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# Costing Center Summary

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Costing Center: CITY MANAGER

**Previous Costing Center:** CITY MANAGER

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 6270

**Department:** CITY MANAGER

**Approved:** No

**Stage:** Council Review

**Manager:** Rod Sage 729-2247

---

## 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:

Other costs are for attendance at the Canadian Association of Municipal Administrators, the International City Managers Conference and Manitoba Municipal Administrators Association meetings, 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

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Benefits					
51010	MISC EMPLOYEE ALLOWANCE	9,000	3,112	6,000	6,000
Benefits Total		9,000	3,112	6,000	6,000
Contract Services					
52015	CONTRACTS		44,778	0	0
52069	PRINTING COSTS	600	600	500	500
Contract Services Total		600	45,378	500	500
Equipment Purchases					
54410	EQUIPMENT PURCHASES	0	239	500	250
Equipment Purchases Total		0	239	500	250
Grants and Contributions					
55167	PUBLIC RELATIONS	600	600	600	600
Grants and Contributions Total		600	600	600	600
Materials and Supplies					
54099	PARTS AND MATERIALS	1,500	1,500	1,500	1,200
Materials and Supplies Total		1,500	1,500	1,500	1,200
Other					
51141	TRAINING & DEVELOPMENT COSTS	1,500	260	1,500	1,500
59048	LUNCHEONS	2,500	1,596	2,000	2,000
59059	MEMBERSHIP	1,075	0	1,090	1,090
59098	SUBSCRIPTIONS	225	6,788	225	225
59138	BUSINESS TRAVEL	3,400	400	2,000	3,400
59139	CONFERENCE COSTS	7,525	996	8,700	9,000
Other Total		16,225	10,040	15,515	17,215
Salaries and Wages					
51083	REGULAR SALARIES	322,826	265,826	285,113	300,686
51084	OVERTIME SALARIES	500	500	500	500
Salaries and Wages Total		323,326	266,326	285,613	301,186
Utilities					
53130	TELEPHONE	1,338	1,990	1,708	1,708
Utilities Total		1,338	1,990	1,708	1,708
		<b>352,589</b>	<b>329,185</b>	<b>311,936</b>	<b>328,659</b>
<b>Net Total</b>		<b>(352,589)</b>	<b>(329,185)</b>	<b>(311,936)</b>	<b>(328,659)</b>

# Costing Center Summary

---

Costing Center: CORPORATE COMMUNICATIONS

**Previous Costing Center:** CORPORATE  
COMMUNICATIONS

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 2089

**Department:** CITY MANAGER

**Approved:** No

**Stage:** Council Review

**Manager:** Rod Sage 729-2247

---

## 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. 2018 includes costs for the Director to attend the Canadian Public Relations Society national conference in Toronto. Attending the conference will provide the Director with the 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.

The 2018 budget includes funding for a three month summer student to assist with the development of a comprehensive corporate communications strategy. This is offset by a budget for receipt of Federal grant assistance through the Canada Summer Jobs program or similar federal program. If a grant application is not successful this proposed position will not be filled.

## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Conditional Government Transfers				
44500    FEDERAL GOV'T	0	0	10,833	0
Conditional Government Transfers Total	0	0	10,833	0
		<b>0</b>	<b>10,833</b>	<b>0</b>
<b>Expenditures</b>				
Contract Services				
52069    PRINTING COSTS	100	100	100	100
Contract Services Total	100	100	100	100
Materials and Supplies				
54099    PARTS AND MATERIALS	0	161	300	300
Materials and Supplies Total	0	161	300	300
Other				
51141    TRAINING & DEVELOPMENT COSTS	250	120	0	0
59003    ADVERTISING	3,000	2,839	3,000	3,000
59048    LUNCHEONS	200	200	200	200
59059    MEMBERSHIP	350	350	350	350
59098    SUBSCRIPTIONS	250	141	150	150
59139    CONFERENCE COSTS	3,000	2,782	3,000	3,000
Other Total	7,050	6,432	6,700	6,700
Salaries and Wages				
51083    REGULAR SALARIES	91,931	91,931	106,652	95,818
51084    OVERTIME SALARIES		407	0	0
Salaries and Wages Total	91,931	92,338	106,652	95,818
Utilities				
53130    TELEPHONE	800	800	693	693
Utilities Total	800	800	693	693
	<b>99,881</b>	<b>99,831</b>	<b>114,445</b>	<b>103,611</b>
<b>Net Total</b>	<b>(99,881)</b>	<b>(99,831)</b>	<b>(103,611)</b>	<b>(103,611)</b>

# Costing Center Summary

---

*Costing Center: ABORIGINAL RELATIONS LIAISON*

**Previous Costing Center:** ABORIGINAL RELATIONS  
LIAISON

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 2088

**Department:** CLERKS

**Approved:** No

**Stage:** Council Review

**Manager:** Heather Ewasuik 729-2206

---

## Description:

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

## Comments:

The Aboriginal Relations Coordinator position required for delivery of programming and services is funded in conjunction with the Urban Aboriginal Strategy (Federal Government) who have entered into a 3 year coalition funding agreement (2018-2020).

## Outlook:



# Costing Center Summary

Costing Center: ABORIGINAL RELATIONS LIAISON

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Conditional Government Transfers				
44500 FEDERAL GOV'T	0	0	75,000	75,000
Conditional Government Transfers Total	0	0	75,000	75,000
Income from Enterprises				
49388 ORGANIZATIONS/FOUNDATIONS		0	0	0
Income from Enterprises Total	0	0	0	0
		<b>0</b>	<b>75,000</b>	<b>75,000</b>
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	0	0	0	0
52069 PRINTING COSTS	0	0	0	0
Contract Services Total	0	0	0	0
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	0	0
Equipment Purchases 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				
59003 ADVERTISING	0	0	0	0
59048 LUNCHEONS	0	0	0	0
59059 MEMBERSHIP	0	0	0	0
59138 BUSINESS TRAVEL	0	0	0	0
59139 CONFERENCE COSTS	0	0	0	0
59241 SPECIAL PROGRAMS	61,500	61,500	75,000	75,000
Other Total	61,500	61,500	75,000	75,000
Salaries and Wages				
51026 INDEMNITY & HONORARIUM	0	0	0	0
51083 REGULAR SALARIES	0	0	0	0
51084 OVERTIME SALARIES	0	0	0	0
Salaries and Wages Total	0	0	0	0
Utilities				
53130 TELEPHONE	0	0	0	0
Utilities Total	0	0	0	0
	<b>61,500</b>	<b>61,500</b>	<b>75,000</b>	<b>75,000</b>
<b>Net Total</b>	<b>(61,500)</b>	<b>(61,500)</b>	<b>0</b>	<b>0</b>

# Costing Center Summary

---

*Costing Center: CLERKS OPERATIONS*

**Previous Costing Center:** CLERKS OPERATIONS

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 2090

**Department:** CLERKS

**Approved:** No

**Stage:** Council Review

**Manager:** Heather Ewasuik 729-2206

---

## Description:

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

## Comments:

The City Clerk's Office 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 in consultation with the various City Departments. The major portion of the expenditures assigned to this cost 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 and organizations who utilize the building on weekends or after hours. Fees are also charged for the provision of Commissioner of Oaths signatures, and certified true copies.

## Outlook:

# Costing Center Summary

Costing Center: CLERKS OPERATIONS

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Other Income				
42999    REVENUE	3,400	4,050	3,700	3,760
Other Income Total	3,400	4,050	3,700	3,760
	<b>3,400</b>	<b>4,050</b>	<b>3,700</b>	<b>3,760</b>
<b>Expenditures</b>				
Contract Services				
52015    CONTRACTS		0	0	0
52069    PRINTING COSTS	640	960	700	700
52755    CLEANING CONTRACT	350	686	460	480
52759    SECURITY	600	500	600	600
Contract Services Total	1,590	2,146	1,760	1,780
Equipment Purchases				
54410    EQUIPMENT PURCHASES	0	323	0	0
Equipment Purchases Total	0	323	0	0
Materials and Supplies				
54099    PARTS AND MATERIALS	2,200	2,000	2,400	2,500
Materials and Supplies Total	2,200	2,000	2,400	2,500
Other				
51141    TRAINING & DEVELOPMENT COSTS	6,250	5,200	4,300	3,200
59003    ADVERTISING		0	0	0
59048    LUNCHEONS	280	300	280	300
59059    MEMBERSHIP	1,405	1,405	1,575	1,845
59098    SUBSCRIPTIONS	365	200	200	220
59138    BUSINESS TRAVEL	500	120	500	500
59139    CONFERENCE COSTS	5,800	5,500	7,290	9,300
Other Total	14,600	12,725	14,145	15,365
Salaries and Wages				
51083    REGULAR SALARIES	343,945	336,829	330,858	362,827
51084    OVERTIME SALARIES	7,200	7,200	7,200	7,300
51231    INTERNAL SALARIES		378	0	0
Salaries and Wages Total	351,145	344,407	338,058	370,127
Utilities				
53130    TELEPHONE	2,030	2,335	1,662	1,662
Utilities Total	2,030	2,335	1,662	1,662
	<b>371,565</b>	<b>363,936</b>	<b>358,025</b>	<b>391,434</b>
<b>Net Total</b>	<b>(368,165)</b>	<b>(359,886)</b>	<b>(354,325)</b>	<b>(387,674)</b>

# Costing Center Summary

---

Costing Center: COMMUNITY GRANTS

**Previous Costing Center:** COMMUNITY GRANTS

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 2436

**Department:** CLERKS

**Approved:** No

**Stage:** Council Review

**Manager:** Heather Ewasuik 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 or pursuant to a decision of City Council.

## 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.

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.

## Outlook:

# Costing Center Summary

Costing Center: COMMUNITY GRANTS

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Grants and Contributions					
55024	OTHER GRANTS	507,330	489,330	51,000	0
55405	COMMUNITY CENTRE ASSISTANCE	149,395	149,395	155,000	55,000
55449	CULTURAL/PERFORMANCE GRANTS	40,750	40,750	46,250	46,250
55451	SERVICE ORGANIZATIONS GRANTS	114,050	114,050	108,700	108,700
55464	MUSEUMS	105,000	105,000	65,000	25,000
Grants and Contributions Total		916,525	898,525	425,950	234,950
Transfers to/from Internal Accounts					
59997	TRANSFER FR RESERVES	(472,330)	(472,330)	(25,000)	0
Transfers to/from Internal Accounts Total		(472,330)	(472,330)	(25,000)	0
		<b>444,195</b>	<b>426,195</b>	<b>400,950</b>	<b>234,950</b>
<b>Net Total</b>		<b>(444,195)</b>	<b>(426,195)</b>	<b>(400,950)</b>	<b>(234,950)</b>

# Costing Center Summary

---

Costing Center: COUNCIL

**Previous Costing Center:** COUNCIL

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 2431

**Department:** CLERKS

**Approved:** No

**Stage:** Council Review

**Manager:** Heather Ewasuik 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 2018 and 2019.

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

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Benefits					
51010	MISC EMPLOYEE ALLOWANCE	4,200	4,200	4,200	4,200
51159	MAX COUNCIL PER DIEM	1,992	1,000	1,990	2,030
51163	MAX TAXABLE PER DIEM	3,985	2,000	3,980	4,060
51187	RRSP CONTRIBUTION	3,500	3,500	3,570	3,640
Benefits Total		13,677	10,700	13,740	13,930
Contract Services					
52020	PROFESSIONAL FEES	150	0	150	150
52028	GENERAL INSURANCE	459	459	471	481
52079	BUILDING RENTAL		0	0	0
52759	SECURITY	2,150	1,900	2,300	2,352
Contract Services Total		2,759	2,359	2,921	2,983
Equipment Purchases					
54410	EQUIPMENT PURCHASES	0	1,445	0	0
Equipment Purchases Total		0	1,445	0	0
Grants and Contributions					
55167	PUBLIC RELATIONS	12,350	7,500	33,500	10,300
55293	FRIENDS OF BRANDON ASSOCIATION		0	0	0
55462	ECKHARDT-GRAMATTE	1,000	1,000	1,000	1,000
Grants and Contributions Total		13,350	8,500	34,500	11,300
Materials and Supplies					
54099	PARTS AND MATERIALS	3,230	2,990	3,605	2,805
Materials and Supplies Total		3,230	2,990	3,605	2,805
Other					
51141	TRAINING & DEVELOPMENT COSTS	200	0	200	200
59003	ADVERTISING	2,720	3,270	2,760	2,760
59048	LUNCHEONS	6,500	7,500	7,500	7,000
59059	MEMBERSHIP		25	0	0
59098	SUBSCRIPTIONS	100	0	1,750	0
59138	BUSINESS TRAVEL	2,750	500	1,500	1,750
59139	CONFERENCE COSTS	12,160	14,330	17,550	13,960
59158	MAX COUNCIL EXPENSES	3,975	5,125	3,980	4,060
59164	FED OF CANADIAN MUNICIPALITIES	7,110	7,047	7,260	7,475
59183	GOOD ROADS MEMBERSHIP	200	200	200	200
59196	ASSOCIATION OF MB MUNICIPALITI	4,285	4,200	4,284	4,285
59197	BDN CHAMBER OF COMMERCE	1,225	1,225	1,225	1,250
59901	COUNCIL RETREATS	1,000	288	0	2,400
Other Total		42,225	43,710	48,209	45,340
Salaries and Wages					
51026	INDEMNITY & HONORARIUM	93,145	89,795	90,065	90,493
51083	REGULAR SALARIES	282,389	282,389	276,608	279,726

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
51084	OVERTIME SALARIES	500	500	500	500
51126	TAXABLE HONORARIUM	5,300	5,540	4,400	4,900
Salaries and Wages Total		381,334	378,224	371,573	375,619
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	1,228	1,228	884	884
Utilities Total		1,228	1,228	884	884
		457,803	449,156	475,432	452,861
<b>Net Total</b>		<b>(457,803)</b>	<b>(449,156)</b>	<b>(475,432)</b>	<b>(452,861)</b>



# Costing Center Summary

---

Costing Center: *ELECTION COSTS*

**Previous Costing Center:** ELECTION COSTS

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 2456

**Department:** CLERKS

**Approved:** No

**Stage:** Council Review

**Manager:** Heather Ewasuik 729-2206

---

## Description:

This cost center reflects the costs associated with the Municipal elections which occur every four years.

## Comments:

The next general civic election will be held in October of 2018. Funding will come from the Election Reserve and include provisions for advertising, printing of ballots, building rental and election staff.

A 5% increase over the actual costs for the 2014 General Election is estimated for the 2018.

\$10,000 in additional funding has been included for Voter Engagement Initiatives to encourage voter turnout.

## Outlook:

Electronic Vote Counting machines will be utilized once again in 2018 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Other Income				
42521    ELECTION RECOVERIES	0	0	44,115	0
Other Income Total	0	0	44,115	0
	<b>0</b>	<b>0</b>	<b>44,115</b>	<b>0</b>
<b>Expenditures</b>				
Contract Services				
52015    CONTRACTS	0	0	50,000	0
52069    PRINTING COSTS	0	0	4,525	0
52079    BUILDING RENTAL	0	0	2,250	0
52759    SECURITY	0	0	2,400	0
Contract Services Total	0	0	59,175	0
Materials and Supplies				
54099    PARTS AND MATERIALS	0	0	1,750	0
Materials and Supplies Total	0	0	1,750	0
Other				
51141    TRAINING & DEVELOPMENT COSTS	0	0	150	0
59003    ADVERTISING	200	200	5,040	225
59138    BUSINESS TRAVEL	0	0	150	0
59241    SPECIAL PROGRAMS	0	0	10,000	0
Other Total	200	200	15,340	225
Reserve Appropriation				
58543    ELECTIONS B/L 5760	20,000	20,000	15,000	15,000
Reserve Appropriation Total	20,000	20,000	15,000	15,000
Salaries and Wages				
51026    INDEMNITY & HONORARIUM	0	0	32,840	0
51083    REGULAR SALARIES	0	0	37,150	0
51084    OVERTIME SALARIES	0	0	415	0
Salaries and Wages Total	0	0	70,405	0
Transfers to/from Internal Accounts				
59997    TRANSFER FR RESERVES	0	0	(102,935)	0
Transfers to/from Internal Accounts Total	0	0	(102,935)	0
Utilities				
53130    TELEPHONE	0	0	380	0
Utilities Total	0	0	380	0
	<b>20,200</b>	<b>20,200</b>	<b>59,115</b>	<b>15,225</b>
<b>Net Total</b>	<b>(20,200)</b>	<b>(20,200)</b>	<b>(15,000)</b>	<b>(15,225)</b>

# Costing Center Summary

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Costing Center: *PROPERTY ASSESSMENT*

**Previous Costing Center:** PROPERTY  
ASSESSMENT

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 0037

**Department:** CLERKS

**Approved:** No

**Stage:** Council Review

**Manager:** Heather Ewasuik 729-2206

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## 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 2017 actual costs for assessment services is estimated for 2018 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 2019 is not a re-assessment year, it is anticipated that the number of applications for revision and related costs to conduct Board Hearings in 2018 will decrease over 2017.

## Outlook:

# Costing Center Summary

Costing Center: *PROPERTY ASSESSMENT*

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Other Income					
42999	REVENUE	4,500	3,880	2,500	4,000
Other Income Total		4,500	3,880	2,500	4,000
		<b>4,500</b>	<b>3,880</b>	<b>2,500</b>	<b>4,000</b>
<b>Expenditures</b>					
Contract Services					
52015	CONTRACTS	741,221	733,795	741,133	748,544
52421	BOARD OF REVISION	6,515	3,175	3,795	6,540
Contract Services Total		747,736	736,970	744,928	755,084
Salaries and Wages					
51083	REGULAR SALARIES	0	0	0	0
Salaries and Wages Total		0	0	0	0
		<b>747,736</b>	<b>736,970</b>	<b>744,928</b>	<b>755,084</b>
<b>Net Total</b>		<b>(743,236)</b>	<b>(733,090)</b>	<b>(742,428)</b>	<b>(751,084)</b>

# Costing Center Summary

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Costing Center: RECORDS SERVICES

**Previous Costing Center:** RECORDS SERVICES

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 0011

**Department:** RECORDS

**Approved:** No

**Stage:** Council Review

**Manager:** Heather Ewasuik 729-2206

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## 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 and mail pick-up/delivery for the City-at-large are also budgeted in this costing center.

## Outlook:

# Costing Center Summary

Costing Center: RECORDS SERVICES

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Contract Services					
52054	MAINT OF EQUIP EXT	705	0	0	0
52069	PRINTING COSTS	50	0	50	50
52081	EXTERNAL EQUIPMENT RENTAL	1,925	950	970	970
52252	DELIVERY - IN CITY	10,520	10,520	9,639	9,825
Contract Services Total		13,200	11,470	10,659	10,845
Equipment Purchases					
54410	EQUIPMENT PURCHASES	1,200	750	0	0
Equipment Purchases Total		1,200	750	0	0
Materials and Supplies					
54068	POSTAGE	47,740	49,420	47,783	48,275
54099	PARTS AND MATERIALS	1,500	1,100	1,230	1,300
Materials and Supplies Total		49,240	50,520	49,013	49,575
Other					
51141	TRAINING & DEVELOPMENT COSTS	2,690	3,475	3,000	2,395
59059	MEMBERSHIP	1,310	1,080	1,180	1,215
59138	BUSINESS TRAVEL	300	0	0	0
59139	CONFERENCE COSTS	2,500	2,740	2,800	2,500
Other Total		6,800	7,295	6,980	6,110
Salaries and Wages					
51083	REGULAR SALARIES	258,759	242,314	264,914	266,498
51084	OVERTIME SALARIES	100	(42)	0	0
Salaries and Wages Total		258,859	242,272	264,914	266,498
Utilities					
53130	TELEPHONE	855	855	384	384
Utilities Total		855	855	384	384
		330,154	313,162	331,950	333,412
<b>Net Total</b>		<b>(330,154)</b>	<b>(313,162)</b>	<b>(331,950)</b>	<b>(333,412)</b>

# Costing Center Summary

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Costing Center: AFFORDABLE HOUSING GRANTS

**Previous Costing Center:** AFFORDABLE HOUSING GRANTS

**Budget Year:** 2018

**Division:** REGIONAL PLANNING & DEVELOPMENT SERVICES

**Accounting Reference:** 2490

**Department:** ECONOMIC DEVELOPMENT - Housing & Renewal

**Approved:** No

**Stage:** Council Review

**Manager:** Sandy Trudel 729-2131

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## 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:

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
- Canadian Mental Health project at 1202 Rosser Avenue, 22 - 11th Street and 1062 1st Street; and
- Youth For Christ project at 139-5th Street.

Also contained within the budget is the applicable portion of the approved capital grant to WMSHC for 2105 Brandon Avenue and funds for the purchase of 1 remaining equity share in the 2105 Brandon Avenue Coop for rent geared to income suites, which will be funded through a transfer from the Affordable Housing Reserve.

## Outlook:

Demand for affordable housing in Brandon remains high. With a slight softening in the Brandon rental market, more private developers are once again considering developing affordable housing. It is anticipated that the demand for affordable housing grants will increase over time.

# Costing Center Summary

Costing Center: AFFORDABLE HOUSING GRANTS

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Grants and Contributions					
55024	OTHER GRANTS	519,000	519,000	0	0
55446	CANADIAN MENTAL HEALTH	25,771	25,374	24,850	25,471
55463	MB SENIORS HOUSING CO-OP	295,310	270,466	64,155	42,286
55482	YOUTH FOR CHRIST	3,154	3,106	3,159	3,238
Grants and Contributions Total		843,235	817,946	92,164	70,995
Transfers to/from Internal Accounts					
59997	TRANSFER FR RESERVES	(798,000)	(773,400)	(22,900)	0
Transfers to/from Internal Accounts Total		(798,000)	(773,400)	(22,900)	0
		<b>45,235</b>	<b>44,546</b>	<b>69,264</b>	<b>70,995</b>
<b>Net Total</b>		<b>(45,235)</b>	<b>(44,546)</b>	<b>(69,264)</b>	<b>(70,995)</b>



# Costing Center Summary

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Costing Center: *ECONOMIC DEVELOPMENT*

**Previous Costing Center:** ECONOMIC  
DEVELOPMENT

**Budget Year:** 2018

**Division:** RESOURCE  
CONSERVATION &  
INDUSTRIAL  
DEVELOPMENT

**Accounting Reference:** 0202

**Department:** ECONOMIC  
DEVELOPMENT

**Approved:** No

**Stage:** Council Review

**Manager:** Sandy Trudel 729-2131

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## Description:

This cost center captures costs associated with the Economic Development Department which includes 3 full time staff.

## 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 and opportunities, collects and shares Brandon statistics, insights, community and lifestyle information. In addition to the core functions listed above, the Economic Development office oversees the:

- City of Brandon's affordable housing portfolio;
- Brandon Tourism and Brandon First service delivery contracts;
- Accommodation Tax Grant Program; and
- is the lead on immigration initiatives

Prosperity by Design, the Economic Growth Strategy finalized in 2014 guides the efforts of the EDB Department. 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 special projects budget provides the Economic Development office the financial means to proactively pursue and respond to emerging economic development opportunities and community priorities impacting the local labour market and economy. 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. A portion of the Soybean Attraction initiative has been included in the budget, with work dependent upon securing equally offsetting Federal funding, thus the project has no net impact on the cost centre.

# Costing Center Summary

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*Costing Center: ECONOMIC DEVELOPMENT*

## **Outlook:**

The attraction of skilled labour and new industry to Brandon remains extremely competitive and this is not forecasted to change in the immediate future. Existing businesses continue to be challenged with rising hydro costs, the slow down in the oil and gas sector 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.

