing Center Summary

Costing Center: SIDEWALK & CURB PROJECTS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 325,000 | 280,000 | 300,000 | 300,000 |
| Contract Services Total | 325,000 | 280,000 | 300,000 | 300,000 |
| Salaries and Wages | | | | |
| 51084 OVERTIME SALARIES | 10,000 | 10,000 | 5,000 | 5,000 |
| Salaries and Wages Total | 10,000 | 10,000 | 5,000 | 5,000 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (185,000) | (140,000) | (155,000) | (155,000) |
| Transfers to/from Internal Accounts Total | (185,000) | (140,000) | (155,000) | (155,000) |
| | 150,000 | 150,000 | 150,000 | 150,000 |
| Net Total | (150,000) | (150,000) | (150,000) | (150,000) |

Costing Center Summary

Costing Center: STREET RESURFACING PROJECTS

Previous Costing Center: STREET RESURFACING
PROJECTS

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 2481

Department: ENGINEERING SERVICES

Approved: Yes

Stage: Council Approved

Manager: Aaron Kaluzniak

Description:

This costing center allows for the resurfacing of streets and roads. A number of resurfacing techniques may be applied, including grinding and removing the old asphalt and laying new asphalt, applying a chip seal, and overlaying existing streets with asphalt to name a few.

Comments:

This budget recognizes the limit of what can be done in a season by a contractor in Brandon. Programming is prioritized with the use of asset management data and with other Gas Tax funded projects contained in the Capital Plan.

Outlook:

The continuation of the Gas Tax Revenue in the future will continue to fund street resurfacing projects.

Costing Center Summary

Costing Center: STREET RESURFACING PROJECTS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 2,035,000 | 2,290,000 | 2,400,000 | 2,200,000 |
| Contract Services Total | 2,035,000 | 2,290,000 | 2,400,000 | 2,200,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 0 | 0 | 0 | 0 |
| Materials and Supplies Total | 0 | 0 | 0 | 0 |
| Salaries and Wages | | | | |
| 51084 OVERTIME SALARIES | 25,000 | 25,000 | 20,000 | 20,000 |
| Salaries and Wages Total | 25,000 | 25,000 | 20,000 | 20,000 |
| Transfers to/from Internal Accounts | | | | |
| 59997 TRANSFER FR RESERVES | (1,160,000) | (1,415,000) | (1,520,000) | (1,320,000) |
| Transfers to/from Internal Accounts Total | (1,160,000) | (1,415,000) | (1,520,000) | (1,320,000) |
| | 900,000 | 900,000 | 900,000 | 900,000 |
| Net Total | (900,000) | (900,000) | (900,000) | (900,000) |

Costing Center Summary

Costing Center: BUILDING SAFETY

Previous Costing Center: BUILDING SAFETY

Budget Year: 2020

Division: REGIONAL PLANNING &
DEVELOPMENT
SERVICES

Accounting Reference: 0270

Department: PLANNING

Approved: Yes

Stage: Council Approved

Manager: Ryan Nickel

Description:

This costing center highlights the revenues generated by building permits, plumbing permits, and other permits issued under the authority of the Building By-law. Expenditures to support the functions of the Building Safety department include salaries, inspector vehicles, training & development and administrative costs.

Comments:

The contract to provide building code review and inspection service to the Brandon and Area Planning District expired at the end of 2019 resulting in elimination of revenue projections for contract inspection and mileage fees for 2020. Projected return to permit revenues based on five year averages after higher than expected revenues in 2019.

Building cycling is a challenge to predict and requires heavy reliance on historical data.

Outlook:

Internal focus for 2020 will include strengthening mobile inspections as well as working to create regulations for in the field, based on internal Standard Operating Procedures (SOPs). Building Safety staff will continue to work with other City sections on specific projects such as: condition assessments, snow disposal sites, the Wastewater Bylaw, and a green space policy along with continued education on issues such as custodial homes.

Costing Center Summary

Costing Center: BUILDING SAFETY

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42559 PRIVATE WORK | 0 | 0 | 0 | 0 |
| Other Income Total | 0 | 0 | 0 | 0 |
| Permits, Licenses and Fines | | | | |
| 45514 BUILDING PERMITS | 721,089 | 1,085,000 | 818,476 | 798,565 |
| 45515 PLUMBING PERMITS | 87,062 | 87,062 | 77,817 | 77,146 |
| 45516 OCCUPANCY PERMITS | 6,075 | 4,725 | 5,265 | 5,460 |
| 45532 VACANT/DERELICT BLDG PERMITS | 8,272 | 3,272 | 6,500 | 6,500 |
| 45538 ORDER ISSUANCE FEES | 6,000 | 0 | 4,000 | 4,000 |
| Permits, Licenses and Fines Total | 828,498 | 1,180,059 | 912,058 | 891,671 |
| User Fees and Sales of Goods | | | | |
| 42535 INSPECTIONS & MILEAGE FEES | 120,769 | 109,684 | 0 | 0 |
| User Fees and Sales of Goods Total | 120,769 | 109,684 | 0 | 0 |
| | 949,267 | 1,289,743 | 912,058 | 891,671 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 706 | 1,048 | 950 | 1,072 |
| 51123 PROTECTIVE CLOTHING | 500 | 300 | 400 | 400 |
| Benefits Total | 1,206 | 1,348 | 1,350 | 1,472 |
| Contract Services | | | | |
| 52015 CONTRACTS | 3,000 | 6,000 | 3,000 | 3,000 |
| 52020 PROFESSIONAL FEES | 500 | 300 | 500 | 500 |
| 52057 SPEC PROG CONTRACTS | 5,000 | 930 | 5,000 | 5,000 |
| 52069 PRINTING COSTS | 1,000 | 1,000 | 1,000 | 1,000 |
| 52387 BANK PROCESSING FEES | 16,570 | 20,570 | 18,241 | 17,833 |
| Contract Services Total | 26,070 | 28,800 | 27,741 | 27,333 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 2,801 | 0 | 0 |
| 59036 SAFETY EQUIPMENT | 250 | 710 | 100 | 100 |
| Equipment Purchases Total | 250 | 3,511 | 100 | 100 |
| Materials and Supplies | | | | |
| 54022 SPEC PROG PARTS & MATERIALS | 0 | 1,730 | 0 | 0 |
| 54099 PARTS AND MATERIALS | 3,500 | 2,300 | 3,500 | 3,500 |
| 54103 GASOLINE (VEHICLE) | 4,000 | 3,400 | 4,000 | 4,000 |
| 54118 OFFICE SUPPLIES | 1,500 | 1,300 | 1,500 | 1,500 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 0 | 0 | 0 |
| Materials and Supplies Total | 9,000 | 8,730 | 9,000 | 9,000 |

Costing Center Summary

Costing Center: BUILDING SAFETY

| | | | | | |
|--------------------------|--------------------------------|------------------|----------------|------------------|------------------|
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 15,416 | 10,416 | 23,448 | 22,000 |
| 59003 | ADVERTISING | 500 | 0 | 500 | 500 |
| 59048 | LUNCHEONS | 0 | 62 | 100 | 100 |
| 59059 | MEMBERSHIP | 800 | 893 | 700 | 800 |
| 59080 | FLEET EQUIP MAINTENANCE | 17,500 | 17,500 | 17,500 | 17,500 |
| 59138 | BUSINESS TRAVEL | 200 | 0 | 100 | 100 |
| 59139 | CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59207 | CASH OVER/SHORT | 0 | 0 | 0 | 0 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 18,951 | 18,951 | 14,161 | 16,951 |
| Other Total | | 53,367 | 47,822 | 56,509 | 57,951 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 1,020,169 | 953,495 | 1,022,431 | 1,044,251 |
| 51084 | OVERTIME SALARIES | 2,500 | 3,500 | 2,500 | 2,500 |
| 51183 | SPECIAL OP - SALARIES | 0 | 0 | 0 | 0 |
| 51185 | SPECIAL OP - OVERTIME | 0 | 733 | 0 | 0 |
| Salaries and Wages Total | | 1,022,669 | 957,728 | 1,024,931 | 1,046,751 |
| Utilities | | | | | |
| 53130 | TELEPHONE | 10,805 | 12,305 | 6,510 | 6,510 |
| Utilities Total | | 10,805 | 12,305 | 6,510 | 6,510 |
| Net Total | | (174,100) | 229,499 | (214,083) | (257,445) |

Costing Center Summary

Costing Center: HERITAGE ADMINISTRATION

Previous Costing Center: HERITAGE
ADMINISTRATION

Budget Year: 2020

Division: REGIONAL PLANNING &
DEVELOPMENT
SERVICES

Accounting Reference: 2557

Department: PLANNING

Approved: Yes

Stage: Council Approved

Manager: Ryan Nickel

Description:

This cost center is utilized to capture costs associated with heritage initiatives and heritage conservation, including Municipal Heritage Tax Credits as per By-Law No. 6740, Doors Open and the Plaques program.

Comments:

The City of Brandon has made a commitment to the development of heritage initiatives and policies for heritage conservation in the community through the endorsement of the Heritage Resources Management Plan, which is implemented by the Brandon Municipal Heritage Advisory Committee (MHAC). Staff serve as a resource to the committee to complete heritage assessments, process heritage permits, promote heritage incentives, and process municipal heritage designations.

This budget includes funding for a 16-week summer student to administer and deliver the Doors Open Brandon Heritage Tour and to research heritage opportunities and projects for the community.

Outlook:

The focus of 2020 will be to complete condition assessments on current municipal heritage sites, promote the updated heritage incentive by-law, encourage new heritage designations, and explore heritage conservation districts.

Costing Center Summary

Costing Center: HERITAGE ADMINISTRATION

| | | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | | |
| Conditional Government Transfers | | | | | |
| 43660 | PROVINCIAL OTHER | 2,000 | 1,250 | 2,000 | 2,000 |
| 44565 | FEDERAL OTHER | 4,800 | 4,600 | 4,800 | 4,800 |
| Conditional Government Transfers Total | | 6,800 | 5,850 | 6,800 | 6,800 |
| Income from Enterprises | | | | | |
| 49388 | ORGANIZATIONS/FOUNDATIONS | 1,500 | 1,750 | 1,500 | 1,500 |
| Income from Enterprises Total | | 1,500 | 1,750 | 1,500 | 1,500 |
| Other Income | | | | | |
| 42988 | MISCELLANEOUS REVENUE | 0 | 290 | 0 | 0 |
| 42999 | REVENUE | 0 | 29 | 0 | 0 |
| Other Income Total | | 0 | 319 | 0 | 0 |
| | | 8,300 | 7,919 | 8,300 | 8,300 |
| Expenditures | | | | | |
| Contract Services | | | | | |
| 52020 | PROFESSIONAL FEES | 300 | 0 | 150 | 150 |
| 52057 | SPEC PROG CONTRACTS | 1,350 | 1,557 | 1,350 | 1,350 |
| 52059 | SPEC PROG PRINTING | 1,850 | 1,096 | 1,650 | 1,650 |
| 52069 | PRINTING COSTS | 30 | 0 | 30 | 30 |
| Contract Services Total | | 3,530 | 2,653 | 3,180 | 3,180 |
| Materials and Supplies | | | | | |
| 54022 | SPEC PROG PARTS & MATERIALS | 450 | 545 | 450 | 450 |
| 54099 | PARTS AND MATERIALS | 200 | 100 | 1,235 | 200 |
| Materials and Supplies Total | | 650 | 645 | 1,685 | 650 |
| Other | | | | | |
| 59003 | ADVERTISING | 1,150 | 0 | 1,000 | 1,000 |
| 59025 | SPEC PROG ADVERTISING | 2,320 | 2,110 | 2,320 | 2,320 |
| 59027 | SPEC PROG LUNCHEONS | 700 | 457 | 700 | 700 |
| 59059 | MEMBERSHIP | 115 | 115 | 115 | 115 |
| 59157 | REGIONAL HERITAGE INITIATIVE | 1,672 | 1,672 | 1,672 | 1,672 |
| Other Total | | 5,957 | 4,354 | 5,807 | 5,807 |
| Salaries and Wages | | | | | |
| 51026 | INDEMNITY & HONORARIUM | | 0 | 0 | 0 |
| 51083 | REGULAR SALARIES | 12,104 | 7,293 | 12,530 | 12,530 |
| 51084 | OVERTIME SALARIES | 300 | 1,368 | 300 | 300 |
| Salaries and Wages Total | | 12,404 | 8,661 | 12,830 | 12,830 |

Costing Center Summary

Costing Center: HERITAGE ADMINISTRATION

| | | | | |
|------------------|-----------------|----------------|-----------------|-----------------|
| Utilities | | | | |
| 53130 TELEPHONE | 200 | 202 | 200 | 200 |
| Utilities Total | 200 | 202 | 200 | 200 |
| | 22,741 | 16,515 | 23,702 | 22,667 |
| Net Total | (14,441) | (8,596) | (15,402) | (14,367) |

Costing Center Summary

Costing Center: *PLANNING AND DEVELOPMENT*

Previous Costing Center: PLANNING AND DEVELOPMENT

Budget Year: 2020

Division: REGIONAL PLANNING & DEVELOPMENT SERVICES

Accounting Reference: 0273

Department: PLANNING

Approved: Yes

Stage: Council Approved

Manager: Ryan Nickel

Description:

This costing center highlights revenue generated by land use applications including development permits, conditional uses, variances, subdivisions, rezoning, and development plan amendment applications. Expenses associated with this cost center include salaries, benefits, and administrative costs. Also included in the expenses are the costs associated with planning projects and initiatives including public engagement.

Comments:

The City will provide planning services independent of the District in 2020 resulting in decreased miscellaneous revenue for administrative services to the District that are more than off-set by eliminating contributions to District operations. Increase in consulting fees to complete Pacific Avenue Functional Design, re-budgeted from \$65,000 in 2019 to \$115,000 for 2020 is the result of the project formerly being shared between planning and engineering in 2019 and now being fully funded through the planning costing centre.

Outlook:

Planning leads and implements long range and current planning functions that facilitate and manage growth and change in the community. Planning is committed to continuous process improvement that includes on-line applications systems and integrating planning and engineering functions. Engaging our customers and the community (through the Special Program Contracts line) is important in building trust and receiving feedback on how to manage and facilitate growth and change in the community.

Planning initiatives for 2020 will focus on implementing the industrial and downtown plans, and completing further planning to enable development in the southern and southeastern areas of the City. The flagship project is to start to engage the community and Council on a City Plan that will move Brandon forward as an autonomous planning authority independent of the former planning district.

Costing Center Summary

Costing Center: PLANNING AND DEVELOPMENT

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|-------------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 0 | 0 | 0 |
| Conditional Government Transfers Total | | 0 | 0 | 0 |
| Other Income | | | | |
| 42988 | MISCELLANEOUS REVENUE | 28,702 | 31,583 | 5,600 |
| Other Income Total | | 28,702 | 31,583 | 5,600 |
| Permits, Licenses and Fines | | | | |
| 42514 | TEMPORARY SIGN FEES | 2,170 | 2,170 | 2,070 |
| 42518 | VARIANCE | 9,711 | 8,850 | 9,700 |
| 42519 | CONDITIONAL USE APPLICATIONS | 11,447 | 9,850 | 12,000 |
| 42533 | SUBDIVISION APPLICATIONS | 5,720 | 4,060 | 5,000 |
| 42534 | SUBDIVISION LOT FEE | 29,700 | 23,475 | 15,000 |
| 42540 | SECONDARY PLAN AMENDMENTS | 0 | 2,000 | 2,000 |
| 42546 | DEVELOPMENT PERMITS | 40,614 | 69,114 | 55,000 |
| 42547 | URBAN DESIGN REVIEW | 0 | 0 | 0 |
| 45538 | ORDER ISSUANCE FEES | 1,000 | 0 | 1,000 |
| Permits, Licenses and Fines Total | | 100,362 | 119,519 | 101,807 |
| User Fees and Sales of Goods | | | | |
| 42517 | ZONING BYLAW AMENDMENTS | 8,400 | 14,000 | 20,000 |
| 42536 | DEVELOPMENT PLAN AMENDMENTS | 0 | 0 | 6,000 |
| 42537 | ZONING MEMORANDUMS | 6,701 | 6,651 | 6,500 |
| User Fees and Sales of Goods Total | | 15,101 | 20,651 | 32,500 |
| | | 144,165 | 171,753 | 131,660 |
| | | | | 139,870 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52019 | CONSULTING FEES | 65,000 | 35,000 | 138,100 |
| 52020 | PROFESSIONAL FEES | 500 | 300 | 500 |
| 52057 | SPEC PROG CONTRACTS | 10,000 | 0 | 10,000 |
| 52062 | SPEC PROG ROOM RENTAL EXPENSE | 0 | 192 | 0 |
| 52069 | PRINTING COSTS | 500 | 500 | 500 |
| 52172 | PLANNING DISTRICT BOARD | 80,000 | 62,532 | 11,250 |
| 52387 | BANK PROCESSING FEES | 20 | 40 | 40 |
| 52759 | SECURITY | 800 | 500 | 0 |
| Contract Services Total | | 156,820 | 99,064 | 160,390 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 1,500 | 2,654 | 1,500 |
| Equipment Purchases Total | | 1,500 | 2,654 | 1,500 |

Costing Center Summary

Costing Center: PLANNING AND DEVELOPMENT

| | | | | | |
|---|--------------------------------|------------------|------------------|------------------|------------------|
| Materials and Supplies | | | | | |
| 54022 | SPEC PROG PARTS & MATERIALS | 0 | 729 | 0 | 0 |
| 54099 | PARTS AND MATERIALS | 1,500 | 1,000 | 1,200 | 1,200 |
| 54103 | GASOLINE (VEHICLE) | 0 | 0 | 0 | 0 |
| 54118 | OFFICE SUPPLIES | 1,200 | 1,200 | 1,200 | 1,200 |
| 54136 | PLANNING COMMISSION | 500 | 350 | 0 | 0 |
| Materials and Supplies Total | | 3,200 | 3,279 | 2,400 | 2,400 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 14,310 | 14,310 | 15,247 | 15,500 |
| 59003 | ADVERTISING | 2,000 | 4,000 | 2,000 | 1,000 |
| 59025 | SPEC PROG ADVERTISING | 0 | 6,439 | 0 | 0 |
| 59048 | LUNCHEONS | 1,000 | 1,000 | 1,000 | 1,000 |
| 59059 | MEMBERSHIP | 2,481 | 2,433 | 3,071 | 3,100 |
| 59080 | FLEET EQUIP MAINTENANCE | 0 | 0 | 0 | 0 |
| 59138 | BUSINESS TRAVEL | 200 | 0 | 100 | 100 |
| 59139 | CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59283 | APPLICATION FEES | 0 | 0 | 13,000 | 17,000 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 0 | 0 | 0 | 0 |
| Other Total | | 19,991 | 28,182 | 34,418 | 37,700 |
| Reserve Appropriation | | | | | |
| 58509 | PLANNING RESERVE B/L | 0 | 30,000 | 0 | 0 |
| Reserve Appropriation Total | | 0 | 30,000 | 0 | 0 |
| Salaries and Wages | | | | | |
| 51026 | INDEMNITY & HONORARIUM | 3,250 | 3,572 | 0 | 0 |
| 51083 | REGULAR SALARIES | 572,527 | 600,857 | 665,849 | 714,690 |
| 51084 | OVERTIME SALARIES | 4,000 | 2,000 | 3,500 | 3,500 |
| 51185 | SPECIAL OP - OVERTIME | 0 | 1,140 | 0 | 0 |
| Salaries and Wages Total | | 579,777 | 607,569 | 669,349 | 718,190 |
| Transfers to/from Internal Accounts | | | | | |
| 59997 | TRANSFER FR RESERVES | 0 | 0 | (23,100) | 0 |
| Transfers to/from Internal Accounts Total | | 0 | 0 | (23,100) | 0 |
| Utilities | | | | | |
| 53130 | TELEPHONE | 1,570 | 1,870 | 1,258 | 1,258 |
| Utilities Total | | 1,570 | 1,870 | 1,258 | 1,258 |
| | | 762,858 | 772,618 | 846,215 | 837,088 |
| Net Total | | (618,693) | (600,865) | (714,555) | (697,218) |

Costing Center Summary

Costing Center: *PARKING LOTS*

Previous Costing Center: PARKING LOTS

Budget Year: 2020

Division: REGIONAL PLANNING &
DEVELOPMENT
SERVICES

Accounting Reference: 1056

Department: DEVELOPMENT
SERVICES - Property

Approved: Yes

Stage: Council Approved

Manager: Ryan Nickel

Description:

This cost center reflects the revenues and expenses relating to City owned parking lots in the downtown area.

Comments:

The City has 105 parking stalls available for monthly rental including 56 stalls that are under contracts (library, YFC, Prairie Oasis and BSD) and the 7th Street-000 Blk lot which is metered. Additional parking lot maintenance funds proposed for 2020 to improve 1201 Pacific Avenue parking lot as per resolution of City Council to implement downtown parking committee recommendations.

Outlook:

Continue operating and maintaining parking lots that are fully rented. Evaluate options for underutilized parking lots at 1201 Pacific Avenue and 329 10th Street.

Costing Center Summary

Costing Center: PARKING LOTS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 42242 7TH ST-000 BLK-METERED | 2,500 | 1,575 | 2,500 | 2,500 |
| 42687 PARKING STALLS | 45,877 | 46,113 | 52,800 | 52,800 |
| User Fees and Sales of Goods Total | 48,377 | 47,688 | 55,300 | 55,300 |
| | 48,377 | 47,688 | 55,300 | 55,300 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 8,500 | 9,500 | 9,895 | 9,895 |
| Contract Services Total | 8,500 | 9,500 | 9,895 | 9,895 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 3,000 | 1,186 | 10,000 | 5,000 |
| Materials and Supplies Total | 3,000 | 1,186 | 10,000 | 5,000 |
| Utilities | | | | |
| 53046 POWER | 1,475 | 1,600 | 1,530 | 1,530 |
| Utilities Total | 1,475 | 1,600 | 1,530 | 1,530 |
| | 12,975 | 12,286 | 21,425 | 16,425 |
| Net Total | 35,402 | 35,402 | 33,875 | 38,875 |

Costing Center Summary

Costing Center: *PROPERTY ADMINISTRATION*

Previous Costing Center: PROPERTY
ADMINISTRATION

Budget Year: 2020

Division: REGIONAL PLANNING &
DEVELOPMENT
SERVICES

Accounting Reference: 0272

Department: DEVELOPMENT
SERVICES - Property

Approved: Yes

Stage: Council Approved

Manager: Ryan Nickel

Description:

This cost center captures the administrative costs associated with the acquisition, management, leasing, and disposal of municipal properties. Expenses include general administrative costs, survey fees, appraisal fees, and land acquisition reserve appropriations. Revenues include leases of lands, encroachment agreements, and the sale of Municipally owned properties.

Comments:

The Library and Art Gallery grant expenses have been moved to the Community Grants cost center under Legislative Services.

The reserve appropriation to the municipal building reserve is equal to 50% of the proceeds from the lease of 2005 McGregor Avenue and \$30,415 annually from the lease improvement recovery payment for 638 Princess Avenue from the Brandon School Division.

The reserve appropriation to the ARM Building Reserve is equal to 50% of the lease payments received from the Brandon School Division.

The land acquisition allocation is requested to support a 10 year land acquisition plan for civic infrastructure projects including the Quail Ridge Extension and 8th Street Bridge connection

Outlook:

An expanded city property role with a real estate focus to more proactively sell, purchase and assemble land to meet Council priorities, including economic growth and infrastructure expansion.

Revenue from the sales of municipally owned properties is captured within this costing center. There is no plan, at this time, to market properties in 2020 and, as such, no revenue is budgeted.

Costing Center Summary

Costing Center: PROPERTY ADMINISTRATION

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Income from Enterprises | | | | |
| 49391 CAPITAL RES CONTRIBUTION | 0 | 0 | 0 | 0 |
| 49392 PARKS RES CONTRIBUTION | 0 | 0 | 0 | 0 |
| 49394 STORM SEWER RES CONTRIBUTION | 0 | 0 | 0 | 0 |
| Income from Enterprises Total | 0 | 0 | 0 | 0 |
| Other Income | | | | |
| 42988 MISCELLANEOUS REVENUE | 1,000 | 1,136 | 1,000 | 1,000 |
| 49380 LEASE IMPROVEMENT RECOVERIES | 30,415 | 30,415 | 30,415 | 30,415 |
| Other Income Total | 31,415 | 31,551 | 31,415 | 31,415 |
| Permits, Licenses and Fines | | | | |
| 42728 EASEMENTS & ENCROACHMENTS | 21,000 | 21,000 | 20,500 | 20,500 |
| Permits, Licenses and Fines Total | 21,000 | 21,000 | 20,500 | 20,500 |
| User Fees and Sales of Goods | | | | |
| 42468 ART GALLERY OF SW MANITOBA | 231,178 | 231,178 | 235,802 | 240,518 |
| 42704 638 PRINCESS AVE | 88,000 | 88,000 | 88,000 | 88,000 |
| 42732 100 BLACK STREET | 4,560 | 4,275 | 4,275 | 4,275 |
| 42733 WESTMAN COMMUNICATIONS GROUP | 554 | 554 | 565 | 577 |
| 42734 MASTERFEEDS RENTAL | 841 | 841 | 859 | 876 |
| 42737 COMMUNICATIONS CENTRE | 341,929 | 341,929 | 341,929 | 341,929 |
| 42738 1700 & 1710 PARK AVE | 14,602 | 14,602 | 15,698 | 16,793 |
| 42739 LAGOON PROPERTY | 4,030 | 4,550 | 4,550 | 4,550 |
| 42742 REGIONAL LIBRARY | 241,913 | 241,913 | 252,770 | 252,770 |
| 42744 WESTBRAN | 34,411 | 35,100 | 35,802 | 36,518 |
| 42746 CELL TOWER RENTAL | 5,547 | 5,547 | 5,547 | 5,755 |
| 42749 1820 PACIFIC AVE LEASE | 0 | 2,096 | 3,144 | 3,144 |
| 45367 DEVELOPMENT AGREEMENTS | 4,670 | 9,670 | 6,000 | 6,000 |
| 49166 LANE/STREET CLOSURES | 0 | 0 | 0 | 0 |
| 49371 LAND SALES | 0 | 957,000 | 0 | 0 |
| User Fees and Sales of Goods Total | 972,235 | 1,937,255 | 994,940 | 1,001,704 |
| | 1,024,650 | 1,989,806 | 1,046,855 | 1,053,619 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 33,745 | 33,745 | 5,145 | 5,145 |
| 52028 GENERAL INSURANCE | 0 | 7,306 | 9,537 | 9,823 |
| 52069 PRINTING COSTS | 41,051 | 0 | 0 | 0 |
| Contract Services Total | | 41,051 | 14,682 | 14,968 |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 0 | 0 | 0 | 0 |
| Debenture Debt Servicing Costs Total | | 0 | 0 | 0 |

Costing Center Summary

Costing Center: *PROPERTY ADMINISTRATION*

| | | | | | |
|---|--|------------------|------------------|----------------|----------------|
| Equipment Purchases | | 700 | | | |
| 54410 EQUIPMENT PURCHASES | | 700 | 663 | 0 | 0 |
| Equipment Purchases Total | | | 663 | 0 | 0 |
| Grants and Contributions | | 666986 | | | |
| 55458 REGIONAL LIBRARY | | 231,178 | 671,872 | 0 | 0 |
| 55477 ART GALLERY OF SW MANITOBA | | 898,164 | 231,178 | 0 | 0 |
| Grants and Contributions Total | | | 903,050 | 0 | 0 |
| Materials and Supplies | | 300 | | | |
| 54099 PARTS AND MATERIALS | | 0 | 350 | 300 | 300 |
| 54323 INSURANCE DEDUCTIBLE | | 300 | 0 | 0 | 0 |
| Materials and Supplies Total | | | 350 | 300 | 300 |
| Other | | 3450 | | | |
| 51141 PROFESSIONAL DEVELOPMENT | | 0 | 3,450 | 2,000 | 1,800 |
| 59003 ADVERTISING | | 600 | 1,360 | 680 | 680 |
| 59048 LUNCHEONS | | 200 | 0 | 100 | 100 |
| 59059 MEMBERSHIP | | 760 | 835 | 650 | 625 |
| 59128 PROPERTY TAXES | | 60,188 | 60,712 | 61,427 | 62,655 |
| 59139 CONFERENCE COSTS | | 0 | 0 | 0 | 0 |
| 59206 SURVEY FEES | | 10,000 | 10,000 | 15,000 | 15,000 |
| 59283 APPLICATION FEES | | 2,000 | 1,370 | 1,500 | 1,500 |
| 59507 LAND MAINTENANCE (PROPERTY) | | 500 | 0 | 0 | 0 |
| Other Total | | 77,698 | 77,727 | 81,357 | 82,360 |
| Reserve Appropriation | | | | | |
| 58504 MUNICIPAL BUILDING B/L 3653 | | 47,621 | 47,621 | 48,316 | 48,674 |
| 58520 CAPITAL DEVELOPMENT B/L 4976 | | 0 | 0 | 0 | 0 |
| 58521 CIVIC LAND ACQ B/L 5765 | | 0 | 97,000 | 55,000 | 55,000 |
| 58522 STORM SEWERS B/L 3835 | | 0 | 0 | 0 | 0 |
| 58537 PARKS RESERVE B/L | | 0 | 0 | 0 | 0 |
| 58542 RECREATION CENTRE B/L 4750 | | 0 | 860,000 | 0 | 0 |
| 58547 ARM BULDING RESERVE B/L 7215 | | 44,000 | 44,000 | 44,000 | 44,000 |
| Reserve Appropriation Total | | 91,621 | 1,048,621 | 147,316 | 147,674 |
| Salaries and Wages | | | | | |
| 51083 REGULAR SALARIES | | 215,882 | 202,220 | 208,505 | 208,505 |
| 51084 OVERTIME SALARIES | | 500 | 606 | 500 | 500 |
| Salaries and Wages Total | | 216,382 | 202,826 | 209,005 | 209,005 |
| Transfers to/from Internal Accounts | | | | | |
| 59997 TRANSFER FR RESERVES | | 0 | 0 | 0 | 0 |
| Transfers to/from Internal Accounts Total | | 0 | 0 | 0 | 0 |
| Utilities | | | | | |
| 53130 TELEPHONE | | 768 | 1,393 | 650 | 650 |
| Utilities Total | | 768 | 1,393 | 650 | 650 |
| | | 1,326,683 | 2,275,680 | 453,310 | 454,957 |
| Net Total | | (302,033) | (285,874) | 593,546 | 598,663 |

Costing Center Summary

Costing Center: BRANDON MUNICIPAL AIRPORT

Previous Costing Center: BRANDON MUNICIPAL AIRPORT

Budget Year: 2020

Division: TRANSPORTATION SERVICES - Airport

Accounting Reference: 1725

Department: AIRPORT

Approved: Yes

Stage: Council Approved

Manager: Carla Richardson

Description:

This account reflects the costs and revenues associated with air-side and ground-side operations of the Brandon Municipal Airport including requirements associated with meeting Transport Canada certification standards and supporting passenger air service. The Brandon Municipal Airport is heavily regulated by Civil Aviation Regulations and is audited annually by Transport Canada to ensure proper policies and procedures are being followed in order to maintain the airport certification for aerodromes.

