

Costing Center Summary

Costing Center: CITY MANAGER

Previous Costing Center: CITY MANAGER

Division: GENERAL

Department: CITY MANAGER

Stage: Council Review

Budget Year: 2014

Accounting Reference: 6270

Approved: No

Manager: Scott Hildebrand 729-2204

Description:

This cost center is for the operation of the City Manager's Office. The major component of this account is salaries.

Comments:

Other significant costs are for attendance at the Federation of Canadian Municipalities, Canadian Association of Municipal Administrators and the International City Managers Conference as well as any authorized Association of Manitoba Municipalities Meetings.

Outlook:

Expenses for this department are quite consistent from year to year, the main variable being conferences and travel costs.

Costing Center Summary

Costing Center: CITY MANAGER

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|------------------------------------|----------------------------|---------------------------|------------------|
| Expenditures | | | |
| Benefits | | | |
| 51010 MISC EMPLOYEE ALLOWANCE | 9,000 | 9,000 | 9,000 |
| Benefits Total | 9,000 | 9,000 | 9,000 |
| Contract Services | | | |
| 52060 SPEC PROG LEGAL FEES | | 0 | 0 |
| 52069 PRINTING COSTS | 300 | 300 | 300 |
| Contract Services Total | 300 | 300 | 300 |
| Grants and Contributions | | | |
| 55167 PUBLIC RELATIONS | 600 | 600 | 600 |
| Grants and Contributions Total | 600 | 600 | 600 |
| Materials and Supplies | | | |
| 54099 PARTS AND MATERIALS | 2,500 | 2,500 | 2,700 |
| Materials and Supplies Total | 2,500 | 2,500 | 2,700 |
| Other | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 1,000 | 1,000 | 1,000 |
| 59048 LUNCHEONS | 2,500 | 2,500 | 2,500 |
| 59059 MEMBERSHIP | 770 | 790 | 820 |
| 59098 SUBSCRIPTIONS | 225 | 225 | 230 |
| 59138 BUSINESS TRAVEL - MILEAGE | 3,400 | 3,400 | 3,400 |
| 59139 CONFERENCE COSTS | 7,500 | 7,340 | 6,200 |
| Other Total | 15,395 | 15,255 | 14,150 |
| Salaries and Wages | | | |
| 51083 REGULAR SALARIES | 291,108 | 299,915 | 307,330 |
| 51084 OVERTIME SALARIES | | 0 | 0 |
| Salaries and Wages Total | 291,108 | 299,915 | 307,330 |
| Utilities | | | |
| 53130 TELEPHONE REGULAR | 1,700 | 1,700 | 1,800 |
| Utilities Total | 1,700 | 1,700 | 1,800 |
| | 320,603 | 329,270 | 335,880 |
| Net Total | (320,603) | (329,270) | (335,880) |

Costing Center Summary

Costing Center: CORPORATE COMMUNICATIONS

Previous Costing Center: CORPORATE
Division: GENERAL
Department: CITY MANAGER
Stage: Council Review

Budget Year: 2014
Accounting Reference: 2089
Approved: No
Manager: Scott Hildebrand 729-2204

Description:

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

Comments:

Outlook:

The Director of Communications will be working with City Administration to develop a long-term communications strategy for the City and to assist departments and functions with their communications goals.

Costing Center Summary

Costing Center: CORPORATE COMMUNICATIONS

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|------------------------------------|----------------------------|---------------------------|------------------|
| Expenditures | | | |
| Contract Services | | | |
| 52069 PRINTING COSTS | 300 | 300 | 300 |
| Contract Services Total | 300 | 300 | 300 |
| Materials and Supplies | | | |
| 54099 PARTS AND MATERIALS | 300 | 300 | 300 |
| Materials and Supplies Total | 300 | 300 | 300 |
| Other | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 500 | 2,500 | 2,500 |
| 59003 ADVERTISING | 1,500 | 500 | 500 |
| 59048 LUNCHEONS | 500 | 400 | 400 |
| 59059 MEMBERSHIP | 350 | 350 | 350 |
| 59098 SUBSCRIPTIONS | | 0 | 0 |
| 59138 BUSINESS TRAVEL - MILEAGE | 500 | 350 | 350 |
| 59139 CONFERENCE COSTS | 2,500 | 2,500 | 2,500 |
| Other Total | 5,850 | 6,600 | 6,600 |
| Salaries and Wages | | | |
| 51083 REGULAR SALARIES | 83,592 | 85,552 | 88,687 |
| 51084 OVERTIME SALARIES | | 0 | 0 |
| Salaries and Wages Total | 83,592 | 85,552 | 88,687 |
| Utilities | | | |
| 53130 TELEPHONE REGULAR | 1,200 | 1,100 | 1,200 |
| Utilities Total | 1,200 | 1,100 | 1,200 |
| | 91,242 | 93,852 | 97,087 |
| Net Total | (91,242) | (93,852) | (97,087) |

Costing Center Summary

Costing Center: CLERKS OPERATIONS

Previous Costing Center: CLERKS OPERATIONS

Division: GENERAL

Department: CLERKS

Stage: Council Review

Budget Year: 2014

Accounting Reference: 2090

Approved: No

Manager: Con Arvisais 729-2206

Description:

This cost center is for the costs associated with the City Clerk's division.

Comments:

The City Clerk's Office provides the advisory and administrative support required by the legislative/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. The major portion of the expenditures assigned to this costing centre is for staff salaries and related benefits.

Revenue is obtained from the set-up and rental of the Civic Administration Building and the recouping of administration and security costs from outside agencies/organizations who utilize the building on weekends or after hours.

Outlook:

Staff continue to work towards their attainment of the Certificate in Manitoba Municipal Administration, and the National Association of Parliamentarians designation, which will increase their knowledge and skill level.

An increasing amount of legislative material such as the consolidated versions of Provincial Acts, the Manitoba Gazette and Sessional Bills are now available in electronic formatting, eliminating the need for a subscription to paper copies of these documents.

Costing Center Summary

Costing Center: CLERKS OPERATIONS

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|--|----------------------------|---------------------------|------------------|
| Revenues | | | |
| Conditional Government Transfers | | | |
| 44500 FEDERAL GOV'T | | 0 | 0 |
| Conditional Government Transfers Total | 0 | 0 | 0 |
| Other Income | | | |
| 42999 REVENUE | 3,700 | 3,790 | 3,865 |
| Other Income Total | 3,700 | 3,790 | 3,865 |
| | 3,700 | 3,790 | 3,865 |
| Expenditures | | | |
| Contract Services | | | |
| 52020 PROFESSIONAL FEES | | 0 | 0 |
| 52054 MAINT OF EQUIP EXT | 1,160 | 960 | 960 |
| 52069 PRINTING COSTS | 595 | 200 | 350 |
| 52072 LEGAL FEES | 5,000 | 5,000 | 5,000 |
| 52755 CLEANING CONTRACT | 0 | 330 | 350 |
| 52759 SECURITY | 0 | 1,600 | 1,600 |
| Contract Services Total | 6,755 | 8,090 | 8,260 |
| Equipment Purchases | | | |
| 54410 EQUIPMENT PURCHASES | 2,500 | 0 | 1,500 |
| Equipment Purchases Total | 2,500 | 0 | 1,500 |
| Materials and Supplies | | | |
| 54099 PARTS AND MATERIALS | 2,620 | 2,620 | 2,820 |
| Materials and Supplies Total | 2,620 | 2,620 | 2,820 |
| Other | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 4,950 | 4,750 | 4,600 |
| 59003 ADVERTISING | 400 | 400 | 400 |
| 59014 WORK ORDERS | | 0 | 0 |
| 59048 LUNCHEONS | 600 | 600 | 600 |
| 59059 MEMBERSHIP | 975 | 1,175 | 1,175 |
| 59080 INTERNAL EQUIPMENT RENTAL | | 0 | 0 |
| 59098 SUBSCRIPTIONS | 1,570 | 595 | 620 |
| 59138 BUSINESS TRAVEL - MILEAGE | 800 | 750 | 750 |
| 59139 CONFERENCE COSTS | 2,575 | 2,750 | 2,875 |
| 59241 SPECIAL PROGRAMS | | 0 | 0 |
| Other Total | 11,870 | 11,020 | 11,020 |
| Salaries and Wages | | | |
| 51083 REGULAR SALARIES | 427,227 | 435,553 | 447,490 |
| 51084 OVERTIME SALARIES | 1,000 | 4,500 | 4,600 |
| 51231 INTERNAL SALARIES | | 0 | 0 |
| Salaries and Wages Total | 428,227 | 440,053 | 452,090 |
| Utilities | | | |
| 53130 TELEPHONE REGULAR | 2,620 | 3,400 | 3,400 |
| Utilities Total | 2,620 | 3,400 | 3,400 |
| | 454,592 | 465,183 | 479,090 |
| Net Total | (450,892) | (461,393) | (475,225) |