# Costing Center Summary

Costing Center: ECONOMIC DEVELOPMENT

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
44500	FEDERAL GOV'T	0	0	148,500	0
Conditional Government Transfers Total		0	0	148,500	0
Other Income					
42988	MISCELLANEOUS REVENUE	1,000	3,296	16,500	16,500
Other Income Total		1,000	3,296	16,500	16,500
		<b>1,000</b>	<b>3,296</b>	<b>165,000</b>	<b>16,500</b>
<b>Expenditures</b>					
Contract Services					
52028	GENERAL INSURANCE	45	45	45	46
52057	SPEC PROG CONTRACTS	0	14,200	0	0
52058	SPEC PROG CONSULTING	0	0	0	0
52059	SPEC PROG PRINTING	0	0	0	0
52061	SPEC PROG FACILITATOR EXPENSE	0	2,700	0	0
52062	SPEC PROG ROOM RENTAL EXPENSE	0	437	0	0
52069	PRINTING COSTS	10,000	5,469	10,000	9,000
Contract Services Total		10,045	22,851	10,045	9,046
Equipment Purchases					
54410	EQUIPMENT PURCHASES	0	2,500	0	0
Equipment Purchases Total		0	2,500	0	0
Materials and Supplies					
54022	SPEC PROG PARTS & MATERIALS		613	0	0
54099	PARTS AND MATERIALS	3,000	2,200	3,000	3,000
Materials and Supplies Total		3,000	2,813	3,000	3,000
Other					
51141	TRAINING & DEVELOPMENT COSTS	3,940	1,613	3,935	3,935
59003	ADVERTISING	25,500	25,500	25,000	25,000
59025	SPEC PROG ADVERTISING	0	15,000	0	0
59026	SPEC PROG CONFERENCES	0	0	0	0
59027	SPEC PROG LUNCHEONS	0	0	0	0
59028	SPEC PROG BUSINESS TRAVEL	0	0	0	0
59048	LUNCHEONS	1,500	1,700	1,200	1,200
59059	MEMBERSHIP	1,520	1,553	1,173	1,152
59098	SUBSCRIPTIONS	3,357	3,529	3,532	3,532
59138	BUSINESS TRAVEL	7,000	5,500	5,000	5,000
59139	CONFERENCE COSTS	4,730	4,297	4,700	4,700
59241	SPECIAL PROGRAMS	67,500	32,350	230,000	81,500
59427	SIGNAGE	300	0	300	300
59428	PHOTO LIBRARY	3,400	3,451	3,400	3,400
Other Total		118,747	94,493	278,240	129,719

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
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	290,746	290,958	296,643	296,643
51084 OVERTIME SALARIES	0	48	0	0
Salaries and Wages Total	290,746	291,006	296,643	296,643
Utilities				
53130 TELEPHONE	2,113	2,063	1,600	1,600
Utilities Total	2,113	2,063	1,600	1,600
	<b>434,650</b>	<b>425,725</b>	<b>599,528</b>	<b>450,008</b>
<b>Net Total</b>	<b>(433,650)</b>	<b>(422,429)</b>	<b>(434,528)</b>	<b>(433,508)</b>

# Costing Center Summary

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Costing Center: HOUSING INITIATIVES

**Previous Costing Center:** HOUSING INITIATIVES

**Budget Year:** 2018

**Division:** REGIONAL PLANNING &  
DEVELOPMENT  
SERVICES

**Accounting Reference:** 2489

**Department:**

**Approved:** No

ECONOMIC DEVELOPMENT

**Stage:** Council Review

**Manager:** Sandy Trudel 729-2131

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## Description:

This cost center provides funds for the housing 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 in cash for core funding, \$26,000 for enhanced allocation of staff resources to work on City of Brandon affordable housing initiatives, and \$9,000 that can be used on mutually agreed upon affordable housing projects. The City of Brandon also provides approximately \$60,000 via in-kind contributions comprised of city staff support, office space, parking, IT support and licenses, payroll processing, and phone lines.

The BNRC housing contract is renewed annually before its expiration date of March 31st of a given year.

## 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. Additionally a slight softening in the Brandon rental market has generated increased interest from private developers to once again consider the development of affordable housing. Based on these factors it is anticipated there will continue to be notable upward pressure on this cost centre.

# Costing Center Summary

Costing Center: HOUSING INITIATIVES

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	81,000	82,997	81,000	81,000
52069 PRINTING COSTS	0	0	0	0
Contract Services Total	81,000	82,997	81,000	81,000
Materials and Supplies				
54099 PARTS AND MATERIALS	0	0	0	0
Materials and Supplies Total	0	0	0	0
Reserve Appropriation				
58505 AFFORDABLE HOUSING B/L	200,000	200,000	150,000	200,000
Reserve Appropriation Total	200,000	200,000	150,000	200,000
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	0	(8,128)	0	0
Transfers to/from Internal Accounts Total	0	(8,128)	0	0
Utilities				
53130 TELEPHONE	1,283	1,283	576	576
Utilities Total	1,283	1,283	576	576
	<b>282,283</b>	<b>276,152</b>	<b>231,576</b>	<b>281,576</b>
<b>Net Total</b>	<b>(282,283)</b>	<b>(276,152)</b>	<b>(231,576)</b>	<b>(281,576)</b>

# Costing Center Summary

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Costing Center: TOURISM INITIATIVES

**Previous Costing Center:** TOURISM INITIATIVES

**Budget Year:** 2018

**Division:** RESOURCE  
CONSERVATION &  
INDUSTRIAL  
DEVELOPMENT

**Accounting Reference:** 2453

**Department:** ECONOMIC  
DEVELOPMENT

**Approved:** No

**Stage:** Council Review

**Manager:** Sandy Trudel 729-2131

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## Description:

This account provides funding for the delivery of Tourism Services which also includes core funding for Brandon First. The Accommodation Tax grant program flows through this cost centre.

Through a multi year service delivery contract, Brandon Riverbank Inc. is responsible for the delivery of tourism services for the City of Brandon. Listed below are two key areas of responsibility outlined in the Tourism Service Delivery contract:

1. Operation of the Riverbank Discovery Centre.
2. Delivery of Tourism Services, focused on servicing the needs of visitors to Brandon.

To fulfill the City of Brandon's tourism service delivery requirements, Brandon Riverbank Inc. employs a full time tourism manager, tourism coordinator, facility coordinator, part time tourism hosts and an interpretative coordinator.

The proactive attraction of events to Brandon is handled by Brandon First who employs a full time Executive Director and a full time Marketing & Communications Assistant. The City of Brandon provides core funding to Brandon First as well as enhanced funding for event attraction made possible from Accommodation Tax funding.

This cost centre also provides core funding for Brandon Riverbank Inc. in recognition of their efforts to operate the tourism function on behalf of the City of Brandon and to maintain the grounds in immediate proximity to the Riverbank Discovery Centre. From a capital funding perspective, the cost centre provides funding for capital projects as set forth in the River Corridor Master Plan. The capital contributions enable Brandon Riverbank Inc. to leverage the City of Brandon funds to secure financial contributions from other levels of government, the private sector and residents.

# Costing Center Summary

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*Costing Center: TOURISM INITIATIVES*

## **Comments:**

The multi year operating contract with Brandon Riverbank Inc. and Brandon First expire Dec. 31st, 2020. The majority of the operational costs related to this cost centre remain status quo with minor increases where necessary. To support the implementation of the River Corridor Master Plan the budget includes an increase in capital funding. A new addition to the budget is \$5,000, representing 50% of the total budget, for continued involvement in the Cool Gardens display at the Riverbank Discovery Centre.

## **Outlook:**

The Riverbank Discovery Centre is an aging facility that continues to face increased operational maintenance costs. This operational reality combined with continued momentum on implementing the master plan for the river corridor, lead us to anticipate increased upward pressure on this cost centre.



# Costing Center Summary

Costing Center: TOURISM INITIATIVES

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Other Income				
49146    ACCOMMODATION TAX RECEIPTS	0	0	0	0
Other Income Total	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>				
Grants and Contributions				
55429    ACCOMMODATION GRANT	381,735	381,735	488,200	402,475
55430    LARGE EVENT GRANT	0	0	407,500	0
55518    RIVERBANK INC	669,275	669,275	625,357	662,764
55519    BRANDON FIRST	82,000	74,448	143,282	146,369
Grants and Contributions Total	1,133,010	1,125,458	1,664,339	1,211,608
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	(463,735)	(456,183)	(983,218)	(487,475)
Transfers to/from Internal Accounts Total	(463,735)	(456,183)	(983,218)	(487,475)
	<b>669,275</b>	<b>669,275</b>	<b>681,121</b>	<b>724,133</b>
<b>Net Total</b>	<b>(669,275)</b>	<b>(669,275)</b>	<b>(681,121)</b>	<b>(724,133)</b>

# Costing Center Summary

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Costing Center: URBAN RENEWAL

**Previous Costing Center:** URBAN RENEWAL

**Budget Year:** 2018

**Division:** REGIONAL PLANNING &  
DEVELOPMENT  
SERVICES

**Accounting Reference:** 2492

**Department:** ECONOMIC  
DEVELOPMENT - Housing  
& Renewal

**Approved:** No

**Stage:** Council Review

**Manager:** Sandy Trudel 729-2131

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## Description:

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

## Comments:

Historically the City of Brandon's financial support of Renaissance Brandon enabled the organization to apply for project specific funding from the Province of Manitoba related to revitalizing downtown on a dollar for dollar matching basis. Thus the City of Brandon's contribution of \$250,000 leveraged an additional \$250,000. Given the uncertainty around future Provincial funding the 2018 budget is predicated on the City of Brandon being the only government funding that Renaissance Brandon receives. Renaissance Brandon will continue discussions with the Province of Manitoba regarding future funding.

## Outlook:

In 2017 the Provincial Government served notice of their intent to cancel the multi year funding agreement they have with Renaissance Brandon. Efforts continue to secure a funding relationship with the Province going forward. Though there has been very 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Conditional Government Transfers				
43510    PROVINCIAL GOV'T	88,750	70,000	0	0
Conditional Government Transfers Total	88,750	70,000	0	0
	<b>88,750</b>	<b>70,000</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>				
Contract Services				
52015    CONTRACTS	300,000	250,000	300,000	250,000
Contract Services Total	300,000	250,000	300,000	250,000
Grants and Contributions				
55025    UPPER STOREY GRANT	88,750	70,000	0	0
Grants and Contributions Total	88,750	70,000	0	0
	<b>388,750</b>	<b>320,000</b>	<b>300,000</b>	<b>250,000</b>
<b>Net Total</b>	<b>(300,000)</b>	<b>(250,000)</b>	<b>(300,000)</b>	<b>(250,000)</b>

# Costing Center Summary

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Costing Center: *AMBULANCE SERVICE*

**Previous Costing Center:** AMBULANCE SERVICE

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 0114

**Department:** FIRE & AMBULANCE

**Approved:** No

**Stage:** Council Review

**Manager:** Brent Dane 729-2404

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## 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 of these 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 places such as Winnipeg, Winkler and Yorkton is a major service we provide.

## 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.

## Outlook:

In June of 2017 the Provincial Government announced new initiatives of pre-hospital care in Manitoba. One of the impacts is that Brandon Fire and Emergency Services (BFES) will be reporting to the Provincial Health Organization in Winnipeg instead of Prairie Mountain Health (PMH). There is indication that this change could happen in 2018. BFES currently utilizes staff and resources out of PMH for Alternate Route to Maintenance of Licensure, Continuous Quality Improvements, & training. These changes will be monitored to determine the impact on the BFES department financially and operationally.

# Costing Center Summary

Costing Center: AMBULANCE SERVICE

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Conditional Government Transfers				
43580 PROV. AMBULANCE--BRANDON	1,278,642	1,278,642	1,278,642	1,278,642
Conditional Government Transfers Total	1,278,642	1,278,642	1,278,642	1,278,642
Other Income				
42999 REVENUE	2,000	5,650	2,000	2,000
49145 DONATIONS	0	0	0	0
Other Income Total	2,000	5,650	2,000	2,000
User Fees and Sales of Goods				
42188 AMBULANCE FEES - LONG DISTANCE	515,000	625,000	600,000	600,000
42191 AMBULANCE FEES - LOCAL	1,590,000	1,690,000	1,700,000	1,700,000
User Fees and Sales of Goods Total	2,105,000	2,315,000	2,300,000	2,300,000
	<b>3,385,642</b>	<b>3,599,292</b>	<b>3,580,642</b>	<b>3,580,642</b>
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	5,000	3,947	4,540	5,220
52043 EXTERNAL LAUNDRY	4,000	3,000	4,000	4,000
Contract Services Total	9,000	6,947	8,540	9,220
Equipment Purchases				
54410 EQUIPMENT PURCHASES	13,000	10,000	13,000	13,000
Equipment Purchases Total	13,000	10,000	13,000	13,000
Materials and Supplies				
54061 MISCELLANEOUS		0	0	0
54099 PARTS AND MATERIALS	7,000	6,000	7,000	7,000
54120 MEDICAL SUPPLIES	34,000	40,000	34,000	34,000
54253 PHARMACEUTICALS	5,500	5,500	5,500	5,500
Materials and Supplies Total	46,500	51,500	46,500	46,500
Other				
51141 TRAINING & DEVELOPMENT COSTS	12,472	8,472	12,472	12,472
59049 MEAL PERDIEMS	10,000	12,000	10,000	10,000
59139 CONFERENCE COSTS	7,000	6,464	7,000	7,000
59393 FLEET AMBULANCES	1,500	1,500	1,500	1,500
Other Total	30,972	28,436	30,972	30,972
Salaries and Wages				
51083 REGULAR SALARIES	124,071	124,071	127,537	127,537
51084 OVERTIME SALARIES	140,000	190,000	140,000	140,000
51997 FIRE/AMB ALLOCATION	4,000,000	4,000,000	4,000,000	4,000,000
Salaries and Wages Total	4,264,071	4,314,071	4,267,537	4,267,537
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	500	742	500	500
Transfers to/from Internal Accounts Total	500	742	500	500

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
	4,364,043	4,411,696	4,367,049	4,367,729
Net Total	(978,401)	(812,404)	(786,407)	(787,087)

# Costing Center Summary

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*Costing Center: FIRE SERVICE*

**Previous Costing Center:** FIRE SERVICE

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 0092

**Department:** FIRE & AMBULANCE

**Approved:** No

**Stage:** Council Review

**Manager:** Brent Dane 729-2404

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## Description:

This cost center covers all costs associated with running the fire service. It includes the salaries for all staff excluding the EMS Training Officer. Other costs are associated with the fire prevention division, fire training, rescue teams, hall maintenance, overtime, equipment, succession management, 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 the signed RM Contracts. Wages have been budgeted according to the collective agreement.

## Outlook:

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

# Costing Center Summary

Costing Center: FIRE SERVICE

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	332,300	332,300	332,300	332,300
Conditional Government Transfers Total	332,300	332,300	332,300	332,300
Other Income				
42999 REVENUE	145,945	160,970	189,836	196,212
49145 DONATIONS	2,000	7,465	2,000	2,000
49291 FIRE EQUIPMENT SALES	0	0	0	0
Other Income Total	147,945	168,435	191,836	198,212
User Fees and Sales of Goods				
42142 MERCHANDISE SALES	4,000	2,000	4,000	4,000
42287 FIRE/RESCUE INSURANCE COVERAGE	140,000	155,000	145,000	145,000
User Fees and Sales of Goods Total	144,000	157,000	149,000	149,000
	<b>624,245</b>	<b>657,735</b>	<b>673,136</b>	<b>679,512</b>
<b>Expenditures</b>				
Benefits				
51100 UNIFORMS	35,300	35,300	32,000	32,000
51123 PROTECTIVE CLOTHING	29,300	29,300	29,300	29,300
51285 MEDICALS	1,100	600	1,100	1,100
Benefits Total	65,700	65,200	62,400	62,400
Contract Services				
52015 CONTRACTS	14,080	23,595	15,210	15,210
52019 CONSULTING FEES	10,000	2,500	2,000	2,000
52028 GENERAL INSURANCE	408	408	422	430
52054 MAINT OF EQUIP EXT	0	0	0	0
52069 PRINTING COSTS	5,000	3,500	4,000	4,000
Contract Services Total	29,488	30,003	21,632	21,640
Equipment Purchases				
54410 EQUIPMENT PURCHASES	22,000	27,500	25,000	25,000
Equipment Purchases Total	22,000	27,500	25,000	25,000
Grants and Contributions				
55167 PUBLIC RELATIONS	2,000	4,500	5,000	5,000
Grants and Contributions Total	2,000	4,500	5,000	5,000
Materials and Supplies				
54099 PARTS AND MATERIALS	38,000	30,000	22,686	25,000
54118 OFFICE SUPPLIES	3,000	6,000	6,000	6,000
54323 INSURANCE DEDUCTIBLE	0	0	0	0
Materials and Supplies Total	41,000	36,000	28,686	31,000
Other				
51141 TRAINING & DEVELOPMENT COSTS	41,150	41,150	41,150	41,150
52231 INSURANCE RECOVERIES	0	0	0	0



		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
59048	LUNCHEONS	3,000	3,000	3,000	3,000
59059	MEMBERSHIP	2,576	2,576	2,531	2,531
59098	SUBSCRIPTIONS	2,000	2,000	2,500	2,500
59138	BUSINESS TRAVEL	0	109	0	0
59139	CONFERENCE COSTS	25,000	20,000	25,000	25,000
59156	PUBLIC EDUCATION	1,000	1,200	1,000	1,000
59241	SPECIAL PROGRAMS	2,000	5,465	2,000	2,000
Other Total		76,726	75,500	77,181	77,181
Reserve Appropriation					
58518	FIRE EQUIPMENT B/L 3708	0	0	0	0
Reserve Appropriation Total		0	0	0	0
Salaries and Wages					
51083	REGULAR SALARIES	7,546,979	7,375,775	7,855,178	7,915,034
51084	OVERTIME SALARIES	283,700	175,700	200,000	200,000
51090	SHIFT DIFFERENTIAL	30,000	46,095	32,000	32,944
51227	SPECIAL OT PAYMENTS	102,028	102,028	104,987	108,084
51352	TRAINING OVERTIME	45,000	35,000	37,500	38,500
51997	FIRE/AMB ALLOCATION	(4,000,000)	(4,000,000)	(4,000,000)	(4,000,000)
Salaries and Wages Total		4,007,707	3,734,598	4,229,665	4,294,562
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	0	1,675	500	500
59997	TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total		0	1,675	500	500
Utilities					
53130	TELEPHONE	18,480	13,180	10,086	10,086
53150	WATER	239,200	244,800	250,000	250,000
53295	RADIO COSTS	10,500	10,500	11,288	11,288
Utilities Total		268,180	268,480	271,374	271,374
		<b>4,512,801</b>	<b>4,243,456</b>	<b>4,721,438</b>	<b>4,788,657</b>
<b>Net Total</b>		<b>(3,888,556)</b>	<b>(3,585,721)</b>	<b>(4,048,302)</b>	<b>(4,109,145)</b>

# Costing Center Summary

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*Costing Center: FIRE VEHICLES*

**Previous Costing Center:** FIRE VEHICLES

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 0106

**Department:** FIRE & AMBULANCE

**Approved:** No

**Stage:** Council Review

**Manager:** Brent Dane 729-2404

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## 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:

The equipment capital contribution line has increased due to costs associated with the future refurbishment of FP14 and FP15 in 2022 and 2024 respectively, the 10 year mark of their replacement cycle. To date, there have been no capital contributions to the reserve to complete this work.

## Outlook:

# Costing Center Summary

Costing Center: FIRE VEHICLES

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52032 VEHICLE INSURANCE	450	450	450	450
Contract Services Total	450	450	450	450
Materials and Supplies				
54103 GASOLINE (VEHICLE)	10,300	9,300	9,300	9,300
54104 DIESEL (VEHICLE)	14,340	16,340	14,340	14,340
Materials and Supplies Total	24,640	25,640	23,640	23,640
Other				
59080 FLEET EQUIP MAINTENANCE	90,000	90,000	118,500	118,500
59993 EQUIPMENT CAPITAL CONTRIBUTION	153,948	153,948	254,693	254,693
Other Total	243,948	243,948	373,193	373,193
	<b>269,038</b>	<b>270,038</b>	<b>397,283</b>	<b>397,283</b>
<b>Net Total</b>	<b>(269,038)</b>	<b>(270,038)</b>	<b>(397,283)</b>	<b>(397,283)</b>

# Costing Center Summary

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Costing Center: HUMAN RESOURCES

**Previous Costing Center:** HUMAN RESOURCES

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 1401

**Department:** HUMAN RESOURCES

**Approved:** No

**Stage:** Council Review

**Manager:** Linda Poole 729-2174

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## 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.

Prior to 2018 costs associated with Safety & Health were included in this cost center, but will now be recorded in a separate account.

## 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.

Legal costs are being held in line, however 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 organizational development are carried through. These include strategic initiatives such as Human Resource Planning, Vacancy Management, Representative Workforce, Employee Wellness, 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 "Our Plan, Our City".

## Outlook:

On the labour front:

ATU (Transit) Collective Agreement expires December 31, 2018.

Brandon Police Association Collective Agreement expires December 31, 2019.

CUPE Collective Agreement expires December 31, 2018.

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

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Other Income					
42999	REVENUE	0	0	0	0
Other Income Total		0	0	0	0
		0	0	0	0
<b>Expenditures</b>					
Benefits					
51002	CHRISTMAS PARTY	3,800	5,394	4,000	4,000
51071	EMPLOYEE WELLNESS PROGRAMS	3,500	1,500	3,500	3,500
51174	RETIREMENTS	6,000	2,351	6,000	6,000
51176	LONG SERVICE RECOGNITION	6,000	4,452	4,700	4,700
51285	MEDICALS	4,000	4,000	3,500	3,500
51294	MEDICALS-RECRUITMENT/STAFFING	1,000	2,960	1,000	1,200
51389	HEARING TESTS	10,000	7,500	0	0
51531	EMPLOYEE BBQ	6,500	5,629	6,500	6,500
51709	SEVERANCE PAYMENT EXPENSE	75,000	75,000	75,000	75,000
59626	CESSATION PROGRAM	50	0	0	0
Benefits Total		115,850	108,786	104,200	104,400
Contract Services					
52019	CONSULTING FEES	4,500	9,500	17,500	0
52031	LIFE INSURANCE	4,500	4,593	4,800	4,800
52069	PRINTING COSTS	1,350	1,350	1,500	1,500
52070	METRICS	2,000	1,485	1,485	1,485
52239	TESTING-RECRUITMENT/STAFFING	22,000	19,000	25,000	25,000
52278	FACILITATOR EXPENSE	17,500	32	0	0
52297	CPR/FIRST AID TRAINING	6,500	5,100	0	0
52453	PROFESSIONAL FEES-CUPE	5,000	7,012	0	0
52454	PROFESSIONAL FEES-E911	2,000	0	0	0
52455	PROFESSIONAL FEES-FIRE	6,000	0	0	0
52456	PROFESSIONAL FEES-OOS	1,000	1,936	0	0
52457	PROFESSIONAL FEES-POLICE	5,000	6,938	0	0
52458	PROFESSIONAL FEES-TRANSIT	0	0	0	0
59242	SALARY SURVEYS	5,000	1,300	5,000	5,000
Contract Services Total		82,350	58,246	55,285	37,785
Equipment Purchases					
54410	EQUIPMENT PURCHASES	3,500	2,500	3,500	3,500
Equipment Purchases Total		3,500	2,500	3,500	3,500
Materials and Supplies					
54099	PARTS AND MATERIALS	9,500	8,048	8,740	8,740
54261	PART AND MATERIALS-SAFETY	3,500	4,224	0	0
54460	PARTS AND MATERIALS-TRAINING	1,000	1,146	1,000	1,000

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
Materials and Supplies Total		14,000	13,418	9,740	9,740
Other					
51141	TRAINING & DEVELOPMENT COSTS	24,800	19,800	21,825	21,825
51145	CORP TRAINING & DEVELOPMENT	5,000	5,596	23,375	40,375
51179	COMPASSIONATE GIFTS	2,000	750	750	750
51182	SAFETY INITIATIVES	6,000	6,000	0	0
59007	ADVERTISING-RECRUIT/STAFFING	12,000	12,000	13,500	14,000
59023	SYMPOSIUMS	2,500	995	2,000	2,000
59048	LUNCHEONS	1,000	750	1,000	1,000
59059	MEMBERSHIP	2,965	3,054	2,050	2,050
59098	SUBSCRIPTIONS	9,250	7,250	6,450	6,450
59138	BUSINESS TRAVEL	3,000	3,000	1,082	1,082
59139	CONFERENCE COSTS	12,060	17,310	11,160	11,560
59603	LABOUR RELATIONS-CUPE	12,500	31,250	20,000	21,000
59604	LABOUR RELATIONS-E911	7,500	1,500	9,000	10,000
59605	LABOUR RELATIONS-FIRE	15,000	2,000	19,000	19,000
59606	LABOUR RELATIONS-OOS	2,500	2,500	3,500	3,500
59607	LABOUR RELATIONS-POLICE	10,000	8,000	15,000	15,000
59608	LABOUR RELATIONS-TRANSIT	0	0	0	0
Other Total		128,075	121,755	149,692	169,592
Salaries and Wages					
51083	REGULAR SALARIES	1,116,975	1,084,575	971,384	981,000
51084	OVERTIME SALARIES	7,500	3,359	6,000	7,000
Salaries and Wages Total		1,124,475	1,087,934	977,384	988,000
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	8,313	10,587	5,365	5,365
Utilities Total		8,313	10,587	5,365	5,365
		<b>1,401,563</b>	<b>1,328,226</b>	<b>1,230,166</b>	<b>1,243,382</b>
<b>Net Total</b>		<b>(1,401,563)</b>	<b>(1,328,226)</b>	<b>(1,230,166)</b>	<b>(1,243,382)</b>

# Costing Center Summary

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*Costing Center: SAFETY & HEALTH*

**Previous Costing Center:** SAFETY & HEALTH

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 1402

**Department:** HUMAN RESOURCES

**Approved:** No

**Stage:** Council Review

**Manager:** Linda Poole 729-2174

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## Description:

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

Prior to 2018 these costs were captured under the Human Resources cost center.