Comments:

The Brandon Municipal Airport serves and builds community by providing and maintaining the infrastructure required to support and encourage air industry activity to the Westman area, including passenger air service, civil aviation, air training and the services that support these activities. By maintaining and improving this Civic asset, citizens and visitors to the Westman area enjoy the option to travel by air with WestJet.

For those who do not utilize the air service directly, a number of ancillary benefits are realized as well. These include increased business activity spurred by commercial air activity, availability of air ambulance services and increased economic activity related to noncommercial aviation activity.

Outlook:

In 2020 there has been a reallocation of salaries for the Transportation Analyst position. Previously this salary was allocated 100% in the Transit budget. It has now been evenly split between the Transit, Airport and Fleet sections. An increase to diesel was required due to increases for both fuel prices and the number of hours staff are utilizing diesel fueled equipment for snow clearing and lawn maintenance. Some revenue streams were lost in 2020 due to the Winnipeg Airport Authority not utilizing our training facility, and WestJet moving their airport ground equipment maintenance to the Brandon Flight Center. This was offset by projected increases to revenue generated from Landing Fees and Airport Improvement Fees.

Costing Center Summary

Costing Center: BRANDON MUNICIPAL AIRPORT

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 0 | 40,799 | 0 |
| 44500 | FEDERAL GOV'T | 0 | 55,552 | 0 |
| Conditional Government Transfers Total | | 0 | 96,351 | 0 |
| Other Income | | | | |
| 42365 | COMMISSION REVENUES | 2,000 | 9,044 | 7,000 |
| 42988 | MISCELLANEOUS REVENUE | 2,045 | 6,010 | 2,105 |
| 42994 | RECOVERIES OTHER | 40,000 | 16,797 | 0 |
| Other Income Total | | 44,045 | 31,851 | 9,105 |
| User Fees and Sales of Goods | | | | |
| 42194 | BUILDING RENTALS | 70,568 | 70,568 | 70,568 |
| 42304 | LANDINGS-OTHER | 25,460 | 20,460 | 25,452 |
| 42305 | CUSTOMS FEES - AIRPORT | 0 | 0 | 0 |
| 42314 | SNOW REMOVAL FEES | 8,690 | 8,690 | 8,689 |
| 42317 | LAND-INDUSTRIAL | 43,150 | 43,390 | 43,604 |
| 42321 | LAND-AGRICULTURAL | 18,418 | 13,429 | 13,429 |
| 42322 | TRAINING REVENUE | 7,200 | 0 | 0 |
| 42342 | MUSEUM USER FEE | 1,500 | 1,500 | 1,500 |
| 42469 | LANDINGS-AIRLINE | 64,746 | 64,746 | 85,698 |
| 42470 | AIRPORT IMPROVEMENT FEE | 280,790 | 270,790 | 370,113 |
| 42472 | TERMINAL FEES | 70,329 | 73,329 | 86,073 |
| 42473 | FUEL CONCESSION REVENUE | 4,896 | 4,896 | 5,043 |
| User Fees and Sales of Goods Total | | 595,747 | 571,798 | 710,169 |
| | | 639,792 | 700,000 | 719,274 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 | BOOT ALLOWANCE | 710 | 710 | 710 |
| 51123 | PROTECTIVE CLOTHING | 1,000 | 500 | 1,000 |
| 51124 | TOOL ALLOWANCE | 410 | 751 | 415 |
| 51285 | MEDICALS | 220 | 0 | 150 |
| Benefits Total | | 2,340 | 1,961 | 2,275 |
| Contract Services | | | | |
| 52015 | CONTRACTS | 106,000 | 89,300 | 117,608 |
| 52028 | GENERAL INSURANCE | 1,425 | 1,425 | 2,067 |
| 52029 | LIABILITY INSURANCE | 9,632 | 9,632 | 10,861 |
| 52032 | VEHICLE INSURANCE | 7,500 | 9,779 | 9,822 |
| 52054 | MAINT OF EQUIP EXT | 2,000 | 1,500 | 7,000 |
| Contract Services Total | | 126,557 | 111,636 | 147,357 |

Costing Center Summary

Costing Center: BRANDON MUNICIPAL AIRPORT

| | | | | | |
|---|--------------------------------|---------|---------|---------|---------|
| Debenture Debt Servicing Costs | | | | | |
| 57438 | DEBENTURE PRINCIPAL | 0 | 0 | 0 | 0 |
| 57439 | DEBENTURE INTEREST | 0 | 0 | 0 | 0 |
| Debenture Debt Servicing Costs Total | | 0 | 0 | 0 | 0 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 2,000 | 1,860 | 0 | 5,500 |
| Equipment Purchases Total | | 2,000 | 1,860 | 0 | 5,500 |
| Materials and Supplies | | | | | |
| 54022 | SPEC PROG PARTS & MATERIALS | 7,500 | 3,208 | 0 | 0 |
| 54052 | MAINT OF BUILD EXT | 8,000 | 6,000 | 8,000 | 8,240 |
| 54099 | PARTS AND MATERIALS | 25,000 | 15,000 | 25,000 | 25,000 |
| 54102 | PETROLEUM PRODUCTS | 2,500 | 4,000 | 2,100 | 2,163 |
| 54103 | GASOLINE (VEHICLE) | 6,800 | 7,516 | 7,500 | 7,725 |
| 54104 | DIESEL (VEHICLE) | 22,500 | 29,800 | 30,000 | 30,600 |
| 54106 | FUEL-TRAINING | 3,000 | 3,271 | 3,000 | 3,000 |
| 54107 | CHEMICALS | 25,000 | 11,957 | 15,000 | 15,000 |
| 54118 | OFFICE SUPPLIES | 500 | 500 | 500 | 500 |
| 54125 | DIESEL EXHAUST FLUID | 220 | 345 | 375 | 375 |
| 54323 | INSURANCE DEDUCTIBLE | 0 | 500 | 0 | 0 |
| Materials and Supplies Total | | 101,020 | 82,097 | 91,475 | 92,603 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 11,300 | 11,303 | 11,810 | 12,010 |
| 59003 | ADVERTISING | 3,664 | 2,914 | 3,164 | 3,764 |
| 59048 | LUNCHEONS | 0 | 171 | 200 | 200 |
| 59059 | MEMBERSHIP | 825 | 830 | 1,750 | 1,773 |
| 59080 | FLEET EQUIP MAINTENANCE | 8,000 | 8,000 | 6,200 | 6,200 |
| 59098 | SUBSCRIPTIONS | 0 | 512 | 0 | 0 |
| 59138 | BUSINESS TRAVEL | 0 | 0 | 0 | 0 |
| 59339 | EQUIPMENT MAINTENANCE | 23,000 | 29,000 | 27,500 | 27,950 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 24,651 | 24,651 | 23,104 | 27,655 |
| Other Total | | 71,440 | 77,381 | 73,728 | 79,552 |
| Reserve Appropriation | | | | | |
| 58507 | BDN MUNICIPAL AIRPORT B/L 6353 | 0 | 81,598 | 0 | 50,000 |
| 58535 | AIRPORT IMPROVEMENT B/L 7161 | 261,134 | 251,834 | 344,205 | 344,205 |
| Reserve Appropriation Total | | 261,134 | 333,432 | 344,205 | 394,205 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 550,020 | 491,881 | 608,216 | 608,529 |
| 51084 | OVERTIME SALARIES | 15,000 | 15,000 | 23,000 | 23,000 |
| 51090 | SHIFT DIFFERENTIAL | 2,200 | 2,500 | 2,600 | 2,600 |
| Salaries and Wages Total | | 567,220 | 509,381 | 633,816 | 634,129 |
| Transfers to/from Internal Accounts | | | | | |
| 59001 | SHOP RATE CHARGES | 4,000 | 2,638 | 4,100 | 4,100 |
| Transfers to/from Internal Accounts Total | | 4,000 | 2,638 | 4,100 | 4,100 |

Costing Center Summary

Costing Center: BRANDON MUNICIPAL AIRPORT

Utilities

| | | | | | |
|------------------|-------------|------------------|------------------|------------------|------------------|
| 53025 | HEAT | 0 | 0 | 0 | 0 |
| 53046 | POWER | 0 | 0 | 0 | 0 |
| 53130 | TELEPHONE | 5,471 | 5,221 | 5,341 | 5,591 |
| 53150 | WATER | 0 | 0 | 0 | 0 |
| 53295 | RADIO COSTS | 2,152 | 1,902 | 1,680 | 1,719 |
| Utilities Total | | 7,623 | 7,123 | 7,021 | 7,310 |
| | | 1,143,335 | 1,127,510 | 1,303,978 | 1,363,678 |
| Net Total | | (503,543) | (427,510) | (584,704) | (640,042) |

Costing Center Summary

Costing Center: 208 22ND ST N

Previous Costing Center: 208 22ND ST N

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0805

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This is a 2400 sq. ft. single storey wood frame structure built on grade, located at 208 22nd Street North.

Comments:

This building is unoccupied and used as storage for Parks seasonal equipment (picnic tables).

Outlook:

Costing Center Summary

Costing Center: 208 22ND ST N

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52028 GENERAL INSURANCE | 153 | 153 | 201 | 207 |
| Contract Services Total | 153 | 153 | 201 | 207 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 0 | 0 | 0 | 0 |
| Materials and Supplies Total | 0 | 0 | 0 | 0 |
| Utilities | | | | |
| 53046 POWER | 1,300 | 1,300 | 1,300 | 1,300 |
| 53150 WATER | 0 | 0 | 0 | 0 |
| Utilities Total | 1,300 | 1,300 | 1,300 | 1,300 |
| | 1,453 | 1,453 | 1,501 | 1,507 |
| Net Total | (1,453) | (1,453) | (1,501) | (1,507) |

Costing Center Summary

Costing Center: AIRPORT BUILDINGS

Previous Costing Center: AIRPORT BUILDINGS

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0804

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center captures the maintenance and utility costs associated with the buildings at the Brandon Municipal Airport including the main terminal building, the maintenance garage/fire hall, sweeper shed, sand shed and Field Electrical Centre (FEC).

The buildings are located at the Brandon Municipal Airport, 405 Agnew Drive.

Prior to 2019 the costs associated with these buildings were included in the Airport cost center.

Comments:

The main terminal building was originally constructed in 1970 and recently underwent a rehabilitation and expansion to meet the needs of commercial air service at the airport. Completed in 2017, the terminal building is 1371 m² (14757 sq ft). The maintenance garage was built pre 1959 and renovated in 1981/92 and is 409 m² (4400 sq feet). The sweeper shed was built in 1982 and is 167 m² (1800 sq ft) and the sand shed was built in 1986 and is 133 m² (1430 sq ft.). The field electrical centre (FEC) was constructed in 1988/89 and is 84 m² (900 sq ft)

Terminal building is used to support commercial air service and is occupied by commercial air carrier staff, a rental car agency, passenger screening staff, ground servicing crew and the airport manager. The maintenance garage is used to store and maintain airport vehicles and heavy equipment; it is occupied by the airport chargehand and the equipment operators. The sweeper shed is used to store the tandem, runway sweeper and de-ice truck. The sand shed is used to store sand and chemical for runway maintenance. The field electrical centre houses all of the electrical equipment for the airfield lighting system and the backup generator for airport emergency power.

This cost center also includes debt servicing principal and interest costs for the Terminal Redevelopment Project, which is a seventeen (17) year debenture expiring in 2034.

Outlook:

Construction of a new maintenance garage of approximately 10,000 sq. feet was started in the fall 2019 and will be completed in 2020.

Costing Center Summary

Costing Center: AIRPORT BUILDINGS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 42,122 | 44,590 | 49,000 | 49,678 |
| 52028 GENERAL INSURANCE | 6,739 | 6,739 | 8,711 | 8,972 |
| Contract Services Total | 48,861 | 51,329 | 57,711 | 58,650 |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 214,468 | 214,468 | 223,583 | 233,085 |
| 57439 DEBENTURE INTEREST | 202,958 | 202,958 | 193,843 | 184,341 |
| Debenture Debt Servicing Costs Total | 417,426 | 417,426 | 417,425 | 417,425 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 15,000 | 1,932 | 3,500 | 3,500 |
| Materials and Supplies Total | 15,000 | 1,932 | 3,500 | 3,500 |
| Utilities | | | | |
| 53025 HEAT | 16,100 | 20,800 | 21,000 | 21,000 |
| 53046 POWER | 36,500 | 37,025 | 36,100 | 36,100 |
| 53130 TELEPHONE | 400 | 0 | 0 | 0 |
| 53150 WATER | 6,708 | 7,458 | 7,500 | 7,500 |
| Utilities Total | 59,708 | 65,283 | 64,600 | 64,600 |
| | 540,995 | 535,970 | 543,236 | 544,176 |
| Net Total | (540,995) | (535,970) | (543,236) | (544,176) |

Costing Center Summary

Costing Center: BLDG & STRUCT SUPERVISION

Previous Costing Center: BLDG & STRUCT
SUPERVISION

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 5605

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center is for the administrative costs of the Building and Traffic Section of the Operations Division.

Comments:

The Building Maintenance section provides maintenance for various buildings throughout the City of Brandon. Overtime charges to this account relate to after hours call outs for events such as building security alarms, traffic lights and signs down.

Outlook:

Costing Center Summary

Costing Center: BLDG & STRUCT SUPERVISION

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|--------------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 | BOOT ALLOWANCE | 1,076 | 977 | 1,147 |
| 51123 | PROTECTIVE CLOTHING | 500 | 700 | 600 |
| 51285 | MEDICALS | 140 | 140 | 140 |
| Benefits Total | | 1,716 | 1,817 | 1,887 |
| Contract Services | | | | |
| 52015 | CONTRACTS | 1,020 | 2,020 | 26,020 |
| 52028 | GENERAL INSURANCE | 7 | 7 | 9 |
| Contract Services Total | | 1,027 | 2,027 | 26,029 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 17,000 | 10,000 | 7,000 |
| Equipment Purchases Total | | 17,000 | 10,000 | 7,000 |
| Materials and Supplies | | | | |
| 54099 | PARTS AND MATERIALS | 1,500 | 1,246 | 1,500 |
| 54103 | GASOLINE (VEHICLE) | 10,500 | 8,700 | 9,500 |
| 54104 | DIESEL (VEHICLE) | 7,700 | 4,700 | 4,700 |
| 54125 | DIESEL EXHAUST FLUID | 0 | 25 | 30 |
| 54323 | INSURANCE DEDUCTIBLE | 0 | 0 | 0 |
| Materials and Supplies Total | | 19,700 | 14,671 | 15,730 |
| Other | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 0 | 50 | 155 |
| 59080 | FLEET EQUIP MAINTENANCE | 32,200 | 32,200 | 28,700 |
| 59248 | DISPOSAL SITE CHARGE | 0 | 204 | 0 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 32,713 | 32,713 | 28,667 |
| Other Total | | 64,913 | 65,167 | 57,522 |
| Salaries and Wages | | | | |
| 51083 | REGULAR SALARIES | 712,043 | 601,304 | 714,913 |
| 51084 | OVERTIME SALARIES | 12,000 | 23,000 | 12,000 |
| 51090 | SHIFT DIFFERENTIAL | 0 | 0 | 0 |
| Salaries and Wages Total | | 724,043 | 624,304 | 726,913 |
| Utilities | | | | |
| 53130 | TELEPHONE | 3,243 | 2,769 | 3,376 |
| 53295 | RADIO COSTS | 324 | 324 | 70 |
| Utilities Total | | 3,567 | 3,093 | 3,446 |
| | | 831,966 | 721,079 | 838,527 |
| Net Total | | (831,966) | (721,079) | (838,527) |

Costing Center Summary

Costing Center: CIVIC ADMIN BUILDING - 410 9th STREET

Previous Costing Center: CIVIC ADMIN BUILDING -
410 9th STREET

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0047

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This account covers costs related to the operation and maintenance of the Civic Administration Building located at 410 - 9th Street.

Comments:

The City Manager, Mayor, and City Clerk offices, Human Resources, Finance, Economic Development and Information Technology operate from this location.

A building condition assessment will take place in 2020 which will identify areas that need repair or maintenance.

Outlook:

A multi year tender is being prepared for building condition assessments and this building is scheduled for completion by the spring of 2020.

Costing Center Summary

Costing Center: CIVIC ADMIN BUILDING - 410 9th STREET

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|-------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 67,987 | 72,646 | 68,026 | 69,816 |
| 52028 GENERAL INSURANCE | 4,739 | 4,739 | 6,114 | 6,297 |
| Contract Services Total | 72,726 | 77,385 | 74,140 | 76,113 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 2,750 | 0 |
| Equipment Purchases Total | 0 | 0 | 2,750 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 11,500 | 9,457 | 15,500 | 11,500 |
| Materials and Supplies Total | 11,500 | 9,457 | 15,500 | 11,500 |
| Reserve Appropriation | | | | |
| 58536 MUNICIPAL BLDG MAINT B/L 4368 | 35,000 | 35,000 | 150,000 | 50,000 |
| Reserve Appropriation Total | 35,000 | 35,000 | 150,000 | 50,000 |
| Utilities | | | | |
| 53025 HEAT | 25,240 | 27,740 | 28,000 | 28,000 |
| 53046 POWER | 75,550 | 75,550 | 76,000 | 76,000 |
| 53150 WATER | 6,636 | 6,636 | 6,700 | 6,700 |
| Utilities Total | 107,426 | 109,926 | 110,700 | 110,700 |
| | 226,652 | 231,768 | 353,090 | 248,313 |
| Net Total | (226,652) | (231,768) | (353,090) | (248,313) |

Costing Center Summary

Costing Center: CIVIC COMPLEX (A. R. MCDIARMID BUILDING)

Previous Costing Center: CIVIC COMPLEX (A. R. MCDIARMID BUILDING)

Budget Year: 2020

Division: GENERAL GOVERNMENT SERVICES

Accounting Reference: 0802

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center covers costs related to the operations and maintenance of the civic complex located at 638 Princess Avenue.

Comments:

This building was constructed in 1966 and renovated in 2014 to meet the operating needs of the City. The main floor is approximately 60,000 sq. feet and is occupied by Development Services (Engineering, Planning & Building Safety, Property), Risk & Emergency Management, Recreation Hub East and a Youth Center. The lower level has a backup site for 911 Services and storage.

The City has a 10 year agreement to lease space in the basement to the Brandon School Division, which expires June 30, 2027.

Outlook:

A multi year tender is being prepared for building condition assessments and this building is scheduled for completion by the fall of 2020.

Costing Center Summary

Costing Center: CIVIC COMPLEX (A. R. MCDIARMID BUILDING)

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 71,872 | 207,607 | 72,847 | 73,782 |
| 52028 GENERAL INSURANCE | 3,187 | 3,187 | 3,866 | 3,982 |
| Contract Services Total | 75,059 | 210,794 | 76,713 | 77,764 |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 166,184 | 166,184 | 171,170 | 176,305 |
| 57439 DEBENTURE INTEREST | 44,333 | 44,333 | 39,347 | 34,212 |
| Debenture Debt Servicing Costs Total | 210,517 | 210,517 | 210,517 | 210,517 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 8,000 | 7,653 | 5,000 | 5,000 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 5,000 | 0 | 0 |
| Materials and Supplies Total | 8,000 | 12,653 | 5,000 | 5,000 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 187 | 0 | 0 |
| Transfers to/from Internal Accounts Total | 0 | 187 | 0 | 0 |
| Utilities | | | | |
| 53046 POWER | 74,112 | 74,112 | 73,000 | 73,000 |
| 53130 TELEPHONE | 350 | 350 | 350 | 350 |
| 53150 WATER | 1,686 | 1,786 | 1,800 | 1,800 |
| Utilities Total | 76,148 | 76,248 | 75,150 | 75,150 |
| | 369,724 | 510,399 | 367,379 | 368,431 |
| Net Total | (369,724) | (510,399) | (367,379) | (368,431) |

Costing Center Summary

Costing Center: CIVIC SERVICES COMPLEX - 900 RICHMOND AVENUE

Previous Costing Center: CIVIC SERVICES
COMPLEX - 900
RICHMOND AVENUE
Division: GENERAL GOVERNMENT
SERVICES

Budget Year: 2020

Accounting Reference: 0136

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This account covers the operating and maintenance costs of the building at 900 Richmond Avenue East and the salt shed/sand storage building. The internal recovery is funded through the garage and is reflected in the rates charged by the garage.

Comments:

This building was built in 1987.

Outlook:

A multi year tender is being prepared for building condition assessments and this building is scheduled for completion by the spring of 2020.

Costing Center Summary

Costing Center: CIVIC SERVICES COMPLEX - 900 RICHMOND AVENUE

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 29,003 | 32,479 | 29,043 | 29,825 |
| 52028 GENERAL INSURANCE | 6,070 | 6,070 | 7,931 | 8,169 |
| Contract Services Total | 35,073 | 38,549 | 36,974 | 37,994 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 0 | 0 |
| Equipment Purchases Total | 0 | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 11,000 | 11,524 | 14,000 | 11,000 |
| Materials and Supplies Total | 11,000 | 11,524 | 14,000 | 11,000 |
| Reserve Appropriation | | | | |
| 58533 CIVIC SERVICES COMPLEX B/L5655 | 0 | 0 | 75,000 | 75,000 |
| Reserve Appropriation Total | 0 | 0 | 75,000 | 75,000 |
| Transfers to/from Internal Accounts | | | | |
| 59334 INTERNAL CHARGES | (214,537) | (214,537) | (224,574) | (222,594) |
| Transfers to/from Internal Accounts Total | (214,537) | (214,537) | (224,574) | (222,594) |
| Utilities | | | | |
| 53025 HEAT | 24,555 | 26,205 | 25,500 | 25,500 |
| 53046 POWER | 58,215 | 58,715 | 59,000 | 59,000 |
| 53130 TELEPHONE | 350 | 350 | 350 | 350 |
| 53150 WATER | 10,344 | 13,744 | 13,750 | 13,750 |
| Utilities Total | 93,464 | 99,014 | 98,600 | 98,600 |
| | (75,000) | (65,450) | (0) | (0) |
| Net Total | 75,000 | 65,450 | (0) | 0 |

Costing Center Summary

Costing Center: DALY HOUSE MUSEUM

Previous Costing Center: DALY HOUSE MUSEUM

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 4062

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This account covers maintenance to the Daly House Museum per the agreement with the Museum. The museum has approximately 2,180 square feet per floor with two and a half floors.

Comments:

Outlook:

Costing Center Summary

Costing Center: DALY HOUSE MUSEUM

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 0 | 0 | 0 | 0 |
| Conditional Government Transfers Total | 0 | 0 | 0 | 0 |
| | 0 | 0 | 0 | 0 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 16 | 1,293 | 1,266 | 1,266 |
| 52028 GENERAL INSURANCE | 244 | 244 | 322 | 332 |
| Contract Services Total | 260 | 1,537 | 1,588 | 1,598 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,200 | 1,253 | 800 | 800 |
| Materials and Supplies Total | 1,200 | 1,253 | 800 | 800 |
| | 1,460 | 2,790 | 2,388 | 2,398 |
| Net Total | (1,460) | (2,790) | (2,388) | (2,398) |

Costing Center Summary

Costing Center: FIRE STATION - 13TH STREET

Previous Costing Center: FIRE STATION - 13TH STREET

Budget Year: 2020

Division: GENERAL GOVERNMENT SERVICES

Accounting Reference: 0812

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center covers maintenance for Fire Station #2 located at 13th Street & Queens Avenue.

Comments:

#2 Fire Hall is a single storey block wall constructed building with a flat tar and gravel roof. It was built in the early to mid 1980's and houses an equipment storage bay as well as living area. There is also a second storage garage behind the main building.

Outlook:

A 3 year building condition assessment plan is in the process and this building is to be done by the fall of 2021.