Costing Center Summary

Costing Center: COUNCIL EXPENSES

Previous Costing Center: COUNCIL EXPENSES

Division: GENERAL

Department: CLERKS

Stage: Council Review

Budget Year: 2014

Accounting Reference: 2431

Approved: No

Manager: Con Arvisais 729-2206

Description:

This costing center provides for the remuneration, indemnity, and expenses of the Mayor and City Council as provided for in By-law No. 6830, under the authority of The Municipal Act. Funds are required for the administrative support services and other expenses incurred by and for elected officials in the performance of their civic duties.

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 2014 and 2015.

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. The salaries and benefits provided to the Mayor, Deputy Mayor and Councillors as set out in the Indemnity By-law. Travel expenses for FCM and AMM conferences vary from year to year as the location changes.

With the upcoming municipal general election in the Fall of 2014, funding has been provided for a Council Retreat to lay out the strategic roadmap for the upcoming term of the new Council.

Costing Center Summary

Costing Center: COUNCIL EXPENSES

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|---|----------------------------|---------------------------|------------------|
| Expenditures | | | |
| Benefits | | | |
| 51010 MISC EMPLOYEE ALLOWANCE | 5,400 | 4,200 | 4,200 |
| 51159 MAX COUNCIL PER DIEM | 3,000 | 1,930 | 1,970 |
| 51163 MAX TAXABLE PER DIEM | 6,000 | 3,860 | 3,930 |
| 51187 RRSP CONTRIBUTION | (0) | (0) | 68 |
| Benefits Total | 14,400 | 9,990 | 10,168 |
| Contract Services | | | |
| 52020 PROFESSIONAL FEES | 100 | 100 | 100 |
| 52028 FIRE INSURANCE | 378 | 387 | 436 |
| 52079 BUILDING RENTAL | | 0 | 0 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 100 | 0 | 0 |
| 52252 DELIVERY - IN CITY | | 0 | 0 |
| 52759 SECURITY | 3,775 | 2,100 | 2,150 |
| Contract Services Total | 4,353 | 2,587 | 2,686 |
| Equipment Purchases | | | |
| 54410 EQUIPMENT PURCHASES | 0 | 500 | 500 |
| Equipment Purchases Total | 0 | 500 | 500 |
| Grants and Contributions | | | |
| 55167 PUBLIC RELATIONS | 20,700 | 19,150 | 21,150 |
| 55293 FRIENDS OF BRANDON ASSOCIATION | 0 | 500 | 500 |
| 55462 ECKHARDT-GRAMATTE | 1,000 | 1,000 | 1,000 |
| Grants and Contributions Total | 21,700 | 20,650 | 22,650 |
| Materials and Supplies | | | |
| 54099 PARTS AND MATERIALS | 3,850 | 3,450 | 3,000 |
| Materials and Supplies Total | 3,850 | 3,450 | 3,000 |
| Other | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 250 | 300 | 300 |
| 59003 ADVERTISING | 3,500 | 3,600 | 3,850 |
| 59048 LUNCHEONS | 5,000 | 5,500 | 6,500 |
| 59059 MEMBERSHIP | | 0 | 0 |
| 59098 SUBSCRIPTIONS | 0 | 100 | 100 |
| 59138 BUSINESS TRAVEL - MILEAGE | 3,900 | 4,550 | 4,750 |
| 59139 CONFERENCE COSTS | 8,775 | 10,425 | 7,300 |
| 59158 MAX COUNCIL EXPENSES | 7,291 | 3,860 | 3,930 |
| 59901 COUNCIL RETREATS | 0 | 3,150 | 0 |
| Other Total | 28,716 | 31,485 | 26,730 |
| Salaries and Wages | | | |
| 51026 INDEMNITY & HONORARIUM | 86,401 | 85,539 | 91,778 |
| 51083 REGULAR SALARIES | 257,661 | 265,631 | 270,717 |
| 51084 OVERTIME SALARIES | 1,000 | 700 | 700 |
| 51126 TAXABLE HONORARIUM | 5,750 | 6,200 | 6,350 |
| 51231 INTERNAL SALARIES | | 0 | 0 |
| Salaries and Wages Total | 350,813 | 358,070 | 369,545 |
| Transfers to/from Internal Accounts | | | |
| 59997 TRANSFER FR RESERVES | | 0 | 0 |
| Transfers to/from Internal Accounts Total | 0 | 0 | 0 |
| Utilities | | | |

Costing Center Summary

Costing Center: COUNCIL EXPENSES

| | | | | |
|------------------|-------------------|-------------------------|-------------------------|-------------------------|
| 53130 | TELEPHONE REGULAR | 1,960 | 1,960 | 1,960 |
| 53132 | FAX COSTS | | 0 | 0 |
| Utilities Total | | <u>1,960</u> | <u>1,960</u> | <u>1,960</u> |
| | | 425,791 | 428,691 | 437,239 |
| Net Total | | <u>(425,791)</u> | <u>(428,691)</u> | <u>(437,239)</u> |

Costing Center Summary

Costing Center: *ELECTION COSTS*

Previous Costing Center: ELECTION COSTS

Division: GENERAL

Department: CLERKS

Stage: Council Review

Budget Year: 2014

Accounting Reference: 2456

Approved: No

Manager: Con Arvisais 729-2206

Description:

This cost center is used for costs associated with the Municipal elections which occur every four years.

Comments:

A general civic election will be held in October of 2014. The monies to fund this event will come from the Election Reserve and include provisions for advertising, printing of ballots, building rental, and election staff.

Due to limited staff resources, the general election will be managed by the Senior Election Official and the Asst. Sr. Election Official who will be hired externally.

Budget allocations in this non-election year are based on revisions of the Voters List and reserve fund allocations.

Outlook:

Electronic Vote Counting machines will be utilized once again in 2014 and funds have been allocated for the lease of same. It is anticipated that the General Election will be held in conjunction with the Brandon School Board Election, whereby a portion of the costs of holding the election (approx. 30%) will be recovered from the Brandon School Division.

Costing Center Summary

Costing Center: ELECTION COSTS

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|---|----------------------------|---------------------------|------------------|
| Revenues | | | |
| Other Income | | | |
| 42521 ELECTION RECOVERIES | 0 | 43,380 | 0 |
| Other Income Total | 0 | 43,380 | 0 |
| | 0 | 43,380 | 0 |
| Expenditures | | | |
| Contract Services | | | |
| 52015 CONTRACTS | | 70,000 | 0 |
| 52069 PRINTING COSTS | | 6,000 | 0 |
| 52079 BUILDING RENTAL | | 800 | 0 |
| 52759 SECURITY | 0 | 300 | 0 |
| Contract Services Total | 0 | 77,100 | 0 |
| Materials and Supplies | | | |
| 54099 PARTS AND MATERIALS | 0 | 2,000 | 0 |
| Materials and Supplies Total | 0 | 2,000 | 0 |
| Other | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 0 | 150 | 0 |
| 59003 ADVERTISING | 200 | 4,200 | 200 |
| 59138 BUSINESS TRAVEL - MILEAGE | | 200 | 0 |
| Other Total | 200 | 4,550 | 200 |
| Reserve Appropriation | | | |
| 58543 ELECTIONS B/L 5760 | 20,000 | 20,000 | 20,000 |
| Reserve Appropriation Total | 20,000 | 20,000 | 20,000 |
| Salaries and Wages | | | |
| 51026 INDEMNITY & HONORARIUM | 0 | 28,750 | 0 |
| 51083 REGULAR SALARIES | 0 | 30,500 | 0 |
| 51084 OVERTIME SALARIES | 0 | 1,000 | 0 |
| Salaries and Wages Total | 0 | 60,250 | 0 |
| Transfers to/from Internal Accounts | | | |
| 59997 TRANSFER FR RESERVES | | (101,220) | 0 |
| Transfers to/from Internal Accounts Total | 0 | (101,220) | 0 |
| Utilities | | | |
| 53130 TELEPHONE REGULAR | 0 | 700 | 0 |
| Utilities Total | 0 | 700 | 0 |
| | 20,200 | 63,380 | 20,200 |
| Net Total | (20,200) | (20,000) | (20,200) |

Costing Center Summary

Costing Center: GRANTS REVIEW COMMITTEE

Previous Costing Center: GRANTS REVIEW

Division: GENERAL

Department: CLERKS

Stage: Council Review

Budget Year: 2014

Accounting Reference: 2436

Approved: No

Manager: Con Arvisais 729-2206

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.