## 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 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:

# Costing Center Summary

Costing Center: SAFETY & HEALTH

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Benefits					
51389	HEARING TESTS	0	0	10,500	10,500
Benefits Total		0	0	10,500	10,500
Contract Services					
52019	CONSULTING FEES	0	0	4,500	4,500
52297	CPR/FIRST AID TRAINING	0	0	6,500	6,500
Contract Services Total		0	0	11,000	11,000
Materials and Supplies					
54099	PARTS AND MATERIALS	0	0	4,460	4,460
Materials and Supplies Total		0	0	4,460	4,460
Other					
51141	TRAINING & DEVELOPMENT COSTS	0	0	1,500	1,500
51182	SAFETY INITIATIVES	0	0	6,000	6,000
59059	MEMBERSHIP	0	0	1,265	1,265
59098	SUBSCRIPTIONS	0	0	1,000	1,000
59138	BUSINESS TRAVEL	0	0	1,068	1,068
59139	CONFERENCE COSTS	0	0	1,000	1,000
Other Total		0	0	11,833	11,833
Salaries and Wages					
51083	REGULAR SALARIES	0	0	187,271	189,023
Salaries and Wages Total		0	0	187,271	189,023
Utilities					
53130	TELEPHONE	0	0	1,790	1,790
Utilities Total		0	0	1,790	1,790
		0	0	226,854	228,606
<b>Net Total</b>					
		0	0	(226,854)	(228,606)



# Costing Center Summary

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Costing Center: *LEGAL SERVICES*

**Previous Costing Center:** LEGAL SERVICES

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 2087

**Department:** CITY MANAGER

**Approved:** No

**Stage:** Council Review

**Manager:** Vicki Fifi 729-2210

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## Description:

This cost centre is to cover the Legal expenses for the City-at-large.

## Comments:

The budget for this costing center includes the expense of external legal services as provided under contract and wages for supporting internal staff positions. At this time, the legal services contract only extends to the end of February 2018.

In early 2018 the Director of Legal Services is retiring and it is expected this position will be replaced by a Legislative Services Officer. It is anticipated by that time much of the work will have been completed toward providing greater understanding among City employees with respect to managing many of their issues on their own through use of supporting guides. Additionally, many of the major by-laws will have been rewritten and impacted staff will have an understanding of how to interpret these documents and how they impact the ongoing operations of the City. The Legislative Services Officer will have received considerable training and be in a position to guide the departments through the basic legal requirements. It is reasonable to expect there may be a spike in the cost associated with external legal and as such this is budgeted to remain status quo rather than reduce as was previously anticipated.

Under the terms of the existing contract, a full range of legal services including verbal and written advice and opinions on diverse legal matters, are provided to the City, including its boards and agencies, City Council, City Manager, and senior administrative staff. The contractee acts as the City's solicitor in all non-litigious administrative and legal matters such as real estate acquisitions and disposals, subdivisions and site plan agreements. The position of Legislative Services Officer is responsible for coordinating the requirement for contracted legal services as well as researching legislative requirements with respect to by-laws and policies. The Legislative Services Coordinator will be supported by the City Clerk and the Manager of Corporate Initiatives with respect to reviewing agreements and providing advice to other departments.

## Outlook:

# Costing Center Summary

Costing Center: LEGAL SERVICES

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52019 CONSULTING FEES	5,000	6,000	0	0
52072 LEGAL FEES	173,800	146,800	135,000	120,000
Contract Services Total	178,800	152,800	135,000	120,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	1,582	0	0
Equipment Purchases Total	0	1,582	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	200	100	100	100
Materials and Supplies Total	200	100	100	100
Other				
51141 TRAINING & DEVELOPMENT COSTS		0	0	0
59048 LUNCHEONS	300	168	100	100
59059 MEMBERSHIP	25	25	0	0
59098 SUBSCRIPTIONS	5,500	6,000	6,250	6,300
Other Total	5,825	6,193	6,350	6,400
Salaries and Wages				
51083 REGULAR SALARIES	144,543	138,543	128,398	113,515
Salaries and Wages Total	144,543	138,543	128,398	113,515
Utilities				
53130 TELEPHONE	801	908	195	96
Utilities Total	801	908	195	96
	<b>330,169</b>	<b>300,126</b>	<b>270,043</b>	<b>240,111</b>
<b>Net Total</b>	<b>(330,169)</b>	<b>(300,126)</b>	<b>(270,043)</b>	<b>(240,111)</b>

# Costing Center Summary

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*Costing Center: POLICE SERVICE*

**Previous Costing Center:** POLICE SERVICE

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 0074

**Department:** POLICE

**Approved:** No

**Stage:** Council Review

**Manager:** Wayne Balcaen

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## Description:

This cost center captures the revenues and expenses associated with Police Services administration and operations.

# Costing Center Summary

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*Costing Center: POLICE SERVICE*

## **Comments:**

The Police Service is under the direction of the Chief of Police who reports directly to the Brandon Police Service Police Board. At present the Service is delivered by two distinct areas being Operational Services and Support Services, each led by a Deputy Chief of Police. The Chief and Deputies make up the Executive Branch of the Service. They are supported by the Executive Assistant and the Finance Officer.

Operations consists of the Patrol Section, which includes Platoons, and the Crime Section which includes the Criminal Investigation Section, the Crime Support Unit, Police Service Dog Unit, Crime Analysis and Victim Services. Patrol Section provides the day to day policing response, including bylaw enforcement, on a 24/7/365 basis. The Crime Units work in a collaborative approach with Patrol and concentrates on the more serious offences investigated by the Police Service. The Crime Support Unit has Vice related issues plus the Intelligence gathering and sharing component under its umbrella. This unit works very closely in an integrated approach with our Policing partners in this Province and indeed across the entire country. In 2014 the Police Service initiated a Crime Analysis program and hired a well trained civilian analyst. The analyst studies crime calls and all other calls for service on a daily basis. This enables the Police Service to focus resources to identified problem areas as well as being able to predict where issues may occur.

The Support Services area contains the Operational Support Unit which is broken down into Patrol Support, Community Support and Community Mobilization. Under Patrol Support, the Police Service Traffic and Bylaw Units are contained. Community Support looks after both the Police Services Media and Crime Stoppers strategy as well as the Forensic Identification Unit. The Community Mobilization function is an extremely valued and important part of our "Commitment to Community Safety". The Community Mobilization program is a multi-agency approach to address people who are at an acutely elevated risk of criminal involvement, either as a victim or suspect, as well as being at risk for self harm due to risky behaviour they may be engaged in. The Police Sergeant assigned to Community Mobilization also supervises the School Resource Officers as well as the Community Policing Officers. These officers will help supplement the Police Service's commitment to this greatly valued program. Important linkages to multiple community partners is maintained under this area of Support Services. Finally, Support Services also contains, for the most part, the Administrative resources of the organization such as the Administrative Support Unit containing Central Records, Court Services, the Property Clerk and the Clerical Front Desk Attendants. The Organizational Development and Training Sections falls to Support Services as does the Internal Affairs function of the Police Service.

# Costing Center Summary

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*Costing Center: POLICE SERVICE*

## **Outlook:**

Over the past several years the Police Service has been very successful in developing and implementing strategies related to information technology. Although such technology leads to greater efficiencies, it does come with considerable costs. Our IT strategies have led to advances on business process in our Forensic Identification Section through a state of the art fingerprint system. There is currently a transition to new generation mobile work stations as well as in car camera systems. There is great debate both within the policing community as well as in the public arena concerning the issue of body worn cameras. The Police Service continues to study this issue with a decision pending in the next couple of years as to the appropriate direction. The Police Service does partner with the RCMP for a Records Management System and upgrades are built into to yearly user fees. This system is far more effective than having to have a stand alone expensive system that would have no link to the greater policing community. Our recent IT successes include an electronic traffic ticketing system. This system is far more efficient than a written ticketing system. It either greatly reduces and in some cases eliminates the need for extensive clerical data entry, thus allowing clerical staff to stay on top of mission critical data entries. The Police Service is also working with applicable City of Brandon Departments on a crime mapping solution in order to better inform and engage the community.

The Provincial Government continues to fund a number of positions within the Police Service, 16 officers and one civilian. This results in the area of \$1.3 million annually. The Police Service has also been able to secure resources from the Criminal Property Forfeiture funds over the last several years. These funds go towards important pieces of equipment that the normal budgeting process might not allow, in a timely fashion. A partnership with the Police Studies Program at Assiniboine Community College continues to see a Police Service member being seconded to ACC with a cost recovery in place. This partnership is unique in that individuals who graduate from their course are recognized of having completed the Police Service's academic standard for recruit training. To have a Police Service member work directly with this program provides assurance that BPS training requirements are addressed and implemented.

Calls for service continue to increase and are in the range of ten percent greater than the five year average. Over the last three years crime statistics have shown increases in terms of number of incidents reported. Between 2014 and 2015 there have also been increases in the overall Crime Severity Index (from 86.9 to 100.3). The overall Crime Severity Index is calculated by averaging the violent and nonviolent Crime Severity Index. Both the violent and non-violent Crime Severity Index increased between 2014 to 2015 as well.

# Costing Center Summary

Costing Center: POLICE SERVICE

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
43510	PROVINCIAL GOV'T	1,360,000	1,377,000	1,377,200	1,377,200
43660	PROVINCIAL OTHER	0	0	0	0
Conditional Government Transfers Total		1,360,000	1,377,000	1,377,200	1,377,200
Other Income					
42999	REVENUE	1,000	1,989	2,200	2,200
45289	OVERPAYMENTS/REFUNDS	0	0	0	0
Other Income Total		1,000	1,989	2,200	2,200
Permits, Licenses and Fines					
45701	TRAFFIC TICKETS	350,000	315,000	340,000	340,000
45702	PARKING TICKETS	300,000	150,000	280,000	280,000
45731	COMPLIANCE TICKETS	12,000	8,500	10,000	10,000
Permits, Licenses and Fines Total		662,000	473,500	630,000	630,000
User Fees and Sales of Goods					
42195	ROOM RENTALS	49,085	49,085	49,933	51,431
42315	SPECIAL DUTY	149,059	182,059	152,241	154,580
42374	SEARCH FEES	180,000	175,000	180,000	180,000
42375	TRAINING FEES RECOVERED	16,500	20,973	16,500	16,500
45269	ANIMAL BOARDING FEES	8,000	6,250	8,000	8,000
User Fees and Sales of Goods Total		402,644	433,367	406,673	410,511
		<b>2,425,644</b>	<b>2,285,856</b>	<b>2,416,073</b>	<b>2,419,911</b>
<b>Expenditures</b>					
Benefits					
51100	UNIFORMS	60,000	60,000	60,000	60,000
51122	BOOT ALLOWANCE	13,950	13,950	13,450	13,450
51146	CLOTHING ALLOWANCE	23,000	28,100	29,600	29,600
51285	MEDICALS	3,500	1,500	2,500	2,500
51345	PERFORM BASED EMP RECOGNITION	2,000	2,000	1,500	1,500
Benefits Total		102,450	105,550	107,050	107,050
Contract Services					
52015	CONTRACTS	93,325	96,125	113,330	113,330
52020	PROFESSIONAL FEES	8,400	8,400	8,000	8,000
52028	GENERAL INSURANCE	1,561	1,561	1,608	1,668
52029	LIABILITY INSURANCE	0	1,042	1,000	1,000
52054	MAINT OF EQUIP EXT	8,400	5,400	2,600	2,600
52069	PRINTING COSTS	8,000	7,000	8,850	6,000
52072	LEGAL FEES	35,000	35,000	35,000	35,000
52078	DETENTION FEES	210,000	224,230	215,000	215,000
52079	BUILDING RENTAL	1,000	1,300	1,000	1,000
52220	COMPETITION PROFESSIONAL FEES	20,000	58,737	20,500	20,500

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
52387	BANK PROCESSING FEES	1,660	1,660	1,740	1,740
Contract Services Total		387,346	440,455	408,628	405,838
Equipment Purchases					
54410	EQUIPMENT PURCHASES	22,000	22,000	29,717	18,550
54412	FUNDED EQUIPMENT	0	0	0	0
Equipment Purchases Total		22,000	22,000	29,717	18,550
Grants and Contributions					
55024	OTHER GRANTS	16,000	14,800	16,000	16,000
55167	PUBLIC RELATIONS	14,625	11,625	13,475	13,475
Grants and Contributions Total		30,625	26,425	29,475	29,475
Materials and Supplies					
54061	MISCELLANEOUS		0	0	0
54062	LIABILITY CLAIMS	1,500	750	750	750
54099	PARTS AND MATERIALS	32,700	32,700	36,700	36,700
54101	AMMUNITION	39,100	39,100	55,725	55,725
54199	SPECIAL OP - PARTS & MATERIALS	2,500	8,500	25,453	25,453
54299	COMPETITION-PARTS & MATERIALS	500	0	500	500
54337	PARTS & MAT - INVESTIGATIONS	22,700	22,700	22,700	22,700
54338	PARTS & MAT - IDENT	24,400	13,646	26,800	34,000
54358	PARTS & MAT - OPERATIONS	20,500	20,500	21,100	21,100
54359	PARTS & MAT - TRU	7,800	7,800	8,600	8,600
54360	PARTS & MAT - NEGOTIATORS	300	100	300	300
54361	PARTS & MAT - ACO	3,500	2,000	3,500	3,500
54363	PARTS & MAT - PSD	9,950	9,950	9,450	9,450
54383	PARTS & MAT - COURT SERVICES	4,000	4,000	5,000	5,000
54385	PARTS & MAT - COMMUNITY SERVIC	0	0	0	0
Materials and Supplies Total		169,450	161,746	216,578	223,778
Other					
51141	TRAINING & DEVELOPMENT COSTS	130,000	138,000	140,000	140,000
59003	ADVERTISING	2,500	1,100	2,500	2,500
59006	POLICE BOARD	15,000	12,500	11,000	12,500
59045	LIBRARY	2,000	2,394	2,500	2,500
59048	LUNCHEONS	2,500	3,000	3,000	3,000
59059	MEMBERSHIP	4,775	4,875	5,945	4,775
59098	SUBSCRIPTIONS	900	900	885	885
59137	SPECIAL OP - BUSINESS TRAVEL	2,000	10,000	1,000	1,000
59138	BUSINESS TRAVEL	20,000	13,000	22,000	22,000
59139	CONFERENCE COSTS	12,500	9,500	15,000	15,000
59207	CASH OVER/SHORT	0	0	0	0
Other Total		192,175	195,269	203,830	204,160
Reserve Appropriation					
58500	POLICE EQUIPMENT B/L 4442	265,000	265,000	325,000	325,000
Reserve Appropriation Total		265,000	265,000	325,000	325,000
Salaries and Wages					
51016	SALARY VACANCY ALLOWANCE	0	0	(200,000)	(200,000)
51083	REGULAR SALARIES	12,945,872	12,579,701	13,500,981	13,881,616
51084	OVERTIME SALARIES	450,000	585,000	450,000	450,000
51090	SHIFT DIFFERENTIAL	13,200	32,000	13,200	13,200

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
51094	FUNDED OVERTIME	140,000	157,000	157,000	157,000
51095	SPECIAL DUTY OVERTIME	13,875	12,375	14,250	14,250
51183	SPECIAL OP - SALARIES	0	0	0	0
51185	SPECIAL OP - OVERTIME	45,000	70,000	45,000	45,000
Salaries and Wages Total		13,607,947	13,436,076	13,980,431	14,361,066
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	3,200	5,001	3,200	3,200
59997	TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total		3,200	5,001	3,200	3,200
Utilities					
53130	TELEPHONE	30,000	30,000	13,928	25,000
53295	RADIO COSTS	0	0	48,600	48,600
53445	CELLULAR TELEPHONE	40,000	40,500	40,500	40,500
Utilities Total		70,000	70,500	103,028	114,100
		14,850,192	14,728,022	15,406,937	15,792,217
<b>Net Total</b>		<b>(12,424,548)</b>	<b>(12,442,166)</b>	<b>(12,990,864)</b>	<b>(13,372,306)</b>



# Costing Center Summary

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*Costing Center: POLICE VEHICLES*

**Previous Costing Center:** POLICE VEHICLES

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 0073

**Department:** POLICE

**Approved:** No

**Stage:** Council Review

**Manager:** Wayne Balcaen

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## Description:

This cost center covers vehicle expenditures for all fleet police vehicles from the Central Garage and external lease agreements.

## Comments:

## Outlook:

# Costing Center Summary

Costing Center: POLICE VEHICLES

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52307 LEASED VEHICLES	93,150	93,150	98,150	98,130
Contract Services Total	93,150	93,150	98,150	98,130
Materials and Supplies				
54103 GASOLINE (VEHICLE)	145,000	140,550	155,000	155,000
54104 DIESEL (VEHICLE)	600	600	700	700
54323 INSURANCE DEDUCTIBLE	3,000	8,800	3,500	3,500
Materials and Supplies Total	148,600	149,950	159,200	159,200
Other				
59080 FLEET EQUIP MAINTENANCE	202,500	202,500	226,000	226,000
59318 WASHING VEHICLES	11,000	9,590	11,000	11,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	231,424	231,424	290,124	290,124
Other Total	444,924	443,514	527,124	527,124
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	60	0	0
Transfers to/from Internal Accounts Total	0	60	0	0
	<b>686,674</b>	<b>686,674</b>	<b>784,474</b>	<b>784,454</b>
<b>Net Total</b>	<b>(686,674)</b>	<b>(686,674)</b>	<b>(784,474)</b>	<b>(784,454)</b>

# Costing Center Summary

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*Costing Center: E 911 COMMUNICATIONS*

**Previous Costing Center:** E 911 COMMUNICATIONS

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 1911

**Department:** COMMUNICATIONS (911)

**Approved:** No

**Stage:** Council Review

**Manager:** Dean Hammond 729-2244

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## 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.

The E911 Centre provides call-taking and dispatching services to 466,194 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 196 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, as long as notice is sent to each client by 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.

## Outlook:

The Province is currently reviewing the funding model for Provincial PSAP's. One proposal is that instead of a per-capita fee levied on each Municipality, the costs of 911 services would instead be covered by a levy placed on each telephone.

# Costing Center Summary

Costing Center: E 911 COMMUNICATIONS

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Other Income					
42990	RECEIPTS	7,000	7,000	7,210	7,570
42999	REVENUE	2,017,935	2,091,337	2,198,941	2,303,427
Other Income Total		2,024,935	2,098,337	2,206,151	2,310,997
User Fees and Sales of Goods					
42286	FIRE COMM/MEMO DISPATCH FEE	8,583	7,111	7,466	7,840
User Fees and Sales of Goods Total		8,583	7,111	7,466	7,840
		<b>2,033,518</b>	<b>2,105,448</b>	<b>2,213,617</b>	<b>2,318,837</b>
<b>Expenditures</b>					
Contract Services					
52015	CONTRACTS	81,957	81,957	136,896	138,668
52019	CONSULTING FEES	1,200	1,005	0	0
52232	E911 CHARGES	185,920	195,925	205,696	215,957
Contract Services Total		269,077	278,887	342,592	354,625
Equipment Purchases					
54410	EQUIPMENT PURCHASES	6,750	6,750	10,000	10,000
Equipment Purchases Total		6,750	6,750	10,000	10,000
Materials and Supplies					
54099	PARTS AND MATERIALS	6,500	6,500	9,074	8,500
Materials and Supplies Total		6,500	6,500	9,074	8,500
Other					
51141	TRAINING & DEVELOPMENT COSTS	14,000	4,000	9,500	7,000
59048	LUNCHEONS	450	700	430	430
59059	MEMBERSHIP	300	550	320	400
59098	SUBSCRIPTIONS	0	121	0	0
59138	BUSINESS TRAVEL	1,300	1,200	6,400	6,400
59139	CONFERENCE COSTS	5,000	6,386	4,382	4,505
Other Total		21,050	12,957	21,032	18,735
Reserve Appropriation					
58513	E-911 EQUIPMENT B/L 6563	70,000	70,000	50,000	50,000
Reserve Appropriation Total		70,000	70,000	50,000	50,000
Salaries and Wages					
51017	TRAINING PAY	0	3,500	2,912	2,912
51083	REGULAR SALARIES	1,559,245	1,379,245	1,542,832	1,575,529
51084	OVERTIME SALARIES	60,515	92,515	108,146	66,500
51090	SHIFT DIFFERENTIAL	12,978	12,978	17,297	17,297
51227	SPECIAL OT PAYMENTS	12,730	12,730	18,810	18,810
Salaries and Wages Total		1,645,468	1,500,968	1,689,997	1,681,048
Utilities					
53130	TELEPHONE	12,400	16,315	12,857	13,157

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
53295	RADIO COSTS	1,800	1,685	1,875	1,875
Utilities Total		14,200	18,000	14,732	15,032
		<b>2,033,045</b>	<b>1,894,062</b>	<b>2,137,427</b>	<b>2,137,940</b>
<b>Net Total</b>		<b>473</b>	<b>211,386</b>	<b>76,190</b>	<b>180,897</b>

# Costing Center Summary

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*Costing Center: POLICE DISPATCH*

**Previous Costing Center:** POLICE DISPATCH

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 1912

**Department:** COMMUNICATIONS (911)

**Approved:** No

**Stage:** Council Review

**Manager:** Dean Hammond 729-2244

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## 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 to the Dakota Ojibway Police Service (DOPS).

## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
User Fees and Sales of Goods				
42288 POLICE DISPATCH FEES	298,700	244,104	367,233	385,594
User Fees and Sales of Goods Total	298,700	244,104	367,233	385,594
	<b>298,700</b>	<b>244,104</b>	<b>367,233</b>	<b>385,594</b>
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	61,377	61,377	114,726	115,833
52019 CONSULTING FEES	1,200	0	0	0
Contract Services Total	62,577	61,377	114,726	115,833
Equipment Purchases				
54410 EQUIPMENT PURCHASES	6,750	6,750	10,000	10,000
Equipment Purchases Total	6,750	6,750	10,000	10,000
Materials and Supplies				
54099 PARTS AND MATERIALS	4,000	4,000	4,000	4,500
Materials and Supplies Total	4,000	4,000	4,000	4,500
Other				
51141 TRAINING & DEVELOPMENT COSTS	14,000	2,000	4,000	4,000
59048 LUNCHEONS	450	450	0	0
59098 SUBSCRIPTIONS	0	121	0	0
59138 BUSINESS TRAVEL	500	198	1,200	1,200
59139 CONFERENCE COSTS	5,000	3,403	2,795	2,900
Other Total	19,950	6,172	7,995	8,100
Salaries and Wages				
51017 TRAINING PAY	0	2,400	4,368	4,368
51083 REGULAR SALARIES	957,492	842,492	1,001,441	991,879
51084 OVERTIME SALARIES	44,000	67,000	67,764	40,000
51090 SHIFT DIFFERENTIAL	8,240	9,240	11,532	11,532
51227 SPECIAL OT PAYMENTS	12,730	12,730	12,540	12,540
Salaries and Wages Total	1,022,462	933,862	1,097,645	1,060,319
Utilities				
53130 TELEPHONE	2,220	2,897	2,331	2,331
53295 RADIO COSTS	1,800	1,800	1,875	1,875
Utilities Total	4,020	4,697	4,206	4,206
	<b>1,119,759</b>	<b>1,016,858</b>	<b>1,238,572</b>	<b>1,202,958</b>
<b>Net Total</b>	<b>(821,059)</b>	<b>(772,754)</b>	<b>(871,339)</b>	<b>(817,364)</b>

# Costing Center Summary

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*Costing Center: ACCOUNTING*

**Previous Costing Center:** ACCOUNTING

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 0030

**Department:** FINANCE

**Approved:** No

**Stage:** Council Review

**Manager:** Val Rochelle 729-2223

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## Description:

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

## Comments:

Finance is a professional services department responsible for procurement, accounts payable, accounts receivable, utility billing, licensing, property taxes, penalty appeals 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

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Investment Income					
46042	INTEREST EARNED	0	0	0	0
46053	INCOME ON LONG TERM INVESTMENT	0	0	0	0
46173	INTEREST REALLOCATION	0	0	0	0
Investment Income Total		0	0	0	0
Other Income					
42365	COMMISSION REVENUES	480	480	480	480
42369	US FUNDS	0	0	0	0
42999	REVENUE	15,000	15,000	15,000	15,000
46117	INTEREST ON OVERDUE ACCOUNTS	87,000	50,000	50,000	50,000
49137	DEB DEBT RECOVERY-GAS	0	0	0	0
Other Income Total		102,480	65,480	65,480	65,480
Permits, Licenses and Fines					
45319	LIEN RECOVERIES	0	0	0	0
Permits, Licenses and Fines Total		0	0	0	0
User Fees and Sales of Goods					
42299	ACCOUNT CONFIRMATIONS	64,000	57,000	60,000	60,000
User Fees and Sales of Goods Total		64,000	57,000	60,000	60,000
		<b>166,480</b>	<b>122,480</b>	<b>125,480</b>	<b>125,480</b>
<b>Expenditures</b>					
Contract Services					
52015	CONTRACTS	9,900	9,405	9,593	9,785
52020	PROFESSIONAL FEES	9,240	9,240	1,500	1,500
52069	PRINTING COSTS	6,425	4,463	6,000	6,480
52089	COMMISSION	17,000	16,000	16,000	16,000
52387	BANK PROCESSING FEES	3,000	3,000	2,400	2,400
Contract Services Total		45,565	42,108	35,493	36,165
Equipment Purchases					
54410	EQUIPMENT PURCHASES	4,000	8,550	4,125	3,000
Equipment Purchases Total		4,000	8,550	4,125	3,000
Materials and Supplies					
54099	PARTS AND MATERIALS	11,145	11,340	10,113	11,191
Materials and Supplies Total		11,145	11,340	10,113	11,191
Other					
51141	TRAINING & DEVELOPMENT COSTS	15,861	8,553	13,333	8,817
59003	ADVERTISING	2,820	3,212	3,380	3,380
59048	LUNCHEONS	300	300	300	300
59059	MEMBERSHIP	4,648	4,525	4,400	4,400
59098	SUBSCRIPTIONS	200	200	200	200
59138	BUSINESS TRAVEL	500	300	400	400

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
59139	CONFERENCE COSTS	5,172	2,707	4,920	4,920
59207	CASH OVER/SHORT	0	0	0	0
59311	LIEN ADMINISTRATION FEES	0	0	0	0
59500	BAD DEBT EXPENSE	0	6,580	0	0
Other Total		29,501	26,377	26,933	22,417
Reserve Appropriation					
58527	PROFESSIONAL FEES B/L 5886	0	0	0	0
Reserve Appropriation Total		0	0	0	0
Salaries and Wages					
51016	SALARY VACANCY ALLOWANCE	(400,000)	(400,000)	(600,000)	(600,000)
51083	REGULAR SALARIES	935,922	925,000	983,259	978,723
51084	OVERTIME SALARIES	8,582	4,000	6,891	7,022
Salaries and Wages Total		544,504	529,000	390,150	385,745
Transfers to/from Internal Accounts					
59997	TRANSFER FR RESERVES	0	0	(550,000)	0
Transfers to/from Internal Accounts Total		0	0	(550,000)	0
Utilities					
53130	TELEPHONE	4,390	4,390	2,966	2,966
Utilities Total		4,390	4,390	2,966	2,966
		<b>639,105</b>	<b>621,765</b>	<b>(80,220)</b>	<b>461,484</b>
<b>Net Total</b>		<b>(472,625)</b>	<b>(499,285)</b>	<b>205,700</b>	<b>(336,004)</b>

# Costing Center Summary

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Costing Center: CENTENNIAL AUDITORIUM

**Previous Costing Center:** CENTENNIAL  
AUDITORIUM

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES

**Accounting Reference:** 0320

**Department:** TREASURY - Cultural  
Services

**Approved:** No

**Stage:** Council Review

**Manager:** Val Rochelle 729-2223

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## 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:

## Outlook:

# Costing Center Summary

Costing Center: CENTENNIAL AUDITORIUM

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Grants and Contributions				
55024 OTHER GRANTS	125,000	175,000	127,667	130,000
Grants and Contributions Total	125,000	175,000	127,667	130,000
Reserve Appropriation				
58524 CENTENNIAL AUDITORIUM B/L 4647	50,000	50,000	50,000	50,000
Reserve Appropriation Total	50,000	50,000	50,000	50,000
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total	0	0	0	0
	<b>175,000</b>	<b>225,000</b>	<b>177,667</b>	<b>180,000</b>
<b>Net Total</b>	<b>(175,000)</b>	<b>(225,000)</b>	<b>(177,667)</b>	<b>(180,000)</b>

# Costing Center Summary

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*Costing Center: GRANTS-LONG TERM AGREEMENTS*

**Previous Costing Center:** GRANTS-LONG TERM  
AGREEMENTS

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 2410

**Department:** FINANCE

**Approved:** No

**Stage:** Council Review

**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, Green House and Trades Centre located at the North Hill campus.

## Outlook:

# Costing Center Summary

Costing Center: GRANTS-LONG TERM AGREEMENTS

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Grants and Contributions				
55302 ASSINIBOINE COMMUNITY COLLEGE	266,870	262,874	254,217	260,573
Grants and Contributions Total	266,870	262,874	254,217	260,573
	266,870	262,874	254,217	260,573
<b>Net Total</b>	(266,870)	(262,874)	(254,217)	(260,573)

# Costing Center Summary

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Costing Center: KEYSTONE CENTRE GRANT

**Previous Costing Center:** KEYSTONE CENTRE  
GRANT

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES

**Accounting Reference:** 2455

**Department:** TREASURY - Cultural  
Services

**Approved:** No

**Stage:** Council Review

**Manager:** Val Rochelle 729-2223

---

## Description:

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

## Comments:

The budget includes funding as follows:

- 1) \$250,000 per year for operating costs and \$125,000 per year for debt reduction. This funding agreement covers a 10 year period from 2009 to 2018 inclusive and includes matching funds from the Province.
- 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	580,311	580,311	601,317	624,206
57439 DEBENTURE INTEREST	203,004	203,004	181,861	159,232
Debenture Debt Servicing Costs Total	783,315	783,315	783,178	783,438
Grants and Contributions				
55024 OTHER GRANTS	875,000	875,000	875,000	375,000
55442 TAX CREDITS	147,083	137,197	136,612	140,027
Grants and Contributions Total	1,022,083	1,012,197	1,011,612	515,027
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(400,000)	(400,000)	(500,000)	0
Transfers to/from Internal Accounts Total	(400,000)	(400,000)	(500,000)	0
	<b>1,405,398</b>	<b>1,395,512</b>	<b>1,294,790</b>	<b>1,298,465</b>
<b>Net Total</b>	<b>(1,405,398)</b>	<b>(1,395,512)</b>	<b>(1,294,790)</b>	<b>(1,298,465)</b>



# Costing Center Summary

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Costing Center: LICENSING

**Previous Costing Center:** LICENSING

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 2452

**Department:** TREASURY - Prot Serv

**Approved:** No

**Stage:** Council Review

**Manager:** Val Rochelle 729-2223

---

## Description:

This cost center is comprised of various types of business licenses and the permit fees in-lieu-of-tax for mobile homes. 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 units size and age. This requires the park owner to report on the unit inventory and the City's By-law Compliance Clerk will perform an annual audit on the reports. Fees are increased annually by a percentage as determined by the Consumer Price Index (CPI) Winnipeg, set at 1.18% for 2018 and estimated at 1.50% for 2019.

Home-based business licenses are intended to be relative to the difference between residential property tax rates and commercial property tax rates for the home office space.

## Outlook:

# Costing Center Summary

Costing Center: LICENSING

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Other Income					
45999	REVENUE	4,400	6,648	4,400	4,400
Other Income Total		4,400	6,648	4,400	4,400
Permits, Licenses and Fines					
45672	AUTO LIVERY	30,065	27,950	30,120	32,085
45679	MOVING PERMITS	35,000	35,000	40,000	40,000
45682	HOME DEALER	99,535	97,100	99,535	101,893
45686	RESTAURANT	1,290	4,730	4,730	4,840
45690	TRANSIENT BUSINESS	101,100	99,950	101,260	103,600
45694	VENDING MACHINE	6,345	6,345	6,345	6,345
45696	DERELICT VEHICLE	300	450	400	400
45700	ANIMAL LICENSES	13,744	12,792	12,980	12,980
45710	MOBILE HOME	1,003,801	1,003,801	1,010,350	1,018,675
45715	TRADE SHOW	4,440	4,440	4,440	4,440
Permits, Licenses and Fines Total		1,295,620	1,292,558	1,310,160	1,325,258
		<b>1,300,020</b>	<b>1,299,206</b>	<b>1,314,560</b>	<b>1,329,658</b>
<b>Expenditures</b>					
Contract Services					
52069	PRINTING COSTS	2,100	1,248	1,925	1,925
Contract Services Total		2,100	1,248	1,925	1,925
Equipment Purchases					
54410	EQUIPMENT PURCHASES	0	0	0	0
Equipment Purchases Total		0	0	0	0
Materials and Supplies					
54099	PARTS AND MATERIALS	800	501	600	600
Materials and Supplies Total		800	501	600	600
Other					
51141	TRAINING & DEVELOPMENT COSTS		299	0	0
59003	ADVERTISING	214	0	214	214
Other Total		214	299	214	214
Salaries and Wages					
51083	REGULAR SALARIES	39,491	39,491	40,233	40,233
51084	OVERTIME SALARIES	102	354	400	400
Salaries and Wages Total		39,593	39,845	40,633	40,633
Utilities					
53130	TELEPHONE	334	334	216	216
Utilities Total		334	334	216	216
		<b>43,041</b>	<b>42,227</b>	<b>43,588</b>	<b>43,588</b>
<b>Net Total</b>		<b>1,256,979</b>	<b>1,256,979</b>	<b>1,270,972</b>	<b>1,286,069</b>

# Costing Center Summary

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Costing Center: PROFESSIONAL & AUDIT FEES

**Previous Costing Center:** PROFESSIONAL & AUDIT  
FEES

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 0022

**Department:** FINANCE

**Approved:** No

**Stage:** Council Review

**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 2020.

Services included in the current contract are:

Consolidated Financial Statements

Compensation Disclosure Report

Federal Gas Tax Report

## Outlook:

# Costing Center Summary

Costing Center: PROFESSIONAL & AUDIT FEES

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52264 AUDITING FEES	45,360	45,360	47,520	50,004
52265 SPECIAL AUDIT FEES	0	0	0	0
Contract Services Total	45,360	45,360	47,520	50,004
	<b>45,360</b>	<b>45,360</b>	<b>47,520</b>	<b>50,004</b>
<b>Net Total</b>	<b>(45,360)</b>	<b>(45,360)</b>	<b>(47,520)</b>	<b>(50,004)</b>

# Costing Center Summary

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Costing Center: *RESIDENT ASSISTANCE*

**Previous Costing Center:** RESIDENT ASSISTANCE

**Budget Year:** 2018

**Division:** PUBLIC HEALTH AND  
WELFARE SERVICES

**Accounting Reference:** 1442

**Department:** TREASURY - Welfare

**Approved:** No

**Stage:** Council Review

**Manager:** Val Rochelle 729-2223

---

## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
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
<b>Net Total</b>	(267,032)	(267,032)	(267,032)	(267,032)

# Costing Center Summary

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Costing Center: TAX REVENUES

**Previous Costing Center:** TAX REVENUES

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES - Taxes and  
Debt

**Accounting Reference:** 2443

**Department:** TREASURY - Fiscal

**Approved:** No

**Stage:** Council Review

**Manager:** Val Rochelle 729-2223

---

## 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 – 8 active properties and 2 pending completion of renovations;

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

Discounts for prepayment of property taxes.

## Outlook:

# Costing Center Summary

Costing Center: TAX REVENUES

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Property Taxes					
41420	REAL PROPERTY TAXES	39,840,880	39,840,880	40,250,140	43,621,490
41422	FRONTAGE LEVIES	89,233	89,233	0	0
41433	PERSONAL PROPERTY - RP	22,530	22,530	0	0
41440	BUSINESS	119,808	119,808	116,730	0
41450	REAL PROPERTY SUPP TAXES	1,400,000	1,281,402	1,400,000	1,400,000
41480	ARREARS TAX PENALTY	263,160	268,160	271,055	271,055
41484	CURRENT YEAR TAX PENALTY	255,000	265,000	275,000	275,000
48430	PERSONAL PROPERTY - GIL	163,431	163,431	0	0
48500	TAX REVENUES FEDERAL GOVT	330,527	330,527	2,329,825	0
48510	TAX REVENUES PROVINCIAL GOVT	1,791,544	1,791,544	0	0
59486	TAX WRITE OFFS	0	(172,999)	0	0
Property Taxes Total		44,276,113	43,999,516	44,642,750	45,567,545
		<b>44,276,113</b>	<b>43,999,516</b>	<b>44,642,750</b>	<b>45,567,545</b>
<b>Expenditures</b>					
Grants and Contributions					
55442	TAX CREDITS	52,066	43,369	35,807	34,371
55450	RM OF CORNWALLIS	0	0	0	0
Grants and Contributions Total		52,066	43,369	35,807	34,371
Other					
59216	DISCOUNT	130,000	150,946	130,000	130,000
Other Total		130,000	150,946	130,000	130,000
Reserve Appropriation					
58548	TAX RESERVE	6,828	6,828	6,123	0
Reserve Appropriation Total		6,828	6,828	6,123	0
		<b>188,894</b>	<b>201,143</b>	<b>171,930</b>	<b>164,371</b>
<b>Net Total</b>		<b>44,087,219</b>	<b>43,798,373</b>	<b>44,470,820</b>	<b>45,403,174</b>



# Costing Center Summary

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Costing Center: UNCONDITIONAL GRANT REVENUES

**Previous Costing Center:** UNCONDITIONAL GRANT  
REVENUES

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 2447

**Department:** FINANCE

**Approved:** No

**Stage:** Council Review

**Manager:** Val Rochelle 729-2223

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## Description:

This cost center reflects the unconditional grants received from the Provincial Government.

## Comments:

In 2017 the Province implemented a 'basket funding model' for provincial funding in support of municipalities. The notification received in 2017 indicated that the 2017 funding would be equal to the 2016 levels. There has been no indication as to what the future funding levels will be, therefore the proposed 2018 budget and forecast for 2019 are equal to the amounts received in 2017.

## Outlook:

# Costing Center Summary

Costing Center: UNCONDITIONAL GRANT REVENUES

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
43510	PROVINCIAL GOV'T	0	0	100,000	0
Conditional Government Transfers Total		0	0	100,000	0
Unconditional Government Transfers					
43540	PROVINCIAL BUILDING MB	7,306,783	7,335,484	7,335,484	7,335,484
43545	PROVINCIAL MUNICIPAL PROGRAMS	672,142	676,748	676,748	676,748
43550	PROVINCIAL GENERAL SUPPORT	880,000	874,778	874,778	874,778
Unconditional Government Transfers Total		8,858,925	8,887,010	8,887,010	8,887,010
		<b>8,858,925</b>	<b>8,887,010</b>	<b>8,987,010</b>	<b>8,887,010</b>
<b>Net Total</b>		<b>(8,858,925)</b>	<b>8,887,010</b>	<b>8,987,010</b>	<b>8,887,010</b>

# Costing Center Summary

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Costing Center: INFORMATION TECHNOLOGY

**Previous Costing Center:** INFORMATION  
TECHNOLOGY

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 0031

**Department:** INFORMATION  
TECHNOLOGY

**Approved:** No

**Stage:** Council Review

**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, 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 285 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.

## 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

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Other Income					
42988	MISCELLANEOUS REVENUE	3,000	3,000	3,000	3,000
Other Income Total		3,000	3,000	3,000	3,000
		<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Expenditures</b>					
Contract Services					
52019	CONSULTING FEES	36,000	76,000	33,750	40,000
52028	GENERAL INSURANCE	45	45	45	46
52054	MAINT OF EQUIP EXT	32,000	18,975	32,300	32,300
52292	SOFTWARE LICENSES & MTNCE	756,120	701,120	773,690	823,690
52305	CONTRACTED COMPUTER MAINT.	157,700	167,700	162,700	172,700
Contract Services Total		981,865	963,840	1,002,485	1,068,736
Equipment Purchases					
54410	EQUIPMENT PURCHASES	166,000	166,000	166,000	166,000
54411	NETWORK EQUIPMENT	50,600	50,600	50,600	50,600
Equipment Purchases Total		216,600	216,600	216,600	216,600
Materials and Supplies					
54099	PARTS AND MATERIALS	4,300	7,325	0	0
54103	GASOLINE (VEHICLE)	900	900	900	900
54118	OFFICE SUPPLIES	4,600	4,600	4,600	4,600
Materials and Supplies Total		9,800	12,825	5,500	5,500
Other					
51141	TRAINING & DEVELOPMENT COSTS	28,000	28,000	28,000	28,000
59048	LUNCHEONS	500	350	500	500
59059	MEMBERSHIP	400	400	400	400
59080	FLEET EQUIP MAINTENANCE	2,500	2,500	2,500	2,500
59138	BUSINESS TRAVEL	6,000	2,000	3,000	3,000
59139	CONFERENCE COSTS	13,000	13,000	13,000	13,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	4,414	4,414	4,036	4,036
Other Total		54,814	50,664	51,436	51,436
Reserve Appropriation					
58506	OFFICE EQUIPMENT B/L 3656	0	0	0	0
58539	TECHNOLOGY RESERVE B/L 7162	150,000	150,000	150,000	250,000
Reserve Appropriation Total		150,000	150,000	150,000	250,000
Salaries and Wages					
51083	REGULAR SALARIES	1,292,789	1,187,789	1,079,288	1,278,261
51084	OVERTIME SALARIES	40,000	40,000	38,500	34,500
Salaries and Wages Total		1,332,789	1,227,789	1,117,788	1,312,761
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES		0	0	0

		<b>2017 Approved Budget</b>	<b>2017 Budget Review</b>	<b>2018 Approved Budget</b>	<b>2019 Proposed Budget</b>
59334	INTERNAL CHARGES	(16,130)	(16,130)	(14,200)	(14,200)
59997	TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total		(16,130)	(16,130)	(14,200)	(14,200)
Utilities					
53130	TELEPHONE	9,395	9,395	8,592	8,592
53295	RADIO COSTS	45,000	45,000	0	0
59134	DATA COMMUNICATIONS	41,003	1,003	31,003	31,003
Utilities Total		95,398	55,398	39,595	39,595
		<b>2,825,135</b>	<b>2,660,985</b>	<b>2,569,204</b>	<b>2,930,428</b>
<b>Net Total</b>		<b>(2,822,135)</b>	<b>(2,657,985)</b>	<b>(2,566,204)</b>	<b>(2,927,428)</b>

# Costing Center Summary

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Costing Center: ACCESSIBILITY

**Previous Costing Center:** ACCESSIBILITY

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 2473

**Department:** RISK & EMERGENCY  
MGMT

**Approved:** No

**Stage:** Council Review

**Manager:** Brian Kayes 729-2239

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## 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 will be reviewed and revised annually to ensure we continue to meet our legal and moral obligations. Continued work in this area will incur administrative expenses for things such as the training of staff, advertising, and translation services.

The Director of Risk and Emergency Management will continue to provide leadership for the City's Accessibility Program. The majority of City employees received awareness training in 2017 and this program is now included in the new employee orientation process. The Accessibility Working Groups continue to consult and work with user groups and city employees to further incorporate accessibility within the City's culture. Two grants have been applied for that if successful will support improvements to the built environment in some of our buildings.

## Outlook:

A new standard for employment accessibility has been proposed under The Accessibility for Manitobans Act and it is expected to be enacted by early 2018. Additional standards will be added every two years until 2023. 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 lead the City as it embraces accessibility and addresses legislated requirements related to these issues.

# Costing Center Summary

Costing Center: ACCESSIBILITY

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Contract Services					
52020	PROFESSIONAL FEES	1,600	0	1,600	1,600
Contract Services Total		1,600	0	1,600	1,600
Other					
51141	TRAINING & DEVELOPMENT COSTS	8,000	3,000	2,000	2,000
59003	ADVERTISING	10,000	1,000	4,000	4,000
59048	LUNCHEONS	200	200	200	200
59138	BUSINESS TRAVEL	500	0	1,000	1,000
59427	SIGNAGE	0	0	0	0
Other Total		18,700	4,200	7,200	7,200
		<b>20,300</b>	<b>4,200</b>	<b>8,800</b>	<b>8,800</b>
<b>Net Total</b>					
		<b>(20,300)</b>	<b>(4,200)</b>	<b>(8,800)</b>	<b>(8,800)</b>

# Costing Center Summary

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Costing Center: *INSURANCE EXPENSES*

**Previous Costing Center:** INSURANCE EXPENSES

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 0060

**Department:** RISK & EMERGENCY  
MGMT

**Approved:** No

**Stage:** Council Review

**Manager:** Brian Kayes 729-2239

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## 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*

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Contract Services					
52028	GENERAL INSURANCE	117,922	136,384	109,971	112,170
52029	LIABILITY INSURANCE	179,768	181,356	187,215	190,959
52030	FIDELITY INSURANCE	5,684	5,538	5,732	5,847
52035	ACCIDENT INSURANCE	738	719	744	759
52307	LEASED VEHICLES	0	0	0	0
Contract Services Total		304,112	323,997	303,662	309,735
Other					
52155	REBATES OR SURCHARGES	(35,000)	(53,393)	(60,000)	(60,000)
Other Total		(35,000)	(53,393)	(60,000)	(60,000)
Transfers to/from Internal Accounts					
52997	INSURANCE PREMIUM RECOVERIES	(166,989)	(163,773)	(170,216)	(173,620)
Transfers to/from Internal Accounts Total		(166,989)	(163,773)	(170,216)	(173,620)
		<b>102,123</b>	<b>106,831</b>	<b>73,446</b>	<b>76,115</b>
<b>Net Total</b>		<b>(102,123)</b>	<b>(106,831)</b>	<b>(73,446)</b>	<b>76,115</b>

# Costing Center Summary

*Costing Center: RISK AND EMERGENCY MANAGEMENT*

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**Previous Costing Center:** RISK AND EMERGENCY  
MANAGEMENT

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 2472

**Department:** RISK & EMERGENCY  
MGMT

**Approved:** No

**Stage:** Council Review

**Manager:** Brian Kayes 729-2239

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## 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 both the City's General Insurance and Vehicle Insurance portfolios. 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.

## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Income from Enterprises				
49388    ORGANIZATIONS/FOUNDATIONS	0	0	0	14,033
Income from Enterprises Total	0	0	0	14,033
Other Income				
42999    REVENUE	45,000	40,150	45,000	45,000
Other Income Total	45,000	40,150	45,000	45,000
User Fees and Sales of Goods				
42142    MERCHANDISE SALES	0	0	0	0
User Fees and Sales of Goods Total	0	0	0	0
	<b>45,000</b>	<b>40,150</b>	<b>45,000</b>	<b>59,033</b>
<b>Expenditures</b>				
Benefits				
51122    BOOT ALLOWANCE	0	0	0	0
Benefits Total	0	0	0	0
Capital Contribution				
10300    CAPITAL PROJECTS	0	0	0	42,000
Capital Contribution Total	0	0	0	42,000
Contract Services				
52015    CONTRACTS	0	0	0	0
52028    GENERAL INSURANCE	140	140	14	147
Contract Services Total	140	140	14	147
Equipment Purchases				
54410    EQUIPMENT PURCHASES	0	0	0	0
Equipment Purchases Total	0	0	0	0
Materials and Supplies				
54099    PARTS AND MATERIALS	1,500	1,700	1,500	1,500
54103    GASOLINE (VEHICLE)	1,650	1,350	1,650	1,650
Materials and Supplies Total	3,150	3,050	3,150	3,150
Other				
51141    TRAINING & DEVELOPMENT COSTS	4,320	1,820	4,080	5,480
59014    WORK ORDERS	0	0	0	0
59048    LUNCHEONS	200	400	200	200
59059    MEMBERSHIP	280	400	270	270
59080    FLEET EQUIP MAINTENANCE	4,000	4,000	3,500	3,500
59138    BUSINESS TRAVEL	1,814	914	1,914	1,914
59139    CONFERENCE COSTS	3,900	3,900	3,600	3,900
59156    PUBLIC EDUCATION	35,000	33,000	35,000	35,000
59256    EMERGENCY ALERT SYSTEM	3,000	3,000	3,000	3,000
59993    EQUIPMENT CAPITAL CONTRIBUTION	4,754	4,754	4,346	4,346
Other Total	57,268	52,188	55,910	57,610

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
Salaries and Wages					
51083	REGULAR SALARIES	245,997	234,882	243,068	244,251
51084	OVERTIME SALARIES	0	0	0	0
51231	INTERNAL SALARIES	0	0	0	0
Salaries and Wages Total		245,997	234,882	243,068	244,251
Utilities					
53046	POWER	2,500	2,500	2,500	2,600
53130	TELEPHONE	2,402	2,202	2,076	2,076
53295	RADIO COSTS	0	0	0	0
Utilities Total		4,902	4,702	4,576	4,676
		311,457	294,962	306,718	351,834
Net Total		(266,457)	(254,812)	(261,718)	(292,801)

# Costing Center Summary

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Costing Center: *ENGINEERING SERVICES*

**Previous Costing Center:** ENGINEERING  
SERVICES

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0132

**Department:** ENGINEERING  
SERVICES

**Approved:** No

**Stage:** Council Review

**Manager:** Patrick Pulak 729-2477

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## Description:

This costing center captures all costs associated with operating the Engineering Section of Development Services.

## Comments:

With the addition of both a Manager of Strategic Infrastructure and a Senior Engineer to Development Services in 2017, the emphasis on improving the level of services for developments will continue. The creation of Development Standards and the reassignment of utility modelling from consultants to in-house will lead the way in this effort. Further, Asset Management Program will be moving forward with it's involvement with the Capital Project planning process.

## Outlook:

# Costing Center Summary

Costing Center: ENGINEERING SERVICES

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
43643	MUNICIPAL ROADS IMPROVEMENT PROGRAM	400,000	400,000	400,000	400,000
43660	PROVINCIAL OTHER	0	215,095	0	0
44500	FEDERAL GOV'T	2,487,579	2,517,798	2,606,035	2,606,035
44565	FEDERAL OTHER	0	1,605,623	50,000	0
Conditional Government Transfers Total		2,887,579	4,738,516	3,056,035	3,006,035
Income from Enterprises					
49388	ORGANIZATIONS/FOUNDATIONS	0	0	0	0
49390	DEVELOPER CONTRIBUTIONS	0	0	0	0
Income from Enterprises Total		0	0	0	0
Permits, Licenses and Fines					
45001	DRIVEWAY APPROACH PERMIT	11,500	11,385	11,500	11,500
45002	CROSSING PERMIT	12,500	16,335	12,800	12,800
45251	FOOTING & GRADING	12,500	15,835	12,800	13,184
Permits, Licenses and Fines Total		36,500	43,555	37,100	37,484
		<b>2,924,079</b>	<b>4,782,071</b>	<b>3,093,135</b>	<b>3,043,519</b>
<b>Expenditures</b>					
Benefits					
51010	MISC EMPLOYEE ALLOWANCE	0	1,718	0	0
51122	BOOT ALLOWANCE	800	1,021	1,242	1,242
51123	PROTECTIVE CLOTHING	1,000	1,000	1,000	1,000
Benefits Total		1,800	3,739	2,242	2,242
Capital Contribution					
10300	CAPITAL PROJECTS	0	3,741	0	0
Capital Contribution Total		0	3,741	0	0
Contract Services					
52015	CONTRACTS	25,000	82,000	67,643	57,843
52019	CONSULTING FEES	209,600	291,500	268,250	0
52028	GENERAL INSURANCE	510	510	537	548
52069	PRINTING COSTS	12,500	9,500	12,500	13,125
52696	FLOOD CONTRACTS	0	108,000	0	0
Contract Services Total		247,610	491,510	348,930	71,516
Equipment Purchases					
54410	EQUIPMENT PURCHASES	0	14,800	0	0
59036	SAFETY EQUIPMENT	0	0	0	0
Equipment Purchases Total		0	14,800	0	0
Materials and Supplies					
54099	PARTS AND MATERIALS	15,000	17,000	14,700	16,650
54103	GASOLINE (VEHICLE)	20,600	20,600	20,600	20,600
54118	OFFICE SUPPLIES	9,000	9,000	9,000	9,000

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
Materials and Supplies Total		44,600	46,600	44,300	46,250
Other					
51141	TRAINING & DEVELOPMENT COSTS	9,000	11,000	12,000	12,000
59003	ADVERTISING	1,000	350	1,000	1,000
59048	LUNCHEONS	2,200	2,200	2,200	2,200
59059	MEMBERSHIP	5,000	5,000	6,100	6,100
59080	FLEET EQUIP MAINTENANCE	25,200	25,200	26,900	26,900
59098	SUBSCRIPTIONS	2,500	3,000	3,000	3,000
59138	BUSINESS TRAVEL	1,000	600	1,000	1,000
59139	CONFERENCE COSTS	10,500	10,500	20,000	20,000
59241	SPECIAL PROGRAMS	45,000	25,000	45,000	45,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	48,304	48,304	47,481	47,481
Other Total		149,704	131,154	164,681	164,681
Reserve Appropriation					
58520	CAPITAL DEVELOPMENT B/L 4976	100,000	100,000	100,000	100,000
58522	STORM SEWERS B/L 3835	50,000	50,000	550,000	550,000
58523	DIKING/FLOOD CONTROL B/L 4923	200,000	2,020,718	0	0
58559	GENERAL GAS TAX RESERVE B/L	2,487,579	2,517,798	2,606,035	2,606,035
Reserve Appropriation Total		2,837,579	4,688,516	3,256,035	3,256,035
Salaries and Wages					
51083	REGULAR SALARIES	905,958	964,045	969,739	975,603
51084	OVERTIME SALARIES	6,000	7,000	6,000	6,000
51090	SHIFT DIFFERENTIAL	0	0	0	0
Salaries and Wages Total		911,958	971,045	975,739	981,603
Transfers to/from Internal Accounts					
59997	TRANSFER FR RESERVES	(60,000)	(40,000)	(138,000)	(45,000)
Transfers to/from Internal Accounts Total		(60,000)	(40,000)	(138,000)	(45,000)
Utilities					
53130	TELEPHONE	19,095	23,295	17,592	17,592
Utilities Total		19,095	23,295	17,592	17,592
		<b>4,152,346</b>	<b>6,334,399</b>	<b>4,671,519</b>	<b>4,494,919</b>
<b>Net Total</b>		<b>(1,228,267)</b>	<b>(1,552,329)</b>	<b>(1,578,384)</b>	<b>(1,451,400)</b>

# Costing Center Summary

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*Costing Center: GENERAL RECONSTRUCTION PROJECT*

**Previous Costing Center:** GENERAL  
RECONSTRUCTION  
PROJECT

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 3957

**Department:** ENGINEERING  
SERVICES

**Approved:** No

**Stage:** Council Review

**Manager:** Patrick Pulak 729-2477

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## Description:

This costing center is the source of funds for reconstruction work done on streets and roads. The funds are generated by Property Taxes and do not include Utility or Grant revenue. The reconstruction work consists of larger scale work where complete blocks are reconstructed.

## Comments:

## Outlook:



# Costing Center Summary

Costing Center: GENERAL RECONSTRUCTION PROJECT

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Capital Contribution				
10300 CAPITAL PROJECTS	350,000	185,000	1,375,000	800,000
Capital Contribution Total	350,000	185,000	1,375,000	800,000
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(50,000)	(50,000)	(1,050,000)	(475,000)
Transfers to/from Internal Accounts Total	(50,000)	(50,000)	(1,050,000)	(475,000)
	<b>300,000</b>	<b>135,000</b>	<b>325,000</b>	<b>325,000</b>
<b>Net Total</b>	<b>(300,000)</b>	<b>(135,000)</b>	<b>(325,000)</b>	<b>(325,000)</b>

# Costing Center Summary

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*Costing Center: SIDEWALK & CURB PROJECTS*

**Previous Costing Center:** SIDEWALK & CURB  
PROJECTS

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 2482

**Department:** ENGINEERING  
SERVICES

**Approved:** No

**Stage:** Council Review

**Manager:** Alexia Stangherlin 729-  
2231

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## Description:

This budget provides the funds to install new sidewalks and accessible sidewalk ramps, as well as repair existing curbs and sidewalks in conjunction with the street resurfacing program.

## Comments:

## Outlook:

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

# Costing Center Summary

Costing Center: SIDEWALK & CURB PROJECTS

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015    CONTRACTS	335,000	235,000	275,000	250,000
Contract Services Total	335,000	235,000	275,000	250,000
Salaries and Wages				
51084    OVERTIME SALARIES	20,000	7,000	20,000	20,000
Salaries and Wages Total	20,000	7,000	20,000	20,000
Transfers to/from Internal Accounts				
59997    TRANSFER FR RESERVES	(125,000)	(92,000)	(145,000)	(120,000)
Transfers to/from Internal Accounts Total	(125,000)	(92,000)	(145,000)	(120,000)
	<b>230,000</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Net Total</b>	<b>(230,000)</b>	<b>(150,000)</b>	<b>(150,000)</b>	<b>(150,000)</b>

# Costing Center Summary

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*Costing Center: STREET RESURFACING PROJECTS*

**Previous Costing Center:** STREET RESURFACING  
PROJECTS

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 2481

**Department:** ENGINEERING  
SERVICES

**Approved:** No

**Stage:** Council Review

**Manager:** Patrick Pulak 729-2477

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## Description:

This costing center allows for the resurfacing of paved streets. 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 through asset management data with other Gas Tax funded projects contained in the capital plan.

## Outlook:

# Costing Center Summary

Costing Center: STREET RESURFACING PROJECTS

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	2,230,000	1,730,000	2,200,000	2,000,000
Contract Services Total	2,230,000	1,730,000	2,200,000	2,000,000
Salaries and Wages				
51083 REGULAR SALARIES	0	0	0	0
51084 OVERTIME SALARIES	0	22,000	20,000	20,000
Salaries and Wages Total	0	22,000	20,000	20,000
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(1,100,000)	(852,000)	(1,120,000)	(1,120,000)
Transfers to/from Internal Accounts Total	(1,100,000)	(852,000)	(1,120,000)	(1,120,000)
	<b>1,130,000</b>	<b>900,000</b>	<b>1,100,000</b>	<b>900,000</b>
<b>Net Total</b>	<b>(1,130,000)</b>	<b>(900,000)</b>	<b>(1,100,000)</b>	<b>(900,000)</b>

# Costing Center Summary

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Costing Center: *BUILDING SAFETY*

**Previous Costing Center:** BUILDING SAFETY

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 0270

**Department:** PLANNING - Inspections

**Approved:** No

**Stage:** Council Review

**Manager:** Angie Veilleux 729-2215

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## 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:

Permit revenue forecasts were made using five year averages combined with increases to fee types and fee costs. Through the Development Services Division restructuring regular salaries have increased in this cost center but will decrease in other cost centers within the Division. Through the Special Program Contracts line, this budget continues to support the Division's citizen engagement initiative including education and information sessions for both the general public and for industry.

## Outlook:

There is need to enhance the permitting system in order to improve the efficiency of the delivery of customer service and to improve transparency as well as access to information. Amendments to the multiple by-laws should be completed early in 2018.

# Costing Center Summary

Costing Center: BUILDING SAFETY

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Other Income					
42559	PRIVATE WORK	0	1,487	0	0
42988	MISCELLANEOUS REVENUE	0	0	0	0
Other Income Total		0	1,487	0	0
Permits, Licenses and Fines					
45514	BUILDING PERMITS	972,347	855,379	915,615	933,927
45515	PLUMBING PERMITS	88,496	94,496	90,018	91,818
45516	OCCUPANCY PERMITS	12,000	7,420	7,020	7,020
45532	VACANT/DERELICT BLDG PERMITS	20,000	8,000	20,000	20,000
45538	ORDER ISSUANCE FEES	10,000	0	8,000	8,000
Permits, Licenses and Fines Total		1,102,843	965,295	1,040,653	1,060,765
User Fees and Sales of Goods					
42535	INSPECTIONS & MILEAGE FEES	116,726	116,726	118,703	120,769
User Fees and Sales of Goods Total		116,726	116,726	118,703	120,769
		<b>1,219,569</b>	<b>1,083,508</b>	<b>1,159,356</b>	<b>1,181,534</b>
<b>Expenditures</b>					
Benefits					
51122	BOOT ALLOWANCE	1,100	967	1,155	1,155
51123	PROTECTIVE CLOTHING	800	1,100	700	700
Benefits Total		1,900	2,067	1,855	1,855
Contract Services					
52015	CONTRACTS	2,640	2,651	2,640	2,640
52020	PROFESSIONAL FEES	1,000	500	1,000	1,000
52057	SPEC PROG CONTRACTS	10,000	0	10,000	10,000
52069	PRINTING COSTS	2,000	1,441	1,500	1,000
52387	BANK PROCESSING FEES	19,447	17,947	20,521	20,923
Contract Services Total		35,087	22,539	35,661	35,563
Equipment Purchases					
54410	EQUIPMENT PURCHASES	5,000	5,000	4,500	4,500
59036	SAFETY EQUIPMENT	350	50	350	350
Equipment Purchases Total		5,350	5,050	4,850	4,850
Materials and Supplies					
54022	SPEC PROG PARTS & MATERIALS		630	0	0
54099	PARTS AND MATERIALS	15,575	6,000	5,000	5,000
54103	GASOLINE (VEHICLE)	4,367	3,867	4,500	4,500
Materials and Supplies Total		19,942	10,497	9,500	9,500
Other					
51141	TRAINING & DEVELOPMENT COSTS	23,953	15,953	29,184	29,184
59003	ADVERTISING	500	0	500	500
59025	SPEC PROG ADVERTISING	0	157	0	0

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
59059	MEMBERSHIP	700	650	800	800
59080	FLEET EQUIP MAINTENANCE	17,500	17,500	17,500	17,500
59138	BUSINESS TRAVEL	500	0	500	500
59139	CONFERENCE COSTS	4,289	1,757	4,182	4,182
59207	CASH OVER/SHORT	0	0	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	26,740	26,740	24,451	24,451
Other Total		74,182	62,757	77,117	77,117
Salaries and Wages					
51083	REGULAR SALARIES	1,016,664	932,874	1,007,947	1,023,483
51084	OVERTIME SALARIES	20,000	1,600	10,000	10,000
51183	SPECIAL OP - SALARIES	0	0	0	0
51185	SPECIAL OP - OVERTIME	0	2,603	0	0
Salaries and Wages Total		1,036,664	937,077	1,017,947	1,033,483
Utilities					
53130	TELEPHONE	14,208	11,285	13,704	13,704
Utilities Total		14,208	11,285	13,704	13,704
		1,187,333	1,051,272	1,160,634	1,176,072
Net Total		32,236	32,236	(1,278)	5,462



# Costing Center Summary

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Costing Center: HERITAGE ADMINISTRATION

**Previous Costing Center:** HERITAGE  
ADMINISTRATION

**Budget Year:** 2018

**Division:** REGIONAL PLANNING &  
DEVELOPMENT  
SERVICES

**Accounting Reference:** 2557

**Department:** PLANNING

**Approved:** No

**Stage:** Council Review

**Manager:** Angie Veilleux 729-2215

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## 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). The Brandon Heritage Management Plan was scaled back due to the City's adoption of the Culture Plan. The Culture Plan has incorporated a lot of the broader heritage-themed goals, objectives and policies. The Heritage Management Plan will therefore be action-focused, with the actions identified in the Heritage Management Plan to be generally consistent with the Culture Plan.

This budget includes funding for a 14-week summer student to administer and deliver the Doors Open Brandon

## Outlook:

New approaches to the annual Doors Open Program, the Heritage Tax Credit Program, and the plaques program will continue to be improved upon in 2018 to ensure the promotion of historic preservation while providing fiscal sustainability to the programs.

# Costing Center Summary

Costing Center: HERITAGE ADMINISTRATION

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
43660	PROVINCIAL OTHER	2,000	1,736	2,000	2,000
44565	FEDERAL OTHER	4,200	5,000	4,200	4,200
47009	CONDITIONAL GRANTS	0	0	0	0
Conditional Government Transfers Total		6,200	6,736	6,200	6,200
Income from Enterprises					
49388	ORGANIZATIONS/FOUNDATIONS	1,000	1,600	1,500	1,500
Income from Enterprises Total		1,000	1,600	1,500	1,500
		<b>7,200</b>	<b>8,336</b>	<b>7,700</b>	<b>7,700</b>
<b>Expenditures</b>					
Benefits					
51122	BOOT ALLOWANCE	0	0	0	0
Benefits Total		0	0	0	0
Contract Services					
52015	CONTRACTS		0	0	0
52020	PROFESSIONAL FEES	800	0	800	800
52057	SPEC PROG CONTRACTS	1,000	915	1,350	1,350
52059	SPEC PROG PRINTING	1,350	982	1,350	1,350
52063	SPEC PROG SECURITY	120	0	0	0
52069	PRINTING COSTS	50	0	50	50
Contract Services Total		3,320	1,897	3,550	3,550
Equipment Purchases					
54410	EQUIPMENT PURCHASES	150	0	0	0
Equipment Purchases Total		150	0	0	0
Materials and Supplies					
54022	SPEC PROG PARTS & MATERIALS	450	294	450	450
54099	PARTS AND MATERIALS	4,000	1,789	4,150	4,150
Materials and Supplies Total		4,450	2,083	4,600	4,600
Other					
59003	ADVERTISING	1,150	0	1,150	1,150
59025	SPEC PROG ADVERTISING	1,700	1,391	2,320	2,320
59027	SPEC PROG LUNCHEONS	700	765	700	700
59028	SPEC PROG BUSINESS TRAVEL	0	0	0	0
59059	MEMBERSHIP	115	115	115	115
59157	REGIONAL HERITAGE INITIATIVE	2,322	2,322	2,322	1,672
Other Total		5,987	4,593	6,607	5,957
Salaries and Wages					
51026	INDEMNITY & HONORARIUM	0	340	0	0
51083	REGULAR SALARIES	12,265	10,991	13,528	13,798
51084	OVERTIME SALARIES	0	603	700	700

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
Salaries and Wages Total	12,265	11,934	14,228	14,498
Utilities				
53130    TELEPHONE	440	354	261	261
Utilities Total	440	354	261	261
	<b>26,612</b>	<b>20,861</b>	<b>29,246</b>	<b>28,866</b>
<b>Net Total</b>	<b>(19,412)</b>	<b>(12,525)</b>	<b>(21,546)</b>	<b>(21,166)</b>

# Costing Center Summary

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Costing Center: *PLANNING AND DEVELOPMENT*

**Previous Costing Center:** PLANNING AND  
DEVELOPMENT

**Budget Year:** 2018

**Division:** REGIONAL PLANNING &  
DEVELOPMENT  
SERVICES

**Accounting Reference:** 0273

**Department:** PLANNING

**Approved:** No

**Stage:** Council Review

**Manager:** Angie Veilleux 729-2215

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## Description:

This costing center highlights revenue generated by land use applications including conditional uses, variances, subdivisions, rezoning, and development plan amendment applications. Expenses associated with this cost center include salaries, benefits, and administrative costs, and the cost of providing services to BAPD. Also included in the expenses are the costs for the preparation and operation of Planning Commission, and planning initiatives including, secondary plans for growth areas, implementation of the hub plan and public engagement.

## Comments:

Though a reallocation of salaries within the division salaries have decreased in this cost center there will be offsetting increases in other cost centres in the Division. Through the Special Program Contracts line, this budget continues to support the Division's citizen engagement initiative including education and information sessions for both the general public and for industry.

## Outlook:

With the goal to better serve the residents of Brandon, planning will be actively involved in implementing the new on-line application system, and further integrating planning and engineering functions. Planning initiatives for 2018 will focus on planning for growth of the industrial area, enabling opportunities for commercial growth to the south and implementing the downtown HUB plan.

# Costing Center Summary

Costing Center: PLANNING AND DEVELOPMENT

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	0	0	20,000	0
Conditional Government Transfers Total	0	0	20,000	0
Other Income				
42988 MISCELLANEOUS REVENUE	26,797	29,648	27,306	28,671
Other Income Total	26,797	29,648	27,306	28,671
Permits, Licenses and Fines				
42514 TEMPORARY SIGN FEES	2,250	1,220	2,250	2,250
42518 VARIANCE	9,900	9,900	7,982	8,500
42519 CONDITIONAL USE APPLICATIONS	13,000	13,000	12,740	12,995
42533 SUBDIVISION APPLICATIONS	8,500	3,725	7,140	6,240
42534 SUBDIVISION LOT FEE	23,175	31,950	25,425	24,975
42538 ORDER ISSUANCE FEES	0	0	0	0
42540 SECONDARY PLAN AMENDMENTS	1,800	0	0	0
42546 DEVELOPMENT PERMITS	50,899	35,899	57,924	60,820
42547 URBAN DESIGN REVIEW	8,000	5,000	0	0
45538 ORDER ISSUANCE FEES	1,000	5,000	1,000	1,000
Permits, Licenses and Fines Total	118,524	105,694	114,461	116,780
User Fees and Sales of Goods				
42517 ZONING BYLAW AMENDMENTS	7,200	7,200	10,400	8,400
42536 DEVELOPMENT PLAN AMENDMENTS	0	3,500	0	0
42537 ZONING MEMORANDUMS	5,000	6,000	7,105	6,523
User Fees and Sales of Goods Total	12,200	16,700	17,505	14,923
	<b>157,521</b>	<b>152,042</b>	<b>179,272</b>	<b>160,374</b>
<b>Expenditures</b>				
Benefits				
51122 BOOT ALLOWANCE	110	0	0	0
Benefits Total	110	0	0	0
Contract Services				
52015 CONTRACTS		35,000	0	0
52019 CONSULTING FEES	122,770	109,000	139,000	65,000
52020 PROFESSIONAL FEES	1,000	200	1,000	1,000
52057 SPEC PROG CONTRACTS	15,000	175	15,000	15,000
52059 SPEC PROG PRINTING	0	0	0	0
52062 SPEC PROG ROOM RENTAL EXPENSE	0	175	0	0
52069 PRINTING COSTS	2,000	1,300	1,500	1,500
52172 PLANNING DISTRICT BOARD	87,520	70,207	90,000	91,800
52387 BANK PROCESSING FEES	100	20	100	100
52759 SECURITY	1,200	419	1,200	1,200
Contract Services Total	229,590	216,496	247,800	175,600

# Costing Center Summary

Costing Center: PLANNING AND DEVELOPMENT

## Equipment Purchases

54410	EQUIPMENT PURCHASES	5,000	8,629	7,000	4,000
Equipment Purchases Total		5,000	8,629	7,000	4,000

## Materials and Supplies

54022	SPEC PROG PARTS & MATERIALS		6,312	0	0
54099	PARTS AND MATERIALS	7,000	5,805	7,000	7,000
54103	GASOLINE (VEHICLE)	300	80	300	300
54136	PLANNING COMMISSION	2,000	118	1,500	1,500
Materials and Supplies Total		9,300	12,315	8,800	8,800

## Other

51141	TRAINING & DEVELOPMENT COSTS	10,159	10,159	11,464	11,693
59003	ADVERTISING	4,000	1,993	4,000	4,000
59025	SPEC PROG ADVERTISING	0	3,371	0	0
59048	LUNCHEONS	1,860	1,160	1,000	1,000
59059	MEMBERSHIP	4,032	2,580	2,800	2,828
59080	FLEET EQUIP MAINTENANCE	1,800	1,800	1,800	1,800
59138	BUSINESS TRAVEL	800	0	200	200
59139	CONFERENCE COSTS	12,477	8,704	16,592	16,924
59993	EQUIPMENT CAPITAL CONTRIBUTION	5,000	5,000	5,000	5,000
Other Total		40,128	34,767	42,856	43,445

## Salaries and Wages

51026	INDEMNITY & HONORARIUM	5,000	1,900	5,000	5,000
51083	REGULAR SALARIES	776,815	671,490	662,980	659,717
51084	OVERTIME SALARIES	6,000	4,879	6,000	6,000
51185	SPECIAL OP - OVERTIME	0	1,709	0	0
Salaries and Wages Total		787,815	679,978	673,980	670,717

## Transfers to/from Internal Accounts

59997	TRANSFER FR RESERVES	(66,770)	(66,770)	(54,000)	0
Transfers to/from Internal Accounts Total		(66,770)	(66,770)	(54,000)	0

## Utilities

53130	TELEPHONE	5,165	2,719	2,512	2,512
Utilities Total		5,165	2,719	2,512	2,512
		1,010,338	888,134	928,948	905,074

## Net Total

(852,817)	(736,092)	(749,676)	(744,700)
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# Costing Center Summary

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Costing Center: *PARKING LOTS*

**Previous Costing Center:** PARKING LOTS

**Budget Year:** 2018

**Division:** REGIONAL PLANNING &  
DEVELOPMENT  
SERVICES

**Accounting Reference:** 1056

**Department:** DEVELOPMENT  
SERVICES - Property

**Approved:** No

**Stage:** Council Review

**Manager:** Angie Veilleux 729-2215

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## Description:

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

## Comments:

The City has 88 parking stalls available for monthly rental and the 7th Street-000 Blk lot which is metered. The most significant cost reflected in this account is for the snow clearing contract.