Costing Center Summary

Costing Center: FIRE STATION - 13TH STREET

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 26 | 1,106 | 1,026 | 1,026 |
| 52028 GENERAL INSURANCE | 621 | 621 | 813 | 838 |
| Contract Services Total | 647 | 1,727 | 1,839 | 1,864 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 3,000 | 2,170 | 2,000 | 2,000 |
| Materials and Supplies Total | 3,000 | 2,170 | 2,000 | 2,000 |
| Utilities | | | | |
| 53025 HEAT | 6,470 | 6,470 | 6,100 | 6,100 |
| 53046 POWER | 8,060 | 8,060 | 8,000 | 8,000 |
| 53150 WATER | 1,400 | 1,150 | 1,200 | 1,200 |
| Utilities Total | 15,930 | 15,680 | 15,300 | 15,300 |
| | 19,577 | 19,577 | 19,139 | 19,164 |
| Net Total | (19,577) | (19,577) | (19,139) | (19,164) |

Costing Center Summary

Costing Center: FIRE STATION - 19TH STREET NORTH

Previous Costing Center: FIRE STATION - 19TH STREET NORTH

Budget Year: 2020

Division: GENERAL GOVERNMENT SERVICES

Accounting Reference: 0806

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center covers maintenance costs for #1 Fire Hall located at 120 19th Street North.

Comments:

#1 Fire Hall opened in 2010. This cost centre includes the debt servicing principal and interest costs which is a nineteen (19) year debenture expiring in 2030.

Outlook:

A 3 year building condition assessment plan is in the process and this building will be done by the fall of 2021.

Costing Center Summary

Costing Center: FIRE STATION - 19TH STREET NORTH

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 | CONTRACTS | 11,952 | 23,711 | 14,186 |
| 52028 | GENERAL INSURANCE | 5,593 | 5,593 | 7,553 |
| Contract Services Total | | 17,545 | 29,304 | 21,870 |
| Debenture Debt Servicing Costs | | | | |
| 57438 | DEBENTURE PRINCIPAL | 456,188 | 456,188 | 502,181 |
| 57439 | DEBENTURE INTEREST | 355,601 | 355,601 | 309,608 |
| Debenture Debt Servicing Costs Total | | 811,789 | 811,789 | 811,789 |
| Materials and Supplies | | | | |
| 54099 | PARTS AND MATERIALS | 6,900 | 7,587 | 6,900 |
| Materials and Supplies Total | | 6,900 | 7,587 | 6,900 |
| Utilities | | | | |
| 53025 | HEAT | 57,060 | 60,060 | 61,000 |
| 53150 | WATER | 4,074 | 4,074 | 4,100 |
| Utilities Total | | 61,134 | 64,134 | 65,100 |
| Net Total | | (897,368) | (912,814) | (905,307) |

Costing Center Summary

Costing Center: LIBRARY/ARTS BUILDING

Previous Costing Center: LIBRARY/ARTS BUILDING

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0808

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This account covers maintenance of the Library/Arts building at 716 Rosser Avenue.

Comments:

This building is a wood structure with a flat tar and gravel roof, 2 storeys and lower level. The building was fully renovated in 2003 and houses the Art Gallery on the second level and the Regional Library on the main floor and lower level.

Outlook:

In 2017 a building assessment was done. From the report, several issues have been identified and repairs/replacements are scheduled to be completed by 2027.

Costing Center Summary

Costing Center: LIBRARY/ARTS BUILDING

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 22,578 | 30,730 | 23,599 | 23,606 |
| 52028 GENERAL INSURANCE | 3,346 | 3,346 | 4,387 | 4,518 |
| Contract Services Total | 25,924 | 34,076 | 27,986 | 28,124 |
| Debenture Debt Servicing Costs | | | | |
| 57438 DEBENTURE PRINCIPAL | 0 | 0 | 0 | 0 |
| Debenture Debt Servicing Costs Total | 0 | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 8,000 | 5,458 | 6,200 | 6,200 |
| Materials and Supplies Total | 8,000 | 5,458 | 6,200 | 6,200 |
| Reserve Appropriation | | | | |
| 58526 LIBRARY/ARTS MAINT B/L 5259 | 50,000 | 50,000 | 50,000 | 50,000 |
| Reserve Appropriation Total | 50,000 | 50,000 | 50,000 | 50,000 |
| Utilities | | | | |
| 53025 HEAT | 11,400 | 12,460 | 11,500 | 11,500 |
| 53046 POWER | 55,074 | 57,974 | 58,000 | 58,000 |
| 53130 TELEPHONE | 1,704 | 1,857 | 1,704 | 1,704 |
| 53150 WATER | 1,676 | 1,676 | 1,700 | 1,700 |
| Utilities Total | 69,854 | 73,967 | 72,904 | 72,904 |
| | 153,778 | 163,501 | 157,090 | 157,228 |
| Net Total | (153,778) | (163,501) | (157,090) | (157,228) |

Costing Center Summary

Costing Center: *PARKS BUILDINGS*

Previous Costing Center: PARKS BUILDINGS

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0152

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center captures the operating costs of the parks complex at 2020 McGregor Avenue. The building houses a garage area, administrative offices, and several green houses.

Comments:

The parks complex was built in 1990.

Outlook:

A multi year tender is being prepared for building condition assessments and this building is scheduled for completion by the spring of 2020. The fencing for the East side of 20th Street will be installed in 2020.

Costing Center Summary

Costing Center: PARKS BUILDINGS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Capital Contribution | | | | |
| 10300 CAPITAL PROJECTS | 0 | 0 | 40,000 | 0 |
| Capital Contribution Total | 0 | 0 | 40,000 | 0 |
| Contract Services | | | | |
| 52015 CONTRACTS | 8,851 | 7,459 | 9,002 | 9,156 |
| 52028 GENERAL INSURANCE | 2,691 | 2,691 | 4,359 | 4,490 |
| Contract Services Total | 11,542 | 10,150 | 13,361 | 13,646 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 2,500 | 2,951 | 2,500 | 2,500 |
| Materials and Supplies Total | 2,500 | 2,951 | 2,500 | 2,500 |
| Utilities | | | | |
| 53025 HEAT | 14,610 | 15,110 | 14,775 | 14,775 |
| 53150 WATER | 5,198 | 8,348 | 8,500 | 8,500 |
| Utilities Total | 19,808 | 23,458 | 23,275 | 23,275 |
| | 33,850 | 36,559 | 79,136 | 39,421 |
| Net Total | (33,850) | (36,559) | (79,136) | (39,421) |

Costing Center Summary

Costing Center: POLICE STATION - VICTORIA AVE

Previous Costing Center: POLICE STATION -
VICTORIA AVE

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0085

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center is for the maintenance costs for the Police Station at 1020 Victoria Avenue.

Comments:

This cost centre includes the debt servicing principal and interest costs for the construction of this facility, which is an eighteen (18) year debenture expiring in 2030.

Outlook:

A 3 year building condition assessment plan is in the process and this building is to be done by the fall of 2021.

Costing Center Summary

Costing Center: POLICE STATION - VICTORIA AVE

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget | |
|---|----------------------------|--------------------------|----------------------------|----------------------------|--------------------|
| Expenditures | | | | | |
| Contract Services | | | | | |
| 52015 | CONTRACTS | 60,643 | 62,405 | 61,753 | 62,886 |
| 52028 | GENERAL INSURANCE | 5,597 | 5,597 | 7,336 | 7,556 |
| Contract Services Total | | 66,240 | 68,002 | 69,089 | 70,442 |
| Debenture Debt Servicing Costs | | | | | |
| 57438 | DEBENTURE PRINCIPAL | 630,107 | 630,107 | 658,462 | 688,092 |
| 57439 | DEBENTURE INTEREST | 438,480 | 438,480 | 410,125 | 380,494 |
| Debenture Debt Servicing Costs Total | | 1,068,587 | 1,068,587 | 1,068,587 | 1,068,586 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 18,500 | 16,738 | 19,100 | 16,000 |
| Materials and Supplies Total | | 18,500 | 16,738 | 19,100 | 16,000 |
| Transfers to/from Internal Accounts | | | | | |
| 59001 | SHOP RATE CHARGES | 0 | 117 | 0 | 0 |
| Transfers to/from Internal Accounts Total | | 0 | 117 | 0 | 0 |
| Utilities | | | | | |
| 53046 | POWER | 82,743 | 85,743 | 83,000 | 83,000 |
| 53150 | WATER | 2,210 | 2,210 | 2,200 | 2,200 |
| Utilities Total | | 84,953 | 87,953 | 85,200 | 85,200 |
| | | 1,238,280 | 1,241,397 | 1,241,976 | 1,240,228 |
| Net Total | | (1,238,280) | (1,241,397) | (1,241,976) | (1,240,228) |

Costing Center Summary

Costing Center: STORAGE GARAGE

Previous Costing Center: STORAGE GARAGE

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0139

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center is for the operation and maintenance of the storage garage located at 900 Richmond Avenue East. The building is used to house equipment owned by Fleet Services, as well as for the Meter Repair Shop. An internal recovery is funded through the garage and the utility.

Comments:

This building is approximately 15,000 square feet (250 x 60).

Outlook:

Costing Center Summary

Costing Center: STORAGE GARAGE

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 778 | 800 | 800 |
| Contract Services Total | 0 | 778 | 800 | 800 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 2,000 | 215 | 2,000 | 2,000 |
| Materials and Supplies Total | 2,000 | 215 | 2,000 | 2,000 |
| Transfers to/from Internal Accounts | | | | |
| 59334 INTERNAL CHARGES | (11,298) | (11,298) | (11,600) | (11,600) |
| Transfers to/from Internal Accounts Total | (11,298) | (11,298) | (11,600) | (11,600) |
| Utilities | | | | |
| 53025 HEAT | 8,140 | 8,140 | 7,600 | 7,600 |
| 53150 WATER | 1,158 | 1,158 | 1,200 | 1,200 |
| Utilities Total | 9,298 | 9,298 | 8,800 | 8,800 |
| | 0 | (1,007) | 0 | 0 |
| Net Total | 0 | 1,007 | 0 | 0 |

Costing Center Summary

Costing Center: STREET LIGHTS

Previous Costing Center: STREET LIGHTS

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0183

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center is for the costs associated with the maintenance and power consumption of the street lighting systems, Christmas decorations, Riverbank walk lighting, and downtown nostalgia lighting.

Comments:

Manitoba Hydro looks after lamp replacements and upgrades to the street lights.
A number of Christmas light decorations will be expanded at the skating oval.

Outlook:

As the City continues to expand budget increases will be required in relation to physical expansion.

Costing Center Summary

Costing Center: STREET LIGHTS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 15,000 | 8,751 | 10,000 | 10,000 |
| Contract Services Total | 15,000 | 8,751 | 10,000 | 10,000 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 5,280 | 0 | 0 |
| Equipment Purchases Total | 0 | 5,280 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 21,500 | 2,469 | 11,500 | 11,500 |
| Materials and Supplies Total | 21,500 | 2,469 | 11,500 | 11,500 |
| Utilities | | | | |
| 53046 POWER | 894,822 | 882,822 | 918,035 | 929,510 |
| Utilities Total | 894,822 | 882,822 | 918,035 | 929,510 |
| | 931,322 | 899,322 | 939,535 | 951,010 |
| Net Total | (931,322) | (899,322) | (939,535) | (951,010) |

Costing Center Summary

Costing Center: TEST LAB BUILDING

Previous Costing Center: TEST LAB BUILDING

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0801

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center is for the operation and maintenance of the Test Laboratory structure located at the Civic Services Complex.

Comments:

The test lab is used by the Engineering Department for testing of soils, asphalt and concrete. It is a single storey wood frame structure, approximately 2,000 square feet, with a stucco finish and asphalt shingled roof. The construction date of this building is unknown.

Outlook:

Costing Center Summary

Costing Center: TEST LAB BUILDING

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|-------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 502 | 568 | 505 | 510 |
| Contract Services Total | 502 | 568 | 505 | 510 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 200 | 53 | 200 | 200 |
| Materials and Supplies Total | 200 | 53 | 200 | 200 |
| Utilities | | | | |
| 53025 HEAT | 829 | 829 | 859 | 859 |
| 53150 WATER | 168 | 168 | 170 | 170 |
| Utilities Total | 997 | 997 | 1,029 | 1,029 |
| | 1,699 | 1,618 | 1,734 | 1,739 |
| Net Total | (1,699) | (1,618) | (1,734) | (1,739) |

Costing Center Summary

Costing Center: TRAFFIC SIGNALS

Previous Costing Center: TRAFFIC SIGNALS

Budget Year: 2020

Division: GENERAL GOVERNMENT
SERVICES

Accounting Reference: 0190

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center is for the maintenance and upgrading of all traffic signals within the jurisdiction and traffic signs throughout the City.

Comments:

There are maintenance agreements with the 2 railways which have crossings within City boundaries.

With the effects of the weather and salt on the City's aging light standards, there is a need for a pole replacement program. In the fall of 2019 25 poles were purchased and will be replaced in the spring of 2020 in the downtown area, where light poles are in worst condition.

Outlook:

The department will continue to replace light poles throughout the city with the intention to replace 25 poles every second year.

Costing Center Summary

Costing Center: TRAFFIC SIGNALS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42994 RECOVERIES OTHER | 1,500 | 12,246 | 9,000 | 9,000 |
| Other Income Total | 1,500 | 12,246 | 9,000 | 9,000 |
| | 1,500 | 12,246 | 9,000 | 9,000 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 24,515 | 26,207 | 27,287 | 27,287 |
| Contract Services Total | 24,515 | 26,207 | 27,287 | 27,287 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 81,000 | 79,539 | 55,000 | 75,000 |
| Materials and Supplies Total | 81,000 | 79,539 | 55,000 | 75,000 |
| Other | | | | |
| 59014 WORK ORDERS | 0 | 0 | 0 | 0 |
| Other Total | 0 | 0 | 0 | 0 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 0 | 0 | 0 |
| Transfers to/from Internal Accounts Total | 0 | 0 | 0 | 0 |
| | 105,515 | 105,746 | 82,287 | 102,287 |
| Net Total | (104,015) | (93,500) | (73,287) | (93,287) |

Costing Center Summary

Costing Center: TRANSIT COMFORT STATION

Previous Costing Center: TRANSIT COMFORT STATION

Budget Year: 2020

Division: GENERAL GOVERNMENT SERVICES

Accounting Reference: 0507

Department: BUILDING MAINTENANCE

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center is for the operating and maintenance costs of the downtown Transit Comfort Station located at the 8th street bus mall.

Comments:

Funding approval has been received under the Public Transit Infrastructure Fund (PTIF) for the renovation of this building and to relocate the downtown Transit Information Center to this building. The renovations started in August 2019 and will be completed March 2020.

Outlook:

Costing Center Summary

Costing Center: TRANSIT COMFORT STATION

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 3,878 | 2,639 | 3,956 | 4,035 |
| Contract Services Total | 3,878 | 2,639 | 3,956 | 4,035 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 1,200 | 869 | 1,200 | 1,200 |
| Materials and Supplies Total | 1,200 | 869 | 1,200 | 1,200 |
| Utilities | | | | |
| 53046 POWER | 3,301 | 3,301 | 3,420 | 3,543 |
| 53150 WATER | 650 | 930 | 1,000 | 1,000 |
| Utilities Total | 3,951 | 4,231 | 4,420 | 4,543 |
| | 9,029 | 7,739 | 9,576 | 9,778 |
| Net Total | (9,029) | (7,739) | (9,576) | (9,778) |

Costing Center Summary

Costing Center: FIRE DEPT VEHICLES

Previous Costing Center: FIRE DEPT VEHICLES

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 4066

Department: FLEET SERVICES

Approved: Yes

Stage: Council Approved

Manager: Carla Richardson

Description:

The Fire Department Vehicles cost center covers the maintenance and repairs of all vehicles and equipment owned by the City for use by the Fire Department. The maintenance charges are then allocated to the Fire operating budget.

Comments:

There are eighteen vehicles and equipment contained within this cost center providing a number of different functions. This cost center includes firefighting equipment such as tankers, pumpers and rescue units as well as, support vehicles such as trailers and prevention vans.

An electronic software system is used to track preventative maintenance schedules, repairs and warranty information. This ensures that all vehicles and equipment are well maintained so that they perform when required, and retain maximum residual value upon replacement.

Outlook:

Costing Center Summary

Costing Center: FIRE DEPT VEHICLES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 49431 FIRE VEHICLE SALES | 0 | 0 | 4,000 | 2,637 |
| User Fees and Sales of Goods Total | 0 | 0 | 4,000 | 2,637 |
| | 0 | 0 | 4,000 | 2,637 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52032 VEHICLE INSURANCE | 28,100 | 40,800 | 42,000 | 43,280 |
| Contract Services Total | 28,100 | 40,800 | 42,000 | 43,280 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 35,000 | 17,500 | 35,000 | 35,000 |
| 54125 DIESEL EXHAUST FLUID | 0 | 0 | 0 | 0 |
| 54157 TIRES | 4,500 | 6,500 | 6,000 | 6,000 |
| Materials and Supplies Total | 39,500 | 24,000 | 41,000 | 41,000 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | (127,250) | (127,250) | (134,250) | (134,250) |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | (162,536) | (162,536) | (178,076) | (178,076) |
| Other Total | (289,786) | (289,786) | (312,326) | (312,326) |
| Reserve Appropriation | | | | |
| 58554 FIRE VEHICLES B/L | 162,536 | 162,536 | 182,076 | 180,713 |
| Reserve Appropriation Total | 162,536 | 162,536 | 182,076 | 180,713 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 59,650 | 32,650 | 51,250 | 49,970 |
| Transfers to/from Internal Accounts Total | 59,650 | 32,650 | 51,250 | 49,970 |
| | 0 | (29,800) | 4,000 | 2,637 |
| Net Total | 0 | 29,800 | 0 | 0 |

Costing Center Summary

Costing Center: *FLEET EQUIPMENT*

Previous Costing Center: FLEET EQUIPMENT

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0700

Department: FLEET SERVICES

Approved: Yes

Stage: Council Approved

Manager: Carla Richardson

Description:

The Fleet Equipment cost center covers the maintenance and repairs of City owned vehicles and equipment (excluding Police, Fire and Transit). The maintenance charges are then allocated to the respective operating departments.

Comments:

As the largest equipment cost center, Fleet Equipment encompasses 280 pieces of light and heavy duty, off road and specialty vehicles that the City owns.

An electronic software system is used to track preventative maintenance schedules, repairs and warranty information. This ensures that all vehicles and equipment are well maintained so that they perform when required, and retain maximum residual value upon replacement.

Encompassed in this cost center are funds transferred to the Machinery and Equipment Reserve. Capital contributions are allocated to the user departments' operating budget in order to ensure sufficient funds are in the reserve when the asset needs to be replaced. A robust asset management program guiding the long term capital plan for over 280 pieces of fleet equipment is utilized. It is a systematic process that ensures the right equipment is procured at the most prudent time.

When determining the replacement plan for each asset, a number of factors are taken into consideration including the initial purchase price, inflation, condition assessment, residual value and how the asset is being utilized. Factoring all of these components in a scientific, mathematical format produces a consistent and defensible lifecycle schedule and annual capital contribution amount (calculated on an asset by asset basis).

Fleet Services works collaboratively with all departments to ensure the right vehicles and equipment are procured at the most prudent time as well as maintained and repaired in a timely, effective and efficient manner. Fleet Services is committed to being a reliable support system for other city departments so they can effectively provide their services to the citizens of Brandon. By doing this we can continue to Build and Serve our community together.

Outlook:

Costing Center Summary

Costing Center: FLEET EQUIPMENT

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 49224 GARAGE EQUIPMENT SALES | 561,687 | 102,689 | 337,177 | 1,109,250 |
| User Fees and Sales of Goods Total | 561,687 | 102,689 | 337,177 | 1,109,250 |
| | 561,687 | 102,689 | 337,177 | 1,109,250 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52032 VEHICLE INSURANCE | 220,385 | 230,847 | 234,713 | 235,454 |
| Contract Services Total | 220,385 | 230,847 | 234,713 | 235,454 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 444,415 | 579,415 | 448,608 | 453,435 |
| 54103 GASOLINE (VEHICLE) | 0 | 0 | 0 | 0 |
| 54157 TIRES | 91,000 | 111,000 | 100,000 | 95,000 |
| 54209 PREVENTATIVE MAINTENANCE | 91,057 | 90,755 | 67,849 | 58,611 |
| Materials and Supplies Total | 626,472 | 781,170 | 616,457 | 607,046 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | (1,525,750) | (1,531,150) | (1,531,170) | (1,522,500) |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | (2,320,497) | (2,335,497) | (2,085,563) | (2,385,563) |
| Other Total | (3,846,247) | (3,866,647) | (3,616,733) | (3,908,063) |
| Reserve Appropriation | | | | |
| 58508 EQUIPMENT REPLACEMENT B/L 3675 | 2,882,184 | 2,438,186 | 2,422,740 | 3,494,813 |
| Reserve Appropriation Total | 2,882,184 | 2,438,186 | 2,422,740 | 3,494,813 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 678,893 | 650,893 | 680,000 | 680,000 |
| Transfers to/from Internal Accounts Total | 678,893 | 650,893 | 680,000 | 680,000 |
| | 561,687 | 234,449 | 337,177 | 1,109,250 |
| Net Total | 0 | (131,760) | 0 | 0 |

Costing Center Summary

Costing Center: GARAGE SERVICES

Previous Costing Center: GARAGE SERVICES

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0135

Department: FLEET SERVICES

Approved: Yes

Stage: Council Approved

Manager: Carla Richardson

Description:

This cost center captures the operating costs associated with the functions of the City Garage as they relate to maintaining and repairing vehicles and equipment owned by the City of Brandon. There is an offsetting recovery through a shop rate which is charged to the various fleet accounts as work is performed.

Comments:

An electronic software system is used, which tracks preventive maintenance schedules, repairs and warranty information. This helps to ensure that all equipment is well maintained to ensure they perform well when required, as well as to retain maximum residual value upon replacement.

Fleet Services works collaboratively with all departments to ensure the right vehicles and equipment are procured at the most prudent time as well as maintained and repaired in a timely, effective and efficient manner. We are committed to being a reliable support system for other city departments so they can effectively provide their services to the citizens of Brandon. By doing this we can continue to Build and Serve our community together.

Outlook:

Costing Center Summary

Costing Center: GARAGE SERVICES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42994 RECOVERIES OTHER | 0 | 0 | 0 | 0 |
| 49263 TRANSIT EQUIPMENT SALES | 0 | 0 | 0 | 0 |
| Other Income Total | | 0 | 0 | 0 |
| User Fees and Sales of Goods | | | | |
| | 2000 | | | |
| 42506 SCRAP METAL SALES | 2,200 | 2,000 | 2,000 | 2,060 |
| 42520 OIL & FILTER RECOVERIES | 4,200 | 2,200 | 2,400 | 2,500 |
| User Fees and Sales of Goods Total | 4,200 | 4,200 | 4,400 | 4,560 |
| | | 4,200 | 4,400 | 4,560 |
| Expenditures | | | | |
| Benefits | | | | |
| | 1563.116997 | | | |
| 51122 BOOT ALLOWANCE | 8,750 | 1,374 | 1,563 | 1,563 |
| 51123 PROTECTIVE CLOTHING | 4,320 | 5,000 | 7,000 | 7,210 |
| 51124 TOOL ALLOWANCE | 625 | 4,320 | 4,320 | 4,320 |
| 51285 MEDICALS | 15,258 | 300 | 250 | 550 |
| Benefits Total | | 10,994 | 13,133 | 13,643 |
| Contract Services | | | | |
| | 5000 | | | |
| 52015 CONTRACTS | 430 | 34,710 | 6,000 | 6,300 |
| 52028 GENERAL INSURANCE | 1,654 | 430 | 546 | 563 |
| 52029 LIABILITY INSURANCE | 570 | 1,654 | 1,397 | 1,439 |
| 52032 VEHICLE INSURANCE | 24,200 | 514 | 600 | 618 |
| 52054 MAINT OF EQUIP EXT | 250 | 22,000 | 25,700 | 26,471 |
| 52069 PRINTING COSTS | 32,104 | 645 | 200 | 206 |
| Contract Services Total | | 59,953 | 34,444 | 35,597 |
| Equipment Purchases | | | | |
| | 4800 | | | |
| 54410 EQUIPMENT PURCHASES | 4,800 | 8,300 | 5,200 | 8,000 |
| Equipment Purchases Total | | 8,300 | 5,200 | 8,000 |
| Materials and Supplies | | | | |
| | 25000 | | | |
| 54095 SHOP SUPPLIES | 15,000 | 13,000 | 32,000 | 32,960 |
| 54099 PARTS AND MATERIALS | 2,023 | 8,500 | 0 | 0 |
| 54103 GASOLINE (VEHICLE) | 2,332 | 1,523 | 1,995 | 2,055 |
| 54104 DIESEL (VEHICLE) | 0 | 1,832 | 2,430 | 2,503 |
| 54125 DIESEL EXHAUST FLUID | 12,000 | 25 | 0 | 0 |
| 54266 TOOLS | 56,355 | 6,000 | 8,000 | 8,240 |
| Materials and Supplies Total | | 30,880 | 44,425 | 45,758 |

Costing Center Summary

Costing Center: GARAGE SERVICES

| | | | | | |
|---|--------------------------------|-----------------|-----------------|--------------|--------------|
| Other | | 11000 | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 0 | 9,500 | 16,810 | 17,305 |
| 59003 | ADVERTISING | 0 | 640 | 1,000 | 1,000 |
| 59048 | LUNCHEONS | 0 | 59 | 0 | 0 |
| 59059 | MEMBERSHIP | 13,500 | 1,273 | 1,300 | 1,339 |
| 59080 | FLEET EQUIP MAINTENANCE | 10,415 | 13,500 | 16,500 | 16,500 |
| 59098 | SUBSCRIPTIONS | 200 | 9,890 | 10,665 | 10,264 |
| 59138 | BUSINESS TRAVEL | 19,921 | 0 | 0 | 0 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 55,036 | 19,921 | 20,530 | 20,530 |
| Other Total | | | 54,783 | 66,805 | 66,938 |
| Reserve Appropriation | | 1500 | | | |
| 58508 | EQUIPMENT REPLACEMENT B/L 3675 | 1,500 | 1,500 | 1,500 | 1,500 |
| Reserve Appropriation Total | | | 1,500 | 1,500 | 1,500 |
| Salaries and Wages | | 1197799.05 | | | |
| 51083 | REGULAR SALARIES | 22,500 | 935,278 | 1,188,613 | 1,211,954 |
| 51084 | OVERTIME SALARIES | 5,310 | 34,500 | 25,000 | 25,750 |
| 51090 | SHIFT DIFFERENTIAL | 1,225,609 | 3,810 | 5,310 | 5,469 |
| Salaries and Wages Total | | | 973,588 | 1,218,923 | 1,243,173 |
| Transfers to/from Internal Accounts | | -1697640 | | | |
| 59001 | SHOP RATE CHARGES | 76,040 | (1,512,640) | (1,617,399) | (1,645,113) |
| 59002 | SHOP RATE NON-MECHANICAL | 225,835 | 56,040 | 0 | 0 |
| 59334 | INTERNAL CHARGES | (1,395,765) | 225,835 | 234,272 | 232,292 |
| Transfers to/from Internal Accounts Total | | | (1,230,765) | (1,383,127) | (1,412,821) |
| Utilities | | 2320 | | | |
| 53130 | TELEPHONE | 1,120 | 2,320 | 2,787 | 2,459 |
| 53295 | RADIO COSTS | 3,440 | 1,120 | 310 | 313 |
| Utilities Total | | (1,663) | 3,440 | 3,097 | 2,772 |
| | | | (87,327) | 4,400 | 4,560 |
| | | 5862.993144 | | | |
| Net Total | | (57,691) | 91,527 | 0 | (0) |

Costing Center Summary

Costing Center: POLICE DEPT VEHICLES

Previous Costing Center: POLICE DEPT VEHICLES

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0084

Department: FLEET SERVICES

Approved: Yes

Stage: Council Approved

Manager: Carla Richardson

Description:

The Police Department Vehicles cost center covers the maintenance and repairs of all vehicles and equipment owned by the City for use by the Police Department. The maintenance charges are then allocated to the Police Department.