Comments:

Organizations requesting grants must meet the following criteria: Be a nonprofit organization; Clearly demonstrate that the organization is fulfilling a need in our community which is in line with the City's mandate to provide social support and recreational, cultural, and youth services; Include fund-raising efforts as an important part of the organizations financial efforts; Clearly demonstrate a financial need for the funds requested.

Outlook:

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.

Costing Center Summary

Costing Center: GRANTS REVIEW COMMITTEE

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|------------------------------------|----------------------------|---------------------------|------------------|
| Expenditures | | | |
| Grants and Contributions | | | |
| 55024 OTHER GRANTS | 0 | 10,000 | 0 |
| 55405 COMMUNITY CENTRE ASSISTANCE | 48,635 | 48,635 | 48,635 |
| 55449 CULTURAL/PERFORMANCE GRANTS | 18,750 | 19,865 | 19,865 |
| 55451 SERVICE ORGANIZATIONS GRANTS | 89,500 | 90,000 | 90,000 |
| 55464 MUSEUMS | 115,000 | 115,000 | 115,000 |
| Grants and Contributions Total | 271,885 | 283,500 | 273,500 |
| | 271,885 | 283,500 | 273,500 |
| Net Total | (271,885) | (283,500) | (273,500) |

Costing Center Summary

Costing Center: HERITAGE ADMINISTRATION

Previous Costing Center: HERITAGE
Division: GENERAL
Department: CLERKS
Stage: Council Review

Budget Year: 2014
Accounting Reference: 2557
Approved: No
Manager: Con Arvaisais 729-2206

Description:

This cost center is utilized to capture costs associated with heritage initiatives and heritage conservation.

Comments:

The City of Brandon has made a commitment to the development of heritage initiatives and policies for heritage conservation in our community through the endorsement of the Heritage Resources Management Plan, which is implemented by the Brandon Municipal Heritage Advisory Committee (MHAC). Work continues on ensuring that significant heritage resources are identified and recorded and incentives and policies are developed to encourage the restoration and rehabilitation of those heritage resources. The MHAC continues to raise the profile of the benefits that heritage brings to the City of Brandon through public awareness and education, and by enabling individuals to access appropriate resources, advice and assistance to allow them to protect or account for heritage resources in future plans.

Funding required for the activities of the Brandon MHAC include the annual Doors Open Program, the Heritage Tax Credit Program, continuation of the plaquing program, maintenance of the Heritage Brandon website, development of various guided heritage resources, and the development of educational displays and programs.

2014 resources allocated for these programs include the funding of a full time contract position, and a 16 week summer student employment position. Applications will be made to federal and provincial grant programs to offset both employment and projects costs incurred in the implementation of the Heritage Resource Management Plan.

Outlook:

Property owners continue to take advantage of the Municipal Heritage Tax Credit. The MHAC continues to look after the promotion and awareness of heritage, and there remains a legislative requirement of City Council under The Heritage Resources Act to designate and protect heritage sites. The committee has taken a proactive approach by identifying potential heritage sites and working with property owners toward the designation and protection of same.

The MHAC has become more proactive in the protection and designation of municipal heritage sites and will continue to invest in the recognition of these properties through the plaquing program. The committee continues to seek out sponsorship for special programs/events in an effort to reduce costs of same.

The MHAC has entered into a 3 year contract with the Heritage Coordinator which includes a 2% increase to the semi-monthly contract payment for 2014 and 2015.

Costing Center Summary

Costing Center: HERITAGE ADMINISTRATION

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|--|----------------------------|---------------------------|------------------|
| Revenues | | | |
| Conditional Government Transfers | | | |
| 43660 PROVINCIAL OTHER | 2,500 | 1,000 | 2,000 |
| 44565 FEDERAL OTHER | 3,300 | 4,200 | 4,200 |
| Conditional Government Transfers Total | <u>5,800</u> | <u>5,200</u> | <u>6,200</u> |
| | 5,800 | 5,200 | 6,200 |
| Expenditures | | | |
| Contract Services | | | |
| 52015 CONTRACTS | 61,200 | 62,425 | 63,675 |
| 52019 CONSULTING FEES | 0 | 5,000 | 0 |
| 52020 PROFESSIONAL FEES | 1,015 | 700 | 700 |
| 52057 SPEC PROG CONTRACTS | | 0 | 0 |
| 52059 SPEC PROG PRINTING | | 0 | 0 |
| 52063 SPEC PROG SECURITY | | 0 | 0 |
| 52069 PRINTING COSTS | 1,050 | 1,000 | 1,050 |
| 52759 SECURITY | 200 | 200 | 200 |
| Contract Services Total | <u>63,465</u> | <u>69,325</u> | <u>65,625</u> |
| Equipment Purchases | | | |
| 54410 EQUIPMENT PURCHASES | 500 | 400 | 500 |
| Equipment Purchases Total | <u>500</u> | <u>400</u> | <u>500</u> |
| Materials and Supplies | | | |
| 54022 SPEC PROG PARTS & MATERIALS | | 0 | 0 |
| 54099 PARTS AND MATERIALS | 3,750 | 2,000 | 1,500 |
| Materials and Supplies Total | <u>3,750</u> | <u>2,000</u> | <u>1,500</u> |
| Other | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 500 | 450 | 450 |
| 59003 ADVERTISING | 1,450 | 1,600 | 1,700 |
| 59014 WORK ORDERS | | 0 | 0 |
| 59025 SPEC PROG ADVERTISING | | 0 | 0 |
| 59027 SPEC PROG LUNCHEONS | | 0 | 0 |
| 59028 SPEC PROG BUSINESS TRAVEL | | 0 | 0 |
| 59048 LUNCHEONS | 900 | 1,150 | 1,150 |
| 59059 MEMBERSHIP | 155 | 115 | 115 |
| 59098 SUBSCRIPTIONS | 50 | 50 | 50 |
| 59138 BUSINESS TRAVEL - MILEAGE | 650 | 450 | 450 |
| 59139 CONFERENCE COSTS | 1,500 | 2,500 | 2,500 |
| 59157 REGIONAL HERITAGE INITIATIVE | 2,270 | 2,270 | 2,770 |
| Other Total | <u>7,475</u> | <u>8,585</u> | <u>9,185</u> |
| Reserve Appropriation | | | |
| 58509 HERITAGE RESERVE B/L | | 0 | 0 |
| Reserve Appropriation Total | <u>0</u> | <u>0</u> | <u>0</u> |
| Salaries and Wages | | | |
| 51083 REGULAR SALARIES | 8,200 | 8,283 | 8,445 |
| 51231 INTERNAL SALARIES | | 0 | 0 |
| Salaries and Wages Total | <u>8,200</u> | <u>8,283</u> | <u>8,445</u> |
| Utilities | | | |
| 53130 TELEPHONE REGULAR | 300 | 285 | 285 |

Costing Center Summary

Costing Center: HERITAGE ADMINISTRATION

| | | | |
|------------------|-----------------|-----------------|-----------------|
| Utilities Total | 300 | 285 | 285 |
| | 83,690 | 88,878 | 85,540 |
| Net Total | (77,890) | (83,678) | (79,340) |

Costing Center Summary

Costing Center: INTERGOVERNMENT RELATIONS

Previous Costing Center: INTERGOVERNMENT

Division: GENERAL

Department: CLERKS

Stage: Council Review

Budget Year: 2014

Accounting Reference: 0061

Approved: No

Manager: Con Arvisais 729-2206

Description:

This costing center covers the City's membership in various associations for the year: Federation of Canadian Municipalities, Association of Manitoba Municipalities, Brandon Chamber of Commerce, and the Manitoba Good Roads Association.