The 2018 budget reflects the decrease in revenue and power as a result of the sale of 129-11th Street (59 stalls) in 2017.

## Outlook:

# Costing Center Summary

Costing Center: PARKING LOTS

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
User Fees and Sales of Goods					
42242	7TH ST-000 BLK-METERED	2,500	2,500	2,500	2,500
42687	PARKING STALLS	80,742	62,452	54,697	53,904
User Fees and Sales of Goods Total		83,242	64,952	57,197	56,404
		<b>83,242</b>	<b>64,952</b>	<b>57,197</b>	<b>56,404</b>
<b>Expenditures</b>					
Contract Services					
52015	CONTRACTS	18,750	18,750	18,750	18,750
52089	COMMISSION	0	2	0	0
Contract Services Total		18,750	18,752	18,750	18,750
Materials and Supplies					
54099	PARTS AND MATERIALS	1,500	229	1,500	1,545
Materials and Supplies Total		1,500	229	1,500	1,545
Utilities					
53046	POWER	2,080	2,080	2,050	2,115
Utilities Total		2,080	2,080	2,050	2,115
		<b>22,330</b>	<b>21,061</b>	<b>22,300</b>	<b>22,410</b>
<b>Net Total</b>		<b>60,912</b>	<b>43,891</b>	<b>34,897</b>	<b>33,994</b>



# Costing Center Summary

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Costing Center: *PROPERTY ADMINISTRATION*

**Previous Costing Center:** PROPERTY  
ADMINISTRATION

**Budget Year:** 2018

**Division:** REGIONAL PLANNING &  
DEVELOPMENT  
SERVICES

**Accounting Reference:** 0272

**Department:** DEVELOPMENT  
SERVICES - Property

**Approved:** No

**Stage:** Council Review

**Manager:** Angie Veilleux 729-2215

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## Description:

This cost center captures the administrative costs associated with the acquisition, management, and disposal of municipal properties. Expenses include general administrative costs, survey fees, and rent offsetting grants provided to service organizations. Revenues include leases of lands, development agreements, easements, and sales of Municipally owned properties.

## Comments:

Property matters are an integral component of any municipality and continue to grow in complexity and outside costs.

The 2018 budget includes a redistribution of salaries within Development Services. It also includes an allocation of \$40,000 to expand Cityview to implement a Land Development tracking system module. The module will assist the Land Development section with tracking development agreement conditions, inspection dates, warranty dates, and letter of credit dates.

A reserve appropriation has been included in the 2018 budget equal to 50% of the lease payments received from the Brandon School Division, as a first contribution to establishing a reserve for the building located at 638 Princess Ave. Also included is an appropriation to the Municipal Building Reserve equal to 50% of the lease payments received from the property at 2005 McGregor Ave.

## Outlook:

The Property section is continuing to work with our Land Transaction Policy & Procedure following a full review of assets in 2017. We are also continuing to work with our Land & Building Lease Policy with a focus on property taxes applicable to leases. Both of the policy fee structures continue to be monitored.

The 2019 budget includes an allocation of \$30,000 to lay a Plan of Easement over the dike system (north and south).

# Costing Center Summary

Costing Center: PROPERTY ADMINISTRATION

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Income from Enterprises					
49391	CAPITAL RES CONTRIBUTION	0	0	0	0
49392	PARKS RES CONTRIBUTION	0	0	0	0
Income from Enterprises Total		0	0	0	0
Other Income					
42988	MISCELLANEOUS REVENUE	1,000	51,000	1,000	1,000
49380	LEASE IMPROVEMENT RECOVERIES	0	15,208	30,415	30,415
Other Income Total		1,000	66,208	31,415	31,415
Permits, Licenses and Fines					
42728	EASEMENTS	21,000	19,871	21,000	21,000
Permits, Licenses and Fines Total		21,000	19,871	21,000	21,000
User Fees and Sales of Goods					
42468	ART GALLERY OF SW MANITOBA	222,201	222,201	226,645	231,178
42704	638 PRINCESS AVE	30,462	44,000	88,000	88,000
42732	100 BLACK STREET	4,560	4,560	4,560	4,560
42733	WESTMAN COMMUNICATIONS GROUP	532	532	543	554
42734	MASTERFEEDS RENTAL	809	809	825	841
42738	900 BLK 17TH ST	14,602	14,602	14,602	14,602
42739	LAGOON PROPERTY	4,030	4,030	4,030	4,030
42742	REGIONAL LIBRARY	220,200	220,200	231,057	241,913
42744	WESTBRAN	33,736	33,736	34,411	34,411
42746	CELL TOWER RENTAL	5,547	5,547	5,547	5,547
42747	VETERANS WAY LEASE	3,236	3,236	3,301	3,301
42749	1820 PACIFIC AVE LEASE	2,500	0	0	0
45367	DEVELOPMENT AGREEMENTS	4,500	7,150	4,420	4,420
49166	LANE/STREET CLOSURES	0	0	0	0
49370	LAND INVENTORY - COG	0	0	0	0
49371	LAND SALES	89,260	101,266	25,000	25,000
User Fees and Sales of Goods Total		636,175	661,869	642,941	658,357
		<b>658,175</b>	<b>747,948</b>	<b>695,356</b>	<b>710,772</b>
<b>Expenditures</b>					
Contract Services					
52015	CONTRACTS	6,588	1,145	3,745	33,745
52019	CONSULTING FEES	25,000	0	0	0
52028	GENERAL INSURANCE	0	0	6,896	7,034
52069	PRINTING COSTS	0	64	0	0
Contract Services Total		31,588	1,209	10,641	40,779
Debenture Debt Servicing Costs					
57438	DEBENTURE PRINCIPAL	84,883	84,883	0	0
57439	DEBENTURE INTEREST	4,350	4,350	0	0

# Costing Center Summary

Costing Center: *PROPERTY ADMINISTRATION*

Debtenture Debt Servicing Costs Total	89,233	89,233	0	0
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	2,000	0
Equipment Purchases Total	0	0	2,000	0
Grants and Contributions				
55458 REGIONAL LIBRARY	616,325	616,325	651,244	666,986
55477 ART GALLERY OF SW MANITOBA	222,201	222,201	226,645	231,178
Grants and Contributions Total	838,526	838,526	877,889	898,164
Materials and Supplies				
54099 PARTS AND MATERIALS	300	300	300	300
Materials and Supplies Total	300	300	300	300
Other				
51141 TRAINING & DEVELOPMENT COSTS	5,816	6,381	8,739	7,656
59003 ADVERTISING	1,000	0	1,000	1,000
59048 LUNCHEONS	0	217	204	204
59059 MEMBERSHIP	597	710	745	770
59128 PROPERTY TAXES	62,057	61,381	60,772	60,772
59138 BUSINESS TRAVEL	250	0	0	0
59139 CONFERENCE COSTS	0	116	0	0
59206 SURVEY FEES	8,000	25,830	8,000	8,000
59283 APPLICATION FEES	2,000	1,000	2,000	2,000
59507 LAND MAINTENANCE (PROPERTY)	500	15,819	500	500
Other Total	80,220	111,454	81,960	80,902
Reserve Appropriation				
58504 MUNICIPAL BUILDING B/L 3653	0	65,208	47,621	47,621
58520 CAPITAL DEVELOPMENT B/L 4976	0	0	0	0
58537 PARKS RESERVE B/L	0	0	0	0
58547 ARM BULDING RESERVE B/L	0	0	44,000	44,000
Reserve Appropriation Total	0	65,208	91,621	91,621
Salaries and Wages				
51083 REGULAR SALARIES	254,778	249,261	410,335	411,011
51084 OVERTIME SALARIES	0	841	500	500
Salaries and Wages Total	254,778	250,102	410,835	411,511
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	1,655	2,266	1,672	1,672
Utilities Total	1,655	2,266	1,672	1,672
	<b>1,296,300</b>	<b>1,358,298</b>	<b>1,476,918</b>	<b>1,524,949</b>
<b>Net Total</b>	<b>(638,125)</b>	<b>(610,350)</b>	<b>(781,562)</b>	<b>(814,177)</b>

# Costing Center Summary

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Costing Center: BRANDON MUNICIPAL AIRPORT

**Previous Costing Center:** BRANDON MUNICIPAL  
AIRPORT

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES - Airport

**Accounting Reference:** 1725

**Department:** AIRPORT

**Approved:** No

**Stage:** Council Review

**Manager:** Carla Richardson 729-2594

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## Description:

This account reflects the costs and revenues associated with air-side and ground-side operations/maintenance for 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.

Starting in 2018 this cost center includes debt servicing principal and interest costs for the Terminal Redevelopment Project, which is a seventeen (17) year debenture.

## Outlook:

# Costing Center Summary

Costing Center: BRANDON MUNICIPAL AIRPORT

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
43510	PROVINCIAL GOV'T	0	0	0	0
44500	FEDERAL GOV'T	0	0	0	0
Conditional Government Transfers Total		0	0	0	0
Other Income					
42365	COMMISSION REVENUES	0	2,400	2,060	2,060
42988	MISCELLANEOUS REVENUE	1,945	6,889	1,445	1,445
42994	RECOVERIES OTHER	33,000	32,421	29,000	29,000
49368	SALE PROCEEDS - EQUIPMENT	0	1,998	0	0
Other Income Total		34,945	43,708	32,505	32,505
User Fees and Sales of Goods					
42194	BUILDING RENTALS	45,800	59,600	65,060	65,060
42304	LANDINGS-OTHER	24,000	28,000	24,720	25,440
42305	CUSTOMS FEES - AIRPORT	0	0	0	0
42314	SNOW REMOVAL FEES	10,785	8,685	8,690	8,690
42317	LAND-INDUSTRIAL	38,328	38,328	42,430	43,612
42321	LAND-AGRICULTURAL	15,060	15,060	19,620	19,620
42322	TRAINING REVENUE	7,200	8,380	7,200	7,200
42342	MUSEUM USER FEE	1,500	1,500	1,500	1,500
42469	LANDINGS-AIRLINE	42,247	44,639	46,221	46,221
42470	AIRPORT IMPROVEMENT FEE	197,495	157,495	280,153	344,406
42472	TERMINAL FEES	52,642	58,642	57,593	57,593
42473	FUEL CONCESSION REVENUE	4,615	4,615	4,753	4,896
User Fees and Sales of Goods Total		439,672	424,944	557,940	624,238
		<b>474,617</b>	<b>468,652</b>	<b>590,445</b>	<b>656,743</b>
<b>Expenditures</b>					
Benefits					
51010	MISC EMPLOYEE ALLOWANCE	0	2,381	0	0
51122	BOOT ALLOWANCE	728	580	618	618
51123	PROTECTIVE CLOTHING	600	624	650	650
51124	TOOL ALLOWANCE	360	360	360	360
51285	MEDICALS	70	60	70	75
Benefits Total		1,758	4,005	1,698	1,703
Contract Services					
52015	CONTRACTS	132,438	159,238	163,101	166,542
52028	GENERAL INSURANCE	3,813	3,813	3,926	4,004
52029	LIABILITY INSURANCE	0	6,494	8,659	8,659
52032	VEHICLE INSURANCE	7,200	7,081	7,500	7,500
52054	MAINT OF EQUIP EXT	3,000	2,000	3,000	3,000
Contract Services Total		146,451	178,626	186,186	189,705

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
Debenture Debt Servicing Costs					
57438	DEBENTURE PRINCIPAL	0	0	205,724	214,468
57439	DEBENTURE INTEREST	0	0	211,701	202,958
Debenture Debt Servicing Costs Total		0	0	417,425	417,426
Equipment Purchases					
54410	EQUIPMENT PURCHASES	3,000	11,227	3,000	4,000
Equipment Purchases Total		3,000	11,227	3,000	4,000
Materials and Supplies					
54022	SPEC PROG PARTS & MATERIALS	5,000	5,000	5,000	5,000
54052	MAINT OF BUILD EXT	8,000	11,000	13,000	8,000
54099	PARTS AND MATERIALS	30,000	14,000	27,223	30,000
54102	PETROLEUM PRODUCTS	3,500	2,000	3,500	3,500
54103	GASOLINE (VEHICLE)	7,500	6,500	6,500	6,500
54104	DIESEL (VEHICLE)	20,000	22,000	24,000	24,000
54106	FUEL-TRAINING	3,000	0	3,000	3,000
54107	CHEMICALS	29,000	18,423	29,000	29,000
54118	OFFICE SUPPLIES	500	500	500	600
54129	DIESEL (OPERATING)	0	0	0	0
54323	INSURANCE DEDUCTIBLE	0	1,000	0	0
Materials and Supplies Total		106,500	80,423	111,723	109,600
Other					
51141	TRAINING & DEVELOPMENT COSTS	11,300	8,100	11,300	11,300
59003	ADVERTISING	4,200	3,982	4,200	4,200
59080	FLEET EQUIP MAINTENANCE	8,000	8,000	8,000	8,000
59138	BUSINESS TRAVEL	250	0	250	250
59139	CONFERENCE COSTS	0	0	0	0
59248	DISPOSAL SITE CHARGE	0	0	0	0
59339	EQUIPMENT MAINTENANCE	24,000	26,000	20,000	20,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	9,393	9,393	31,800	31,800
Other Total		57,143	55,475	75,550	75,550
Reserve Appropriation					
58507	BDN MUNICIPAL AIRPORT B/L 6353		7,421	0	0
58535	AIRPORT IMPROVEMENT B/L 7161	183,670	146,470	260,542	320,298
Reserve Appropriation Total		183,670	153,891	260,542	320,298
Salaries and Wages					
51083	REGULAR SALARIES	479,332	443,332	552,829	552,928
51084	OVERTIME SALARIES	18,000	13,000	18,000	18,000
51090	SHIFT DIFFERENTIAL	3,376	2,000	3,376	3,376
Salaries and Wages Total		500,708	458,332	574,205	574,304
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	0	0	4,000	4,000
59997	TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total		0	0	4,000	4,000
Utilities					
53025	HEAT	45,000	17,000	17,000	17,510
53046	POWER	35,000	32,000	33,075	34,185
53130	TELEPHONE	3,239	6,839	4,923	4,923
53150	WATER	2,100	5,328	6,990	7,580

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
53295	RADIO COSTS	1,080	1,137	1,225	1,225
Utilities Total		86,419	62,304	63,213	65,423
		<b>1,085,649</b>	<b>1,004,283</b>	<b>1,697,542</b>	<b>1,762,009</b>
<b>Net Total</b>		<b>(611,032)</b>	<b>(535,631)</b>	<b>(1,107,097)</b>	<b>(1,105,266)</b>

# Costing Center Summary

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*Costing Center: 208 22ND ST N*

**Previous Costing Center:** 208 22ND ST N

**Budget Year:** 2018

**Division:** REGIONAL PLANNING &  
DEVELOPMENT  
SERVICES

**Accounting Reference:** 0805

**Department:** BUILDING MAINTENANCE  
- Property

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

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## 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 currently undergoing renovations and once complete will house both a concession and change rooms. During the summer months the hardball and rugby groups will utilize this facility and in the winter visitors of the skating oval and light display could access it.

## Outlook:



# Costing Center Summary

Costing Center: 208 22ND ST N

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52028    GENERAL INSURANCE	0	0	145	148
Contract Services Total	0	0	145	148
Materials and Supplies				
54099    PARTS AND MATERIALS	100	0	100	100
Materials and Supplies Total	100	0	100	100
Utilities				
53046    POWER	2,000	1,200	1,135	5,000
53150    WATER	140	0	150	156
Utilities Total	2,140	1,200	1,285	5,156
	<b>2,240</b>	<b>1,200</b>	<b>1,530</b>	<b>5,404</b>
<b>Net Total</b>	<b>(2,240)</b>	<b>(1,200)</b>	<b>(1,530)</b>	<b>(5,404)</b>

# Costing Center Summary

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*Costing Center: BLDG & STRUCT SUPERVISION*

**Previous Costing Center:** BLDG & STRUCT  
SUPERVISION

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 5605

**Department:** BUILDING MAINTENANCE  
- Gen Gov

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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 through out the City of Brandon. Overtime charges to this account relate to after hours call outs for such things as building security alarms.

## Outlook:

# Costing Center Summary

Costing Center: BLDG & STRUCT SUPERVISION

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Conditional Government Transfers				
43510    PROVINCIAL GOV'T	0	0	0	0
Conditional Government Transfers Total	0	0	0	0
Other Income				
42999    REVENUE	0	0	0	0
Other Income Total	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>				
Benefits				
51122    BOOT ALLOWANCE	1,100	1,100	1,100	1,100
51123    PROTECTIVE CLOTHING	1,000	600	1,000	1,000
51285    MEDICALS	140	140	140	140
Benefits Total	2,240	1,840	2,240	2,240
Contract Services				
52015    CONTRACTS	790	790	5,850	850
52028    GENERAL INSURANCE	6	6	7	8
Contract Services Total	796	796	5,857	858
Equipment Purchases				
54410    EQUIPMENT PURCHASES	0	0	0	0
Equipment Purchases Total	0	0	0	0
Materials and Supplies				
54099    PARTS AND MATERIALS	1,500	1,973	1,500	1,500
54103    GASOLINE (VEHICLE)	12,500	8,300	10,000	10,000
54104    DIESEL (VEHICLE)	1,500	4,070	2,700	2,700
Materials and Supplies Total	15,500	14,343	14,200	14,200
Other				
51141    TRAINING & DEVELOPMENT COSTS	250	80	250	250
59080    FLEET EQUIP MAINTENANCE	27,400	27,400	30,113	30,113
59993    EQUIPMENT CAPITAL CONTRIBUTION	53,719	53,719	42,204	42,204
Other Total	81,369	81,199	72,567	72,567
Salaries and Wages				
51083    REGULAR SALARIES	692,981	692,981	697,318	707,807
51084    OVERTIME SALARIES	10,000	15,000	12,000	12,000
51090    SHIFT DIFFERENTIAL	0	15	0	0
Salaries and Wages Total	702,981	707,996	709,318	719,807
Utilities				
53130    TELEPHONE	4,742	5,115	4,200	4,200
53295    RADIO COSTS	300	319	335	335
Utilities Total	5,042	5,434	4,535	4,535
	<b>807,928</b>	<b>811,608</b>	<b>808,717</b>	<b>814,207</b>

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
Net Total	(807,928)	(811,608)	(808,717)	(814,207)

# Costing Center Summary

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

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

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 0047

**Department:** BUILDING MAINTENANCE  
- Gen Gov

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## Description:

This account covers costs related to 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.

## Outlook:

# Costing Center Summary

Costing Center: CIVIC ADMIN BUILDING - 410 9th STREET

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	59,575	63,955	64,999	66,735
52028 GENERAL INSURANCE	4,283	4,283	4,412	4,500
Contract Services Total	63,858	68,238	69,411	71,235
Materials and Supplies				
54099 PARTS AND MATERIALS	15,000	18,143	14,818	17,500
Materials and Supplies Total	15,000	18,143	14,818	17,500
Reserve Appropriation				
58536 MUNICIPAL BLDG MAINT B/L 4368	85,000	85,000	50,000	50,000
Reserve Appropriation Total	85,000	85,000	50,000	50,000
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total	0	0	0	0
Utilities				
53025 HEAT	45,000	33,333	35,000	35,000
53046 POWER	73,000	73,000	74,350	76,850
53150 WATER	7,490	8,134	5,339	5,553
Utilities Total	125,490	114,467	114,689	117,403
	<b>289,348</b>	<b>285,848</b>	<b>248,918</b>	<b>256,138</b>
<b>Net Total</b>	<b>(289,348)</b>	<b>(285,848)</b>	<b>(248,918)</b>	<b>(256,138)</b>

# Costing Center Summary

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

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

**Budget Year:** 2018

**Division:** REGIONAL PLANNING &  
DEVELOPMENT  
SERVICES

**Accounting Reference:** 0802

**Department:** BUILDING MAINTENANCE  
- Property

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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, Community Services 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.

This cost center includes the debt servicing principal and interest costs for the building retrofit, which is a ten (10) year debenture expiring in 2026.