Comments:

The Police Department has a number of different vehicle types providing different functions within the community. This cost center includes marked and unmarked patrol and traffic, undercover and community program vehicles.

An electronic software system is used to track preventative maintenance schedules, repairs and warranty information. This ensures that all vehicles and equipment are well maintained so that they perform when required and retain maximum residual value upon replacement.

Encompassed in this cost center are funds transferred to the Police Vehicle Reserve. Capital contributions are allocated to the Police Departments' operating budget in order to ensure sufficient funds are in the reserve when the asset needs to be replaced. A robust asset management program guiding the long term capital plan for over 30 Police assets is utilized. It is a systematic process that ensures the right equipment is procured at the most prudent time.

When determining the replacement plan for each asset, a number of factors are taken into consideration including the initial purchase price, inflation, condition assessment, residual value and how the asset is being utilized. Factoring all of these components in a scientific, mathematical format produces a consistent and defensible lifecycle schedule and annual capital contribution amount (calculated on an asset by asset basis).

Fleet Services works collaboratively with the Police department to ensure the right vehicles and equipment are procured at the most prudent time as well as maintained and repaired in a timely, effective and efficient manner. Fleet Services is committed to being a reliable partner for the Brandon Police Service so they can continue to serve and protect the citizens of Brandon. By doing this we can continue to Build and Serve our community together.

Outlook:

Costing Center Summary

Costing Center: POLICE DEPT VEHICLES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 49452 POLICE VEHICLE SALES | 15,937 | 12,910 | 8,498 | 19,784 |
| User Fees and Sales of Goods Total | 15,937 | 12,910 | 8,498 | 19,784 |
| | 15,937 | 12,910 | 8,498 | 19,784 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52032 VEHICLE INSURANCE | 58,000 | 60,766 | 60,000 | 60,000 |
| Contract Services Total | 58,000 | 60,766 | 60,000 | 60,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 57,000 | 57,000 | 57,000 | 57,000 |
| 54157 TIRES | 35,000 | 30,000 | 35,000 | 35,000 |
| Materials and Supplies Total | 92,000 | 87,000 | 92,000 | 92,000 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | (237,550) | (237,550) | (243,150) | (243,150) |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | (235,783) | (235,783) | (339,719) | (364,719) |
| Other Total | (473,333) | (473,333) | (582,869) | (607,869) |
| Reserve Appropriation | | | | |
| 58549 POLICE VEHICLES B/L | 251,720 | 248,693 | 348,217 | 384,503 |
| Reserve Appropriation Total | 251,720 | 248,693 | 348,217 | 384,503 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 87,550 | 90,550 | 91,150 | 91,150 |
| Transfers to/from Internal Accounts Total | 87,550 | 90,550 | 91,150 | 91,150 |
| | 15,937 | 13,676 | 8,498 | 19,784 |
| Net Total | 0 | (766) | 0 | 0 |

Costing Center Summary

Costing Center: SCHOOL DIVISION EQUIPMENT

Previous Costing Center: SCHOOL DIVISION
EQUIPMENT

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0689

Department: FLEET SERVICES

Approved: Yes

Stage: Council Approved

Manager: Carla Richardson

Description:

This cost center captures the net revenue generated by providing diesel fuel and DEF to the Brandon School Division.

Comments:

Fleet Services works collaboratively with the Brandon School Division to provide fueling services for their fleet of buses, and is committed to being a reliable partner for the School Division by keeping the administrative charges for this service as low as possible. By doing this we can continue to Build and Serve our community together.

Outlook:

There has been a decrease to the revenue in this cost centre as the School Division transitions their fleet over to propane-fueled buses. The Brandon School Division currently fuels 23 buses with diesel compared to 30 in 2018.

Costing Center Summary

Costing Center: SCHOOL DIVISION EQUIPMENT

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|-------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 230,160 | 195,160 | 195,210 | 195,210 |
| Other Income Total | 230,160 | 195,160 | 195,210 | 195,210 |
| | 230,160 | 195,160 | 195,210 | 195,210 |
| Expenditures | | | | |
| Materials and Supplies | | | | |
| 54104 DIESEL (VEHICLE) | 219,000 | 185,717 | 185,714 | 185,714 |
| 54125 DIESEL EXHAUST FLUID | 200 | 150 | 200 | 200 |
| Materials and Supplies Total | 219,200 | 185,867 | 185,914 | 185,914 |
| | 219,200 | 185,867 | 185,914 | 185,914 |
| Net Total | 10,960 | 9,293 | 9,296 | 9,296 |

Costing Center Summary

Costing Center: STORES

Previous Costing Center: STORES

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0016

Department: FLEET SERVICES

Approved: Yes

Stage: Council Approved

Manager: Carla Richardson

Description:

The Stores cost center covers the administrative cost of the stores operations. Stores functions include ordering, receiving, storage and issuing of parts and materials used throughout the city. The stores personnel are responsible for maintaining systematic records of inventory items through the financial software system.

Comments:

The Stores section works collaboratively with city departments to ensure the right materials are stocked in a timely, efficient and effective manner.

Outlook:

Costing Center Summary

Costing Center: STORES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|--------------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 | BOOT ALLOWANCE | 294 | 244 | 244 |
| 51123 | PROTECTIVE CLOTHING | 150 | 0 | 175 |
| Benefits Total | | 444 | 244 | 419 |
| Contract Services | | | | |
| 52069 | PRINTING COSTS | 1,000 | 415 | 500 |
| 52252 | DELIVERY - IN CITY | 15,000 | 15,000 | 15,000 |
| Contract Services Total | | 16,000 | 15,415 | 15,500 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 1,000 | 0 | 0 |
| Equipment Purchases Total | | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| | | 1000 | | |
| 54099 | PARTS AND MATERIALS | | 1,000 | 1,000 |
| 54324 | INVENTORY VARIANCE | 2,000 | 0 | 0 |
| 54328 | OBSOLETE INVENTORY | 4,093 | 0 | 0 |
| Materials and Supplies Total | | 6,093 | 1,000 | 1,000 |
| Other | | | | |
| 59048 | LUNCHEONS | 119,958 | 0 | 0 |
| 59080 | FLEET EQUIP MAINTENANCE | 5,000 | 2,000 | 2,000 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 124,958 | 4,093 | 4,562 |
| Other Total | | | 6,093 | 5,813 |
| Salaries and Wages | | | | |
| | | 1143 | | |
| 51083 | REGULAR SALARIES | 1,143 | 119,246 | 119,771 |
| 51084 | OVERTIME SALARIES | 149,638 | 6,500 | 5,000 |
| Salaries and Wages Total | | | 125,746 | 124,771 |
| Utilities | | | | |
| | | -149637.5204 | | |
| 53130 | TELEPHONE | 1,226 | 1,014 | 974 |
| Utilities Total | | 1,226 | 1,014 | 974 |
| | | 144,369 | 149,512 | 148,477 |
| Net Total | | (144,369) | (149,512) | (148,477) |

Costing Center Summary

Costing Center: TRANSIT EQUIPMENT

Previous Costing Center: TRANSIT EQUIPMENT

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 3963

Department: FLEET SERVICES

Approved: Yes

Stage: Council Approved

Manager: Carla Richardson

Description:

The Transit Equipment cost center covers the maintenance and repairs of all vehicles and equipment owned by the City for use by Transit. The maintenance charges are then allocated to the Transit operating budgets.

Comments:

The Transit fleet is made up of a total of 23 buses providing paratransit (door to door) and conventional (scheduled) services. There are five specialized paratransit buses, four of them were purchased in 2017 and the spare unit is a 2013. There are 18 buses in the conventional fleet providing scheduled service, 11 are 40 foot and 7 buses are 35 foot. The next buses needing replacement are the eleven 2010 units which are scheduled in 2025.

An electronic software system is used, which tracks preventative maintenance schedules, repairs and warranty information. This ensures that all equipment is well maintained so that they may perform when required and to retain maximum residual value upon replacement.

Encompassed in this cost center are funds transferred to the Transit Equipment Reserve. Capital contributions are allocated to the Transit Departments' operating budget in order to ensure sufficient funds are in the reserve when the asset needs to be replaced. A robust asset management program guiding the long term capital plan for 23 pieces of Transit related equipment is utilized. It is a systematic process that ensures the right equipment is procured at the most prudent time.

When determining the replacement plan for each asset, a number of factors are taken into consideration including the initial purchase price, inflation, condition assessment, residual value and how the asset is being utilized. Factoring all of these components in a scientific, mathematical format produces a consistent and defensible lifecycle schedule and annual capital contribution amount (calculated on an asset by asset basis).

Fleet Services works collaboratively with Brandon Transit to ensure the right vehicles and equipment are procured at the most prudent time as well as maintained and repaired in a timely, effective and efficient manner. Fleet Services is committed to being a reliable partner so public transportation continues to be effectively provided to the citizens of Brandon. By doing this we can continue to Build and Serve our community together.

Costing Center Summary

Costing Center: TRANSIT EQUIPMENT

Outlook:

Historically transit equipment replacements were funded through Gas Tax. Cost sharing programs are being released more often, where the municipalities share cannot be from Gas Tax monies received. Annual capital contributions for Transit are critical to ensure the funds are present when equipment fails (engines/transmissions) and at end of life when a full replacement is required. As a result, the equipment capital contribution lines will increase to contribute to the replacement previously funded through Gas Tax.

The equipment maintenance line will also increase due on ongoing repairs to the 2010 buses (11 in total) as they are reaching their mid-life, all in the same time frame.

Costing Center Summary

Costing Center: TRANSIT EQUIPMENT

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43642 PROV-BUS PURCHASE | 0 | 0 | 0 | 0 |
| 44500 FEDERAL GOV'T | 444,054 | 446,314 | 446,314 | 466,601 |
| Conditional Government Transfers Total | 444,054 | 446,314 | 446,314 | 466,601 |
| Other Income | | | | |
| 49263 TRANSIT EQUIPMENT SALES | 0 | 0 | 0 | 0 |
| Other Income Total | 0 | 0 | 0 | 0 |
| | 444,054 | 446,314 | 446,314 | 466,601 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52032 VEHICLE INSURANCE | 66,000 | 68,220 | 70,000 | 70,000 |
| Contract Services Total | 66,000 | 68,220 | 70,000 | 70,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 505,000 | 425,000 | 495,000 | 495,000 |
| 54157 TIRES | 55,000 | 45,000 | 55,000 | 55,000 |
| Materials and Supplies Total | 560,000 | 470,000 | 550,000 | 550,000 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | (1,343,800) | (1,343,800) | (1,279,500) | (1,279,500) |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | (290,000) | (290,000) | (410,002) | (410,002) |
| Other Total | (1,633,800) | (1,633,800) | (1,689,502) | (1,689,502) |
| Reserve Appropriation | | | | |
| 58510 TRANSIT EQUIPMENT B/L 3654 | 290,000 | 290,000 | 410,002 | 410,002 |
| 58558 TRANSIT GAS TAX RESERVE B/L | 444,054 | 446,314 | 446,314 | 466,601 |
| Reserve Appropriation Total | 734,054 | 736,314 | 856,316 | 876,603 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 717,800 | 534,800 | 659,500 | 659,500 |
| Transfers to/from Internal Accounts Total | 717,800 | 534,800 | 659,500 | 659,500 |
| | 444,054 | 175,534 | 446,314 | 466,601 |
| Net Total | 0 | 270,780 | 0 | 0 |

Costing Center Summary

Costing Center: ENVIRONMENTAL INITIATIVES

Previous Costing Center: ENVIRONMENTAL INITIATIVES

Budget Year: 2020

Division: TRANSPORTATION SERVICES

Accounting Reference: 0143

Department: OPERATIONS ADMIN

Approved: Yes

Stage: Council Approved

Manager: Ian Broome

Description:

This cost center funds Environmental Initiatives in order to help address issues such as climate change, sustainable environments, environmental stewardship, and strategies related to reducing greenhouse gas emissions at both a community and corporate level.

Comments:

Environmental Initiatives is a Section of Operations Services which reports to the General Manager of Operations. The operating budget is used to support the Environmental Strategic Plan as adopted by City Council in 2007 and further adopted in June of 2013. Included are funds for the Environmental Strategic Plan, Bee City, Urban Forestry, Textiles Diversion Program, Environment Committee, Enviro Expo, Earth Day and Waste Ambassador Program.

The 2020 budget includes a casual position to assist with Earth Day activities, Team UP to Clean Up, Eco Day, the Brandon Enviro Expo, organizing tree plantings, the waste reduction school challenge and the Brandon Environment Committee.

This section is very cognizant of alternative funding opportunities related to the environment and is always seeking sponsorship and grants when applicable to help offset operating budgets.

Outlook:

The area of Environmental Initiatives will only continue to expand and take on new roles and initiatives as society becomes more aware of changes to help protect our environment. The City of Brandon is well recognized for being a leader with new environmental initiatives and will continue to be environmental stewards for the citizens of Brandon. As this section continues to grow and provide a vital component to the quality of life in the City of Brandon, additional resources and support will be required to sustain this section.

Costing Center Summary

Costing Center: ENVIRONMENTAL INITIATIVES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Income from Enterprises | | | | |
| 49388 ORGANIZATIONS/FOUNDATIONS | 10,000 | 1,736 | 16,500 | 16,500 |
| Income from Enterprises Total | 10,000 | 1,736 | 16,500 | 16,500 |
| | 10,000 | 1,736 | 16,500 | 16,500 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 4,000 | 513 | 4,000 | 4,000 |
| Contract Services Total | 4,000 | 513 | 4,000 | 4,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 8,000 | 4,800 | 13,000 | 13,000 |
| Materials and Supplies Total | 8,000 | 4,800 | 13,000 | 13,000 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 4,725 | 2,725 | 4,730 | 3,575 |
| 59003 ADVERTISING | 6,000 | 3,886 | 15,000 | 11,000 |
| 59048 LUNCHEONS | 750 | 650 | 750 | 750 |
| 59138 BUSINESS TRAVEL | 800 | 620 | 1,000 | 1,000 |
| 59139 CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| Other Total | 12,275 | 7,881 | 21,480 | 16,325 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 104,353 | 103,918 | 110,150 | 110,821 |
| 51084 OVERTIME SALARIES | 3,500 | 2,506 | 3,500 | 3,500 |
| 51090 SHIFT DIFFERENTIAL | 50 | 0 | 50 | 50 |
| Salaries and Wages Total | 107,903 | 106,424 | 113,700 | 114,371 |
| Utilities | | | | |
| 53130 TELEPHONE | 1,122 | 1,122 | 589 | 589 |
| Utilities Total | 1,122 | 1,122 | 589 | 589 |
| | 133,300 | 120,740 | 152,769 | 148,285 |
| Net Total | (123,300) | (119,004) | (136,269) | (131,785) |

Costing Center Summary

Costing Center: OPERATIONS ADMINISTRATION

Previous Costing Center: OPERATIONS
ADMINISTRATION

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 0142

Department: OPERATIONS ADMIN

Approved: Yes

Stage: Council Approved

Manager: Ian Broome

Description:

This cost center includes the administrative costs associated with the Operational Services Division including incidental costs relating to the front office.

Comments:

The Operational Services Division is under the direction of the General Manager of Operations, who reports directly to the City Manager. Operational Services consists of three (3) Department Heads which includes Transportation Services, Public Works, and Parks and Recreation Services. Director positions are all structured to reflect true cohesive Departments within the Operations Division.

The Financial Supervisor for Operations is part of this Costing Center and is responsible for supporting and maintaining the financial management, financial controls, and planning activities for the Operational Services Division. This position involves a high degree of business interaction and customer contact as well as the need to continually improve the quality of the financial reporting to enhance business insights and make value added business decisions for Operations.

The Infrastructure Asset Management Coordinator is also part of this Costing Center and is responsible for the development, maintenance and enhancement of the Operational Services Division Asset Management Program. This Asset Management system provides the City of Brandon with a standardized and consistent approach to tracking and associated costs related to assets. The CityWorks Asset Management system is growing steadily and is quickly beginning to help identify areas of concerns for infrastructure and allowing for maintenance or replacement in effective cost efficient manners in all areas of Operations.

Outlook:

Emphasis will be placed on operating standards for each Departments responsibility to ensure financial responsibilities are maintained. Financial controls are enhanced by the Finance Supervisor for Operations, and Infrastructure is becoming categorized for levels of service with further development of the Asset Management program.

Training will be required in all areas to ensure a high level of knowledge is acquired for administrative staff and the success of these initiatives.

Costing Center Summary

Costing Center: OPERATIONS ADMINISTRATION

| | | 2019 Budget Review | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|--------------------------|--------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | | |
| Benefits | | | | | |
| 51010 | MISC EMPLOYEE ALLOWANCE | 1,425 | 1,425 | 0 | 0 |
| Benefits Total | | 1,425 | 1,425 | 0 | 0 |
| Contract Services | | | | | |
| 52015 | CONTRACTS | 2,633 | 2,633 | 1,020 | 1,020 |
| 52069 | PRINTING COSTS | 41 | 41 | 0 | 0 |
| 52252 | DELIVERY - IN CITY | 800 | 800 | 1,140 | 1,140 |
| Contract Services Total | | 3,474 | 3,474 | 2,160 | 2,160 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 2,038 | 2,038 | 0 | 0 |
| Equipment Purchases Total | | 2,038 | 2,038 | 0 | 0 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 6,075 | 6,075 | 6,000 | 6,500 |
| Materials and Supplies Total | | 6,075 | 6,075 | 6,000 | 6,500 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 11,595 | 11,595 | 6,000 | 6,300 |
| 59048 | LUNCHEONS | 600 | 600 | 700 | 750 |
| 59059 | MEMBERSHIP | 1,405 | 1,405 | 1,100 | 1,100 |
| 59138 | BUSINESS TRAVEL | 1,000 | 1,000 | 1,000 | 1,000 |
| Other Total | | 14,600 | 14,600 | 8,800 | 9,150 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 605,350 | 605,350 | 595,440 | 597,927 |
| 51084 | OVERTIME SALARIES | 621 | 621 | 500 | 500 |
| 51090 | SHIFT DIFFERENTIAL | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | | 605,971 | 605,971 | 595,940 | 598,427 |
| Utilities | | | | | |
| 53130 | TELEPHONE | 3,326 | 3,326 | 2,745 | 2,745 |
| 53295 | RADIO COSTS | 325 | 325 | 70 | 70 |
| Utilities Total | | 3,651 | 3,651 | 2,815 | 2,815 |
| | | 637,234 | 637,234 | 615,715 | 619,052 |
| Net Total | | (637,234) | (637,234) | (615,715) | (619,052) |

Costing Center Summary

Costing Center: OPERATIONS BY-LAW GEN

Previous Costing Center: OPERATIONS BY-LAW
GEN

Budget Year: 2020

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION

Accounting Reference: 1797

Department: SANITATION

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

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

Comments:

The role of the Public Works Educator is to assist the various departments with public education and compliance of the By-laws relating to various operations. This position is currently focusing on Sanitation in an effort to reduce contamination, and for compliance of retrieval of bins. The Sewer and Water section will benefit from the inspection of grease traps in commercial establishments in order to reduce the number of backups that occur in the sewer systems and in residential properties.

Outlook:

Costing Center Summary

Costing Center: OPERATIONS BY-LAW GEN

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 61 | 61 | 61 | 61 |
| Benefits Total | 61 | 61 | 61 | 61 |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 0 | 0 | 0 |
| Contract Services Total | 0 | 0 | 0 | 0 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 100 | 1,500 | 0 | 0 |
| Equipment Purchases Total | 2,000 | 1,500 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 2,100 | 72 | 100 | 100 |
| 54103 GASOLINE (VEHICLE) | | 2,514 | 2,500 | 2,500 |
| 54323 INSURANCE DEDUCTIBLE | 1,500 | 750 | 0 | 0 |
| Materials and Supplies Total | 2,687 | 3,336 | 2,600 | 2,600 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | | 1,500 | 1,500 | 1,500 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 28,474 | 2,687 | 1,552 | 1,858 |
| Other Total | 0 | 4,187 | 3,052 | 3,358 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 28,474 | 28,474 | 28,430 | 28,430 |
| 51084 OVERTIME SALARIES | | 0 | 0 | 0 |
| 51090 SHIFT DIFFERENTIAL | 280 | 0 | 0 | 0 |
| Salaries and Wages Total | 160 | 28,474 | 28,430 | 28,430 |
| Utilities | | | | |
| 53130 TELEPHONE | 35,262 | 143 | 338 | 338 |
| 53295 RADIO COSTS | | 160 | 35 | 35 |
| Utilities Total | (35,262) | 303 | 373 | 373 |
| | 34,505 | 37,861 | 34,516 | 34,822 |
| Net Total | (34,505) | (37,861) | (34,516) | (34,822) |

Costing Center Summary

Costing Center: *PARKING METERS*

Previous Costing Center: PARKING METERS

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 1793

Department: PARKING

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center captures the material costs associated with the maintenance of City parking meters and the associated revenues.

Comments:

The City currently has 668 parking meters, with 614 located in the downtown area and 54 in the vicinity of the hospital.

Outlook:

Costing Center Summary

Costing Center: PARKING METERS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42990 RECEIPTS | 255,000 | 254,685 | 255,000 | 255,000 |
| 42999 REVENUE | 0 | 500 | 315 | 315 |
| Other Income Total | 255,000 | 255,185 | 255,315 | 255,315 |
| | 255,000 | 255,185 | 255,315 | 255,315 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 200 | 200 | 200 | 200 |
| 51122 BOOT ALLOWANCE | 61 | 61 | 50 | 50 |
| Benefits Total | 261 | 261 | 250 | 250 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 9,000 | 6,500 | 5,000 | 5,000 |
| 54103 GASOLINE (VEHICLE) | 1,500 | 2,000 | 2,000 | 2,000 |
| Materials and Supplies Total | 10,500 | 8,500 | 7,000 | 7,000 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 3,500 | 3,500 | 3,000 | 3,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 3,233 | 3,233 | 3,005 | 3,597 |
| Other Total | 6,733 | 6,733 | 6,005 | 6,597 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 32,732 | 32,732 | 26,776 | 26,776 |
| 51084 OVERTIME SALARIES | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 32,732 | 32,732 | 26,776 | 26,776 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 800 | 0 | 500 | 500 |
| Transfers to/from Internal Accounts Total | 800 | 0 | 500 | 500 |
| | 51,026 | 48,226 | 40,531 | 41,123 |
| Net Total | 203,974 | 206,959 | 214,784 | 214,192 |

Costing Center Summary

Costing Center: STORM SEWERS

Previous Costing Center: STORM SEWERS

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 1792

Department: PARKING

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center provides funds for maintenance of infrastructure related to surface water that drains from the streets through catch basins and into the storm sewer system to the river.

Comments:

This cost center can see drastic cost swings depending on the spring freeze/thaw cycles, and the amounts of rainfall that the City experiences.

Outlook:

Work done by the Engineering department continues to reduce the areas of concern and hot spots where overland flooding occurs when large amounts of rain are received in a short period of time.

Costing Center Summary

Costing Center: STORM SEWERS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 122 | (0) | 118 | 118 |
| Benefits Total | 122 | (0) | 118 | 118 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 7,000 | 15,500 | 7,000 | 7,000 |
| Materials and Supplies Total | 7,000 | 15,500 | 7,000 | 7,000 |
| Other | | | | |
| 59967 RESTORATION | 1,000 | 1,000 | 1,000 | 1,000 |
| Other Total | 1,000 | 1,000 | 1,000 | 1,000 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 68,165 | 52,908 | 67,227 | 67,227 |
| Salaries and Wages Total | 68,165 | 52,908 | 67,227 | 67,227 |
| | 76,287 | 69,408 | 75,345 | 75,345 |
| Net Total | (76,287) | (69,408) | (75,345) | (75,345) |

Costing Center Summary

Costing Center: SURFACE DRAINAGE

Previous Costing Center: SURFACE DRAINAGE

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 1791

Department: PARKING

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center captures the costs associated with the regular cleaning of and improvements to the water run off ditch system. This system is utilized in cases where storm sewers do not exist.

Comments:

The ditches within the City require regular maintenance due to silt buildup and vegetation growth. There are several locations throughout the City needing larger culverts and ditch modifications to maintain and control run off in order to help eliminate the potential for flooding in residential areas.

Outlook:

Costing Center Summary

Costing Center: SURFACE DRAINAGE

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 122 | (0) | 118 | 118 |
| Benefits Total | 122 | (0) | 118 | 118 |
| Contract Services | | | | |
| 52015 CONTRACTS | 1,500 | 2,000 | 0 | 0 |
| Contract Services Total | 1,500 | 2,000 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 12,000 | 12,280 | 10,000 | 10,000 |
| 54104 DIESEL (VEHICLE) | 13,500 | 9,000 | 9,500 | 9,500 |
| 54125 DIESEL EXHAUST FLUID | 125 | 125 | 125 | 125 |
| 54129 DIESEL (OPERATING) | 10,000 | 18,656 | 12,000 | 12,000 |
| Materials and Supplies Total | 35,625 | 40,061 | 31,625 | 31,625 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 15,500 | 15,500 | 15,500 | 15,500 |
| 59967 RESTORATION | 1,000 | 1,237 | 1,000 | 1,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 65,526 | 65,526 | 61,029 | 73,051 |
| Other Total | 82,026 | 82,263 | 77,529 | 89,551 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 68,165 | 52,888 | 67,227 | 67,227 |
| Salaries and Wages Total | 68,165 | 52,888 | 67,227 | 67,227 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 7,500 | 7,500 | 7,500 | 7,500 |
| Transfers to/from Internal Accounts Total | 7,500 | 7,500 | 7,500 | 7,500 |
| | 194,938 | 184,712 | 183,999 | 196,021 |
| Net Total | (194,938) | (184,712) | (183,999) | (196,021) |

Costing Center Summary

Costing Center: ANDREWS FIELD OPERATIONS

Previous Costing Center: ANDREWS FIELD OPERATIONS

Budget Year: 2020

Division: RECREATION & CULTURAL SERVICES

Accounting Reference: 1494

Department: PARKS

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This costing center captures the costs for the Andrews Field baseball diamond and building located at Hilton Avenue & 19th Street North, as well as the Sumner baseball diamond directly west.

Comments:

Andrews Field was built in 1987 and is a premiere baseball diamond in Canada. A second diamond was added in 2013. This facility is operated under a management agreement with the Andrews Field Group, which provides all field maintenance, operates the canteen and manages all bookings of the facility.

City water, from a hydrant, is being used to irrigate the field at this facility as the cost to install an irrigation pumping system from the river is cost prohibitive. Alternate irrigation systems that are more cost effective are being explored.

Outlook:

With the addition of the Expedition League team, significant upgrades are required to the facility. Upgrades to the field, lighting, score board and sound system, modifications to the buildings, smaller hand tools, and materials required for the day to day operation. These projects will be completed in partnership with Andrews Field Group.