Comments:

As a pillar of the Road Map for Growth, outreach to neighboring municipalities is enhanced through membership in both local and national associations.

Outlook:

Membership fees are adjusted between 2-3% each year, based on the increase suggested by the various associations.

Costing Center Summary

Costing Center: INTERGOVERNMENT RELATIONS

| | | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|---------------------|--------------------------------|----------------------------|---------------------------|------------------|
| Expenditures | | | | |
| Other | | | | |
| 59164 | FED OF CANADIAN MUNICIPALITIES | 6,500 | 6,695 | 6,893 |
| 59183 | GOOD ROADS MEMBERSHIP | 150 | 150 | 150 |
| 59196 | ASSOCIATION OF MB MUNICIPALITI | 4,335 | 4,420 | 4,510 |
| 59197 | BDN CHAMBER OF COMMERCE | 3,130 | 1,153 | 1,176 |
| Other Total | | 14,115 | 12,418 | 12,729 |
| | | 14,115 | 12,418 | 12,729 |
| Net Total | | (14,115) | (12,418) | (12,729) |

Costing Center Summary

Costing Center: *PROPERTY ASSESSMENT*

Previous Costing Center: PROPERTY
Division: GENERAL
Department: CLERKS
Stage: Council Review

Budget Year: 2014
Accounting Reference: 0037
Approved: No
Manager: Con Arvisais 729-2206

Description:

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

Comments:

A 3% increase in assessment costs is expected for 2014 to cover general increases in the cost allocation along with estimated growth in the assessment base. The application filing fees for assessment appeals are consistent with those charged by The Municipal Board. 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 the conducting of the appeal process.

Outlook:

Property assessments now take place every two years instead of four to better reflect current real estate market values. Authority for owner-assessor agreements to change the assessment rather than submit an appeal to the Board of Revision has resulted that the Board's time will not be taken up with applications where there is no dispute.

Filing fees for applications to the Board of Revision are non-refundable.

Costing Center Summary

Costing Center: PROPERTY ASSESSMENT

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|----------------------------|----------------------------|---------------------------|------------------|
| Revenues | | | |
| Other Income | | | |
| 42999 REVENUE | 4,500 | 4,300 | 4,500 |
| Other Income Total | 4,500 | 4,300 | 4,500 |
| | 4,500 | 4,300 | 4,500 |
| Expenditures | | | |
| Contract Services | | | |
| 52015 CONTRACTS | 739,051 | 747,123 | 769,536 |
| 52421 BOARD OF REVISION | 3,300 | 3,330 | 3,300 |
| Contract Services Total | 742,351 | 750,453 | 772,836 |
| Salaries and Wages | | | |
| 51083 REGULAR SALARIES | | 0 | 0 |
| Salaries and Wages Total | 0 | 0 | 0 |
| | 742,351 | 750,453 | 772,836 |
| Net Total | (737,851) | (746,153) | (768,336) |

Costing Center Summary

Costing Center: HUMAN RESOURCES

Previous Costing Center: HUMAN RESOURCES
Division: GENERAL
Department: HUMAN RESOURCES
Stage: Council Review

Budget Year: 2014
Accounting Reference: 1401
Approved: No
Manager: Vicki Fifi 729-2164

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, training & development, safety, employee wellness programs, and pension plans.

Comments:

With a continued commitment to the Mission Zero and the Early & Safe Return to Work programs there is a real possibility that WCB premiums could see an additional reduction of \$67,500 for a total of \$120,750 or more in 2014. While these premiums continue to be an area of concern, we were able to realize a premium reduction of approximately \$53,250 in 2013 as a result of these programs, rather than the potential increase of \$400,000 that could have occurred and this is expected to continue into 2014.

Salaries in 2014 increased primarily due to the addition of the Recruit Assistant and the Safety & Health Educator positions which were authorized in the 2013 budget. These positions support the above noted processes and their salaries are offset by the corporate savings realized through the reduced WCB premiums.

Staffing and recruitment within the organization continues to be very active and challenging as a result of increased retirements and resignations, and the introduction of new positions to the organization. We are experiencing a substantial increase in the number of applications being received for advertised positions in almost every area. In 2012 the organization added the Deputy Director of Human Resources position, specializing in labour relations. The additional costs incurred were to ultimately be offset by future reductions in consultant and legal fees related to labour relations. Modest advances in reducing these expenses were realized in 2013 and for the day-to-day issues, previously referred to legal counsel and now done in-house, a continued reduction is anticipated for 2014.

That said, the decision of the Brandon Professional Firefighters'/Paramedics' Association to send both the Fire Collective Agreement and the E-911/Police Operator -Dispatcher Collective Agreement to interest arbitration will have a significant negative impact on the 2014 labour costs budget line. Although 2013 dates have been set for presenting the E-911 contract there is the possibility it may not be finalized. While the Deputy Director will be extensively involved in preparing the information for the Hearings the engagement of legal counsel to represent the City's interests will still be required.

The corporate commitment to human resources continues to ensure that initiatives in staff development and organizational development are carried through. These include the leadership development program (with a focus on employee relations), as well as many strategic initiatives such as Vacancy Management, Succession Planning, Representative Workforce, Employee Wellness and Attendance Support being undertaken by department staff in support of the organization and in line with our culture of Serving & Building Community.

Outlook:

Costing Center Summary

Costing Center: HUMAN RESOURCES

On the labour front: the ATU Collective Agreement is current, expiring March 31, 2015; the CUPE Collective Agreement and the Brandon Police Association Collective Agreement both expire December 31, 2013; negotiations with regard to the Fire and E-911 Collective Agreements have been referred to Interest Arbitration with dates in April 2014 and November 2013 respectively.

Costing Center Summary

Costing Center: HUMAN RESOURCES

| | | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|------------------------------|-------------------------------|----------------------------|---------------------------|------------------|
| Revenues | | | | |
| Other Income | | | | |
| 42999 | REVENUE | 500 | 500 | 500 |
| Other Income Total | | 500 | 500 | 500 |
| | | 500 | 500 | 500 |
| Expenditures | | | | |
| Benefits | | | | |
| 51002 | CHRISTMAS PARTY | 3,500 | 3,500 | 3,500 |
| 51071 | EMPLOYEE WELLNESS PROGRAMS | 2,000 | 2,000 | 5,000 |
| 51174 | RETIREMENTS | 6,000 | 6,000 | 6,000 |
| 51176 | LONG SERVICE RECOGNITION | 6,820 | 9,945 | 8,445 |
| 51285 | MEDICALS | 2,500 | 5,000 | 5,000 |
| 51294 | MEDICALS-RECRUITMENT/STAFFING | 1,000 | 1,000 | 1,000 |
| 51389 | HEARING TESTS | 5,000 | 8,000 | 8,000 |
| 51423 | PENSION PLAN PRE MEBP | 60,000 | 0 | 0 |
| 51503 | FLU SHOTS | 1,000 | 1,000 | 1,000 |
| 51531 | EMPLOYEE BBQ | 5,500 | 5,750 | 5,800 |
| 51709 | SEVERANCE PAYMENT EXPENSE | 75,000 | 75,000 | 75,000 |
| 59626 | CESSATION PROGRAM | 500 | 500 | 500 |
| Benefits Total | | 168,820 | 117,695 | 119,245 |
| Contract Services | | | | |
| 52019 | CONSULTING FEES | 9,000 | 9,000 | 9,000 |
| 52031 | LIFE INSURANCE | 0 | 4,105 | 4,310 |
| 52033 | PROFESSIONAL FEES-RECRUITMENT | | 0 | 0 |
| 52069 | PRINTING COSTS | 1,000 | 1,300 | 1,350 |
| 52070 | METRICS | 2,000 | 2,000 | 2,000 |
| 52239 | TESTING-RECRUITMENT/STAFFING | 14,500 | 16,500 | 16,500 |
| 52278 | FACILITATOR EXPENSE | 40,000 | 48,400 | 34,700 |
| 52297 | CPR/FIRST AID TRAINING | 6,500 | 6,500 | 6,500 |
| 52387 | BANK PROCESSING FEES | | 0 | 0 |
| 52453 | PROFESSIONAL FEES-CUPE | 5,000 | 4,000 | 4,000 |
| 52454 | PROFESSIONAL FEES-E911 | 5,000 | 1,250 | 1,250 |
| 52455 | PROFESSIONAL FEES-FIRE | 6,250 | 10,000 | 10,000 |
| 52456 | PROFESSIONAL FEES-OOS | 1,250 | 1,250 | 1,250 |
| 52457 | PROFESSIONAL FEES-POLICE | 2,500 | 2,500 | 2,500 |
| 52458 | PROFESSIONAL FEES-TRANSIT | | 0 | 0 |
| 59242 | SALARY SURVEYS | | 0 | 5,000 |
| Contract Services Total | | 93,000 | 106,805 | 98,360 |
| Equipment Purchases | | | | |
| 54410 | EQUIPMENT PURCHASES | 3,460 | 3,500 | 3,500 |
| Equipment Purchases Total | | 3,460 | 3,500 | 3,500 |
| Materials and Supplies | | | | |
| 54099 | PARTS AND MATERIALS | 8,070 | 8,310 | 8,350 |
| 54261 | PART AND MATERIALS-SAFETY | 1,400 | 1,450 | 1,450 |
| 54460 | PARTS AND MATERIALS-TRAINING | 500 | 1,000 | 1,000 |
| Materials and Supplies Total | | 9,970 | 10,760 | 10,800 |
| Other | | | | |