## Outlook:

# Costing Center Summary

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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	61,454	68,082	69,312	72,080
52028 GENERAL INSURANCE	2,709	2,709	2,790	2,846
Contract Services Total	64,163	70,791	72,102	74,926
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	156,644	156,644	161,343	166,184
57439 DEBENTURE INTEREST	53,873	53,873	49,173	44,333
Debenture Debt Servicing Costs Total	210,517	210,517	210,516	210,517
Equipment Purchases				
54410 EQUIPMENT PURCHASES	2,000	0	0	0
Equipment Purchases Total	2,000	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	12,000	10,972	9,827	12,000
54323 INSURANCE DEDUCTIBLE	0	0	0	0
Materials and Supplies Total	12,000	10,972	9,827	12,000
Other				
52231 INSURANCE RECOVERIES	0	0	0	0
Other Total	0	0	0	0
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	0	0	0
59997 TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total	0	0	0	0
Utilities				
53046 POWER	69,198	69,198	71,525	73,925
53130 TELEPHONE	350	350	350	350
53150 WATER	767	1,167	821	854
Utilities Total	70,315	70,715	72,696	75,129
	<b>358,995</b>	<b>362,995</b>	<b>365,141</b>	<b>372,572</b>
<b>Net Total</b>	<b>(358,995)</b>	<b>(362,995)</b>	<b>(365,141)</b>	<b>(372,572)</b>



# Costing Center Summary

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*Costing Center: CIVIC SERVICES COMPLEX - 900 RICHMOND AVENUE*

**Previous Costing Center:** CIVIC SERVICES  
COMPLEX - 900  
RICHMOND AVENUE

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0136

**Department:** BUILDING MAINTENANCE  
- Transportation Serv

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

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## 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:

# Costing Center Summary

Costing Center: CIVIC SERVICES COMPLEX - 900 RICHMOND AVENUE

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	21,588	34,796	26,996	27,753
52028 GENERAL INSURANCE	5,569	5,569	5,747	5,862
Contract Services Total	27,157	40,365	32,743	33,615
Equipment Purchases				
54410 EQUIPMENT PURCHASES	2,500	1,442	0	0
Equipment Purchases Total	2,500	1,442	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	16,000	7,932	16,000	16,000
54323 INSURANCE DEDUCTIBLE	0	2,500	0	0
Materials and Supplies Total	16,000	10,432	16,000	16,000
Other				
52231 INSURANCE RECOVERIES	0	0	0	0
59050 MAINTENANCE OF GROUNDS	0	0	0	0
Other Total	0	0	0	0
Reserve Appropriation				
58533 CIVIC SERVICES COMPLEX B/L5655	75,000	75,000	75,000	75,000
Reserve Appropriation Total	75,000	75,000	75,000	75,000
Transfers to/from Internal Accounts				
59334 INTERNAL CHARGES	(229,400)	(231,307)	(218,639)	(222,689)
59997 TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total	(229,400)	(231,307)	(218,639)	(222,689)
Utilities				
53025 HEAT	30,000	26,060	27,000	27,850
53046 POWER	67,723	55,723	57,600	59,530
53130 TELEPHONE	350	350	350	350
53150 WATER	10,670	10,735	9,946	10,344
Utilities Total	108,743	92,868	94,896	98,074
	(0)	(11,200)	0	0
<b>Net Total</b>	<b>0</b>	<b>11,200</b>	<b>0</b>	<b>0</b>

# Costing Center Summary

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*Costing Center: DALY HOUSE MUSEUM MAINTENANCE*

**Previous Costing Center:** DALY HOUSE MUSEUM  
MAINTENANCE

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 4062

**Department:** BUILDING MAINTENANCE  
- Gen Gov

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

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## 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 MAINTENANCE

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	0	3,012	0	0
52028 GENERAL INSURANCE	225	225	232	237
Contract Services Total	225	3,237	232	237
Materials and Supplies				
54099 PARTS AND MATERIALS	2,400	248	1,500	1,500
Materials and Supplies Total	2,400	248	1,500	1,500
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total	0	0	0	0
	<b>2,625</b>	<b>3,485</b>	<b>1,732</b>	<b>1,737</b>
<b>Net Total</b>	<b>(2,625)</b>	<b>(3,485)</b>	<b>(1,732)</b>	<b>(1,737)</b>

# Costing Center Summary

---

*Costing Center: FIRE STATION - 13TH STREET*

**Previous Costing Center:** FIRE STATION - 13TH STREET

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 0812

**Department:** BUILDING MAINTENANCE  
- Prot Serv

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## Description:

The cost center covers maintenance costs 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:

# Costing Center Summary

Costing Center: FIRE STATION - 13TH STREET

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	166	2,343	1,026	26
52028 GENERAL INSURANCE	433	433	447	456
Contract Services Total	599	2,776	1,473	482
Materials and Supplies				
54099 PARTS AND MATERIALS	4,000	2,798	4,400	2,400
Materials and Supplies Total	4,000	2,798	4,400	2,400
Utilities				
53025 HEAT	8,889	6,329	6,520	6,715
53046 POWER	8,439	8,164	8,723	9,016
53150 WATER	1,258	973	1,346	1,400
Utilities Total	18,586	15,466	16,589	17,131
	<b>23,185</b>	<b>21,040</b>	<b>22,462</b>	<b>20,013</b>
<b>Net Total</b>	<b>(23,185)</b>	<b>(21,040)</b>	<b>(22,462)</b>	<b>(20,013)</b>

# Costing Center Summary

---

*Costing Center: FIRE STATION - 19TH STREET NORTH*

**Previous Costing Center:** FIRE STATION - 19TH  
STREET NORTH

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 0806

**Department:** BUILDING MAINTENANCE  
- Prot Serv

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## Description:

This cost center covers expenses related to general maintenance of #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:

# Costing Center Summary

Costing Center: FIRE STATION - 19TH STREET NORTH

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Contract Services					
52015	CONTRACTS	12,256	19,012	14,255	14,489
52028	GENERAL INSURANCE	5,137	5,137	5,291	5,396
Contract Services Total		17,393	24,149	19,546	19,885
Debenture Debt Servicing Costs					
57438	DEBENTURE PRINCIPAL	414,407	414,407	434,796	456,188
57439	DEBENTURE INTEREST	397,382	397,382	376,993	355,600
Debenture Debt Servicing Costs Total		811,789	811,789	811,789	811,788
Equipment Purchases					
54410	EQUIPMENT PURCHASES	4,000	3,669	0	0
Equipment Purchases Total		4,000	3,669	0	0
Materials and Supplies					
54099	PARTS AND MATERIALS	6,500	7,791	6,900	6,900
54323	INSURANCE DEDUCTIBLE	0	0	0	0
Materials and Supplies Total		6,500	7,791	6,900	6,900
Other					
52231	INSURANCE RECOVERIES	0	0	0	0
Other Total		0	0	0	0
Utilities					
53025	HEAT	55,048	55,048	56,850	58,500
53150	WATER	3,661	4,945	3,917	4,074
Utilities Total		58,709	59,993	60,767	62,574
		<b>898,391</b>	<b>907,391</b>	<b>899,002</b>	<b>901,147</b>
<b>Net Total</b>		<b>(898,391)</b>	<b>(907,391)</b>	<b>(899,002)</b>	<b>(901,147)</b>



# Costing Center Summary

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Costing Center: *LIBRARY/ARTS BUILDING*

**Previous Costing Center:** LIBRARY/ARTS BUILDING

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 0808

**Department:** BUILDING MAINTENANCE  
- Gen Gov

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 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 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:

# Costing Center Summary

Costing Center: LIBRARY/ARTS BUILDING

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	19,667	34,447	22,557	22,578
52028 GENERAL INSURANCE	3,073	3,073	3,165	3,228
52755 CLEANING CONTRACT	0	0	0	0
Contract Services Total	22,740	37,520	25,722	25,806
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	7,000	10,121	9,500	8,000
Materials and Supplies Total	7,000	10,121	9,500	8,000
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	20,000	10,450	11,000	11,400
53046 POWER	50,000	51,450	53,160	54,750
53130 TELEPHONE	564	1,704	1,704	1,704
53150 WATER	1,507	1,507	1,612	1,676
Utilities Total	72,071	65,111	67,476	69,530
	151,811	162,752	152,698	153,336
<b>Net Total</b>	<b>(151,811)</b>	<b>(162,752)</b>	<b>(152,698)</b>	<b>(153,336)</b>

# Costing Center Summary

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*Costing Center: PARKS BUILDINGS*

**Previous Costing Center:** PARKS BUILDINGS

**Budget Year:** 2018

**Division:** GENERAL GOVERNMENT  
SERVICES

**Accounting Reference:** 0152

**Department:** BUILDING MAINTENANCE  
- Gen Gov

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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 and is in good condition.

## Outlook:

# Costing Center Summary

Costing Center: PARKS BUILDINGS

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Capital Contribution				
10300 CAPITAL PROJECTS	30,000	13,760	40,000	0
Capital Contribution Total	30,000	13,760	40,000	0
Contract Services				
52015 CONTRACTS	7,820	8,812	9,091	9,318
52028 GENERAL INSURANCE	2,484	2,484	2,345	2,392
Contract Services Total	10,304	11,296	11,436	11,710
Materials and Supplies				
54099 PARTS AND MATERIALS	4,500	3,508	3,600	3,600
Materials and Supplies Total	4,500	3,508	3,600	3,600
Utilities				
53025 HEAT	17,072	16,372	16,050	16,575
53150 WATER	4,671	3,421	4,997	5,198
Utilities Total	21,743	19,793	21,047	21,773
	<b>66,547</b>	<b>48,357</b>	<b>76,083</b>	<b>37,083</b>
<b>Net Total</b>	<b>(66,547)</b>	<b>(48,357)</b>	<b>(76,083)</b>	<b>(37,083)</b>

# Costing Center Summary

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*Costing Center: POLICE STATION - VICTORIA AVE*

**Previous Costing Center:** POLICE STATION -  
VICTORIA AVE

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 0085

**Department:** BUILDING MAINTENANCE  
- Prot Serv

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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:

# Costing Center Summary

Costing Center: POLICE STATION - VICTORIA AVE

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	65,596	72,998	66,285	68,108
52028 GENERAL INSURANCE	4,988	4,988	5,136	5,238
Contract Services Total	70,584	77,986	71,421	73,346
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	577,008	577,008	602,973	630,107
57439 DEBENTURE INTEREST	491,579	491,579	465,613	438,480
Debenture Debt Servicing Costs Total	1,068,587	1,068,587	1,068,586	1,068,587
Materials and Supplies				
54099 PARTS AND MATERIALS	17,000	15,098	11,914	14,300
Materials and Supplies Total	17,000	15,098	11,914	14,300
Utilities				
53046 POWER	75,000	73,700	75,500	78,050
53150 WATER	2,921	1,506	3,125	3,250
Utilities Total	77,921	75,206	78,625	81,300
	<b>1,234,092</b>	<b>1,236,877</b>	<b>1,230,546</b>	<b>1,237,533</b>
<b>Net Total</b>	<b>(1,234,092)</b>	<b>(1,236,877)</b>	<b>(1,230,546)</b>	<b>(1,237,533)</b>

# Costing Center Summary

---

*Costing Center: STORAGE GARAGE*

**Previous Costing Center:** STORAGE GARAGE

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0139

**Department:** BUILDING MAINTENANCE  
- Transportation Serv

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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. The internal recovery is funded through the garage and is reflected in the rates charged by the garage.

## Comments:

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

## Outlook:

# Costing Center Summary

Costing Center: STORAGE GARAGE

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Materials and Supplies				
54099 PARTS AND MATERIALS	3,300	2,000	2,000	2,000
Materials and Supplies Total	3,300	2,000	2,000	2,000
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	250	0	0	0
59334 INTERNAL CHARGES	(16,590)	(16,590)	(11,898)	(12,238)
Transfers to/from Internal Accounts Total	(16,340)	(16,590)	(11,898)	(12,238)
Utilities				
53025 HEAT	12,500	8,500	8,785	9,080
53150 WATER	540	845	1,113	1,158
Utilities Total	13,040	9,345	9,898	10,238
	0	(5,245)	0	0
<b>Net Total</b>	0	5,245	0	0



# Costing Center Summary

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Costing Center: STREET LIGHTS

**Previous Costing Center:** STREET LIGHTS

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0183

**Department:** BUILDING MAINTENANCE  
- Transportation Serv

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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.  
The 2018 budget includes funds to install additional (3 or 4) street lights where none currently exist.  
A number of blocks will begin to be extended to have Christmas light decorations on 18th Street, Victoria Avenue and Richmond Avenue.

## Outlook:

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

# Costing Center Summary

Costing Center: STREET LIGHTS

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015    CONTRACTS	0	0	10,000	10,000
Contract Services Total	0	0	10,000	10,000
Equipment Purchases				
54410    EQUIPMENT PURCHASES	40,000	27,870	40,000	40,000
Equipment Purchases Total	40,000	27,870	40,000	40,000
Materials and Supplies				
54099    PARTS AND MATERIALS	20,000	20,000	14,972	16,500
Materials and Supplies Total	20,000	20,000	14,972	16,500
Utilities				
53046    POWER	835,000	855,000	883,728	913,421
Utilities Total	835,000	855,000	883,728	913,421
	<b>895,000</b>	<b>902,870</b>	<b>948,700</b>	<b>979,921</b>
<b>Net Total</b>	<b>(895,000)</b>	<b>(902,870)</b>	<b>(948,700)</b>	<b>(979,921)</b>

# Costing Center Summary

---

Costing Center: TEST LAB BUILDING

**Previous Costing Center:** TEST LAB BUILDING

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0801

**Department:** BUILDING MAINTENANCE  
- Transportation Serv

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015    CONTRACTS	490	494	497	502
Contract Services Total	490	494	497	502
Materials and Supplies				
54099    PARTS AND MATERIALS	200	706	200	200
Materials and Supplies Total	200	706	200	200
Utilities				
53025    HEAT	1,025	775	800	800
53150    WATER	151	115	162	168
Utilities Total	1,176	890	962	968
	<b>1,866</b>	<b>2,090</b>	<b>1,659</b>	<b>1,670</b>
<b>Net Total</b>	<b>(1,866)</b>	<b>(2,090)</b>	<b>(1,659)</b>	<b>(1,670)</b>

# Costing Center Summary

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*Costing Center: TRAFFIC SIGNALS*

**Previous Costing Center:** TRAFFIC SIGNALS

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0190

**Department:** BUILDING MAINTENANCE  
- Transportation Serv

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## Description:

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

## Comments:

There are maintenance agreements with the 2 railways which have crossings within City boundaries. As the City develops there will be extra requirements for line painting and traffic signals.

## Outlook:

Different materials are constantly being considered that would raise the life expectancy of materials, such as road paint, required within this cost center.

# Costing Center Summary

Costing Center: TRAFFIC SIGNALS

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Other Income				
42994    RECOVERIES OTHER	6,000	500	1,500	1,500
Other Income Total	6,000	500	1,500	1,500
	<b>6,000</b>	<b>500</b>	<b>1,500</b>	<b>1,500</b>
<b>Expenditures</b>				
Contract Services				
52015    CONTRACTS	27,335	33,768	24,515	24,515
Contract Services Total	27,335	33,768	24,515	24,515
Materials and Supplies				
54099    PARTS AND MATERIALS	110,000	52,592	95,279	105,000
Materials and Supplies Total	110,000	52,592	95,279	105,000
Reserve Appropriation				
58538    TRAFFIC CONTROL B/L 4751	0	0	0	0
Reserve Appropriation Total	0	0	0	0
Transfers to/from Internal Accounts				
59001    SHOP RATE CHARGES	500	0	0	0
Transfers to/from Internal Accounts Total	500	0	0	0
	<b>137,835</b>	<b>86,360</b>	<b>119,794</b>	<b>129,515</b>
<b>Net Total</b>	<b>(131,835)</b>	<b>(85,860)</b>	<b>(118,294)</b>	<b>(128,015)</b>

# Costing Center Summary

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*Costing Center: TRANSIT COMFORT STATION*

**Previous Costing Center:** TRANSIT COMFORT  
STATION

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES - Transit

**Accounting Reference:** 0507

**Department:** BUILDING MAINTENANCE  
- Transit

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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:

In 2017 funding was approved under the Public Transit Infrastructure Fund for the replacement of the Transit Station / Information Centre. This project will get under way in early 2018.

## Outlook:

# Costing Center Summary

Costing Center: TRANSIT COMFORT STATION

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015    CONTRACTS	3,108	3,119	1,576	3,246
Contract Services Total	3,108	3,119	1,576	3,246
Materials and Supplies				
54099    PARTS AND MATERIALS	1,000	1,239	500	1,000
Materials and Supplies Total	1,000	1,239	500	1,000
Utilities				
53046    POWER	3,300	3,150	1,706	3,526
53150    WATER	929	529	497	1,074
Utilities Total	4,229	3,679	2,203	4,600
	<b>8,337</b>	<b>8,037</b>	<b>4,279</b>	<b>8,846</b>
<b>Net Total</b>	<b>(8,337)</b>	<b>(8,037)</b>	<b>(4,279)</b>	<b>(8,846)</b>



# Costing Center Summary

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Costing Center: *COMMUNITY DEVELOPMENT*

**Previous Costing Center:** COMMUNITY  
DEVELOPMENT

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES

**Accounting Reference:** 0364

**Department:** COMMUNITY

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

---

## Description:

Funding in this area includes the full time staffing and administrative cost for the delivery of programs and initiatives that are included in the Special Initiatives costing centre.

## Comments:

Community Development works with communities of interest to bring about social change and improve the quality of life in Brandon, often acting as a link between communities and a range of other local authority and voluntary sector providers. The office also works to secure funding for community development activities and programs in order to ensure that the community has the necessary resources for development. Some of the main activities in this area include: researching private and public sector funding opportunities; consulting with industry and government representatives concerning eligibility requirements for funding; and preparing proposals for funding to support community development.

We also work with volunteers, seniors, youth, ethnically diverse populations, cultural and minority groups – and assist in areas such as health, recreation, arts and culture. When addressing the recreational needs and local events of the community, we are often responsible for the strategic planning, fund-raising projects, and event planning and project development. We are frequently involved in addressing inequality and our projects often target communities perceived to be culturally, economically or geographically disadvantaged.

In almost any kind of community initiative, finding other groups and organizations with similar interests, that are willing to work with us on common issues or projects, is strategically advantageous. Community Development, on a continual basis, works to build synergies, share resources, overcome obstacles and avoid duplication.

# Costing Center Summary

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*Costing Center: COMMUNITY DEVELOPMENT*

## **Outlook:**

Community Development forms an integrated part of the Community Services Department. The Department helps to create “livable communities” that are sustainable. A sustainable community is one that provides ample opportunity for sociability, personal development, and community participation. Brandon’s approach to designing neighborhoods is to make a conscious effort to design a community as a whole, including the community facilities that make a place more than a set of roads flanked by houses. This is reflected in the recent adoption of the Greenspace Master Plan. Community Development’s place in the growth and development of the City is to work alongside of the residents – the people that live in the built community. We actively work at creating strategic partnerships to deliver capacity building programs to the community which in turns allows us to leverage funding and resources outside of the financial plans of the City and to offer a wide range of programming that breaks down barriers to participation. Community Centres needs assessment to begin in 2018.

# Costing Center Summary

Costing Center: COMMUNITY DEVELOPMENT

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52069 PRINTING COSTS	6,800	2,950	4,300	4,300
Contract Services Total	6,800	2,950	4,300	4,300
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	765	650	0
Equipment Purchases Total	0	765	650	0
Materials and Supplies				
54099 PARTS AND MATERIALS	5,800	5,794	5,850	5,900
54103 GASOLINE (VEHICLE)	1,000	1,000	1,000	1,000
Materials and Supplies Total	6,800	6,794	6,850	6,900
Other				
51141 TRAINING & DEVELOPMENT COSTS	3,575	1,800	1,625	1,625
59003 ADVERTISING	0	0	0	0
59048 LUNCHEONS	500	200	100	100
59059 MEMBERSHIP	4,910	3,790	5,250	5,250
59080 FLEET EQUIP MAINTENANCE	2,500	2,500	3,000	3,000
59098 SUBSCRIPTIONS	327	1,868	315	315
59138 BUSINESS TRAVEL	700	300	300	300
59139 CONFERENCE COSTS	8,200	11,137	14,400	14,900
59241 SPECIAL PROGRAMS	0	0	30,000	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	4,390	4,390	5,200	5,200
Other Total	25,102	25,985	60,190	30,690
Salaries and Wages				
51083 REGULAR SALARIES	494,655	444,016	505,112	508,332
51084 OVERTIME SALARIES	3,000	2,500	3,000	3,000
51090 SHIFT DIFFERENTIAL	100	0	0	0
Salaries and Wages Total	497,755	446,516	508,112	511,332
Utilities				
53130 TELEPHONE	5,440	6,060	4,441	4,441
Utilities Total	5,440	6,060	4,441	4,441
	<b>541,897</b>	<b>489,070</b>	<b>584,543</b>	<b>557,663</b>
<b>Net Total</b>	<b>(541,897)</b>	<b>(489,070)</b>	<b>(584,543)</b>	<b>(557,663)</b>

# Costing Center Summary

---

Costing Center: COMMUNITY INITIATIVES

**Previous Costing Center:** COMMUNITY INITIATIVES

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES

**Accounting Reference:** 1413

**Department:** COMMUNITY

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

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## Description:

This cost center captures the funding and expenses for the various programs, initiatives and services delivered by Community Development.

## Comments:

## Outlook:

# Costing Center Summary

Costing Center: COMMUNITY INITIATIVES

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
43510	PROVINCIAL GOV'T	49,000	45,791	53,000	52,000
44500	FEDERAL GOV'T	18,000	22,683	22,000	22,000
Conditional Government Transfers Total		67,000	68,474	75,000	74,000
Income from Enterprises					
49388	ORGANIZATIONS/FOUNDATIONS	7,000	9,617	6,100	6,100
Income from Enterprises Total		7,000	9,617	6,100	6,100
Other Income					
42999	REVENUE	16,000	8,705	11,200	11,200
Other Income Total		16,000	8,705	11,200	11,200
		<b>90,000</b>	<b>86,796</b>	<b>92,300</b>	<b>91,300</b>
<b>Expenditures</b>					
Contract Services					
52015	CONTRACTS	139,870	161,870	121,472	139,175
52032	VEHICLE INSURANCE	65	65	65	65
52069	PRINTING COSTS	1,000	8,500	4,640	9,975
52079	BUILDING RENTAL	13,000	6,920	6,050	6,050
52081	EXTERNAL EQUIPMENT RENTAL	5,000	1,613	5,000	5,000
Contract Services Total		158,935	178,968	137,227	160,265
Equipment Purchases					
54410	EQUIPMENT PURCHASES	7,800	8,676	3,300	3,900
Equipment Purchases Total		7,800	8,676	3,300	3,900
Materials and Supplies					
54099	PARTS AND MATERIALS	88,500	60,772	54,399	58,935
54149	SUPPLIES	10,000	8,000	11,100	11,830
Materials and Supplies Total		98,500	68,772	65,499	70,765
Other					
51141	TRAINING & DEVELOPMENT COSTS	7,000	9,500	9,100	9,600
59003	ADVERTISING	25,305	17,505	19,200	24,280
59048	LUNCHEONS	26,575	12,530	10,730	12,885
59059	MEMBERSHIP	200	2,245	2,440	2,445
59080	FLEET EQUIP MAINTENANCE	300	300	300	300
59138	BUSINESS TRAVEL	2,540	1,400	665	670
59139	CONFERENCE COSTS	3,050	3,750	6,400	6,400
59142	REGISTRATION FEES	1,120	1,168	1,300	1,350
59427	SIGNAGE	2,000	0	4,476	4,700
Other Total		68,090	48,398	54,611	62,630
Salaries and Wages					
51026	INDEMNITY & HONORARIUM	1,750	2,350	4,460	6,850
51083	REGULAR SALARIES	439,643	346,390	423,769	423,769

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
51084	OVERTIME SALARIES	12,800	21,305	12,000	12,000
51090	SHIFT DIFFERENTIAL	1,000	3,036	1,800	1,800
Salaries and Wages Total		455,193	373,081	442,029	444,419
Utilities					
53130	TELEPHONE	438	682	700	700
53150	WATER	0	0	2,000	0
Utilities Total		438	682	2,700	700
		<b>788,956</b>	<b>678,577</b>	<b>705,366</b>	<b>742,679</b>
<b>Net Total</b>		<b>(698,956)</b>	<b>(591,781)</b>	<b>(613,066)</b>	<b>(651,379)</b>

# Costing Center Summary

---

Costing Center: ENVIRONMENTAL INITIATIVES

**Previous Costing Center:** ENVIRONMENTAL  
INITIATIVES

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES

**Accounting Reference:** 0143

**Department:** COMMUNITY

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

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## 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 Community Services which reports to the Director of Community Services. 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, Green Team, Urban Forestry, Environment Committee, Enviro Expo, Earth Day and Waste Reduction School Challenge in partnership with the Brandon School Division.

The 2018 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 position would be for 8 weeks in the spring and 8 weeks in the fall.

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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Income from Enterprises				
49388    ORGANIZATIONS/FOUNDATIONS	10,000	9,533	10,000	10,000
Income from Enterprises Total	10,000	9,533	10,000	10,000
	<b>10,000</b>	<b>9,533</b>	<b>10,000</b>	<b>10,000</b>
<b>Expenditures</b>				
Contract Services				
52015    CONTRACTS	10,000	2,500	16,000	6,000
Contract Services Total	10,000	2,500	16,000	6,000
Materials and Supplies				
54099    PARTS AND MATERIALS	11,000	10,799	19,982	11,000
Materials and Supplies Total	11,000	10,799	19,982	11,000
Other				
51141    TRAINING & DEVELOPMENT COSTS	2,799	326	1,400	1,400
59003    ADVERTISING	3,600	2,200	4,000	4,000
59048    LUNCHEONS	1,000	745	750	750
59138    BUSINESS TRAVEL	700	630	800	800
59139    CONFERENCE COSTS	3,500	2,600	3,500	3,500
Other Total	11,599	6,501	10,450	10,450
Salaries and Wages				
51083    REGULAR SALARIES	91,425	92,925	101,410	101,410
51084    OVERTIME SALARIES	3,000	4,000	3,500	3,500
Salaries and Wages Total	94,425	96,925	104,910	104,910
Utilities				
53130    TELEPHONE	800	800	692	692
Utilities Total	800	800	692	692
	<b>127,824</b>	<b>117,525</b>	<b>152,034</b>	<b>133,052</b>
<b>Net Total</b>	<b>(117,824)</b>	<b>(107,992)</b>	<b>(142,034)</b>	<b>(123,052)</b>



# Costing Center Summary

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*Costing Center: YMCA AQUATICS FACILITY*

**Previous Costing Center:** YMCA AQUATICS  
FACILITY

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES

**Accounting Reference:** 0372

**Department:** COMMUNITY

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

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## Description:

This cost centre is used for debt servicing costs related to the grant the City provided to the YMCA in support of the construction of the aquatics facility.

## Comments:

This debt was issued in 2011, with principal and interest payable from 2012 to 2019 inclusive.

## Outlook:

# Costing Center Summary

Costing Center: YMCA AQUATICS FACILITY

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	362,304	362,304	374,256	386,602
57439 DEBENTURE INTEREST	37,051	37,051	25,100	12,753
Debenture Debt Servicing Costs Total	399,355	399,355	399,356	399,355
	<b>399,355</b>	<b>399,355</b>	<b>399,356</b>	<b>399,355</b>
<b>Net Total</b>	<b>(399,355)</b>	<b>(399,355)</b>	<b>(399,356)</b>	<b>(399,355)</b>

# Costing Center Summary

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*Costing Center: FIRE DEPT VEHICLES*

**Previous Costing Center:** FIRE DEPT VEHICLES

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 4066

**Department:** FLEET SERVICES

**Approved:** No

**Stage:** Council Review

**Manager:** Carla Richardson 729-2594

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## Description:

The Fire Department Vehicles cost center pertains to all vehicles and equipment that are owned by the City for use by the Fire Department. This account illustrates the relationship between the Fire Department, who budgets for all the costs of their vehicles and Fleet Services, which manages the fleet.