Costing Center Summary

Costing Center: ANDREWS FIELD OPERATIONS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 21,225 | 21,988 | 22,000 | 22,408 |
| 52028 GENERAL INSURANCE | 636 | 636 | 831 | 856 |
| Contract Services Total | 21,861 | 22,624 | 22,831 | 23,264 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 5,000 | 13,437 | 15,000 | 15,000 |
| Materials and Supplies Total | 5,000 | 13,437 | 15,000 | 15,000 |
| Other | | | | |
| 52231 INSURANCE RECOVERIES | 0 | 0 | 0 | 0 |
| Other Total | 0 | 0 | 0 | 0 |
| Reserve Appropriation | | | | |
| 58540 ANDREWS FIELD RESERVE B/L | 0 | 0 | 35,000 | 5,000 |
| Reserve Appropriation Total | 0 | 0 | 35,000 | 5,000 |
| Utilities | | | | |
| 53150 WATER | 20,000 | 20,000 | 20,000 | 20,000 |
| Utilities Total | 20,000 | 20,000 | 20,000 | 20,000 |
| | 46,861 | 56,061 | 92,831 | 63,264 |
| Net Total | (46,861) | (56,061) | (92,831) | (63,264) |

Costing Center Summary

Costing Center: CEMETERY OPERATIONS

Previous Costing Center: CEMETERY OPERATIONS

Budget Year: 2020

Division: PUBLIC HEALTH AND
WELFARE SERVICES

Accounting Reference: 0231

Department: PARKS - Cemetery

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This cost center covers the maintenance and operation of the Brandon Municipal Cemetery.

Comments:

The rates in the fee schedule are comparable to other municipal cemeteries throughout the province. Annually, 20% of revenues is appropriated to the Perpetual Care Reserve per By-law No. 6562.

Outlook:

Costing Center Summary

Costing Center: CEMETERY OPERATIONS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 0 | 0 | 0 | 0 |
| Other Income Total | 0 | 0 | 0 | 0 |
| User Fees and Sales of Goods | | | | |
| 42060 ADMIN FEE REVENUE | 380 | 476 | 380 | 380 |
| 42327 CEMETERY PLOT SALES | 70,650 | 70,650 | 70,000 | 70,000 |
| 42328 CEMETERY INTERMENT FEES | 110,000 | 110,000 | 110,000 | 110,000 |
| 42329 CEMETERY FOUNDATION FEES | 18,540 | 18,540 | 20,000 | 20,000 |
| 42330 CEMETERY COLUMBARIUM SALES | 150,000 | 130,000 | 150,000 | 150,000 |
| User Fees and Sales of Goods Total | 349,570 | 329,666 | 350,380 | 350,380 |
| | 349,570 | 329,666 | 350,380 | 350,380 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 751 | 551 | 503 | 503 |
| 51123 PROTECTIVE CLOTHING | 900 | 900 | 1,000 | 1,000 |
| Benefits Total | 1,651 | 1,451 | 1,503 | 1,503 |
| Contract Services | | | | |
| 52015 CONTRACTS | 18,840 | 16,840 | 21,516 | 21,516 |
| 52028 GENERAL INSURANCE | 205 | 205 | 273 | 281 |
| 52032 VEHICLE INSURANCE | 0 | 0 | 0 | 0 |
| 52387 BANK PROCESSING FEES | 720 | 720 | 720 | 720 |
| 54226 INSCRIPTIONS | 16,000 | 12,000 | 13,000 | 14,000 |
| Contract Services Total | 35,765 | 29,765 | 35,509 | 36,517 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 2,500 | 1,600 | 2,500 | 3,000 |
| Equipment Purchases Total | 2,500 | 1,600 | 2,500 | 3,000 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 25,000 | 18,500 | 17,000 | 25,000 |
| 54104 DIESEL (VEHICLE) | 0 | 100 | 0 | 0 |
| 54128 GASOLINE (OPERATING) | 5,660 | 6,560 | 6,500 | 6,500 |
| 54129 DIESEL (OPERATING) | 3,675 | 2,647 | 3,500 | 3,500 |
| Materials and Supplies Total | 34,335 | 27,807 | 27,000 | 35,000 |

Costing Center Summary

Costing Center: CEMETERY OPERATIONS

| | | | | | |
|---|--------------------------------|------------------|------------------|----------------|------------------|
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 225 | 0 | 1,000 | 1,000 |
| 59003 | ADVERTISING | 2,900 | 2,900 | 2,900 | 2,900 |
| 59059 | MEMBERSHIP | 230 | 242 | 250 | 250 |
| 59080 | FLEET EQUIP MAINTENANCE | 37,200 | 37,200 | 25,200 | 25,200 |
| 59138 | BUSINESS TRAVEL | 0 | 0 | 0 | 0 |
| 59248 | DISPOSAL SITE CHARGE | 0 | 100 | 0 | 0 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 32,217 | 32,217 | 28,023 | 33,543 |
| Other Total | | 72,772 | 72,659 | 57,373 | 62,893 |
| Reserve Appropriation | | | | | |
| 58519 | PERPETUAL CARE B/L 6562 | 69,838 | 65,838 | 70,000 | 70,000 |
| Reserve Appropriation Total | | 69,838 | 65,838 | 70,000 | 70,000 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 300,485 | 270,950 | 295,366 | 295,366 |
| 51084 | OVERTIME SALARIES | 5,000 | 5,000 | 5,000 | 5,000 |
| Salaries and Wages Total | | 305,485 | 275,950 | 300,366 | 300,366 |
| Transfers to/from Internal Accounts | | | | | |
| 59001 | SHOP RATE CHARGES | 700 | 700 | 700 | 700 |
| 59997 | TRANSFER FR RESERVES | (50,000) | (50,000) | (165,000) | (70,000) |
| Transfers to/from Internal Accounts Total | | (49,300) | (49,300) | (164,300) | (69,300) |
| Utilities | | | | | |
| 53046 | POWER | 9,000 | 10,000 | 10,000 | 11,000 |
| 53130 | TELEPHONE | 1,531 | 2,287 | 1,465 | 1,465 |
| 53150 | WATER | 4,500 | 3,000 | 3,000 | 3,000 |
| Utilities Total | | 15,031 | 15,287 | 14,465 | 15,465 |
| | | 488,078 | 441,058 | 344,416 | 455,444 |
| Net Total | | (138,508) | (111,392) | 5,964 | (105,064) |

Costing Center Summary

Costing Center: JOINT USE OF SCHOOLS

Previous Costing Center: JOINT USE OF SCHOOLS

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 0308

Department: COMMUNITY

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This cost center captures the revenues and expenses for the booking of the Brandon School Division facilities, including the schools and the grounds for meetings and recreation activities. As per the Joint Use of Schools Agreement, the City's contribution to new play structures and field maintenance is matched by the Brandon School Division.

Comments:

The City of Brandon has a joint use facilities agreement with Brandon School Division for community user groups, and receives a 10% administrative fee for managing the booking of these facilities.

Through this initiative the school division provides their facilities and the City provides booking support and the use of the Sportsplex for learn to swim programs. This program not only supports recreational activities but also provides classrooms for 4H clubs, camera clubs, neighborhood meetings and special events.

The City meets annually with the Brandon School Division to review the joint use agreement to ensure communities needs are being met. As of September 2015 the Minister of Education has designated nine (9) gym facilities which are at no charge to the public. These include: New Era, Betty Gibson, Linden Lanes, Riverheights, J. R. Reid, George Fitton, Kirkcaldy Heights, Green Acres and King George.

Outlook:

Costing Center Summary

Costing Center: JOINT USE OF SCHOOLS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 77,000 | 107,000 | 110,000 | 115,000 |
| Other Income Total | 77,000 | 107,000 | 110,000 | 115,000 |
| | 77,000 | 107,000 | 110,000 | 115,000 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52079 BUILDING RENTAL | 70,000 | 97,272 | 100,000 | 104,545 |
| Contract Services Total | 70,000 | 97,272 | 100,000 | 104,545 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 50,000 | 50,000 | 50,000 | 50,000 |
| Equipment Purchases Total | 50,000 | 50,000 | 50,000 | 50,000 |
| Other | | | | |
| 59450 SCHOOL FACILITIES MAINTENANCE | 30,000 | 30,000 | 30,000 | 30,000 |
| Other Total | 30,000 | 30,000 | 30,000 | 30,000 |
| | 150,000 | 177,272 | 180,000 | 184,545 |
| Net Total | (73,000) | (70,272) | (70,000) | (69,545) |

Costing Center Summary

Costing Center: MOSQUITO MITIGATION

Previous Costing Center: MOSQUITO MITIGATION

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 0123

Department: PARKS

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This cost center captures the cost of managing the mosquito abatement program which is a partnership with the City of Brandon and Brandon University.

Comments:

An alternative mosquito mitigation program that builds bat houses will continue as another opportunity to control the emergence of nuisance adult mosquitos.

The City has a management agreement with Manitoba Health that provides the opportunity to recover costs associated with West Nile Disease and controlling the vector (mosquito species that can transmit the disease). The recovery is based on 75% of all costs associated with the control of West Nile Disease in the City.

The City has partnered with the Province to provide mosquito control spraying for municipalities in the Westman region that have been issued an adulticiding order by Manitoba Health. All costs associated with this service are recoverable.

Outlook:

Based on prior years, with no requirement to spray for nuisance mosquitos, no funds have been budgeted for spraying.

The Advisory Committee uses the Adulticiding Factor Analysis Guidelines (AFA) when making recommendations to fog the City. Mosquito spraying will only be conducted when the AFA category falls into and remains in the high category (15 – 18). All adult mosquito control will be conducted according to the Pesticide Use Permit issued to the City of Brandon by Manitoba Conservation.

Costing Center Summary

Costing Center: MOSQUITO MITIGATION

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 45,000 | 34,316 | 45,000 | 45,000 |
| Conditional Government Transfers Total | 45,000 | 34,316 | 45,000 | 45,000 |
| | 45,000 | 34,316 | 45,000 | 45,000 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 406 | 226 | 135 | 135 |
| Benefits Total | 406 | 226 | 135 | 135 |
| Contract Services | | | | |
| 52015 CONTRACTS | 5,000 | 5,000 | 0 | 0 |
| Contract Services Total | 5,000 | 5,000 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 4,500 | 1,527 | 4,000 | 4,000 |
| 54103 GASOLINE (VEHICLE) | 2,525 | 3,025 | 3,000 | 3,250 |
| 54323 INSURANCE DEDUCTIBLE | 0 | 0 | 0 | 0 |
| Materials and Supplies Total | 7,025 | 4,552 | 7,000 | 7,250 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 3,600 | 3,600 | 3,600 | 3,600 |
| 59145 MOSQUITO SPRAYING | 35,000 | 171 | 0 | 0 |
| 59639 VECTOR CONTROL | 2,000 | 2,098 | 2,000 | 2,500 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 10,000 | 10,000 | 10,000 | 10,000 |
| Other Total | 50,600 | 15,869 | 15,600 | 16,100 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 66,203 | 43,388 | 51,893 | 52,294 |
| 51084 OVERTIME SALARIES | 0 | 765 | 0 | 0 |
| Salaries and Wages Total | 66,203 | 44,153 | 51,893 | 52,294 |
| | 129,234 | 69,800 | 74,628 | 75,779 |
| Net Total | (84,234) | (35,484) | (29,628) | (30,779) |

Costing Center Summary

Costing Center: *OUTDOOR POOLS*

Previous Costing Center: OUTDOOR POOLS

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 0371

Department: PARKS

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This cost center captures the operating, contract and maintenance costs for 1 outdoor pool and 5 spray parks.

Comments:

Spray Parks - Rideau, Stanley, Kin Park, Valleyview and Westridge.
Pool - Kinsmen

This budget includes the City's agreement with the YMCA. The City covers all maintenance for the pools while the YMCA is contracted to operate the outdoor pools, paddle pool and spray parks.

Outlook:

With the closure of the Keystone Pool in 2019, there will be a decrease in the revenue and expenses. The Kinsmen pool has significantly deteriorated and the cost to maintain this facility will continue to increase. The design of the Sir Winston Churchill spray park will happen in 2020 with build planned in 2021.

Costing Center Summary

Costing Center: OUTDOOR POOLS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 183,800 | 0 | 15,000 | 0 |
| Other Income Total | 275 | 0 | 15,000 | 0 |
| | 184,075 | 0 | 15,000 | 0 |
| Expenditures | | | | |
| | 9500 | | | |
| Benefits | 9500 | | | |
| 51100 UNIFORMS | | 0 | 0 | 0 |
| 51146 CLOTHING ALLOWANCE | 16,500 | 0 | 0 | 0 |
| Benefits Total | 20,000 | 0 | 0 | 0 |
| Contract Services | 36500 | | | |
| 52015 CONTRACTS | | 142,363 | 107,700 | 165,850 |
| 52028 GENERAL INSURANCE | 7,500 | 275 | 359 | 370 |
| Contract Services Total | 7,080 | 142,638 | 108,059 | 166,220 |
| Equipment Purchases | 535 | | | |
| 54410 EQUIPMENT PURCHASES | 165,000 | 8,500 | 6,000 | 2,500 |
| Equipment Purchases Total | 180,115 | 8,500 | 6,000 | 2,500 |
| Materials and Supplies | 410190.35 | | | |
| 54099 PARTS AND MATERIALS | | 13,500 | 17,000 | 18,000 |
| 54107 CHEMICALS | (410,190) | 13,145 | 16,000 | 16,000 |
| Materials and Supplies Total | 25,560 | 26,645 | 33,000 | 34,000 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 0 | 0 | 0 | 0 |
| 59138 BUSINESS TRAVEL | 0 | 0 | 0 | 0 |
| 59427 SIGNAGE | 0 | 0 | 0 | 0 |
| Other Total | 0 | 0 | 0 | 0 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 0 | 0 | 0 | 0 |
| 51084 OVERTIME SALARIES | 0 | 0 | 0 | 0 |
| 51090 SHIFT DIFFERENTIAL | 0 | 0 | 0 | 0 |
| Salaries and Wages Total | 0 | 0 | 0 | 0 |
| Utilities | | | | |
| 53025 HEAT | 7,909 | 4,500 | 3,500 | 3,500 |
| 53046 POWER | 6,897 | 5,830 | 5,700 | 5,800 |
| 53130 TELEPHONE | 757 | 535 | 252 | 252 |
| 53150 WATER | 114,583 | 96,975 | 105,000 | 105,000 |
| Utilities Total | 130,146 | 107,840 | 114,452 | 114,552 |
| | 304,299 | 285,623 | 261,511 | 317,272 |
| Net Total | (304,299) | (285,623) | (246,511) | (317,272) |

Costing Center Summary

Costing Center: *PARKS OPERATIONS*

Previous Costing Center: PARKS OPERATIONS

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 0151

Department: PARKS

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This costing center covers the maintenance and administrative costs for the Parks, Recreation and Greenspace operations, as well as maintenance of the downtown area. The revenue budget reflects Dutch Elm Disease agreement and recoveries from the Province for a portion of the expenses for mowing grass on their right of ways.

Comments:

This budget has been increased to reflect the maintenance costs for new subdivisions and related green space associated with a growing City.

Parks staff maintain the downtown area which includes tree pruning, flowers and planters and parking lot maintenance. Seasonal maintenance staff are responsible for weed control, painting of benches and seasonal light standards and general maintenance.

Outlook:

The City provides a high standard of Parks and Green Space in the City of Brandon. The overall maintenance of the downtown area is vital in attracting individuals to the area. The maintenance of the number of parks, green spaces, flower baskets and sidewalks not only increase the use but also make people in the area feel safe.

Costing Center Summary

Costing Center: PARKS OPERATIONS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget | |
|--|----------------------------|--------------------------|----------------------------|----------------------------|----------------|
| Revenues | | | | | |
| Conditional Government Transfers | | | | | |
| 43510 | PROVINCIAL GOV'T | 3,500 | 3,500 | 5,000 | 5,000 |
| 43625 | PROVINCE - DISEASED TREES | 195,279 | 241,749 | 180,925 | 180,925 |
| Conditional Government Transfers Total | | 198,779 | 245,249 | 185,925 | 185,925 |
| Income from Enterprises | | | | | |
| 49388 | ORGANIZATIONS/FOUNDATIONS | 0 | 5,450 | 0 | 0 |
| Income from Enterprises Total | | 0 | 5,450 | 0 | 0 |
| Other Income | | | | | |
| 42999 | REVENUE | 26,000 | 46,942 | 47,000 | 47,000 |
| 49368 | SALE PROCEEDS - EQUIPMENT | 0 | 10,014 | 0 | 0 |
| Other Income Total | | 26,000 | 56,956 | 47,000 | 47,000 |
| User Fees and Sales of Goods | | | | | |
| 42506 | SCRAP METAL SALES | 0 | 1,231 | 500 | 500 |
| User Fees and Sales of Goods Total | | 0 | 1,231 | 500 | 500 |
| | | 224,779 | 308,886 | 233,425 | 233,425 |
| Expenditures | | | | | |
| Benefits | | | | | |
| 51122 | BOOT ALLOWANCE | 2,802 | 2,802 | 2,864 | 2,864 |
| 51123 | PROTECTIVE CLOTHING | 13,000 | 13,000 | 14,000 | 15,000 |
| 51210 | LICENSES | 2,500 | 1,843 | 2,500 | 2,500 |
| 51285 | MEDICALS | 500 | 805 | 400 | 400 |
| Benefits Total | | 18,802 | 18,450 | 19,764 | 20,764 |
| Capital Contribution | | | | | |
| 10300 | CAPITAL PROJECTS | 70,000 | 29,823 | 360,000 | 411,500 |
| Capital Contribution Total | | 70,000 | 29,823 | 360,000 | 411,500 |
| Contract Services | | | | | |
| 52015 | CONTRACTS | 33,520 | 28,520 | 35,500 | 37,700 |
| 52028 | GENERAL INSURANCE | 2,341 | 2,341 | 3,200 | 3,296 |
| 52032 | VEHICLE INSURANCE | 1,500 | 1,039 | 1,400 | 1,400 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 10,500 | 8,000 | 11,700 | 12,750 |
| 52212 | WORK ORDER CONTRACTS | 27,500 | 35,202 | 34,750 | 55,000 |
| Contract Services Total | | 75,361 | 75,102 | 86,550 | 110,146 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 12,000 | 6,500 | 11,000 | 13,000 |
| Equipment Purchases Total | | 12,000 | 6,500 | 11,000 | 13,000 |

Costing Center Summary

Costing Center: PARKS OPERATIONS

Materials and Supplies

| | | | | | |
|-------|------------------------------|---------|---------|---------|---------|
| 54062 | LIABILITY CLAIMS | 2,500 | 5,130 | 4,000 | 4,000 |
| 54099 | PARTS AND MATERIALS | 180,000 | 190,000 | 225,000 | 225,000 |
| 54103 | GASOLINE (VEHICLE) | 13,635 | 20,635 | 24,600 | 25,000 |
| 54104 | DIESEL (VEHICLE) | 29,970 | 27,970 | 31,000 | 31,000 |
| 54107 | CHEMICALS | 1,100 | 182 | 1,500 | 1,500 |
| 54118 | OFFICE SUPPLIES | 6,000 | 6,000 | 6,000 | 6,000 |
| 54125 | DIESEL EXHAUST FLUID | 565 | 315 | 400 | 400 |
| 54128 | GASOLINE (OPERATING) | 22,200 | 25,522 | 23,000 | 23,000 |
| 54129 | DIESEL (OPERATING) | 19,970 | 19,970 | 20,000 | 20,000 |
| 54228 | PROPANE | 0 | 346 | 0 | 0 |
| 54257 | WORK ORDER PARTS & MATERIALS | 3,500 | 3,500 | 3,500 | 3,500 |
| 54323 | INSURANCE DEDUCTIBLE | 0 | 500 | 0 | 0 |

| | | | | | |
|------------------------------|--|---------|---------|---------|---------|
| Materials and Supplies Total | | 279,440 | 300,070 | 339,000 | 339,400 |
|------------------------------|--|---------|---------|---------|---------|

Other

| | | | | | |
|-------|--------------------------------|---------|---------|---------|---------|
| 51141 | PROFESSIONAL DEVELOPMENT | 19,285 | 19,285 | 20,250 | 12,500 |
| 52231 | INSURANCE RECOVERIES | 0 | 0 | 0 | 0 |
| 59003 | ADVERTISING | 0 | 356 | 0 | 0 |
| 59014 | WORK ORDERS | 0 | 0 | 0 | 0 |
| 59048 | LUNCHEONS | 1,500 | 533 | 1,500 | 1,500 |
| 59059 | MEMBERSHIP | 250 | 713 | 750 | 750 |
| 59080 | FLEET EQUIP MAINTENANCE | 164,200 | 169,600 | 150,450 | 150,450 |
| 59138 | BUSINESS TRAVEL | 2,500 | 2,000 | 1,250 | 1,250 |
| 59139 | CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59248 | DISPOSAL SITE CHARGE | 55,000 | 65,000 | 60,000 | 60,000 |
| 59501 | GREEN SPACE DEVELOPMENT | 40,000 | 44,000 | 30,000 | 90,000 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 174,473 | 189,473 | 185,669 | 212,394 |

| | | | | | |
|-------------|--|---------|---------|---------|---------|
| Other Total | | 457,208 | 490,960 | 449,869 | 528,844 |
|-------------|--|---------|---------|---------|---------|

Reserve Appropriation

| | | | | | |
|-------|-------------------|---------|---------|---|---------|
| 58537 | PARKS RESERVE B/L | 600,000 | 610,014 | 0 | 600,000 |
|-------|-------------------|---------|---------|---|---------|

| | | | | | |
|-----------------------------|--|---------|---------|---|---------|
| Reserve Appropriation Total | | 600,000 | 610,014 | 0 | 600,000 |
|-----------------------------|--|---------|---------|---|---------|

Salaries and Wages

| | | | | | |
|-------|--------------------|-----------|-----------|-----------|-----------|
| 51083 | REGULAR SALARIES | 1,234,322 | 1,389,252 | 1,608,093 | 1,609,050 |
| 51084 | OVERTIME SALARIES | 28,000 | 24,999 | 30,000 | 30,000 |
| 51090 | SHIFT DIFFERENTIAL | 500 | 500 | 625 | 625 |

| | | | | | |
|--------------------------|--|-----------|-----------|-----------|-----------|
| Salaries and Wages Total | | 1,262,822 | 1,414,751 | 1,638,718 | 1,639,675 |
|--------------------------|--|-----------|-----------|-----------|-----------|

Transfers to/from Internal Accounts

| | | | | | |
|-------|-------------------|-------|-------|-------|-------|
| 59001 | SHOP RATE CHARGES | 2,000 | 3,491 | 6,500 | 6,500 |
|-------|-------------------|-------|-------|-------|-------|

| | | | | | |
|---|--|-------|-------|-------|-------|
| Transfers to/from Internal Accounts Total | | 2,000 | 3,491 | 6,500 | 6,500 |
|---|--|-------|-------|-------|-------|

Costing Center Summary

Costing Center: PARKS OPERATIONS

Utilities

| | | | | | |
|------------------|-------------|--------------------|--------------------|--------------------|--------------------|
| 53046 | POWER | 19,060 | 20,060 | 20,000 | 21,000 |
| 53130 | TELEPHONE | 10,446 | 9,946 | 9,834 | 9,834 |
| 53150 | WATER | 19,000 | 14,082 | 20,000 | 20,000 |
| 53295 | RADIO COSTS | 7,800 | 7,800 | 1,820 | 1,820 |
| Utilities Total | | 56,306 | 51,888 | 51,654 | 52,654 |
| | | 2,833,939 | 3,001,049 | 2,963,056 | 3,722,484 |
| Net Total | | (2,609,160) | (2,692,163) | (2,729,631) | (3,489,059) |

Costing Center Summary

Costing Center: REC CENTRE

Previous Costing Center: REC CENTRE

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES -
Golf Course

Accounting Reference: 0284

Department: GOLF COURSE

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This cost center captures the operations of the Rec Centre, which consists of a 18 hole golf course, tennis courts, walking paths, maintenance shop, cart storage shed and clubhouse.

Comments:

The Rec Centre facility is operated under a management agreement with the Golf Brandon Inc. which provides management duties in relation to the operation of the Golf Course, pro shop, and course maintenance, as well as food and beverage services.

The agreement begins in 2020 and is for a term of up to five (5) years and may be extended upon mutual agreement.

Outlook:

Confirmed tournaments for 2020 include BIRT Cup, Matt Calvert Charity Shootout, Westman Dream For Kids Classic and Senior Men's Western Open.

Costing Center Summary

Costing Center: REC CENTRE

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 0 | 1,156 | 24,060 | 24,840 |
| 49368 SALE PROCEEDS - EQUIPMENT | 0 | 8,713 | 0 | 0 |
| Other Income Total | 0 | 9,869 | 24,060 | 24,840 |
| User Fees and Sales of Goods | | | | |
| 42101 GOLF MEMBERSHIPS | 169,843 | 173,940 | 0 | 0 |
| 42134 CART STORAGE FEE | 33,190 | 26,205 | 0 | 0 |
| 42152 EQUIPMENT RENTAL REVENUE | 125,306 | 114,826 | 30,000 | 30,000 |
| 42279 INVENTORY SALES | 16,000 | 28,710 | 0 | 0 |
| 42296 GOLF CLUB CHAMPIONSHIPS | 1,300 | 80 | 0 | 0 |
| 42297 GREEN FEES | 288,660 | 244,676 | 0 | 0 |
| 42298 TRAIL FEES | 700 | 1,523 | 0 | 0 |
| 42386 TENNIS FEES | 10,000 | 8,197 | 0 | 0 |
| 42506 SCRAP METAL SALES | 0 | 15 | 0 | 0 |
| User Fees and Sales of Goods Total | 644,999 | 598,172 | 30,000 | 30,000 |
| | 644,999 | 608,041 | 54,060 | 54,840 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 1,245 | 824 | 0 | 0 |
| 51210 LICENSES | 500 | 300 | 0 | 0 |
| Benefits Total | 1,745 | 1,124 | 0 | 0 |
| Contract Services | | | | |
| 52015 CONTRACTS | 17,925 | 17,925 | 0 | 0 |
| 52028 GENERAL INSURANCE | 5,247 | 6,207 | 1,481 | 1,676 |
| 52032 VEHICLE INSURANCE | 930 | 873 | 957 | 957 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 40,000 | 54,761 | 0 | 0 |
| 52387 BANK PROCESSING FEES | 8,000 | 8,615 | 0 | 0 |
| Contract Services Total | 72,102 | 88,381 | 2,438 | 2,633 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 2,800 | 2,435 | 0 | 0 |
| Equipment Purchases Total | 2,800 | 2,435 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 24,715 | 30,715 | 0 | 0 |
| 54103 GASOLINE (VEHICLE) | 657 | 757 | 0 | 0 |
| 54107 CHEMICALS | 42,500 | 31,259 | 0 | 0 |
| 54128 GASOLINE (OPERATING) | 4,040 | 6,451 | 0 | 0 |
| 54129 DIESEL (OPERATING) | 8,880 | 8,902 | 0 | 0 |
| 54274 EQUIPMENT PARTS | 25,000 | 19,500 | 0 | 0 |
| 54397 INVENTORY PURCHASES | 10,000 | 17,248 | 0 | 0 |
| Materials and Supplies Total | 115,792 | 114,832 | 0 | 0 |

Costing Center Summary

Costing Center: REC CENTRE

| | | | | | |
|---|--------------------------------|----------------|----------------|------------------|------------------|
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 750 | 346 | 0 | 0 |
| 59003 | ADVERTISING | 7,000 | 7,197 | 0 | 0 |
| 59059 | MEMBERSHIP | 6,025 | 6,234 | 0 | 0 |
| 59080 | FLEET EQUIP MAINTENANCE | 1,800 | 1,800 | 0 | 0 |
| 59138 | BUSINESS TRAVEL | 0 | 0 | 0 | 0 |
| 59207 | CASH OVER/SHORT | 0 | 0 | 0 | 0 |
| 59429 | PROMOTIONS EXPENSE | 5,500 | 4,006 | 0 | 0 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 5,000 | 5,000 | 0 | 0 |
| Other Total | | 26,075 | 24,583 | 0 | 0 |
| Reserve Appropriation | | | | | |
| 58542 | RECREATION CENTRE B/L 4750 | 0 | 8,713 | 180,000 | 160,000 |
| Reserve Appropriation Total | | 0 | 8,713 | 180,000 | 160,000 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 384,185 | 348,626 | 0 | 0 |
| 51084 | OVERTIME SALARIES | 10,500 | 16,864 | 0 | 0 |
| 51090 | SHIFT DIFFERENTIAL | 4,000 | 3,390 | 0 | 0 |
| Salaries and Wages Total | | 398,685 | 368,880 | 0 | 0 |
| Transfers to/from Internal Accounts | | | | | |
| 59997 | TRANSFER FR RESERVES | (200,000) | (200,000) | 0 | 0 |
| Transfers to/from Internal Accounts Total | | (200,000) | (200,000) | 0 | 0 |
| Utilities | | | | | |
| 53025 | HEAT | 8,000 | 9,500 | 0 | 0 |
| 53046 | POWER | 15,000 | 23,000 | 14,000 | 14,000 |
| 53130 | TELEPHONE | 2,200 | 1,700 | 0 | 0 |
| 53150 | WATER | 2,600 | 3,100 | 0 | 0 |
| Utilities Total | | 27,800 | 37,300 | 14,000 | 14,000 |
| | | 444,999 | 446,248 | 196,438 | 176,633 |
| Net Total | | 200,000 | 161,793 | (142,378) | (121,793) |

Costing Center Summary

Costing Center: SKATING OVAL

Previous Costing Center: SKATING OVAL

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 2478

Department: PARKS

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This cost center reflects the costs of establishing the skating oval located in the Canada Games Park, as well as general maintenance and security costs for the skating oval, skating trails, and winter lights.