Costing Center Summary

Costing Center: HUMAN RESOURCES

| | | | | |
|---|------------------------------|--------------------|--------------------|--------------------|
| 51141 | TRAINING & DEVELOPMENT COSTS | 15,783 | 22,290 | 23,000 |
| 51179 | COMPASSIONATE GIFTS | 2,000 | 2,000 | 2,000 |
| 51182 | SAFETY INITIATIVES | 6,400 | 3,000 | 3,000 |
| 59007 | ADVERTISING-RECRUIT/STAFFING | 20,500 | 30,000 | 25,000 |
| 59023 | SYMPOSIUMS | 4,000 | 5,000 | 5,000 |
| 59048 | LUNCHEONS | 1,000 | 1,000 | 1,000 |
| 59059 | MEMBERSHIP | 7,860 | 4,060 | 8,489 |
| 59098 | SUBSCRIPTIONS | 11,925 | 12,525 | 12,525 |
| 59138 | BUSINESS TRAVEL - MILEAGE | 2,500 | 1,000 | 3,000 |
| 59139 | CONFERENCE COSTS | 11,167 | 11,160 | 11,510 |
| 59603 | LABOUR RELATIONS-CUPE | 5,000 | 10,000 | 5,000 |
| 59604 | LABOUR RELATIONS-E911 | 30,000 | 30,000 | 5,000 |
| 59605 | LABOUR RELATIONS-FIRE | 60,000 | 60,000 | 50,000 |
| 59606 | LABOUR RELATIONS-OOS | 5,000 | 5,000 | 5,000 |
| 59607 | LABOUR RELATIONS-POLICE | 5,000 | 10,000 | 5,000 |
| 59608 | LABOUR RELATIONS-TRANSIT | | 0 | 0 |
| Other Total | | 188,135 | 207,035 | 164,524 |
| Salaries and Wages | | | | |
| 51083 | REGULAR SALARIES | 1,014,363 | 1,090,930 | 1,117,418 |
| 51084 | OVERTIME SALARIES | 5,000 | 5,000 | 5,000 |
| Salaries and Wages Total | | 1,019,363 | 1,095,930 | 1,122,418 |
| Transfers to/from Internal Accounts | | | | |
| 59997 | TRANSFER FR RESERVES | (75,000) | (75,000) | (75,000) |
| Transfers to/from Internal Accounts Total | | (75,000) | (75,000) | (75,000) |
| Utilities | | | | |
| 53130 | TELEPHONE REGULAR | 2,051 | 8,780 | 8,780 |
| 53131 | TELEPHONE LONG DISTANCE | | 0 | 0 |
| 53132 | FAX COSTS | | 0 | 0 |
| 53445 | CELLULAR TELEPHONE | 4,800 | 0 | 0 |
| Utilities Total | | 6,851 | 8,780 | 8,780 |
| Net Total | | (1,414,099) | (1,475,005) | (1,452,127) |

Costing Center Summary

Costing Center: RECORDS SERVICES

Previous Costing Center: RECORDS SERVICES

Division: GENERAL

Department: CLERKS

Stage: Council Review

Budget Year: 2014

Accounting Reference: 0011

Approved: No

Manager: Con Arvisais 729-2206

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 for the City-at-large are also budgeted in this costing center.

Outlook:

TRIM records management system will provide a new records classification framework, security provisions, and ability to access information more quickly. This updated system will enable staff to service the public more effectively and management will have greater assurance that they are making informed decisions. The system will result in improved organizational efficiency requiring less physical storage space and computer server space. It is anticipated that the strategic plan and updated system will be fully implemented 2014.

Postage rates are expected to increase by \$0.02 to \$0.65 for domestic lettermail in 2014 and by \$0.05 for medium sized, non-standard and oversized, and USA/International mail.

Costing Center Summary

Costing Center: RECORDS SERVICES

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|------------------------------------|----------------------------|---------------------------|------------------|
| Expenditures | | | |
| Contract Services | | | |
| 52054 MAINT OF EQUIP EXT | 2,500 | 0 | 0 |
| 52069 PRINTING COSTS | 140 | 100 | 45 |
| 52081 EXTERNAL EQUIPMENT RENTAL | 2,590 | 2,250 | 2,250 |
| 52252 DELIVERY - IN CITY | 6,600 | 6,600 | 6,600 |
| Contract Services Total | 11,830 | 8,950 | 8,895 |
| Equipment Purchases | | | |
| 54410 EQUIPMENT PURCHASES | 950 | 700 | 500 |
| Equipment Purchases Total | 950 | 700 | 500 |
| Materials and Supplies | | | |
| 54068 POSTAGE | 39,695 | 49,625 | 42,295 |
| 54099 PARTS AND MATERIALS | 3,805 | 2,500 | 2,500 |
| Materials and Supplies Total | 43,500 | 52,125 | 44,795 |
| Other | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 1,300 | 1,850 | 1,850 |
| 59059 MEMBERSHIP | 720 | 720 | 720 |
| 59138 BUSINESS TRAVEL - MILEAGE | 500 | 600 | 600 |
| 59139 CONFERENCE COSTS | 1,500 | 2,000 | 2,000 |
| Other Total | 4,020 | 5,170 | 5,170 |
| Salaries and Wages | | | |
| 51083 REGULAR SALARIES | 240,217 | 242,283 | 249,594 |
| 51084 OVERTIME SALARIES | 500 | 500 | 500 |
| Salaries and Wages Total | 240,717 | 242,783 | 250,094 |
| Utilities | | | |
| 53130 TELEPHONE REGULAR | 880 | 860 | 860 |
| Utilities Total | 880 | 860 | 860 |
| | 301,897 | 310,588 | 310,314 |
| Net Total | (301,897) | (310,588) | (310,314) |

Costing Center Summary

Costing Center: INFORMATION TECHNOLOGY

Previous Costing Center: INFORMATION
Division: GENERAL
Department: INFORMATION
Stage: Council Review

Budget Year: 2014
Accounting Reference: 0031
Approved: No
Manager: Todd Burton 729-2297

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, these include:

- Diamond our Enterprise Resource Planning (ERP) system
- CityWorks for asset management
- City View for permitting
- ESRI for mapping
- Class for recreational bookings
- and numerous other applications.

We perform custom development of highly specialized applications and interfaces as well as look after our 25+ corporate websites and our social media presence. We maintain over 350 desktop computers and laptops on a complex Cisco based network of fibre optic cable and wireless links, over 50 servers, and over 200 voip phones.

We provide support to all City departments including Police, Fire, and Provincial 911.

We strive 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 we can meet the needs of the citizens of Brandon.

Outlook:

This year we will focus on maintaining our current infrastructure and on exploring areas that will give our clients more flexibility and value. We will look at how we can engage citizens in new online ways to improve their customer experience and allow citizens to have greater more transparent access to City Hall.

We will continue to monitor the industry to see what trends are emerging and how they can be leveraged for the city. Specific areas we will be looking at are mobile computing, social media, and virtualization technology.

Costing Center Summary

Costing Center: INFORMATION TECHNOLOGY

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|--------------------------------------|----------------------------|---------------------------|------------------|
| Revenues | | | |
| Other Income | | | |
| 42988 MISCELLANEOUS REVENUE | 2,000 | 2,000 | 0 |
| Other Income Total | 2,000 | 2,000 | 0 |
| | 2,000 | 2,000 | 0 |
| Expenditures | | | |
| Contract Services | | | |
| 52019 CONSULTING FEES | 52,500 | 52,000 | 53,000 |
| 52028 FIRE INSURANCE | 4 | 4 | 4 |
| 52054 MAINT OF EQUIP EXT | 34,000 | 34,000 | 34,680 |
| 52069 PRINTING COSTS | | 0 | 0 |
| 52292 SOFTWARE LICENSES & MTNCE | 754,391 | 742,745 | 0 |
| 52305 CONTRACTED COMPUTER MAINT. | 148,000 | 151,000 | 283,550 |
| Contract Services Total | 988,895 | 979,749 | 371,234 |
| Equipment Purchases | | | |
| 54410 EQUIPMENT PURCHASES | 161,800 | 166,000 | 170,000 |
| 54411 NETWORK EQUIPMENT | 63,100 | 63,100 | 64,400 |
| Equipment Purchases Total | 224,900 | 229,100 | 234,400 |
| Materials and Supplies | | | |
| 54099 PARTS AND MATERIALS | 4,300 | 4,300 | 4,400 |
| 54103 GASOLINE #2 (VEHICLE) | 566 | 566 | 577 |
| 54118 OFFICE SUPPLIES | 4,600 | 4,600 | 4,700 |
| 54257 WORK ORDER PARTS & MATERIALS | | 0 | 0 |
| Materials and Supplies Total | 9,466 | 9,466 | 9,677 |
| Other | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 24,284 | 29,284 | 25,000 |
| 59048 LUNCHEONS | 500 | 500 | 510 |
| 59059 MEMBERSHIP | 700 | 700 | 715 |
| 59080 INTERNAL EQUIPMENT RENTAL | 2,500 | 3,100 | 3,100 |
| 59098 SUBSCRIPTIONS | 500 | 500 | 510 |
| 59138 BUSINESS TRAVEL - MILEAGE | 8,498 | 8,498 | 8,670 |
| 59139 CONFERENCE COSTS | 13,294 | 13,290 | 13,550 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 7,490 | 0 | 0 |
| Other Total | 57,766 | 55,872 | 52,055 |
| Reserve Appropriation | | | |
| 58506 OFFICE EQUIPMENT B/L 3656 | 250,000 | 325,000 | 450,000 |
| Reserve Appropriation Total | 250,000 | 325,000 | 450,000 |
| Salaries and Wages | | | |
| 51083 REGULAR SALARIES | 1,127,885 | 1,184,217 | 1,187,741 |
| 51084 OVERTIME SALARIES | 42,400 | 42,400 | 43,250 |
| 51090 SHIFT DIFFERENTIAL | | 0 | 0 |
| 51231 INTERNAL SALARIES | | 0 | 0 |
| Salaries and Wages Total | 1,170,285 | 1,226,617 | 1,230,991 |
| Transfers to/from Internal Accounts | | | |
| 59001 SHOP RATE CHARGES | | 0 | 0 |
| 59334 INTERNAL CHARGES | (13,700) | (15,000) | (15,000) |
| 59997 TRANSFER FR RESERVES | | 0 | 0 |

Costing Center Summary

Costing Center: INFORMATION TECHNOLOGY

| | | | |
|---|--------------------|--------------------|--------------------|
| Transfers to/from Internal Accounts Total | (13,700) | (15,000) | (15,000) |
| Utilities | | | |
| 53130 TELEPHONE REGULAR | 13,257 | 13,168 | 13,500 |
| 53131 TELEPHONE LONG DISTANCE | | 0 | 0 |
| 53295 RADIO COSTS | 50,900 | 50,900 | 52,000 |
| 59134 DATA COMMUNICATIONS | 54,532 | 54,320 | 55,500 |
| Utilities Total | 118,689 | 118,388 | 121,000 |
| | 2,806,301 | 2,929,191 | 2,454,357 |
| Net Total | (2,804,301) | (2,927,191) | (2,454,357) |

Costing Center Summary

Costing Center: ACCOUNTING

Previous Costing Center: ACCOUNTING
Division: GENERAL
Department: TREASURY
Stage: Council Review

Budget Year: 2014
Accounting Reference: 0030
Approved: No
Manager: Val Rochelle 729-2223

Description:

This cost center covers costs related to the administration and operations of the Treasury Department. This includes staffing costs as well as general office costs.

Comments:

Treasury is a professional services department responsible for purchasing, accounts payable, accounts receivable, utility billing, licensing, property taxes and By-law collections. 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.

Outlook:

Costing Center Summary

Costing Center: ACCOUNTING

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|--------------------------------------|----------------------------|---------------------------|------------------|
| Revenues | | | |
| Investment Income | | | |
| 46042 INTEREST EARNED | | 0 | 0 |
| 46053 INCOME ON LONG TERM INVESTMENT | | 0 | 0 |
| 46173 INTEREST REALLOCATION | | 0 | 0 |
| Investment Income Total | 0 | 0 | 0 |
| Other Income | | | |
| 42365 COMMISSION REVENUES | 5,540 | 540 | 540 |
| 42369 US FUNDS | | 0 | 0 |
| 42999 REVENUE | 15,000 | 15,000 | 15,000 |
| 46117 INTEREST ON ACCTS REC | 65,000 | 45,000 | 45,000 |
| 49137 DEB DEBT RECOVERY-GAS | 3,400 | 3,466 | 3,466 |
| Other Income Total | 88,940 | 64,006 | 64,006 |
| Permits, Licenses and Fines | | | |
| 45319 LIEN RECOVERIES | 2,000 | 2,000 | 2,000 |
| Permits, Licenses and Fines Total | 2,000 | 2,000 | 2,000 |
| User Fees and Sales of Goods | | | |
| 42299 ACCOUNT CONFIRMATIONS | 48,575 | 50,400 | 50,400 |
| User Fees and Sales of Goods Total | 48,575 | 50,400 | 50,400 |
| | 139,515 | 116,406 | 116,406 |
| Expenditures | | | |
| Benefits | | | |
| 51346 NON-PERFORM BASED EMP RECOGNIT | | 0 | 0 |
| Benefits Total | 0 | 0 | 0 |
| Contract Services | | | |
| 52015 CONTRACTS | 5,000 | 13,920 | 13,920 |
| 52020 PROFESSIONAL FEES | 5,000 | 0 | 6,000 |
| 52069 PRINTING COSTS | 5,000 | 5,750 | 5,750 |
| 52072 LEGAL FEES | 2,000 | 0 | 0 |
| 52089 COMMISSION | 3,000 | 2,500 | 2,500 |
| 52219 BOND RATING CHARGES | 19,000 | 0 | 0 |
| 52387 BANK PROCESSING FEES | 6,500 | 4,500 | 4,500 |
| 52759 SECURITY | 100 | 100 | 100 |
| Contract Services Total | 45,600 | 26,770 | 32,770 |
| Equipment Purchases | | | |
| 54410 EQUIPMENT PURCHASES | 3,200 | 1,000 | 1,000 |
| Equipment Purchases Total | 3,200 | 1,000 | 1,000 |
| Materials and Supplies | | | |
| 54021 FREIGHT | | 0 | 0 |
| 54099 PARTS AND MATERIALS | 17,000 | 13,100 | 13,100 |
| Materials and Supplies Total | 17,000 | 13,100 | 13,100 |
| Other | | | |
| 51141 TRAINING & DEVELOPMENT COSTS | 25,250 | 19,025 | 10,830 |
| 59003 ADVERTISING | 4,000 | 4,000 | 4,000 |
| 59048 LUNCHEONS | 500 | 500 | 500 |
| 59059 MEMBERSHIP | 4,420 | 4,495 | 4,525 |
| 59098 SUBSCRIPTIONS | 1,900 | 200 | 200 |