Comments:

The skating oval is open the first week of December and closes the last week of February, weather permitting. Lights come on each day during this period from 5:00 pm to 11:00 pm.

Outlook:

Costing Center Summary

Costing Center: SKATING OVAL

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 6,500 | 4,000 | 5,800 | 6,800 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 0 | 0 | 0 | 0 |
| Contract Services Total | 6,500 | 4,000 | 5,800 | 6,800 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 2,000 | 2,750 | 2,000 | 2,000 |
| 54228 PROPANE | 3,000 | 2,250 | 3,000 | 3,000 |
| Materials and Supplies Total | 5,000 | 5,000 | 5,000 | 5,000 |
| Utilities | | | | |
| 53046 POWER | 400 | 511 | 1,500 | 1,600 |
| Utilities Total | 400 | 511 | 1,500 | 1,600 |
| | 11,900 | 9,511 | 12,300 | 13,400 |
| Net Total | (11,900) | (9,511) | (12,300) | (13,400) |

Costing Center Summary

Costing Center: CITY WIDE INITIATIVES

Previous Costing Center: CITY WIDE INITIATIVES

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 1413

Department: RECREATION

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This costing centre includes programs classified as City Wide Initiatives, their respective costs including temporary staff and service providers, and revenues including grants.

Comments:

New programming for 2020 includes Canada 150 and Communities in Bloom National Competition.

Outlook:

A number of social, cultural and technological shifts have transformed Brandon, with implications for how the City delivers recreation.

Population growth, urban expansion and a changing demographic, combined with individual trends and preferences in recreation and leisure, and new players in the delivery of services are all contributing to and driving change in Brandon's recreation landscape.

Costing Center Summary

Costing Center: CITY WIDE INITIATIVES

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget | |
|--|----------------------------|--------------------------|----------------------------|----------------------------|---------------|
| Revenues | | | | | |
| Conditional Government Transfers | | | | | |
| 43510 | PROVINCIAL GOV'T | 28,000 | 8,668 | 6,000 | 6,000 |
| 44500 | FEDERAL GOV'T | 22,000 | 0 | 0 | 0 |
| Conditional Government Transfers Total | | 50,000 | 8,668 | 6,000 | 6,000 |
| Income from Enterprises | | | | | |
| 49388 | ORGANIZATIONS/FOUNDATIONS | 6,900 | 70,777 | 46,200 | 46,200 |
| Income from Enterprises Total | | 6,900 | 70,777 | 46,200 | 46,200 |
| Other Income | | | | | |
| 42999 | REVENUE | 18,550 | 18,556 | 18,650 | 17,450 |
| Other Income Total | | 18,550 | 18,556 | 18,650 | 17,450 |
| | | 75,450 | 98,001 | 70,850 | 69,650 |
| Expenditures | | | | | |
| Contract Services | | | | | |
| 52015 | CONTRACTS | 117,540 | 87,955 | 76,582 | 88,082 |
| 52032 | VEHICLE INSURANCE | 65 | 59 | 0 | 0 |
| 52069 | PRINTING COSTS | 3,090 | 2,565 | 3,315 | 7,465 |
| 52079 | BUILDING RENTAL | 6,700 | 7,090 | 7,090 | 7,090 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 2,000 | 995 | 3,000 | 3,000 |
| Contract Services Total | | 129,395 | 98,664 | 89,987 | 105,637 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 3,000 | 2,986 | 1,800 | 0 |
| Equipment Purchases Total | | 3,000 | 2,986 | 1,800 | 0 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 50,404 | 50,117 | 38,675 | 47,577 |
| 54118 | OFFICE SUPPLIES | 0 | 0 | 0 | 0 |
| 54149 | SUPPLIES | 9,200 | 10,700 | 7,500 | 7,500 |
| Materials and Supplies Total | | 59,604 | 60,817 | 46,175 | 55,077 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 8,400 | 8,210 | 6,200 | 7,500 |
| 59003 | ADVERTISING | 12,170 | 3,610 | 7,500 | 10,420 |
| 59048 | LUNCHEONS | 11,255 | 10,055 | 10,230 | 10,680 |
| 59059 | MEMBERSHIP | 340 | 340 | 340 | 340 |
| 59080 | FLEET EQUIP MAINTENANCE | 350 | 350 | 0 | 0 |
| 59138 | BUSINESS TRAVEL | 630 | 362 | 700 | 700 |
| 59139 | CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59142 | REGISTRATION FEES | 415 | 0 | 475 | 415 |
| 59207 | CASH OVER/SHORT | 0 | 0 | 0 | 0 |
| 59241 | SPECIAL PROGRAMS | 0 | 0 | 70,000 | 40,000 |
| 59427 | SIGNAGE | 2,125 | 275 | 1,500 | 2,125 |
| Other Total | | 35,685 | 23,202 | 96,945 | 72,180 |

Costing Center Summary

Costing Center: CITY WIDE INITIATIVES

Salaries and Wages

| | | | | | |
|-------|------------------------|---------|---------|---------|---------|
| 51026 | INDEMNITY & HONORARIUM | 3,780 | 2,780 | 1,930 | 2,730 |
| 51083 | REGULAR SALARIES | 386,210 | 376,901 | 323,386 | 323,386 |
| 51084 | OVERTIME SALARIES | 10,120 | 7,120 | 5,800 | 5,800 |
| 51090 | SHIFT DIFFERENTIAL | 3,285 | 1,785 | 2,000 | 2,000 |

Salaries and Wages Total

| | | | |
|---------|---------|---------|---------|
| 403,395 | 388,586 | 333,116 | 333,916 |
|---------|---------|---------|---------|

Utilities

| | | | | | |
|-------|-----------|-------|-----|-------|-------|
| 53130 | TELEPHONE | 855 | 855 | 1,211 | 1,211 |
| 53150 | WATER | 2,000 | 750 | 1,000 | 1,000 |

Utilities Total

| | | | |
|-------|-------|-------|-------|
| 2,855 | 1,605 | 2,211 | 2,211 |
|-------|-------|-------|-------|

| | | | |
|----------------|----------------|----------------|----------------|
| 633,934 | 575,860 | 570,234 | 569,021 |
|----------------|----------------|----------------|----------------|

Net Total

| | | | |
|------------------|------------------|------------------|------------------|
| (558,484) | (477,859) | (499,384) | (499,371) |
|------------------|------------------|------------------|------------------|

Costing Center Summary

Costing Center: RECREATION

Previous Costing Center: RECREATION

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 1414

Department: RECREATION

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This costing center includes the administrative costs to manage Recreation Services.

Comments:

Recreation is an essential public service for growing healthy, vibrant and connected communities. Recreation is a powerful tool for advancing a wide range of municipal objectives including public health, community belonging, neighbourhood development, culture & heritage, tourism & economic growth, and green space enhancement.

Outlook:

A number of social, cultural and technological shifts have transformed Brandon, with implications for how the City delivers recreation.

Population growth, urban expansion and a changing demographic, combined with individual trends and preferences in recreation and leisure, and new players in the delivery of services are all contributing to and driving change in Brandon's recreation landscape.

Costing Center Summary

Costing Center: RECREATION

| | | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|--------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | | |
| Contract Services | | | | | |
| 52032 | VEHICLE INSURANCE | 0 | 0 | 65 | 65 |
| 52069 | PRINTING COSTS | 0 | 0 | 4,250 | 4,250 |
| Contract Services Total | | 0 | 0 | 4,315 | 4,315 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 0 | 0 | 1,250 | 1,250 |
| 54103 | GASOLINE (VEHICLE) | 0 | 0 | 1,000 | 1,000 |
| Materials and Supplies Total | | 0 | 0 | 2,250 | 2,250 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 0 | 0 | 15,855 | 20,970 |
| 59048 | LUNCHEONS | 0 | 0 | 500 | 500 |
| 59059 | MEMBERSHIP | 0 | 0 | 1,715 | 1,715 |
| 59080 | FLEET EQUIP MAINTENANCE | 0 | 0 | 4,000 | 4,000 |
| 59098 | SUBSCRIPTIONS | 0 | 0 | 215 | 215 |
| 59138 | BUSINESS TRAVEL | 0 | 0 | 900 | 900 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 0 | 0 | 3,013 | 3,607 |
| Other Total | | 0 | 0 | 26,198 | 31,907 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 0 | 0 | 256,692 | 256,692 |
| 51084 | OVERTIME SALARIES | 0 | 0 | 1,000 | 1,000 |
| Salaries and Wages Total | | 0 | 0 | 257,692 | 257,692 |
| Utilities | | | | | |
| 53130 | TELEPHONE | 0 | 0 | 2,428 | 1,828 |
| Utilities Total | | 0 | 0 | 2,428 | 1,828 |
| | | 0 | 0 | 292,883 | 297,992 |
| Net Total | | 0 | 0 | (292,883) | (297,992) |

Costing Center Summary

Costing Center: RECREATION HUB EAST

Previous Costing Center: RECREATION HUB EAST

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 1415

Department: RECREATION

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This costing center includes the administrative costs to manage Recreation Hub East. The hub model supports individualized programming for each hub based on community need.

Comments:

Recreation is an essential public service for growing healthy, vibrant and connected communities. Recreation is a powerful tool for advancing a wide range of municipal objectives including public health, community belonging, neighbourhood development, culture & heritage, tourism & economic growth, and green space enhancement.

Outlook:

A number of social, cultural and technological shifts have transformed Brandon, with implications for how the City delivers recreation.

Population growth, urban expansion and a changing demographic, combined with individual trends and preferences in recreation and leisure, and new players in the delivery of services are all contributing to and driving change in Brandon's recreation landscape.

Costing Center Summary

Costing Center: RECREATION HUB EAST

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 0 | 0 | 40,715 | 40,675 |
| Other Income Total | 0 | 0 | 0 | 40,675 |
| | 0 | 0 | 40,715 | 40,675 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 0 | 0 | 0 | 0 |
| Benefits Total | 0 | 0 | 0 | 0 |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 0 | 4,000 | 4,000 |
| 52069 PRINTING COSTS | 0 | 0 | 1,250 | 1,250 |
| 52079 BUILDING RENTAL | 0 | 0 | 4,000 | 4,000 |
| Contract Services Total | 0 | 0 | 9,250 | 9,250 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 1,500 | 0 |
| Equipment Purchases Total | 0 | 0 | 1,500 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 0 | 0 | 3,250 | 3,250 |
| Materials and Supplies Total | 0 | 0 | 3,250 | 3,250 |
| Other | | | | |
| 59003 ADVERTISING | 0 | 0 | 1,000 | 1,000 |
| 59138 BUSINESS TRAVEL | 0 | 0 | 750 | 750 |
| Other Total | 0 | 0 | 1,750 | 1,750 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 0 | 0 | 170,188 | 170,188 |
| 51084 OVERTIME SALARIES | 0 | 0 | 1,000 | 1,000 |
| 51090 SHIFT DIFFERENTIAL | 0 | 0 | 200 | 200 |
| Salaries and Wages Total | 0 | 0 | 171,388 | 171,388 |
| Utilities | | | | |
| 53130 TELEPHONE | 0 | 0 | 1,167 | 1,167 |
| Utilities Total | 0 | 0 | 1,167 | 1,167 |
| | 0 | 0 | 188,305 | 186,805 |
| Net Total | 0 | 0 | (147,590) | (146,130) |

Costing Center Summary

Costing Center: RECREATION HUB NORTH

Previous Costing Center: RECREATION HUB
NORTH

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 1416

Department: RECREATION

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This costing center includes the administrative costs to manage Recreation Hub North. The hub model supports individualized programming for each hub based on community need.

Comments:

Recreation is an essential public service for growing healthy, vibrant and connected communities. Recreation is a powerful tool for advancing a wide range of municipal objectives including public health, community belonging, neighbourhood development, culture & heritage, tourism & economic growth, and green space enhancement.

Outlook:

A number of social, cultural and technological shifts have transformed Brandon, with implications for how the City delivers recreation.

Population growth, urban expansion and a changing demographic, combined with individual trends and preferences in recreation and leisure, and new players in the delivery of services are all contributing to and driving change in Brandon's recreation landscape.

Costing Center Summary

Costing Center: RECREATION HUB NORTH

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 0 | 0 | 40,715 | 40,675 |
| Other Income Total | 0 | 0 | 40,715 | 40,675 |
| | 0 | 0 | 40,715 | 40,675 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 0 | 0 | 0 | 0 |
| Benefits Total | 0 | 0 | 0 | 0 |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 0 | 4,000 | 4,000 |
| 52069 PRINTING COSTS | 0 | 0 | 1,250 | 1,250 |
| 52079 BUILDING RENTAL | 0 | 0 | 4,000 | 4,000 |
| Contract Services Total | 0 | 0 | 9,250 | 9,250 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 1,500 | 0 |
| Equipment Purchases Total | 0 | 0 | 1,500 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 0 | 0 | 3,250 | 3,250 |
| Materials and Supplies Total | 0 | 0 | 3,250 | 3,250 |
| Other | | | | |
| 59003 ADVERTISING | 0 | 0 | 1,000 | 1,000 |
| 59138 BUSINESS TRAVEL | 0 | 0 | 800 | 800 |
| Other Total | 0 | 0 | 1,800 | 1,800 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 0 | 0 | 150,272 | 150,465 |
| 51084 OVERTIME SALARIES | 0 | 0 | 1,000 | 1,000 |
| 51090 SHIFT DIFFERENTIAL | 0 | 0 | 200 | 200 |
| Salaries and Wages Total | 0 | 0 | 151,472 | 151,665 |
| Utilities | | | | |
| 53130 TELEPHONE | 0 | 0 | 1,565 | 1,565 |
| Utilities Total | 0 | 0 | 1,565 | 1,565 |
| | 0 | 0 | 168,837 | 167,530 |
| Net Total | 0 | 0 | (128,122) | (126,855) |

Costing Center Summary

Costing Center: RECREATION HUB WEST

Previous Costing Center: RECREATION HUB WEST

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 1417

Department: RECREATION

Approved: Yes

Stage: Council Approved

Manager: Perry Roque

Description:

This costing center includes the administrative costs to manage Recreation Hub West. The hub model supports individualized programming for each hub based on community need.

Comments:

Recreation is an essential public service for growing healthy, vibrant and connected communities. Recreation is a powerful tool for advancing a wide range of municipal objectives including public health, community belonging, neighbourhood development, culture & heritage, tourism & economic growth, and green space enhancement.

Outlook:

A number of social, cultural and technological shifts have transformed Brandon, with implications for how the City delivers recreation.

Population growth, urban expansion and a changing demographic, combined with individual trends and preferences in recreation and leisure, and new players in the delivery of services are all contributing to and driving change in Brandon's recreation landscape.

Costing Center Summary

Costing Center: RECREATION HUB WEST

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 REVENUE | 0 | 0 | 40,715 | 40,675 |
| Other Income Total | 0 | 0 | 40,715 | 40,675 |
| | 0 | 0 | 40,715 | 40,675 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 BOOT ALLOWANCE | 0 | 0 | 0 | 0 |
| Benefits Total | 0 | 0 | 0 | 0 |
| Contract Services | | | | |
| 52015 CONTRACTS | 0 | 0 | 4,000 | 4,000 |
| 52069 PRINTING COSTS | 0 | 0 | 1,250 | 1,250 |
| 52079 BUILDING RENTAL | 0 | 0 | 4,000 | 4,000 |
| Contract Services Total | 0 | 0 | 9,250 | 9,250 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 4,300 | 0 |
| Equipment Purchases Total | 0 | 0 | 4,300 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 0 | 0 | 3,250 | 3,250 |
| Materials and Supplies Total | 0 | 0 | 3,250 | 3,250 |
| Other | | | | |
| 59003 ADVERTISING | 0 | 0 | 1,000 | 1,000 |
| 59138 BUSINESS TRAVEL | 0 | 0 | 800 | 800 |
| Other Total | 0 | 0 | 1,800 | 1,800 |
| Salaries and Wages | | | | |
| 51083 REGULAR SALARIES | 0 | 0 | 169,263 | 174,571 |
| 51084 OVERTIME SALARIES | 0 | 0 | 1,000 | 1,000 |
| 51090 SHIFT DIFFERENTIAL | 0 | 0 | 200 | 200 |
| Salaries and Wages Total | 0 | 0 | 170,463 | 175,771 |
| Utilities | | | | |
| 53130 TELEPHONE | 0 | 0 | 1,167 | 1,167 |
| Utilities Total | 0 | 0 | 1,167 | 1,167 |
| | 0 | 0 | 190,230 | 191,238 |
| Net Total | 0 | 0 | (149,515) | (150,563) |

Costing Center Summary

Costing Center: SPORTSPLEX ARENA

Previous Costing Center: SPORTSPLEX ARENA

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 2426

Department: RECREATION

Approved: Yes

Stage: Council Approved

Manager: Heather Reimer

Description:

This cost center captures revenues and some expenses for the Sportsplex Arena which is generated from ice rentals, public skating and programs such as Learn to Skate.

Comments:

The arena has 6,092 hours of ice time available per year. A scheduled arena maintenance shutdown is planned for May/June of 2020.

The arena is used by community groups who book the ice for tournaments, hockey practice and game use. A Learn to Skate program and public program hours for sticks and pucks, open training and public skating are offered throughout the year. The arena is also used free of charge by the Brandon School Division as part of the Joint Use Agreement between the City and the Division. The arena prime-time is generally from September to March and is busiest from 3:30 pm to 11:30 pm on week days and from 7:00 am to 11:00 pm on weekends. Summer months have several instructional hockey camps for skills development.

The Sportsplex arena rental rates continue to be in the mid range for what other western cities are charging for ice rental.

Outlook:

Future focus will be to maximize arena revenue through aggressive marketing, explore energy saving options to lower or maintain utility costs and ensure maintenance is completed in a proactive and efficient manner.

Costing Center Summary

Costing Center: SPORTSPLEX ARENA

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget | |
|------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|----------------|
| Revenues | | | | | |
| User Fees and Sales of Goods | | | | | |
| 42113 | PROGRAMS REVENUE | 24,780 | 29,522 | 30,616 | 31,535 |
| 42193 | SPORT RENTAL | 401,700 | 405,700 | 418,434 | 435,987 |
| 42195 | ROOM RENTALS | 3,760 | 3,890 | 3,875 | 3,980 |
| 42196 | PUBLIC SKATING | 43,260 | 38,212 | 38,128 | 39,272 |
| 42197 | SCHOOL PASSES | 500 | 500 | 500 | 500 |
| User Fees and Sales of Goods Total | | 474,000 | 477,824 | 491,553 | 511,274 |
| | | 474,000 | 477,824 | 491,553 | 511,274 |
| Expenditures | | | | | |
| Contract Services | | | | | |
| 52028 | GENERAL INSURANCE | 304 | 304 | 459 | 472 |
| 52282 | BLADE SHARPENING | 2,600 | 2,629 | 2,704 | 2,704 |
| Contract Services Total | | 2,904 | 2,933 | 3,163 | 3,176 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 0 | 5,000 | 8,000 | 5,000 |
| 54228 | PROPANE | 5,000 | 6,000 | 5,500 | 5,750 |
| Materials and Supplies Total | | 5,000 | 11,000 | 13,500 | 10,750 |
| Other | | | | | |
| 54124 | PROGRAM EXPENSES | 1,035 | 1,073 | 1,200 | 1,200 |
| Other Total | | 1,035 | 1,073 | 1,200 | 1,200 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 8,414 | 8,414 | 10,279 | 10,557 |
| 51090 | SHIFT DIFFERENTIAL | 50 | 61 | 61 | 61 |
| Salaries and Wages Total | | 8,464 | 8,475 | 10,340 | 10,618 |
| | | 17,402 | 23,480 | 28,203 | 25,745 |
| Net Total | | 456,598 | 454,344 | 463,350 | 485,529 |

Costing Center Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

Previous Costing Center: SPORTSPLEX GENERAL FACILITY

Budget Year: 2020

Division: RECREATION & CULTURAL SERVICES

Accounting Reference: 0292

Department: RECREATION

Approved: Yes

Stage: Council Approved

Manager: Heather Reimer

Description:

This account captures the operating and maintenance costs of the entire Sportsplex facility including an outdoor track. Salaries, utilities, and parts & materials account for the largest portion of expenses.

Comments:

In 2020, the facility will see a scheduled arena shut down in May/June for approximately 4 weeks to complete regular mechanical equipment overhauls and other related maintenance.

Better allocation of equipment and parts & material funds to Pool and Arena result in lower costs in this costing center.

Outlook:

Energy efficient upgrades such as the reimplementation of the heat recovery system will be explored.

Future focus will be on continued development and marketing of facility/community programs, exploring cost effective ways of advertising, scrutinizing all expenses and ensuring all operational costs are done as efficiently as possible.

Costing Center Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 0 | 12,515 | 0 |
| Conditional Government Transfers Total | | 0 | 12,515 | 0 |
| Other Income | | | | |
| 42365 | COMMISSION REVENUES | 6,500 | 5,500 | 6,078 |
| 49368 | SALE PROCEEDS - EQUIPMENT | 0 | 179 | 0 |
| Other Income Total | | 6,500 | 5,679 | 6,078 |
| User Fees and Sales of Goods | | | | |
| 42060 | ADMIN FEE REVENUE | 1,500 | 500 | 1,200 |
| 42113 | PROGRAMS REVENUE | 71,300 | 60,215 | 68,654 |
| 42142 | MERCHANDISE SALES | 2,000 | 2,000 | 2,000 |
| 42153 | COURT FEE REVENUE | 10,300 | 8,000 | 7,044 |
| 42169 | LOCKER REVENUE | 9,500 | 7,800 | 7,929 |
| 42172 | TRACK REVENUE | 6,500 | 5,200 | 9,724 |
| 42195 | ROOM RENTALS | 22,000 | 23,500 | 23,000 |
| 42390 | ADVERTISING REVENUE | 16,000 | 13,000 | 13,000 |
| 42412 | MEMBERSHIP REVENUES | 18,500 | 25,700 | 26,000 |
| User Fees and Sales of Goods Total | | 157,600 | 145,915 | 158,551 |
| | | 164,100 | 164,109 | 165,156 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 | BOOT ALLOWANCE | 873 | 1,250 | 798 |
| Benefits Total | | 873 | 1,250 | 798 |
| Contract Services | | | | |
| 52015 | CONTRACTS | 5,032 | 9,132 | 8,757 |
| 52020 | PROFESSIONAL FEES | 800 | 1,050 | 1,285 |
| 52028 | GENERAL INSURANCE | 7,909 | 7,909 | 10,394 |
| 52043 | EXTERNAL LAUNDRY | 780 | 855 | 852 |
| 52054 | MAINT OF EQUIP EXT | 28,500 | 42,500 | 30,000 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 1,000 | 2,430 | 1,000 |
| 52282 | BLADE SHARPENING | 0 | 0 | 0 |
| Contract Services Total | | 44,021 | 63,876 | 52,288 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 5,500 | 32,901 | 11,500 |
| Equipment Purchases Total | | 5,500 | 32,901 | 11,500 |

Costing Center Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

| | | | | | |
|---|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 73,000 | 33,400 | 35,000 | 35,000 |
| 54103 | GASOLINE (VEHICLE) | 150 | 725 | 600 | 600 |
| 54118 | OFFICE SUPPLIES | 0 | 6,000 | 4,000 | 4,000 |
| 54266 | TOOLS | 2,000 | 1,101 | 2,000 | 2,000 |
| 54274 | EQUIPMENT PARTS | 2,500 | 13,000 | 10,000 | 10,000 |
| 54275 | JANITORIAL SUPPLIES | 4,500 | 10,000 | 10,000 | 11,000 |
| 54397 | INVENTORY PURCHASES | 1,500 | 1,800 | 1,500 | 1,500 |
| Materials and Supplies Total | | 83,650 | 66,026 | 63,100 | 64,100 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 2,490 | 2,795 | 4,837 | 6,169 |
| 54124 | PROGRAM EXPENSES | 4,900 | 4,900 | 4,954 | 4,993 |
| 59048 | LUNCHEONS | 250 | 100 | 250 | 250 |
| 59138 | BUSINESS TRAVEL | 750 | 500 | 750 | 750 |
| 59139 | CONFERENCE COSTS | 0 | 0 | 0 | 0 |
| 59207 | CASH OVER/SHORT | 0 | 0 | 0 | 0 |
| 59354 | PROGRAM ADVERTISING | 12,000 | 12,000 | 12,000 | 16,000 |
| Other Total | | 20,390 | 20,295 | 22,791 | 28,162 |
| Reserve Appropriation | | | | | |
| 58512 | SPORTSPLEX MAINTENANCE B/L5066 | 205,000 | 205,179 | 300,000 | 300,000 |
| Reserve Appropriation Total | | 205,000 | 205,179 | 300,000 | 300,000 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 903,079 | 876,726 | 719,640 | 721,687 |
| 51084 | OVERTIME SALARIES | 20,000 | 21,000 | 18,500 | 20,000 |
| 51090 | SHIFT DIFFERENTIAL | 7,800 | 8,500 | 8,500 | 8,500 |
| Salaries and Wages Total | | 930,879 | 906,226 | 746,640 | 750,187 |
| Transfers to/from Internal Accounts | | | | | |
| 59001 | SHOP RATE CHARGES | 500 | 500 | 500 | 500 |
| Transfers to/from Internal Accounts Total | | 500 | 500 | 500 | 500 |
| Utilities | | | | | |
| 53025 | HEAT | 54,850 | 64,935 | 69,056 | 69,056 |
| 53046 | POWER | 184,122 | 170,192 | 174,447 | 178,808 |
| 53130 | TELEPHONE | 4,576 | 3,046 | 1,929 | 1,972 |
| 53150 | WATER | 51,680 | 47,680 | 48,781 | 49,756 |
| Utilities Total | | 295,228 | 285,853 | 294,213 | 299,592 |
| | | 1,586,041 | 1,582,106 | 1,491,830 | 1,509,775 |
| Net Total | | (1,421,941) | (1,417,997) | (1,327,201) | (1,344,619) |

Costing Center Summary

Costing Center: SPORTSPLEX POOL

Previous Costing Center: SPORTSPLEX POOL

Budget Year: 2020

Division: RECREATION &
CULTURAL SERVICES

Accounting Reference: 0296

Department: RECREATION

Approved: Yes

Stage: Council Approved

Manager: Heather Reimer

Description:

This cost center captures the Sportsplex Pool revenues and expenses for user rentals, public swim and pool programs.

Comments:

The pool is rented by several external groups in the Westman region such as the Fire College, Brandon Blue Fins Swim Club, the Masters Swim Club, Synchronized Swimming Club, and several school divisions. As per the joint use agreement, the Brandon School Division uses the facility free of charge during school weekdays from 9am – 4pm. The Brandon Blue Fins are the largest user group and host a minimum of one swim meet per year. The majority of programs are Canadian Red Cross swimming and leadership programs. Public programming such as public swims, lane swimming and Aquafit classes are offered throughout the week as various times.

Outlook:

Future focus will be to maximize revenue through expanded programs and events, sponsorship partners, efficient marketing/advertising and exploring innovative programs are the keys to continued growth in aquatics.

2021 will see another scheduled maintenance pool shut down in September.

Costing Center Summary

Costing Center: SPORTSPLEX POOL

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget | |
|------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|----------------|
| Revenues | | | | | |
| User Fees and Sales of Goods | | | | | |
| 42113 | PROGRAMS REVENUE | 56,000 | 60,600 | 62,451 | 64,325 |
| 42168 | LANE RENTAL | 250 | 1,600 | 482 | 496 |
| 42175 | PUBLIC SWIM REVENUE | 85,000 | 80,000 | 82,490 | 84,964 |
| 42176 | SWIM PASS REVENUE | 15,000 | 13,600 | 16,000 | 16,500 |
| 42178 | FULL POOL RENTAL | 47,500 | 47,500 | 44,490 | 45,824 |
| 42181 | HALF POOL RENTAL | 29,000 | 23,414 | 21,407 | 22,049 |
| 42183 | QUARTER POOL - RENTAL | 20,000 | 5,200 | 3,702 | 3,813 |
| 42184 | LIFEGUARD CHARGES | 33,000 | 35,020 | 33,534 | 34,540 |
| 42185 | SWIM LESSONS | 186,935 | 201,000 | 207,946 | 214,184 |
| 42384 | WATERSLIDE | 2,600 | 2,600 | 2,019 | 2,079 |
| User Fees and Sales of Goods Total | | 475,285 | 470,534 | 474,520 | 488,776 |
| | | 475,285 | 470,534 | 474,520 | 488,776 |
| Expenditures | | | | | |
| Benefits | | | | | |
| 51100 | UNIFORMS | 500 | 733 | 500 | 500 |
| 51146 | CLOTHING ALLOWANCE | 1,000 | 1,250 | 1,250 | 1,250 |
| Benefits Total | | 1,500 | 1,983 | 1,750 | 1,750 |
| Contract Services | | | | | |
| 52387 | BANK PROCESSING FEES | 11,000 | 12,500 | 12,500 | 12,500 |
| Contract Services Total | | 11,000 | 12,500 | 12,500 | 12,500 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 5,000 | 11,074 | 10,000 | 10,000 |
| Equipment Purchases Total | | 5,000 | 11,074 | 10,000 | 10,000 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 0 | 4,300 | 3,000 | 3,000 |
| 54107 | CHEMICALS | 10,000 | 7,000 | 7,508 | 7,733 |
| 54109 | CHLORINE | 5,817 | 5,817 | 5,975 | 6,150 |
| 54201 | BADGES | 5,000 | 6,065 | 0 | 0 |
| 59293 | CYLINDER DEPOSITS | 0 | 0 | 0 | 0 |
| Materials and Supplies Total | | 20,817 | 23,182 | 16,483 | 16,883 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 4,500 | 4,500 | 6,527 | 7,185 |
| 54124 | PROGRAM EXPENSES | 15,000 | 5,769 | 16,500 | 16,500 |
| 59059 | MEMBERSHIP | 0 | 150 | 150 | 150 |
| Other Total | | 19,500 | 10,419 | 23,177 | 23,835 |

Costing Center Summary

Costing Center: SPORTSPLEX POOL

Salaries and Wages

| | | | | | |
|--------------------------|--------------------|----------------|----------------|----------------|----------------|
| 51083 | REGULAR SALARIES | 329,444 | 329,237 | 350,021 | 354,038 |
| 51084 | OVERTIME SALARIES | 4,000 | 1,000 | 2,000 | 2,000 |
| 51090 | SHIFT DIFFERENTIAL | 3,850 | 4,650 | 4,000 | 4,000 |
| Salaries and Wages Total | | 337,294 | 334,887 | 356,021 | 360,038 |
| | | 395,111 | 394,045 | 419,932 | 425,006 |
| Net Total | | 80,174 | 76,489 | 54,589 | 63,770 |

Costing Center Summary

Costing Center: COMPOSTING OPERATIONS

Previous Costing Center: COMPOSTING
OPERATIONS

Budget Year: 2020

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION

Accounting Reference: 1021

Department: SANITATION

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center captures composting operations taking place at Eastview Landfill as well as collection of residential carts and depots.

Comments:

Composting operations consist of building, watering and turning compost windrows which include feed stock and residential organics. The residential composting curbside collection program continues to grow, with approximately 7800 green carts in the system as of August 2019, which represents an increase of 7% from the previous year.

Green Manitoba pays a \$10 per tonne support payment for all qualifying organic material that is collected and diverted from the tipping face. With this funding the City is required to meet certain criteria, such as having an onsite certified compost facilitator and provide detailed reporting at the end of each year.

Outlook:

Manitoba Sustainable Development has advised that changes will be made to the Compost Support Payment Program however details of these changes have not been finalized or shared with municipalities at the time of budget preparation for 2020.

In the Fall of 2019 a 5 year compost strategy was developed to provide a plan to increase and heighten the awareness of the compost program, increased efficiency in operations, and begin a pilot program for commercial organics in the community. This strategy will focus on expansion of the program, diversion of organics from the waste stream, and solutions for end use of material, including sale of the final product to new markets.

Costing Center Summary

Costing Center: COMPOSTING OPERATIONS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 PROVINCIAL GOV'T | 56,000 | 71,000 | 70,000 | 70,000 |
| Conditional Government Transfers Total | 56,000 | 71,000 | 70,000 | 70,000 |
| Other Income | | | | |
| 42990 RECEIPTS | 1,903 | 2,598 | 2,500 | 2,500 |
| 42991 INTERNAL MUNICIPAL FEES | (1,903) | (2,629) | (2,500) | (2,500) |
| 42999 REVENUE | 3,525 | 2,875 | 3,360 | 3,360 |
| Other Income Total | 3,525 | 2,844 | 3,360 | 3,360 |
| | 59,525 | 73,844 | 73,360 | 73,360 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52049 LABORATORY TESTING | 3,969 | 3,003 | 4,328 | 4,328 |
| Contract Services Total | 3,969 | 3,003 | 4,328 | 4,328 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 0 | 8,000 | 0 |
| Equipment Purchases Total | 0 | 0 | 8,000 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 20,750 | 5,235 | 750 | 750 |
| 54104 DIESEL (VEHICLE) | 25,000 | 19,000 | 23,000 | 23,510 |
| 54125 DIESEL EXHAUST FLUID | 565 | 635 | 500 | 500 |
| Materials and Supplies Total | 46,315 | 24,870 | 24,250 | 24,760 |
| Other | | | | |
| 51141 PROFESSIONAL DEVELOPMENT | 5,200 | 1,115 | 10,500 | 5,500 |
| 59003 ADVERTISING | 7,100 | 7,100 | 6,500 | 6,500 |
| 59059 MEMBERSHIP | 1,345 | 1,360 | 3,860 | 3,860 |
| 59080 FLEET EQUIP MAINTENANCE | 133,164 | 133,164 | 139,388 | 136,498 |
| 59248 DISPOSAL SITE CHARGE | 1,903 | 2,629 | 2,500 | 2,500 |
| 59250 RECOVERY RESIDENTIAL | (1,903) | (2,629) | (2,500) | (2,500) |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 180,824 | 180,824 | 150,656 | 180,332 |
| Other Total | 327,633 | 323,563 | 310,904 | 332,690 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 0 | 10,084 | 0 | 0 |
| Transfers to/from Internal Accounts Total | 0 | 10,084 | 0 | 0 |
| | 377,917 | 361,520 | 347,482 | 361,778 |
| Net Total | (318,392) | (287,676) | (274,122) | (288,418) |

Costing Center Summary

Costing Center: LANDFILL SITE OPERATIONS

Previous Costing Center: LANDFILL SITE
OPERATIONS

Budget Year: 2020

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION

Accounting Reference: 0204

Department: SANITATION

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center captures the operations of the Eastview Landfill Site.

Comments:

The landfill operates under a Class 1 Licence. The Licence has regulations that the department must adhere to and has added additional requirements such as strict deadlines and expectations on environmental areas such as ground water monitoring, GPS mapping and tagging of materials brought to the site, as well as certification of operators.

Outlook:

The Sanitation Department will continue to pay a Provincial tax (The Waste Reduction and Recycling Support (WRARS) levy) of \$10 per tonne for the refuse collection coming across the scale and being placed at the tipping face of the active cell. The Province will then disburse 80% of the provincial fund annually based on the City's proportionate share of captured recycling that has been reported to Multi-Material Stewardship Manitoba (MMSM). With this fee structure in place, the Sanitation department will continue its efforts to promote recycling incentives and activities.

Costing Center Summary

Costing Center: LANDFILL SITE OPERATIONS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42990 RECEIPTS | 2,394,200 | 2,476,389 | 2,441,027 | 2,439,642 |
| 42991 INTERNAL MUNICIPAL FEES | (903,700) | (950,002) | (947,200) | (950,200) |
| 42999 REVENUE | 23,550 | 23,550 | 31,800 | 31,800 |
| 44992 ECO CENTRE RECOVERIES | 5,700 | 5,700 | 5,200 | 5,200 |
| Other Income Total | 1,519,750 | 1,555,637 | 1,530,827 | 1,526,442 |
| User Fees and Sales of Goods | | | | |
| 42506 SCRAP METAL SALES | 79,532 | 74,532 | 78,440 | 78,440 |
| 42557 HHW RECOVERY | 5,500 | 4,700 | 4,000 | 4,000 |
| 42558 E-WASTE SALES | 19,000 | 19,000 | 20,000 | 20,000 |
| 42901 HOUSEHOLD REFUSE FEES | 1,344 | 1,044 | 1,750 | 1,750 |
| 42903 FREON HANDLING FEE | 13,650 | 7,050 | 8,370 | 8,370 |
| 42921 TIRE DISPOSAL FEES | 4,500 | 4,500 | 5,500 | 4,500 |
| 42986 ENVIRONMENTAL SURCHARGE | 195,000 | 296,219 | 266,054 | 266,054 |
| 42987 POST/CLOSURE LEVY | 78,000 | 118,488 | 106,421 | 106,421 |
| User Fees and Sales of Goods Total | 396,526 | 525,533 | 490,535 | 489,535 |
| | 1,916,276 | 2,081,170 | 2,021,362 | 2,015,977 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 UNIFORMS | 0 | 0 | 1,500 | 1,500 |
| 51122 BOOT ALLOWANCE | 2,184 | 2,184 | 2,038 | 2,038 |
| 51123 PROTECTIVE CLOTHING | 1,300 | 1,300 | 1,200 | 1,200 |
| 51285 MEDICALS | 280 | 140 | 210 | 210 |
| Benefits Total | 3,764 | 3,624 | 4,948 | 4,948 |
| Contract Services | | | | |
| 52015 CONTRACTS | 201,146 | 237,582 | 274,346 | 196,360 |
| 52019 CONSULTING FEES | 0 | 0 | 0 | 0 |
| 52028 GENERAL INSURANCE | 6,397 | 6,397 | 8,130 | 8,374 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 5,000 | 3,000 | 0 | 0 |
| 52387 BANK PROCESSING FEES | 552 | 609 | 600 | 600 |
| 52902 FREON DISPOSAL | 20,000 | 20,000 | 25,000 | 25,000 |
| Contract Services Total | 233,095 | 267,588 | 308,076 | 230,334 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 1,750 | 4,140 | 6,500 | 2,500 |
| Equipment Purchases Total | 1,750 | 4,140 | 6,500 | 2,500 |

Costing Center Summary

Costing Center: LANDFILL SITE OPERATIONS

Materials and Supplies

| | | | | | |
|-------|------------------------------|---------|---------|---------|---------|
| 54057 | ECO CENTRE PARTS & MATERIALS | 300 | 401 | 300 | 300 |
| 54099 | PARTS AND MATERIALS | 22,000 | 19,000 | 24,200 | 20,000 |
| 54103 | GASOLINE (VEHICLE) | 6,100 | 5,000 | 4,500 | 5,000 |
| 54104 | DIESEL (VEHICLE) | 106,000 | 106,000 | 110,000 | 110,000 |
| 54118 | OFFICE SUPPLIES | 2,000 | 2,629 | 2,000 | 2,000 |
| 54125 | DIESEL EXHAUST FLUID | 1,656 | 939 | 1,000 | 1,000 |
| 54323 | INSURANCE DEDUCTIBLE | 500 | 0 | 0 | 0 |

| | | | | | |
|------------------------------|--|---------|---------|---------|---------|
| Materials and Supplies Total | | 138,556 | 133,969 | 142,000 | 138,300 |
|------------------------------|--|---------|---------|---------|---------|

Other

| | | | | | |
|-------|--------------------------------|-----------|-----------|-----------|-----------|
| 51141 | PROFESSIONAL DEVELOPMENT | 8,450 | 4,400 | 13,000 | 11,465 |
| 52231 | INSURANCE RECOVERIES | 0 | 0 | 0 | 0 |
| 59003 | ADVERTISING | 4,853 | 4,853 | 7,500 | 6,060 |
| 59047 | ECO CENTRE ADVERTISING | 2,000 | 2,000 | 2,000 | 2,000 |
| 59048 | LUNCHEONS | 0 | 96 | 0 | 0 |
| 59059 | MEMBERSHIP | 2,277 | 910 | 1,627 | 2,277 |
| 59066 | ENVIRONMENTAL LEVY | 195,000 | 296,219 | 266,054 | 266,054 |
| 59067 | LEACHATE TREATMENT | 13,000 | 12,608 | 12,000 | 12,000 |
| 59080 | FLEET EQUIP MAINTENANCE | 76,800 | 76,800 | 72,300 | 72,300 |
| 59207 | CASH OVER/SHORT | 0 | 0 | 0 | 0 |
| 59248 | DISPOSAL SITE CHARGE | (76,000) | (73,076) | (75,000) | (78,000) |
| 59250 | RECOVERY RESIDENTIAL | (827,700) | (876,926) | (872,200) | (872,200) |
| 59339 | EQUIPMENT MAINTENANCE | 4,100 | 7,114 | 2,500 | 2,500 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 296,327 | 296,327 | 267,535 | 319,250 |

| | | | | | |
|-------------|--|-----------|-----------|-----------|-----------|
| Other Total | | (300,893) | (248,675) | (302,684) | (256,294) |
|-------------|--|-----------|-----------|-----------|-----------|

Reserve Appropriation

| | | | | | |
|-------|-----------------------------------|---------|---------|---------|---------|
| 58525 | LANDFILL CLOSURE/POST CLOSURE B/L | 78,000 | 118,488 | 106,421 | 106,421 |
| 58544 | DISPOSAL SITE B/L 4528 | 300,000 | 300,000 | 280,000 | 425,000 |

| | | | | | |
|-----------------------------|--|---------|---------|---------|---------|
| Reserve Appropriation Total | | 378,000 | 418,488 | 386,421 | 531,421 |
|-----------------------------|--|---------|---------|---------|---------|

Salaries and Wages

| | | | | | |
|-------|--------------------|-----------|-----------|-----------|-----------|
| 51083 | REGULAR SALARIES | 1,203,510 | 1,055,247 | 1,179,820 | 1,183,955 |
| 51084 | OVERTIME SALARIES | 7,500 | 14,500 | 9,500 | 9,500 |
| 51090 | SHIFT DIFFERENTIAL | 2,300 | 2,300 | 2,000 | 2,000 |

| | | | | | |
|--------------------------|--|-----------|-----------|-----------|-----------|
| Salaries and Wages Total | | 1,213,310 | 1,072,047 | 1,191,320 | 1,195,455 |
|--------------------------|--|-----------|-----------|-----------|-----------|

Transfers to/from Internal Accounts

| | | | | | |
|-------|-------------------|-------|-------|-------|-------|
| 59001 | SHOP RATE CHARGES | 4,100 | 2,100 | 3,000 | 4,000 |
|-------|-------------------|-------|-------|-------|-------|

| | | | | | |
|---|--|-------|-------|-------|-------|
| Transfers to/from Internal Accounts Total | | 4,100 | 2,100 | 3,000 | 4,000 |
|---|--|-------|-------|-------|-------|

Utilities

| | | | | | |
|-------|-------------|-------|-------|-------|-------|
| 53025 | HEAT | 5,035 | 6,535 | 5,500 | 7,000 |
| 53046 | POWER | 5,825 | 5,825 | 5,535 | 6,186 |
| 53130 | TELEPHONE | 5,224 | 6,200 | 5,653 | 5,653 |
| 53150 | WATER | 200 | 200 | 200 | 200 |
| 53295 | RADIO COSTS | 7,727 | 7,727 | 1,680 | 1,680 |

| | | | | | |
|-----------------|--|--------|--------|--------|--------|
| Utilities Total | | 24,011 | 26,487 | 18,568 | 20,719 |
|-----------------|--|--------|--------|--------|--------|

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| | | 1,695,694 | 1,679,769 | 1,758,149 | 1,871,382 |
|--|--|------------------|------------------|------------------|------------------|

| | | | | | |
|------------------|--|----------------|----------------|----------------|----------------|
| Net Total | | 220,582 | 401,401 | 263,213 | 144,595 |
|------------------|--|----------------|----------------|----------------|----------------|

Costing Center Summary

Costing Center: *RECYCLING OPERATIONS*

Previous Costing Center: RECYCLING
OPERATIONS

Budget Year: 2020

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION

Accounting Reference: 1023

Department: SANITATION

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center covers the costs of operating and maintaining the recycling depots located throughout the City and at the Eastview Landfill Site, as well as the operations of the Materials Recovery Facility (MRF). In addition, costs related to residential collection are recorded here. Revenues recorded in this cost center include the Provincial Recycling Rebate, the MMSM (Multi Material Stewardship Manitoba) grant, proceeds from the sale of cardboard and shredded paper and commercial material fees charged at the gate upon entrance.

Comments:

On a 4 day schedule, collection trucks are picking up 5 hours of recycling and 5 hours of residential refuse. Transportation covers the cost of shipping and marketing the baled or loose recyclable materials. This cost centre includes the debt servicing principal and interest costs relating to the MRF which expires in 2023.

Outlook:

The price received for OCC (old corrugated cardboard) and SOP (shredded office paper) processed in the facility is dependant on the market price for each commodity. China's "National Sword" policy, implemented in early 2018, imposed strict limitations on contamination rates of imported recyclable materials. This has negatively impacted the market price for OCC substantially (from \$160US/2017, \$55US/2018, \$20US/2019) as North American mills are now flooded with the bales of OCC that used to ship to China.

The quantities of incoming commercial material to the MRF have also experienced a slight increase in 2019. Crown Shred is the current receiver of all recyclable material and is set to expire in December 2022 which could impact shipping rates going forward.

Costing Center Summary

Costing Center: RECYCLING OPERATIONS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 355,000 | 355,000 | 355,000 |
| 43641 | PROV-RECYCLING | 973,739 | 973,739 | 973,739 |
| Conditional Government Transfers Total | | 1,328,739 | 1,328,739 | 1,344,721 |
| Other Income | | | | |
| 42991 | INTERNAL MUNICIPAL FEES | (228,075) | (271,500) | (272,175) |
| 42999 | REVENUE | 0 | 1,200 | 1,200 |
| Other Income Total | | (228,075) | (270,300) | (270,975) |
| User Fees and Sales of Goods | | | | |
| 42505 | RECYCLED MATERIAL SALES | 125,062 | 81,694 | 85,214 |
| 42511 | COMMERCIAL MATERIALS FEE | 450,097 | 522,350 | 583,832 |
| User Fees and Sales of Goods Total | | 575,159 | 604,044 | 669,046 |
| | | 1,675,823 | 1,662,483 | 1,742,792 |
| | | | 1,742,792 | 1,726,810 |
| Expenditures | | | | |
| Benefits | | | | |
| 51122 | BOOT ALLOWANCE | 853 | 606 | 847 |
| 51123 | PROTECTIVE CLOTHING | 2,502 | 2,502 | 2,627 |
| Benefits Total | | 3,355 | 3,108 | 3,474 |
| Contract Services | | | | |
| 52015 | CONTRACTS | 22,916 | 22,916 | 22,281 |
| 52028 | GENERAL INSURANCE | 2,109 | 2,109 | 2,849 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 0 | 1,309 | 0 |
| Contract Services Total | | 25,025 | 26,334 | 24,877 |
| Debenture Debt Servicing Costs | | | | |
| 57438 | DEBENTURE PRINCIPAL | 148,830 | 148,830 | 162,765 |
| 57439 | DEBENTURE INTEREST | 41,351 | 41,351 | 27,427 |
| Debenture Debt Servicing Costs Total | | 190,181 | 190,181 | 190,064 |
| Equipment Purchases | | | | |
| 59036 | SAFETY EQUIPMENT | 800 | 800 | 500 |
| Equipment Purchases Total | | 800 | 800 | 500 |
| Materials and Supplies | | | | |
| 54099 | PARTS AND MATERIALS | 40,962 | 35,962 | 32,959 |
| 54104 | DIESEL (VEHICLE) | 79,500 | 77,500 | 62,000 |
| 54125 | DIESEL EXHAUST FLUID | 2,400 | 2,100 | 1,966 |
| 54228 | PROPANE | 5,300 | 4,300 | 5,000 |
| 54323 | INSURANCE DEDUCTIBLE | 0 | 2,500 | 0 |
| 54880 | GRAVEL | 0 | 0 | 0 |
| Materials and Supplies Total | | 128,162 | 122,362 | 122,425 |
| | | | 122,425 | 101,925 |

Costing Center Summary

Costing Center: RECYCLING OPERATIONS

| | | | | | |
|---|--------------------------------|------------------|------------------|------------------|------------------|
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 1,280 | 100 | 4,400 | 5,900 |
| 52144 | TRANSPORTATION | 383,968 | 445,391 | 460,827 | 460,827 |
| 59003 | ADVERTISING | 6,600 | 5,863 | 7,000 | 7,000 |
| 59059 | MEMBERSHIP | 0 | 400 | 400 | 400 |
| 59080 | FLEET EQUIP MAINTENANCE | 400 | 133,672 | 138,394 | 135,504 |
| 59248 | DISPOSAL SITE CHARGE | 133,672 | 271,500 | 272,175 | 272,175 |
| 59250 | RECOVERY RESIDENTIAL | 228,075 | (271,500) | (272,175) | (272,175) |
| 59339 | EQUIPMENT MAINTENANCE | (228,075) | 8,056 | 2,500 | 2,500 |
| 59911 | EMERGENCY RESPONSE | 15,000 | 0 | 0 | 0 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 182,258 | 182,258 | 151,988 | 181,927 |
| Other Total | | 723,178 | 775,740 | 765,509 | 794,058 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 503,889 | 479,991 | 497,807 | 501,942 |
| 51084 | OVERTIME SALARIES | 2,700 | 4,900 | 2,500 | 2,500 |
| 51090 | SHIFT DIFFERENTIAL | 910 | 910 | 500 | 500 |
| Salaries and Wages Total | | 507,499 | 485,801 | 500,807 | 504,942 |
| Transfers to/from Internal Accounts | | | | | |
| 59001 | SHOP RATE CHARGES | 3,000 | 3,000 | 2,500 | 2,500 |
| Transfers to/from Internal Accounts Total | | 3,000 | 3,000 | 2,500 | 2,500 |
| Utilities | | | | | |
| 53046 | POWER | 50,930 | 57,130 | 56,375 | 56,375 |
| 53150 | WATER | 1,000 | 750 | 745 | 760 |
| Utilities Total | | 51,930 | 57,880 | 57,120 | 57,135 |
| | | 1,633,130 | 1,665,206 | 1,667,276 | 1,679,856 |
| Net Total | | 42,693 | (2,723) | 75,516 | 46,954 |

Costing Center Summary

Costing Center: REFUSE COLLECTION

Previous Costing Center: REFUSE COLLECTION

Budget Year: 2020

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION

Accounting Reference: 0166

Department: SANITATION

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center captures operations associated with the refuse collection program for residential dwellings, as well as the maintenance of approximately 150 litter bins in the downtown area and along walkways throughout the City.

Comments:

Revenue recorded in the account consists of fees for refuse collection from commercial properties and the sale of collection bins for new developments.

Outlook:

Collection schedule options and being reviewed and the possibility of an alternate collection cycle may be introduced in the Spring of 2021 with the replacement of the collection trucks.

Costing Center Summary

Costing Center: REFUSE COLLECTION

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|--------------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 42507 | COMMERCIAL COLLECTION FEES | 31,824 | 30,560 | 48,360 |
| 42510 | REFUSE BIN SALES | 31,500 | 29,500 | 31,800 |
| User Fees and Sales of Goods Total | | 63,324 | 60,060 | 80,160 |
| | | 63,324 | 60,060 | 80,160 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 | CONTRACTS | 0 | 0 | 0 |
| Contract Services Total | | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| 54062 | LIABILITY CLAIMS | | 837 | 0 |
| 54099 | PARTS AND MATERIALS | 3,200 | 1,236 | 1,500 |
| 54103 | GASOLINE (VEHICLE) | 5,000 | 3,200 | 4,080 |
| 54104 | DIESEL (VEHICLE) | 65,647 | 65,647 | 49,460 |
| 54125 | DIESEL EXHAUST FLUID | 1,884 | 1,884 | 1,752 |
| Materials and Supplies Total | | 75,731 | 72,804 | 56,712 |
| Other | | | | |
| 59003 | ADVERTISING | 5,000 | 106 | 5,000 |
| 59080 | FLEET EQUIP MAINTENANCE | 107,664 | 107,664 | 114,998 |
| 59248 | DISPOSAL SITE CHARGE | 827,700 | 876,926 | 872,200 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 166,644 | 166,644 | 136,785 |
| Other Total | | 1,107,008 | 1,151,340 | 1,131,873 |
| Reserve Appropriation | | | | |
| 58544 | DISPOSAL SITE B/L 4528 | 31,500 | 29,500 | 31,800 |
| Reserve Appropriation Total | | 31,500 | 29,500 | 31,800 |
| Transfers to/from Internal Accounts | | | | |
| 59001 | SHOP RATE CHARGES | 0 | 0 | 0 |
| Transfers to/from Internal Accounts Total | | 0 | 0 | 0 |
| | | 1,214,239 | 1,253,644 | 1,220,385 |
| Net Total | | (1,150,915) | (1,193,584) | (1,140,225) |
| | | | (1,165,699) | |

Costing Center Summary

Costing Center: SIDEWALK MAINTENANCE

Previous Costing Center: SIDEWALK
MAINTENANCE

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 9796

Department: STREETS

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center captures the maintenance and upgrade costs for city sidewalks, curbs and approaches.