Costing Center Summary

Costing Center: ACCOUNTING

| | | | | |
|---|---------------------------|------------------|------------------|------------------|
| 59138 | BUSINESS TRAVEL - MILEAGE | 500 | 300 | 300 |
| 59139 | CONFERENCE COSTS | 4,080 | 5,450 | 6,350 |
| 59207 | CASH OVER/SHORT | | 0 | 0 |
| 59241 | SPECIAL PROGRAMS | | 0 | 0 |
| 59311 | LIEN ADMINISTRATION FEES | 2,000 | 2,000 | 2,000 |
| Other Total | | 42,650 | 35,970 | 28,705 |
| Salaries and Wages | | | | |
| 51083 | REGULAR SALARIES | 846,411 | 862,695 | 897,816 |
| 51084 | OVERTIME SALARIES | 5,500 | 9,215 | 9,400 |
| 51231 | INTERNAL SALARIES | | 0 | 0 |
| Salaries and Wages Total | | 851,911 | 871,910 | 907,216 |
| Transfers to/from Internal Accounts | | | | |
| 59001 | SHOP RATE CHARGES | | 0 | 0 |
| 59334 | INTERNAL CHARGES | | 0 | 0 |
| 59997 | TRANSFER FR RESERVES | 0 | (145,319) | 0 |
| Transfers to/from Internal Accounts Total | | 0 | (145,319) | 0 |
| Utilities | | | | |
| 53130 | TELEPHONE REGULAR | 6,910 | 5,475 | 5,475 |
| 53132 | FAX COSTS | | 0 | 0 |
| Utilities Total | | 6,910 | 5,475 | 5,475 |
| | | 967,271 | 808,906 | 988,266 |
| Net Total | | (827,756) | (692,500) | (871,860) |

Costing Center Summary

Costing Center: GRANTS-LONG TERM AGREEMENTS

Previous Costing Center: GRANTS-LONG TERM

Division: GENERAL

Department: TREASURY

Stage: Council Review

Budget Year: 2014

Accounting Reference: 2410

Approved: No

Manager: Val Rochelle 729-2223

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 and Trades Centre located at the North Hill campus.

It is anticipated that the construction of the ACC Green House will be completed by the end of 2012 and this grant will be payable on that building as well starting in 2013.

Outlook:

Costing Center Summary

Costing Center: GRANTS-LONG TERM AGREEMENTS

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|--------------------------------------|----------------------------|---------------------------|------------------|
| Expenditures | | | |
| Grants and Contributions | | | |
| 55302 ASSINIBOINE COMMUNITY COLLEGE | 324,816 | 279,345 | 288,964 |
| 55391 COMMONWEALTH AIR TRAINING PLAN | | 0 | 0 |
| 55408 ROYAL CANADIAN LEGION | | 0 | 0 |
| Grants and Contributions Total | 324,816 | 279,345 | 288,964 |
| | 324,816 | 279,345 | 288,964 |
| Net Total | (324,816) | (279,345) | (288,964) |

Costing Center Summary

Costing Center: *PROFESSIONAL & AUDIT FEES*

Previous Costing Center: PROFESSIONAL &
Division: GENERAL
Department: TREASURY
Stage: Council Review

Budget Year: 2014
Accounting Reference: 0022
Approved: No
Manager: Val Rochelle 729-2223

Description:

This cost center reflects the costs incurred with respect to regular audit fees and special fees when auditors are consulted or engaged for projects outside their regular duties.

Comments:

The City engages its auditors for five year terms. The current term expires in 2015.

Outlook:

Costing Center Summary

Costing Center: PROFESSIONAL & AUDIT FEES

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|--------------------------|----------------------------|---------------------------|------------------|
| Expenditures | | | |
| Contract Services | | | |
| 52264 AUDITING FEES | 33,705 | 34,830 | 35,640 |
| 52265 SPECIAL AUDIT FEES | 2,500 | 2,500 | 2,500 |
| Contract Services Total | 36,205 | 37,330 | 38,140 |
| | 36,205 | 37,330 | 38,140 |
| Net Total | (36,205) | (37,330) | (38,140) |

Costing Center Summary

Costing Center: UNCONDITIONAL GRANT REVENUES

Previous Costing Center: UNCONDITIONAL

Division: GENERAL

Department: TREASURY

Stage: Council Review

Budget Year: 2014

Accounting Reference: 2447

Approved: No

Manager: Val Rochelle 729-2223

Description:

This cost center reflects the three unconditional grants received from the Provincial Government. The first is a per capita grant (Building Manitoba Fund / Tax Sharing), the second is based on the prior year's salary costs (General Support), and the third is the Municipal Programs grant.

Comments:

In 2012 and prior the 'Municipal Programs' grant was called the 'Video Lottery Terminal' grant. The Name was changed in 2013.

The 2014 and 2015 budgets for the Building Manitoba grant are just slightly higher than the actual receipt in 2013 as the 2013 actual was less than the 2012 actual receipt. Therefore these budgets are on the conservative side.

The 2014 and 2015 budgets for the General Support grant is based on 2013 actuals with increases of 2% per year.

The actual Municipal Programs grant (Video Lottery Terminal) received decreased significantly in 2010 (Approximately \$263,000) and has not changed significantly since then. The budget has therefore remained relatively flat over the past few years.

Outlook:

Costing Center Summary

Costing Center: UNCONDITIONAL GRANT REVENUES

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|--|----------------------------|---------------------------|------------------|
| Revenues | | | |
| Conditional Government Transfers | | | |
| 43510 PROVINCIAL GOV'T | | 0 | 0 |
| Conditional Government Transfers Total | 0 | 0 | 0 |
| Unconditional Government Transfers | | | |
| 43540 PROVINCIAL BUILDING MB | 7,402,313 | 7,310,000 | 7,310,000 |
| 43545 PROVINCIAL MUNICIPAL PROGRAMS | 600,000 | 650,000 | 650,000 |
| 43550 PROVINCIAL GENERAL SUPPORT | 795,596 | 796,110 | 812,000 |
| Unconditional Government Transfers Total | 8,797,909 | 8,756,110 | 8,772,000 |
| | 8,797,909 | 8,756,110 | 8,772,000 |
| Net Total | (8,797,909) | 8,756,110 | 8,772,000 |

Costing Center Summary

Costing Center: BLDG & STRUCT SUPERVISION

Previous Costing Center: BLDG & STRUCT

Division: GENERAL

Department: BUILDING

Stage: Council Review

Budget Year: 2014

Accounting Reference: 5605

Approved: No

Manager: Ian Broome 729-2292

Description:

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

Comments:

Outlook:

Costing Center Summary

Costing Center: BLDG & STRUCT SUPERVISION

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|--|----------------------------|---------------------------|------------------|
| Revenues | | | |
| Conditional Government Transfers | | | |
| 43510 PROVINCIAL GOV'T | 0 | 0 | 0 |
| Conditional Government Transfers Total | 0 | 0 | 0 |
| | 0 | 0 | 0 |
| Expenditures | | | |
| Benefits | | | |
| 51122 BOOT ALLOWANCE | 862 | 862 | 862 |
| 51123 PROTECTIVE CLOTHING | 1,000 | 1,000 | 1,000 |
| 51285 MEDICALS | 70 | 70 | 70 |
| Benefits Total | 1,932 | 1,932 | 1,932 |
| Contract Services | | | |
| 52015 CONTRACTS | | 0 | 0 |
| Contract Services Total | 0 | 0 | 0 |
| Materials and Supplies | | | |
| 54099 PARTS AND MATERIALS | 2,000 | 1,000 | 1,000 |
| 54103 GASOLINE #2 (VEHICLE) | 15,742 | 15,742 | 15,742 |
| 54104 DIESEL (VEHICLE) | 900 | 900 | 900 |
| Materials and Supplies Total | 18,642 | 17,642 | 17,642 |
| Other | | | |
| 59080 INTERNAL EQUIPMENT RENTAL | 25,500 | 23,000 | 23,000 |
| 59139 CONFERENCE COSTS | 0 | 450 | 450 |
| 59993 EQUIPMENT CAPITAL CONTRIBUTION | 48,571 | 47,850 | 53,850 |
| Other Total | 74,071 | 71,300 | 77,300 |
| Salaries and Wages | | | |
| 51083 REGULAR SALARIES | 143,532 | 664,817 | 680,547 |
| 51084 OVERTIME SALARIES | 0 | 3,616 | 3,643 |
| 51090 SHIFT DIFFERENTIAL | | 0 | 0 |
| Salaries and Wages Total | 143,532 | 668,433 | 684,190 |
| Utilities | | | |
| 53130 TELEPHONE REGULAR | 2,800 | 2,800 | 2,800 |
| 53295 RADIO COSTS | 1,000 | 1,000 | 1,000 |
| Utilities Total | 3,800 | 3,800 | 3,800 |
| | 241,977 | 763,107 | 784,864 |
| Net Total | (241,977) | (763,107) | (784,864) |