Comments:

Maintenance is specific to replacing deteriorated sidewalks, grinding trip hazards, and establishing wheel chair accessibility.

Outlook:

Costing Center Summary

Costing Center: SIDEWALK MAINTENANCE

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget | |
|------------------------------|--------------------------------|--------------------------|----------------------------|----------------------------|------------------|
| Expenditures | | | | | |
| Benefits | | | | | |
| 51122 | BOOT ALLOWANCE | 1,403 | 664 | 531 | 548 |
| 51210 | LICENSES | 0 | 20 | 0 | 0 |
| 51285 | MEDICALS | 0 | 20 | 0 | 0 |
| Benefits Total | | 1,403 | 704 | 531 | 548 |
| Contract Services | | | | | |
| 52015 | CONTRACTS | 65,000 | 54,315 | 40,000 | 40,000 |
| 52032 | VEHICLE INSURANCE | 240 | 214 | 248 | 260 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 0 | 0 | 10,000 | 0 |
| Contract Services Total | | 65,240 | 54,529 | 50,248 | 40,260 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 0 | 0 | 0 | 0 |
| Equipment Purchases Total | | 0 | 0 | 0 | 0 |
| Materials and Supplies | | | | | |
| 54062 | LIABILITY CLAIMS | | 0 | 0 | 0 |
| 54099 | PARTS AND MATERIALS | 65,000 | 91,521 | 140,000 | 65,000 |
| 54103 | GASOLINE (VEHICLE) | 8,589 | 7,589 | 8,600 | 8,600 |
| 54104 | DIESEL (VEHICLE) | 0 | 500 | 500 | 0 |
| 54323 | INSURANCE DEDUCTIBLE | 0 | 0 | 0 | 0 |
| Materials and Supplies Total | | 73,589 | 99,610 | 149,100 | 73,600 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | | 0 | 0 | 0 |
| 59080 | FLEET EQUIP MAINTENANCE | 20,900 | 17,300 | 33,300 | 33,300 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 32,407 | 22,407 | 36,914 | 43,201 |
| Other Total | | 53,307 | 39,707 | 70,214 | 76,501 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 268,916 | 244,004 | 281,454 | 287,700 |
| 51084 | OVERTIME SALARIES | 1,500 | 357 | 1,500 | 1,500 |
| 51090 | SHIFT DIFFERENTIAL | 500 | 500 | 500 | 500 |
| Salaries and Wages Total | | 270,916 | 244,861 | 283,454 | 289,700 |
| Net Total | | (464,455) | (439,411) | (553,548) | (480,609) |

Costing Center Summary

Costing Center: SNOW REMOVAL & SANDING

Previous Costing Center: SNOW REMOVAL &
SANDING

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 1055

Department: STREETS

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center covers costs associated with sanding, plowing and removal of snow from City streets, lanes and walkways, as well as maintaining approximately 1481 feet of snow fencing.

Comments:

Funds have been allocated for external equipment rental to hire outside parties for snow removal if required after significant snow falls.

Outlook:

The snow removal procedure is reviewed annually and revised as required to maximize efficiencies. As the City grows staff and equipment needs will increase in order to maintain the level of service expected by residents.

Costing Center Summary

Costing Center: SNOW REMOVAL & SANDING

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|--------------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 | CONTRACTS | 0 | 316 | 0 |
| 52028 | GENERAL INSURANCE | 141 | 141 | 178 |
| 52054 | MAINT OF EQUIP EXT | 0 | 50,876 | 0 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 15,000 | 85,269 | 86,250 |
| Contract Services Total | | 15,141 | 136,602 | 86,428 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 0 | 0 | 0 |
| Equipment Purchases Total | | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| 54062 | LIABILITY CLAIMS | 2,000 | 32,026 | 0 |
| 54099 | PARTS AND MATERIALS | 45,000 | 45,000 | 95,000 |
| 54104 | DIESEL (VEHICLE) | 79,000 | 79,000 | 89,000 |
| 54125 | DIESEL EXHAUST FLUID | 300 | 670 | 750 |
| 54323 | INSURANCE DEDUCTIBLE | 0 | 2,500 | 2,500 |
| 54396 | SALT | 30,000 | 19,152 | 25,000 |
| 54439 | WINTER SAND MIX | 5,000 | 20,503 | 5,000 |
| Materials and Supplies Total | | 161,300 | 198,851 | 217,250 |
| Other | | | | |
| 52231 | INSURANCE RECOVERIES | 0 | 0 | 0 |
| 59080 | FLEET EQUIP MAINTENANCE | 159,001 | 159,001 | 168,585 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 153,629 | 153,629 | 190,188 |
| Other Total | | 312,630 | 312,630 | 327,475 |
| Salaries and Wages | | | | |
| 51084 | OVERTIME SALARIES | 50,000 | 101,839 | 25,000 |
| Salaries and Wages Total | | 50,000 | 101,839 | 25,000 |
| Transfers to/from Internal Accounts | | | | |
| 59001 | SHOP RATE CHARGES | 32,000 | 32,000 | 35,000 |
| 59997 | TRANSFER FR RESERVES | 0 | 0 | (50,000) |
| Transfers to/from Internal Accounts Total | | 32,000 | 32,000 | (15,000) |
| | | 571,071 | 781,922 | 641,152 |
| Net Total | | (571,071) | (781,922) | (641,152) |

Costing Center Summary

Costing Center: STREET & WALKWAY MAINTENANCE

Previous Costing Center: STREET & WALKWAY
MAINTENANCE

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 1052

Department: STREETS

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center covers costs associated with surface repair and maintenance on City streets and lanes including gravel boundary roads as well as walkways.

Comments:

Pothole repair, street repairs, gravel roads and lanes, dust control, paved lane repair and crackfill are all a part of this account.

Outlook:

Costing Center Summary

Costing Center: STREET & WALKWAY MAINTENANCE

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|--------------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 | CONTRACTS | 0 | 0 | 0 |
| 52028 | GENERAL INSURANCE | 52 | 67 | 69 |
| 52032 | VEHICLE INSURANCE | 0 | 25 | 25 |
| Contract Services Total | | 52 | 92 | 94 |
| Materials and Supplies | | | | |
| 54099 | PARTS AND MATERIALS | 10,000 | 50,000 | 50,000 |
| 54103 | GASOLINE (VEHICLE) | 750 | 800 | 800 |
| 54104 | DIESEL (VEHICLE) | 82,000 | 72,000 | 72,000 |
| 54125 | DIESEL EXHAUST FLUID | 400 | 350 | 350 |
| 54395 | CALCIUM CHLORIDE | 25,000 | 29,000 | 29,000 |
| 54879 | ASPHALT | 45,000 | 45,000 | 45,000 |
| 54880 | GRAVEL | 15,000 | 30,000 | 30,000 |
| Materials and Supplies Total | | 178,150 | 227,150 | 227,150 |
| Other | | | | |
| 59080 | FLEET EQUIP MAINTENANCE | 220,998 | 226,832 | 226,832 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 257,089 | 251,892 | 301,510 |
| Other Total | | 478,087 | 478,724 | 528,342 |
| Transfers to/from Internal Accounts | | | | |
| 59001 | SHOP RATE CHARGES | 3,000 | 3,000 | 3,000 |
| Transfers to/from Internal Accounts Total | | 3,000 | 3,000 | 3,000 |
| Utilities | | | | |
| 53150 | WATER | 550 | 550 | 550 |
| Utilities Total | | 550 | 550 | 550 |
| | | 659,839 | 709,516 | 759,136 |
| Net Total | | (659,839) | (709,516) | (759,136) |

Costing Center Summary

Costing Center: STREET SWEEPING

Previous Costing Center: STREET SWEEPING

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 1054

Department: STREETS

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center reflects all costs associated with cleaning City streets. The main expense occurs during spring cleanup when all streets and paved lanes are swept free of accumulations of winter sand and debris.

Comments:

In 2020 and 2021 the department will be renting 2 additional sweepers, for 2 months, for the spring season to increase service delivery and reduce the time required to complete the spring cleaning of the streets. The outcome will be evaluated and future years could see a change in the street sweeping process.

Outlook:

As each new development is built within the City the sweeping program must keep up with the needs of the communities we serve.

Costing Center Summary

Costing Center: STREET SWEEPING

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 42508 SWEEPING SERVICES | 65,000 | 68,269 | 70,000 | 70,000 |
| User Fees and Sales of Goods Total | 65,000 | 68,269 | 70,000 | 70,000 |
| | 65,000 | 68,269 | 70,000 | 70,000 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52028 GENERAL INSURANCE | 512 | 512 | 650 | 670 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 30,000 | 41,517 | 60,000 | 60,000 |
| Contract Services Total | 30,512 | 42,029 | 60,650 | 60,670 |
| Equipment Purchases | | | | |
| 54410 EQUIPMENT PURCHASES | 4,500 | 3,317 | 0 | 0 |
| Equipment Purchases Total | 4,500 | 3,317 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | 30,000 | 17,597 | 30,000 | 30,000 |
| 54104 DIESEL (VEHICLE) | 15,500 | 7,609 | 10,000 | 10,000 |
| Materials and Supplies Total | 45,500 | 25,206 | 40,000 | 40,000 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 66,001 | 66,001 | 71,333 | 71,333 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 56,877 | 56,877 | 52,973 | 63,408 |
| Other Total | 122,878 | 122,878 | 124,306 | 134,741 |
| Transfers to/from Internal Accounts | | | | |
| 59001 SHOP RATE CHARGES | 19,000 | 16,591 | 19,000 | 19,000 |
| Transfers to/from Internal Accounts Total | 19,000 | 16,591 | 19,000 | 19,000 |
| Utilities | | | | |
| 53150 WATER | 4,000 | 239 | 2,000 | 2,000 |
| Utilities Total | 4,000 | 239 | 2,000 | 2,000 |
| | 226,390 | 210,260 | 245,957 | 256,411 |
| Net Total | (226,390) | (141,991) | (175,957) | (186,411) |

Costing Center Summary

Costing Center: *STREETS SUPERVISION*

Previous Costing Center: STREETS SUPERVISION

Budget Year: 2020

Division: TRANSPORTATION
SERVICES

Accounting Reference: 1051

Department: STREETS

Approved: Yes

Stage: Council Approved

Manager: Pam Richardson

Description:

This cost center covers the costs related to the administration of the Streets Section. All salaries associated with the Streets section come out of this account.

Comments:

Outlook:

As the City continues to grow more demands are placed on current staff to meet all the needs within the City.

Costing Center Summary

Costing Center: *STREETS SUPERVISION*

| | | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|------------------------------|--------------------------------|----------------------------|--------------------------|----------------------------|----------------------------|
| Expenditures | | | | | |
| Benefits | | | | | |
| 51122 | BOOT ALLOWANCE | 2,403 | 1,922 | 2,198 | 2,198 |
| 51123 | PROTECTIVE CLOTHING | 1,000 | 2,800 | 1,500 | 1,500 |
| 51285 | MEDICALS | 280 | 280 | 280 | 280 |
| Benefits Total | | 3,683 | 5,002 | 3,978 | 3,978 |
| Contract Services | | | | | |
| 52015 | CONTRACTS | 3,015 | 10,015 | 1,520 | 1,520 |
| 52028 | GENERAL INSURANCE | 231 | 231 | 292 | 301 |
| Contract Services Total | | 3,246 | 10,246 | 1,812 | 1,821 |
| Equipment Purchases | | | | | |
| 54410 | EQUIPMENT PURCHASES | 5,000 | 3,962 | 5,500 | 0 |
| Equipment Purchases Total | | 5,000 | 3,962 | 5,500 | 0 |
| Materials and Supplies | | | | | |
| 54099 | PARTS AND MATERIALS | 4,750 | 7,250 | 5,000 | 5,000 |
| 54103 | GASOLINE (VEHICLE) | 4,500 | 6,450 | 5,000 | 5,000 |
| 54323 | INSURANCE DEDUCTIBLE | 0 | 500 | 0 | 0 |
| Materials and Supplies Total | | 9,250 | 14,200 | 10,000 | 10,000 |
| Other | | | | | |
| 51141 | PROFESSIONAL DEVELOPMENT | 0 | 135 | 8,155 | 5,155 |
| 52231 | INSURANCE RECOVERIES | 0 | 0 | 0 | 0 |
| 59003 | ADVERTISING | 0 | 0 | 0 | 0 |
| 59048 | LUNCHEONS | 0 | 0 | 0 | 0 |
| 59080 | FLEET EQUIP MAINTENANCE | 6,500 | 6,500 | 6,500 | 6,500 |
| 59248 | DISPOSAL SITE CHARGE | 0 | 3,072 | 1,500 | 1,500 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 6,155 | 6,155 | 4,968 | 5,947 |
| Other Total | | 12,655 | 15,862 | 21,123 | 19,102 |
| Salaries and Wages | | | | | |
| 51083 | REGULAR SALARIES | 1,084,128 | 909,005 | 1,104,383 | 1,104,383 |
| 51084 | OVERTIME SALARIES | 10,000 | 20,000 | 15,000 | 15,000 |
| 51090 | SHIFT DIFFERENTIAL | 2,000 | 2,000 | 2,000 | 2,000 |
| Salaries and Wages Total | | 1,096,128 | 931,005 | 1,121,383 | 1,121,383 |
| Utilities | | | | | |
| 53130 | TELEPHONE | 7,908 | 4,409 | 4,772 | 4,772 |
| 53295 | RADIO COSTS | 11,165 | 10,017 | 1,820 | 1,820 |
| Utilities Total | | 19,073 | 14,426 | 6,592 | 6,592 |
| | | 1,149,036 | 994,704 | 1,170,389 | 1,162,876 |
| Net Total | | (1,149,036) | (994,704) | (1,170,389) | (1,162,876) |

Costing Center Summary

Costing Center: *HANDI-TRANSIT OPERATIONS*

Previous Costing Center: HANDI-TRANSIT
OPERATIONS

Budget Year: 2020

Division: TRANSPORTATION
SERVICES - Transit

Accounting Reference: 3212

Department: TRANSIT / HANDI-
TRANSIT

Approved: Yes

Stage: Council Approved

Manager: Carla Richardson

Description:

This cost center captures revenues and expenses associated with providing subsidized door to door transportation within city limits.

Comments:

Handi-Transit serves and builds community by providing specialized service to persons whose mobility challenges do not allow them to make use of the fixed route transit system. This essential service improves the quality of life of those with mobility challenges as it is the only way for them to access employment, healthcare, shopping and leisure activities.

Outlook:

Costing Center Summary

Costing Center: HANDI-TRANSIT OPERATIONS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|---|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| User Fees and Sales of Goods | | | | |
| 42331 TICKETS | 70,000 | 80,000 | 80,000 | 80,000 |
| User Fees and Sales of Goods Total | 70,000 | 80,000 | 80,000 | 80,000 |
| | 70,000 | 80,000 | 80,000 | 80,000 |
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 CONTRACTS | 4,900 | 2,000 | 24,913 | 25,423 |
| 52069 PRINTING COSTS | 0 | 0 | 0 | 0 |
| Contract Services Total | 4,900 | 2,000 | 24,913 | 25,423 |
| Materials and Supplies | | | | |
| 54099 PARTS AND MATERIALS | | 0 | 0 | 0 |
| 54103 GASOLINE (VEHICLE) | 37,879 | 49,599 | 52,000 | 50,950 |
| 54104 DIESEL (VEHICLE) | 1,214 | 1,264 | 1,325 | 1,350 |
| 54125 DIESEL EXHAUST FLUID | 0 | 0 | 0 | 0 |
| Materials and Supplies Total | 39,093 | 50,863 | 53,325 | 52,300 |
| Other | | | | |
| 59080 FLEET EQUIP MAINTENANCE | 90,000 | 90,000 | 90,000 | 90,000 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 85,616 | 85,616 | 121,044 | 121,044 |
| Other Total | 175,616 | 175,616 | 211,044 | 211,044 |
| Transfers to/from Internal Accounts | | | | |
| 59334 INTERNAL CHARGES | 14,145 | 14,145 | 0 | 0 |
| Transfers to/from Internal Accounts Total | 14,145 | 14,145 | 0 | 0 |
| | 233,754 | 242,624 | 289,282 | 288,767 |
| Net Total | (163,754) | (162,624) | (209,282) | (208,767) |

Costing Center Summary

Costing Center: TRANSIT OPERATIONS

Previous Costing Center: TRANSIT OPERATIONS

Budget Year: 2020

Division: TRANSPORTATION
SERVICES - Transit

Accounting Reference: 3202

Department: TRANSIT / HANDI-
TRANSIT

Approved: Yes

Stage: Council Approved

Manager: Carla Richardson

Description:

This cost center captures the revenues and expenses associated with providing the Fixed Route Transit Service. Operating within city limits, scheduled fixed route and charter transit services are offered 7 days per week, with reduced service on Sundays and Statutory holidays. The fixed route service operates based on a hub and spoke model with all routes meeting regularly at the downtown terminal, located off Rosser Avenue, between 7th and 9th Streets. Just south of the terminal there is a staffed information center kiosk which operates six days a week, with reduced operating hours on Saturdays.

Comments:

Brandon Transit serves and builds community by providing an inexpensive, safe and reliable transportation option to both citizens and visitors to Brandon. Not only does Brandon Transit provide an alternative to a personal vehicle for some, it also provides a link to work, shopping, medical appointments, school, and leisure activities for those who either choose not to drive, do not have use of a vehicle or cannot drive for a variety of reasons. A number of successful partnerships are in place utilizing this public transportation, including UPASS for both Brandon University and ACC and the Shop and Industrial Arts program within the Brandon School Division.

Transit continues to make capital contributions to ensure that the Transit Equipment Reserve is adequately funded when replacement is required. Due to changes to provincial and federal funding and increasing purchase prices of new buses, reserve appropriations must continue to ensure the funds are present at the end of unit life cycles.

Costing Center Summary

Costing Center: TRANSIT OPERATIONS

Outlook:

Cost sharing programs are being released more often where the municipalities share cannot be from Gas Tax monies received. Annual capital contributions for Transit are critical to ensure the money is present when equipment fails (engines/transmissions) and at the end of life when a full replacement is required. After a number of successfully completed PTIF (Provincial Transportation Infrastructure Funding) projects in 2018 and 2019, the focus will be ensuring Transit is more accessible for our riders. This will include capital projects such as renovating bus stops (2019-2027) as well as replacing bus stop signage (2020).

In 2020, we will see the completion of the new Automated Farebox Collection system and technology that will replace the ageing equipment, as well as the completion of the Automated Audio and Visual Stop Announcement system.

In the middle of 2017, a new route structure was implemented to decrease the number of buses (and operators) on the road, minimize diesel costs and to operate a more efficient service. There was a significant improvement immediately in the number of rides per bus hour, with a decrease in the number of rides provided at the same time. Through 2018 and 2019, the ridership continued to increase to numbers parallel and in some cases exceeding the previous system pre-change. The number of rides per bus hour is now significantly higher, which is a substantial success.

In 2020, we anticipate that ridership will stabilize as customers have become comfortable with the system, which will continue to provide steady revenues. Additional revenue sources are being considered including reviews of existing programs and partnerships, as well as the promotion of charters. In addition we are exploring the implementation of an on demand service for off peak hours to increase efficiency and provide a more convenient service for riders.

Costing Center Summary

Costing Center: TRANSIT OPERATIONS

| | 2019 Approved Budget | 2019 Budget Review | 2020 Approved Budget | 2021 Proposed Budget |
|--|----------------------------|--------------------------|----------------------------|----------------------------|
| Revenues | | | | |
| Conditional Government Transfers | | | | |
| 43510 | PROVINCIAL GOV'T | 0 | 0 | 0 |
| 44500 | FEDERAL GOV'T | 0 | 626 | 0 |
| Conditional Government Transfers Total | | 0 | 626 | 0 |
| Other Income | | | | |
| 49368 | SALE PROCEEDS - EQUIPMENT | 0 | 199 | 0 |
| Other Income Total | | 0 | 199 | 0 |
| Unconditional Government Transfers | | | | |
| 43644 | PROVINCIAL OPERATING GRANT | 2,034,488 | 2,034,488 | 2,034,488 |
| Unconditional Government Transfers Total | | 2,034,488 | 2,034,488 | 2,034,488 |
| User Fees and Sales of Goods | | | | |
| 42332 | BUS MEDIA SALES | 528,000 | 538,000 | 537,000 |
| 42335 | BUS PASS AGREEMENTS | 96,060 | 110,355 | 101,480 |
| 42404 | BUS CHARTER REVENUES | 64,875 | 71,327 | 69,216 |
| 42405 | BUS ADVERTISING | 53,000 | 63,649 | 55,000 |
| 42406 | BUS SHELTER ADVERTISING | 33,472 | 36,458 | 36,472 |
| 42407 | BUS BENCH ADVERTISING | 78,300 | 78,515 | 80,100 |
| 42467 | ROUTE REVENUE | 323,000 | 347,000 | 347,000 |
| 42491 | SCHOOL PATROL PASSES | 10,000 | 10,000 | 10,000 |
| User Fees and Sales of Goods Total | | 1,186,707 | 1,255,304 | 1,236,268 |
| | | 3,221,195 | 3,290,617 | 3,270,756 |
| Expenditures | | | | |
| Benefits | | | | |
| 51100 | UNIFORMS | 21,550 | 16,850 | 24,630 |
| 51122 | BOOT ALLOWANCE | 568 | 568 | 512 |
| 51210 | LICENSES | 980 | 690 | 875 |
| 51285 | MEDICALS | 930 | 930 | 720 |
| Benefits Total | | 24,028 | 19,038 | 26,737 |
| Contract Services | | | | |
| 52015 | CONTRACTS | 62,800 | 42,868 | 60,620 |
| 52028 | GENERAL INSURANCE | 207 | 207 | 381 |
| 52029 | LIABILITY INSURANCE | 5,051 | 5,051 | 6,363 |
| 52069 | PRINTING COSTS | 26,460 | 20,460 | 24,660 |
| 52081 | EXTERNAL EQUIPMENT RENTAL | 9,000 | 7,261 | 9,000 |
| 52089 | COMMISSION | 8,200 | 8,200 | 8,750 |
| Contract Services Total | | 111,719 | 84,048 | 109,774 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 19,000 | 21,000 | 12,000 |
| Equipment Purchases Total | | 19,000 | 21,000 | 9,000 |

Costing Center Summary

Costing Center: TRANSIT OPERATIONS

Materials and Supplies

| | | | | | |
|-------|----------------------|---------|---------|---------|---------|
| 54099 | PARTS AND MATERIALS | 21,000 | 21,000 | 22,000 | 22,000 |
| 54103 | GASOLINE (VEHICLE) | 6,112 | 5,417 | 5,900 | 6,100 |
| 54104 | DIESEL (VEHICLE) | 515,990 | 548,875 | 539,650 | 549,221 |
| 54125 | DIESEL EXHAUST FLUID | 2,400 | 2,800 | 2,750 | 2,850 |
| 54323 | INSURANCE DEDUCTIBLE | 4,000 | 4,000 | 4,000 | 4,000 |

| | | | | | |
|------------------------------|--|---------|---------|---------|---------|
| Materials and Supplies Total | | 549,502 | 582,092 | 574,300 | 584,171 |
|------------------------------|--|---------|---------|---------|---------|

Other

| | | | | | |
|-------|--------------------------------|-----------|-----------|-----------|-----------|
| 51141 | PROFESSIONAL DEVELOPMENT | 14,000 | 17,500 | 14,620 | 14,650 |
| 59003 | ADVERTISING | 0 | 16,500 | 11,500 | 16,500 |
| 59048 | LUNCHEONS | 16,500 | 77 | 200 | 200 |
| 59059 | MEMBERSHIP | 0 | 7,007 | 7,450 | 7,950 |
| 59080 | FLEET EQUIP MAINTENANCE | 6,771 | 1,262,100 | 1,197,800 | 1,197,800 |
| 59207 | CASH OVER/SHORT | 1,262,100 | 20 | 0 | 0 |
| 59608 | LABOUR RELATIONS-TRANSIT | 0 | 0 | 0 | 0 |
| 59911 | EMERGENCY RESPONSE | 0 | 0 | 0 | 0 |
| 59993 | EQUIPMENT CAPITAL CONTRIBUTION | 217,929 | 217,929 | 298,895 | 299,867 |

| | | | | | |
|-------------|--|-----------|-----------|-----------|-----------|
| Other Total | | 1,517,300 | 1,521,133 | 1,530,465 | 1,536,967 |
|-------------|--|-----------|-----------|-----------|-----------|

Reserve Appropriation

| | | | | | |
|-------|-----------------------------|---|-----|---|---|
| 58510 | TRANSIT EQUIPMENT B/L 3654 | 0 | 199 | 0 | 0 |
| 58539 | TECHNOLOGY RESERVE B/L 7162 | 0 | 626 | 0 | 0 |

| | | | | | |
|-----------------------------|--|---|-----|---|---|
| Reserve Appropriation Total | | 0 | 825 | 0 | 0 |
|-----------------------------|--|---|-----|---|---|

Salaries and Wages

| | | | | | |
|-------|-------------------------|-----------|-----------|-----------|-----------|
| 51083 | REGULAR SALARIES | 2,949,587 | 2,903,952 | 2,883,679 | 2,880,536 |
| 51084 | OVERTIME SALARIES | 55,000 | 61,100 | 50,000 | 50,500 |
| 51090 | SHIFT DIFFERENTIAL | 21,976 | 20,976 | 20,976 | 21,226 |
| 51121 | TRANSIT REPORTING PAY | 36,223 | 36,223 | 33,900 | 35,200 |
| 51125 | TRAVEL TIME PAY | 49,442 | 49,442 | 48,530 | 49,000 |
| 51231 | INTERNAL SALARIES | 0 | 0 | 0 | 0 |
| 51291 | REST BREAK REMUNERATION | 58,841 | 57,341 | 44,700 | 45,220 |

| | | | | | |
|--------------------------|--|-----------|-----------|-----------|-----------|
| Salaries and Wages Total | | 3,171,069 | 3,129,034 | 3,081,785 | 3,081,682 |
|--------------------------|--|-----------|-----------|-----------|-----------|

Utilities

| | | | | | |
|-------|-------------|--------|--------|-------|-------|
| 53046 | POWER | 2,465 | 2,965 | 750 | 0 |
| 53130 | TELEPHONE | 10,353 | 9,353 | 8,237 | 7,210 |
| 53295 | RADIO COSTS | 12,345 | 11,572 | 2,350 | 2,350 |

| | | | | | |
|-----------------|--|--------|--------|--------|-------|
| Utilities Total | | 25,163 | 23,890 | 11,337 | 9,560 |
|-----------------|--|--------|--------|--------|-------|

| | | | | | |
|--|--|------------------|------------------|------------------|------------------|
| | | 5,417,782 | 5,381,061 | 5,346,398 | 5,368,904 |
|--|--|------------------|------------------|------------------|------------------|

Net Total

| | | | | | |
|--|--|--------------------|--------------------|--------------------|--------------------|
| | | (2,196,587) | (2,090,444) | (2,075,642) | (2,089,248) |
|--|--|--------------------|--------------------|--------------------|--------------------|