Costing Center Summary

Costing Center: CIVIC ADMIN BUILDING

Previous Costing Center: CIVIC ADMIN BUILDING

Division: GENERAL

Department: BUILDING

Stage: Council Review

Budget Year: 2014

Accounting Reference: 0047

Approved: No

Manager: Ian Broome 729-2292

Description:

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

Comments:

Outlook:

Costing Center Summary

Costing Center: CIVIC ADMIN BUILDING

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast | |
|---|-------------------------------|---------------------------|------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 | CONTRACTS | 7,815 | 7,895 | 7,895 |
| 52028 | FIRE INSURANCE | 3,575 | 3,657 | 4,122 |
| 52753 | MAT RENTALS | | 0 | 0 |
| 52755 | CLEANING CONTRACT | 46,632 | 46,632 | 46,632 |
| 52757 | ELEVATOR MAINTENANCE | | 0 | 0 |
| Contract Services Total | | 58,022 | 58,184 | 58,649 |
| Materials and Supplies | | | | |
| 54099 | PARTS AND MATERIALS | 32,000 | 30,000 | 30,000 |
| 54257 | WORK ORDER PARTS & MATERIALS | | 0 | 0 |
| Materials and Supplies Total | | 32,000 | 30,000 | 30,000 |
| Other | | | | |
| 59050 | MAINTENANCE OF GROUNDS | 11,137 | 10,000 | 10,000 |
| Other Total | | 11,137 | 10,000 | 10,000 |
| Reserve Appropriation | | | | |
| 58536 | MUNICIPAL BLDG MAINT B/L 4368 | 0 | 60,000 | 85,000 |
| Reserve Appropriation Total | | 0 | 60,000 | 85,000 |
| Salaries and Wages | | | | |
| 51083 | REGULAR SALARIES | 63,434 | 0 | 0 |
| 51084 | OVERTIME SALARIES | 200 | 0 | 0 |
| Salaries and Wages Total | | 63,634 | 0 | 0 |
| Transfers to/from Internal Accounts | | | | |
| 59001 | SHOP RATE CHARGES | | 0 | 0 |
| Transfers to/from Internal Accounts Total | | 0 | 0 | 0 |
| Utilities | | | | |
| 53025 | HEAT | 37,655 | 39,764 | 39,764 |
| 53046 | POWER | 78,055 | 80,786 | 80,786 |
| 53150 | WATER | 4,000 | 4,000 | 4,000 |
| Utilities Total | | 119,710 | 124,550 | 124,550 |
| | | 284,503 | 282,734 | 308,199 |
| Net Total | | (284,503) | (282,734) | (308,199) |

Costing Center Summary

Costing Center: DALY HOUSE MUSEUM MAINTENANCE

Previous Costing Center: DALY HOUSE MUSEUM

Division: GENERAL

Department: BUILDING

Stage: Council Review

Budget Year: 2014

Accounting Reference: 4062

Approved: No

Manager: Ian Broome 729-2292

Description:

This account covers maintenance to the Daly House Museum per the agreement with the Museum. The museum has approximately 2180 square feet per floor with two and a half floors.

Comments:

The operating budget is used to maintain the building in such areas as the heating system, lighting, pumping, painting, drywall repairs, sidewalks, gutters, windows/doors etc.

Every year we also try to complete at least 1 major project for Daly House. This work is funded out of the operating budget. In 2011 we contributed to the Victorian Garden project by providing electrical work etc. This will continue into 2013 by providing olecranal and concrete work to hopefully finish the project.

Outlook:

Costing Center Summary

Costing Center: DALY HOUSE MUSEUM MAINTENANCE

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast |
|------------------------------|----------------------------|---------------------------|------------------|
| Expenditures | | | |
| Contract Services | | | |
| 52028 FIRE INSURANCE | 157 | 160 | 181 |
| Contract Services Total | 157 | 160 | 181 |
| Materials and Supplies | | | |
| 54099 PARTS AND MATERIALS | 2,481 | 2,481 | 2,481 |
| Materials and Supplies Total | 2,481 | 2,481 | 2,481 |
| Salaries and Wages | | | |
| 51083 REGULAR SALARIES | 3,632 | 0 | 0 |
| Salaries and Wages Total | 3,632 | 0 | 0 |
| | 6,270 | 2,641 | 2,662 |
| Net Total | (6,270) | (2,641) | (2,662) |

Costing Center Summary

Costing Center: LIBRARY/ARTS BUILDING

Previous Costing Center: LIBRARY/ARTS

Division: GENERAL

Department: BUILDING

Stage: Council Review

Budget Year: 2014

Accounting Reference: 0808

Approved: No

Manager: Ian Broome 729-2292

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 Art Gallery is housed in the second level and the Regional Library has the lower level as well as the main floor.

Outlook:

The library/ arts building was fully renovated about 10 years ago, including a new roof, electrical / plumbing systems, elevator, and HVAC. These systems should not require any major repairs / replacement for at least another 10 years, with the exception of new carpeting which will be due for replacement in 2017.

Costing Center Summary

Costing Center: LIBRARY/ARTS BUILDING

| | 2013 Approved Budget | 2014 Current Budget | 2015 Forecast | |
|--------------------------------------|-----------------------------|---------------------------|------------------|------------------|
| Expenditures | | | | |
| Contract Services | | | | |
| 52015 | CONTRACTS | 22,110 | 22,339 | 22,339 |
| 52028 | FIRE INSURANCE | 2,445 | 2,502 | 2,820 |
| 52753 | MAT RENTALS | | 0 | 0 |
| 52755 | CLEANING CONTRACT | | 0 | 0 |
| 52757 | ELEVATOR MAINTENANCE | | 0 | 0 |
| 52759 | SECURITY | | 0 | 0 |
| Contract Services Total | | 24,555 | 24,841 | 25,159 |
| Debenture Debt Servicing Costs | | | | |
| 57438 | DEBENTURE DEBT PRINCIPAL | | 0 | 0 |
| Debenture Debt Servicing Costs Total | | 0 | 0 | 0 |
| Materials and Supplies | | | | |
| 54099 | PARTS AND MATERIALS | 19,500 | 21,188 | 21,188 |
| Materials and Supplies Total | | 19,500 | 21,188 | 21,188 |
| Reserve Appropriation | | | | |
| 58526 | LIBRARY/ARTS MAINT B/L 5259 | | 0 | 50,000 |
| Reserve Appropriation Total | | 0 | 0 | 50,000 |
| Salaries and Wages | | | | |
| 51083 | REGULAR SALARIES | 19,768 | 0 | 0 |
| 51084 | OVERTIME SALARIES | | 0 | 0 |
| Salaries and Wages Total | | 19,768 | 0 | 0 |
| Utilities | | | | |
| 53025 | HEAT | 25,375 | 27,456 | 27,456 |
| 53046 | POWER | 51,500 | 50,555 | 50,555 |
| 53130 | TELEPHONE REGULAR | 1,000 | 1,100 | 1,100 |
| 53150 | WATER | 2,200 | 2,200 | 2,200 |
| Utilities Total | | 80,075 | 81,311 | 81,311 |
| | | 143,898 | 127,340 | 177,658 |
| Net Total | | (143,898) | (127,340) | (177,658) |