## Comments:

The Fire Department Vehicles cost center builds and supports community by providing the Fire Department with the right equipment at the right time, in order to facilitate this department's service delivery model.

The equipment capital contribution line has increased due to costs associated with the future refurbishment of FP14 and FP15 in 2022 and 2024 respectively, the 10 year mark of their replacement cycle. To date, there have been no capital contributions to the reserve to complete this work.

## Outlook:

# Costing Center Summary

Costing Center: FIRE DEPT VEHICLES

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
User Fees and Sales of Goods				
49431 FIRE VEHICLE SALES	10,000	27,174	0	0
User Fees and Sales of Goods Total	10,000	27,174	0	0
	<b>10,000</b>	<b>27,174</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>				
Contract Services				
52032 VEHICLE INSURANCE	26,150	24,783	27,000	27,000
Contract Services Total	26,150	24,783	27,000	27,000
Materials and Supplies				
54099 PARTS AND MATERIALS	18,100	43,000	33,500	33,500
54157 TIRES	4,000	3,243	4,000	4,000
Materials and Supplies Total	22,100	46,243	37,500	37,500
Other				
59080 FLEET EQUIP MAINTENANCE	(90,000)	(90,000)	(118,500)	(118,500)
59993 EQUIPMENT CAPITAL CONTRIBUTION	(153,948)	(153,948)	(254,693)	(254,693)
Other Total	(243,948)	(243,948)	(373,193)	(373,193)
Reserve Appropriation				
58554 FIRE VEHICLES B/L	163,948	181,122	254,693	254,693
Reserve Appropriation Total	163,948	181,122	254,693	254,693
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	41,750	61,000	54,000	54,000
Transfers to/from Internal Accounts Total	41,750	61,000	54,000	54,000
	<b>10,000</b>	<b>69,200</b>	<b>0</b>	<b>0</b>
<b>Net Total</b>	<b>0</b>	<b>(42,026)</b>	<b>0</b>	<b>0</b>

# Costing Center Summary

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Costing Center: *FLEET EQUIPMENT*

**Previous Costing Center:** FLEET EQUIPMENT

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0700

**Department:** FLEET SERVICES

**Approved:** No

**Stage:** Council Review

**Manager:** Carla Richardson 729-2594

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## Description:

The Fleet Equipment cost center pertains to all vehicles and equipment that are owned by the City with the exception of Police, Fire and Transit. This account illustrates the relationship between the individual user departments, which budget for all the costs of their vehicles and Fleet Services, which manages the fleet.

## Comments:

The Fleet Services Cost Center builds and supports community by providing the user departments the right equipment at the right time, in order to facilitate their individual service delivery models.

## Outlook:

# Costing Center Summary

Costing Center: FLEET EQUIPMENT

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Other Income				
42999 REVENUE	0	14,336	0	0
Other Income Total	0	14,336	0	0
User Fees and Sales of Goods				
49224 GARAGE EQUIPMENT SALES	427,882	443,721	350,200	596,900
User Fees and Sales of Goods Total	427,882	443,721	350,200	596,900
	<b>427,882</b>	<b>458,057</b>	<b>350,200</b>	<b>596,900</b>
<b>Expenditures</b>				
Contract Services				
52032 VEHICLE INSURANCE	155,000	203,192	178,160	191,003
Contract Services Total	155,000	203,192	178,160	191,003
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	0	0
Equipment Purchases Total	0	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	420,000	420,000	436,950	436,950
54103 GASOLINE (VEHICLE)	0	0	0	0
54157 TIRES	77,800	77,800	85,000	85,000
54209 PREVENTATIVE MAINTENANCE	83,828	83,828	94,656	81,813
Materials and Supplies Total	581,628	581,628	616,606	603,763
Other				
59080 FLEET EQUIP MAINTENANCE	(1,220,800)	(1,228,700)	(1,414,766)	(1,414,766)
59993 EQUIPMENT CAPITAL CONTRIBUTION	(2,954,105)	(2,959,105)	(2,778,557)	(2,778,557)
Other Total	(4,174,905)	(4,187,805)	(4,193,323)	(4,193,323)
Reserve Appropriation				
58508 EQUIPMENT REPLACEMENT B/L 3675	3,031,987	3,067,162	3,128,757	3,375,457
Reserve Appropriation Total	3,031,987	3,067,162	3,128,757	3,375,457
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	423,706	620,699	620,000	620,000
Transfers to/from Internal Accounts Total	423,706	620,699	620,000	620,000
	<b>17,416</b>	<b>284,876</b>	<b>350,200</b>	<b>596,900</b>
<b>Net Total</b>	<b>410,466</b>	<b>173,181</b>	<b>0</b>	<b>0</b>

# Costing Center Summary

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*Costing Center: GARAGE SERVICES*

**Previous Costing Center:** GARAGE SERVICES

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0135

**Department:** FLEET SERVICES

**Approved:** No

**Stage:** Council Review

**Manager:** Carla Richardson 729-2594

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## Description:

The Garage Services Cost Center captures the costs related to maintaining and repairing vehicles and equipment owned by the City of Brandon. These expenses are allocated to four distinct cost centers: Fire Department Vehicles, Police Department Vehicles, Fleet Equipment and Transit Equipment as shop rate charges.

## Comments:

This Cost Center assists most City departments in their mission to serve and build community by ensuring that their vehicles and equipment are maintained in a consistent state of readiness to ensure that they may be utilized for service delivery.

## Outlook:

# Costing Center Summary

Costing Center: GARAGE SERVICES

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
User Fees and Sales of Goods					
42506	SCRAP METAL SALES	3,500	2,348	3,500	3,600
42520	OIL & FILTER RECOVERIES	3,600	3,600	3,000	3,100
User Fees and Sales of Goods Total		7,100	5,948	6,500	6,700
		<b>7,100</b>	<b>5,948</b>	<b>6,500</b>	<b>6,700</b>
<b>Expenditures</b>					
Benefits					
51122	BOOT ALLOWANCE	1,760	1,650	1,620	1,620
51123	PROTECTIVE CLOTHING	8,500	7,000	8,000	8,240
51124	TOOL ALLOWANCE	3,960	4,080	4,320	4,320
51285	MEDICALS	280	0	280	290
Benefits Total		14,500	12,730	14,220	14,470
Contract Services					
52015	CONTRACTS	5,000	5,079	3,500	3,600
52028	GENERAL INSURANCE	395	395	413	421
52032	VEHICLE INSURANCE	0	0	0	0
52054	MAINT OF EQUIP EXT	25,000	18,500	20,650	21,220
52069	PRINTING COSTS	500	36	250	260
Contract Services Total		30,895	24,010	24,813	25,501
Equipment Purchases					
54410	EQUIPMENT PURCHASES	5,000	526	4,100	4,235
Equipment Purchases Total		5,000	526	4,100	4,235
Materials and Supplies					
54095	SHOP SUPPLIES	27,600	22,600	25,000	25,650
54099	PARTS AND MATERIALS	22,500	12,700	15,000	15,450
54103	GASOLINE (VEHICLE)	1,080	2,080	2,250	2,350
54104	DIESEL (VEHICLE)	2,100	2,100	2,100	2,100
54266	TOOLS	7,700	10,700	12,000	12,360
54443	WELDING SUPPLIES	0	0	0	0
Materials and Supplies Total		60,980	50,180	56,350	57,910
Other					
51141	TRAINING & DEVELOPMENT COSTS	16,500	7,235	18,300	18,880
59080	FLEET EQUIP MAINTENANCE	10,400	10,400	12,600	12,600
59098	SUBSCRIPTIONS	8,925	7,616	9,645	9,950
59138	BUSINESS TRAVEL	200	0	0	0
59139	CONFERENCE COSTS	0	0	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	28,269	28,269	28,110	28,110
Other Total		64,294	53,520	68,655	69,540
Reserve Appropriation					
58508	EQUIPMENT REPLACEMENT B/L 3675	1,000	1,000	19,875	23,156



	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
Reserve Appropriation Total	1,000	1,000	19,875	23,156
Salaries and Wages				
51083 REGULAR SALARIES	1,152,018	1,152,018	1,173,582	1,173,582
51084 OVERTIME SALARIES	30,000	22,500	25,000	25,750
51090 SHIFT DIFFERENTIAL	6,350	5,000	6,350	6,550
Salaries and Wages Total	1,188,368	1,179,518	1,204,932	1,205,882
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	(1,761,069)	(1,916,062)	(1,696,285)	(1,708,259)
59002 SHOP RATE NON-MECHANICAL	154,000	144,000	76,400	76,400
59005 SHOP RATE GARAGE MAINTENANCE	0	0	0	0
59334 INTERNAL CHARGES	245,990	245,990	230,537	234,927
59997 TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total	(1,361,079)	(1,526,072)	(1,389,348)	(1,396,932)
Utilities				
53130 TELEPHONE	2,092	2,092	1,783	1,783
53295 RADIO COSTS	1,050	1,050	1,120	1,155
Utilities Total	3,142	3,142	2,903	2,938
	<b>7,100</b>	<b>(201,446)</b>	<b>6,500</b>	<b>6,700</b>
<b>Net Total</b>	<b>0</b>	<b>207,394</b>	<b>0</b>	<b>0</b>

# Costing Center Summary

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Costing Center: POLICE DEPT VEHICLES

**Previous Costing Center:** POLICE DEPT VEHICLES

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0084

**Department:** FLEET SERVICES

**Approved:** No

**Stage:** Council Review

**Manager:** Carla Richardson 729-2594

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## Description:

The Police Department Vehicles cost center pertains to all vehicles and equipment that are owned by the City for use of the Brandon Police Service. This account illustrates the relationship between BPS, who budgets for all the costs of their vehicles and Fleet Services, which manages the fleet.

## Comments:

This Cost Center assists BPS in their mission to serve and build community by ensuring that their vehicles and equipment are maintained in a consistent state of readiness in order to ensure that they may be utilized for service delivery.

## Outlook:

This budget year will see an increase in the equipment capital contribution line due to a vehicle model change from sedans to SUV. New equipment to outfit the SUV's will need to be purchased as the equipment will not be transferable between vehicle types.

# Costing Center Summary

Costing Center: POLICE DEPT VEHICLES

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
User Fees and Sales of Goods				
49452    POLICE VEHICLE SALES	25,200	27,447	29,300	17,400
User Fees and Sales of Goods Total	25,200	27,447	29,300	17,400
	<b>25,200</b>	<b>27,447</b>	<b>29,300</b>	<b>17,400</b>
<b>Expenditures</b>				
Contract Services				
52032    VEHICLE INSURANCE	49,000	50,384	55,000	55,000
Contract Services Total	49,000	50,384	55,000	55,000
Materials and Supplies				
54099    PARTS AND MATERIALS	48,500	48,500	60,000	60,000
54157    TIRES	20,000	20,000	26,000	26,000
Materials and Supplies Total	68,500	68,500	86,000	86,000
Other				
59080    FLEET EQUIP MAINTENANCE	(202,500)	(202,500)	(226,000)	(226,000)
59993    EQUIPMENT CAPITAL CONTRIBUTION	(231,424)	(231,424)	(290,124)	(290,124)
Other Total	(433,924)	(433,924)	(516,124)	(516,124)
Reserve Appropriation				
58549    POLICE VEHICLES B/L	256,624	258,871	319,424	307,524
Reserve Appropriation Total	256,624	258,871	319,424	307,524
Transfers to/from Internal Accounts				
59001    SHOP RATE CHARGES	85,000	85,000	85,000	85,000
Transfers to/from Internal Accounts Total	85,000	85,000	85,000	85,000
	<b>25,200</b>	<b>28,831</b>	<b>29,300</b>	<b>17,400</b>
<b>Net Total</b>	<b>0</b>	<b>(1,384)</b>	<b>0</b>	<b>0</b>

# Costing Center Summary

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*Costing Center: SCHOOL DIV EQUIPMENT*

**Previous Costing Center:** SCHOOL DIV  
EQUIPMENT

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0689

**Department:** FLEET SERVICES

**Approved:** No

**Stage:** Council Review

**Manager:** Carla Richardson 729-2594

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## Description:

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

## Comments:

## Outlook:

# Costing Center Summary

Costing Center: SCHOOL DIV EQUIPMENT

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Other Income				
42999    REVENUE	299,250	215,996	210,000	210,000
Other Income Total	299,250	215,996	210,000	210,000
	<b>299,250</b>	<b>215,996</b>	<b>210,000</b>	<b>210,000</b>
<b>Expenditures</b>				
Materials and Supplies				
54104    DIESEL (VEHICLE)	285,000	205,710	200,000	200,000
Materials and Supplies Total	285,000	205,710	200,000	200,000
	<b>285,000</b>	<b>205,710</b>	<b>200,000</b>	<b>200,000</b>
<b>Net Total</b>	<b>14,250</b>	<b>10,286</b>	<b>10,000</b>	<b>10,000</b>

# Costing Center Summary

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*Costing Center: STORES EXPENSES*

**Previous Costing Center:** STORES EXPENSES

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0016

**Department:** FLEET SERVICES

**Approved:** No

**Stage:** Council Review

**Manager:** Carla Richardson 729-2594

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## Description:

This cost center covers the administrative cost of operating City Stores. The stores section is a service of the Fleet Department. Ordering, receiving, issuing, proper storage, and protection of all the parts and materials used throughout the City of Brandon is performed by stores personnel.

## Comments:

The main objectives of stores is to avoid over and under-stocking of materials, to minimize delivery and storage costs, and to maintain systematic records of parts and materials while ensuring that all required items remain accessible to city personnel.

## Outlook:

# Costing Center Summary

Costing Center: STORES EXPENSES

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Benefits					
51122	BOOT ALLOWANCE	220	220	220	220
51123	PROTECTIVE CLOTHING	120	120	150	150
Benefits Total		340	340	370	370
Contract Services					
52069	PRINTING COSTS	340	1,390	1,000	1,000
52252	DELIVERY - IN CITY	16,000	16,000	17,500	18,000
Contract Services Total		16,340	17,390	18,500	19,000
Materials and Supplies					
54099	PARTS AND MATERIALS	550	550	1,000	1,000
54324	INVENTORY VARIANCE	0	0	0	0
Materials and Supplies Total		550	550	1,000	1,000
Other					
59080	FLEET EQUIP MAINTENANCE	2,000	2,000	2,000	2,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	5,775	5,775	5,280	5,280
Other Total		7,775	7,775	7,280	7,280
Salaries and Wages					
51083	REGULAR SALARIES	115,851	119,499	117,300	117,300
51084	OVERTIME SALARIES	11,000	4,950	5,000	5,000
Salaries and Wages Total		126,851	124,449	122,300	122,300
Utilities					
53130	TELEPHONE	1,318	1,568	1,352	1,352
Utilities Total		1,318	1,568	1,352	1,352
		153,174	152,072	150,802	151,302
<b>Net Total</b>		<b>(153,174)</b>	<b>(152,072)</b>	<b>(150,802)</b>	<b>(151,302)</b>

# Costing Center Summary

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*Costing Center: TRANSIT EQUIPMENT*

**Previous Costing Center:** TRANSIT EQUIPMENT

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 3963

**Department:** FLEET SERVICES

**Approved:** No

**Stage:** Council Review

**Manager:** Carla Richardson 729-2594

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## Description:

The Transit Equipment cost center pertains to all vehicles and equipment that are owned by the City for use by Brandon Transit. This account illustrates the relationship between Brandon Transit, which budgets for all the costs of the vehicles and Fleet Services, which manages the fleet.

## Comments:

The Transit Equipment cost center builds and serves community by providing Brandon Transit with the right equipment at the right time, in order to facilitate safe and reliable public transportation.

This budget year will see an increase in the equipment capital contribution line as historically the Transit operating cost center has not contributed to bus replacement. Federal and Provincial grants for equipment replacement have remained static over the years and is no longer adequate to fund the full cost of bus replacements. The internal equipment rental line will also increase due to ongoing repairs to the 2010 buses (11 in total). Due to the large purchase in the same year, they are requiring similar repairs in the same timeframe.

## Outlook:



# Costing Center Summary

Costing Center: TRANSIT EQUIPMENT

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
43642	PROV-BUS PURCHASE	128,000	128,000	128,000	128,000
44500	FEDERAL GOV'T	423,870	429,019	444,054	444,054
Conditional Government Transfers Total		551,870	557,019	572,054	572,054
Other Income					
49263	TRANSIT EQUIPMENT SALES	60,000	3,489	50,600	20,000
Other Income Total		60,000	3,489	50,600	20,000
		<b>611,870</b>	<b>560,508</b>	<b>622,654</b>	<b>592,054</b>
<b>Expenditures</b>					
Contract Services					
52032	VEHICLE INSURANCE	57,000	61,291	63,000	63,000
Contract Services Total		57,000	61,291	63,000	63,000
Materials and Supplies					
54099	PARTS AND MATERIALS	430,000	400,000	460,000	460,000
54157	TIRES	46,300	46,300	50,000	50,000
Materials and Supplies Total		476,300	446,300	510,000	510,000
Other					
59080	FLEET EQUIP MAINTENANCE	(1,243,400)	(1,235,500)	(1,373,000)	(1,373,000)
59993	EQUIPMENT CAPITAL CONTRIBUTION	(97,754)	(97,754)	(278,672)	(278,672)
Other Total		(1,341,154)	(1,333,254)	(1,651,672)	(1,651,672)
Reserve Appropriation					
58510	TRANSIT EQUIPMENT B/L 3654	285,754	229,243	457,272	426,672
58558	TRANSIT GAS TAX RESERVE B/L	423,870	429,019	444,054	444,054
Reserve Appropriation Total		709,624	658,262	901,326	870,726
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	710,100	828,100	800,000	800,000
Transfers to/from Internal Accounts Total		710,100	828,100	800,000	800,000
		<b>611,870</b>	<b>660,699</b>	<b>622,654</b>	<b>592,054</b>
<b>Net Total</b>					
		<b>0</b>	<b>(100,191)</b>	<b>0</b>	<b>0</b>

# Costing Center Summary

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Costing Center: OPERATIONAL SERVICES DIVISION ADMINISTRATION

**Previous Costing Center:** OPERATIONAL  
SERVICES DIVISION  
ADMINISTRATION

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 0142

**Department:** OPERATIONS ADMIN

**Approved:** No

**Stage:** Council Review

**Manager:** Rod Sage 729-2247

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## 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 Community 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: OPERATIONAL SERVICES DIVISION ADMINISTRATION

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Contract Services					
52015	CONTRACTS	1,595	2,345	2,050	2,050
52069	PRINTING COSTS	250	725	250	250
52252	DELIVERY - IN CITY	800	800	1,000	1,000
Contract Services Total		2,645	3,870	3,300	3,300
Equipment Purchases					
54410	EQUIPMENT PURCHASES	0	4,540	0	0
Equipment Purchases Total		0	4,540	0	0
Materials and Supplies					
54099	PARTS AND MATERIALS	6,000	6,000	6,000	6,000
Materials and Supplies Total		6,000	6,000	6,000	6,000
Other					
51141	TRAINING & DEVELOPMENT COSTS	2,400	1,581	2,400	2,400
59048	LUNCHEONS	450	526	550	600
59059	MEMBERSHIP	1,395	1,160	1,395	1,395
59138	BUSINESS TRAVEL	1,500	626	1,000	1,000
59139	CONFERENCE COSTS	2,500	0	2,500	2,500
Other Total		8,245	3,893	7,845	7,895
Salaries and Wages					
51083	REGULAR SALARIES	624,245	542,739	608,104	611,183
51084	OVERTIME SALARIES	500	564	500	500
Salaries and Wages Total		624,745	543,303	608,604	611,683
Utilities					
53130	TELEPHONE	3,446	3,566	3,324	3,324
53295	RADIO COSTS	320	326	320	320
Utilities Total		3,766	3,892	3,644	3,644
		<b>645,401</b>	<b>565,498</b>	<b>629,393</b>	<b>632,522</b>
<b>Net Total</b>		<b>(645,401)</b>	<b>(565,498)</b>	<b>(629,393)</b>	<b>(632,522)</b>

# Costing Center Summary

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Costing Center: OPERATIONS BY-LAW GEN

**Previous Costing Center:** OPERATIONS BY-LAW  
GEN

**Budget Year:** 2018

**Division:** ENVIRONMENTAL  
HEALTH SERVICES -  
SANITATION

**Accounting Reference:** 1797

**Department:** SANITATION

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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 related activities.

## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Benefits				
51122 BOOT ALLOWANCE	55	55	55	55
Benefits Total	55	55	55	55
Contract Services				
52015 CONTRACTS	500	0	0	0
Contract Services Total	500	0	0	0
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	756	0	0
Equipment Purchases Total	0	756	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	250	894	400	400
54103 GASOLINE (VEHICLE)	1,500	1,019	1,200	1,200
Materials and Supplies Total	1,750	1,913	1,600	1,600
Other				
59003 ADVERTISING	250	0	0	0
59080 FLEET EQUIP MAINTENANCE	0	0	1,400	1,400
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	0	2,929	2,929
Other Total	250	0	4,329	4,329
Salaries and Wages				
51083 REGULAR SALARIES	30,208	26,679	27,844	27,844
51084 OVERTIME SALARIES	0	135	0	0
51090 SHIFT DIFFERENTIAL	100	20	0	0
Salaries and Wages Total	30,308	26,834	27,844	27,844
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	250	0	0
Transfers to/from Internal Accounts Total	0	250	0	0
Utilities				
53130 TELEPHONE	600	460	298	298
53295 RADIO COSTS	180	0	106	106
Utilities Total	780	460	404	404
	<b>33,643</b>	<b>30,268</b>	<b>34,232</b>	<b>34,232</b>
<b>Net Total</b>	<b>(33,643)</b>	<b>(30,268)</b>	<b>(34,232)</b>	<b>(34,232)</b>

# Costing Center Summary

---

Costing Center: *PARKING METERS*

**Previous Costing Center:** PARKING METERS

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 1793

**Department:** PARKING

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Other Income				
42990 RECEIPTS	255,000	255,000	255,000	255,000
Other Income Total	255,000	255,000	255,000	255,000
	<b>255,000</b>	<b>255,000</b>	<b>255,000</b>	<b>255,000</b>
<b>Expenditures</b>				
Benefits				
51100 UNIFORMS	350	162	200	200
51122 BOOT ALLOWANCE	0	55	55	55
Benefits Total	350	217	255	255
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	0	0
Equipment Purchases Total	0	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	13,000	12,698	9,982	11,000
54103 GASOLINE (VEHICLE)	1,500	1,500	1,500	1,500
Materials and Supplies Total	14,500	14,198	11,482	12,500
Other				
59080 FLEET EQUIP MAINTENANCE	3,500	3,500	3,500	3,500
59993 EQUIPMENT CAPITAL CONTRIBUTION	5,242	5,242	4,171	4,171
Other Total	8,742	8,742	7,671	7,671
Salaries and Wages				
51083 REGULAR SALARIES	37,333	28,726	31,976	31,976
51084 OVERTIME SALARIES	0	700	0	0
Salaries and Wages Total	37,333	29,426	31,976	31,976
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	500	790	800	800
Transfers to/from Internal Accounts Total	500	790	800	800
	<b>61,424</b>	<b>53,372</b>	<b>52,184</b>	<b>53,202</b>
<b>Net Total</b>	<b>193,576</b>	<b>201,628</b>	<b>202,816</b>	<b>201,798</b>

# Costing Center Summary

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*Costing Center: STORM SEWERS*

**Previous Costing Center:** STORM SEWERS

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 1792

**Department:** PARKING

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Materials and Supplies				
54099 PARTS AND MATERIALS	10,000	5,000	8,000	8,000
Materials and Supplies Total	10,000	5,000	8,000	8,000
Other				
59964 SOD RESTORATION	1,500	0	0	0
59965 PAVING RESTORATION	3,400	0	0	0
59966 CONCRETE RESTORATION	2,000	1,000	0	0
59967 RESTORATION	0	0	6,000	6,000
Other Total	6,900	1,000	6,000	6,000
Salaries and Wages				
51083 REGULAR SALARIES	61,478	50,978	66,511	66,511
Salaries and Wages Total	61,478	50,978	66,511	66,511
	<b>78,378</b>	<b>56,978</b>	<b>80,511</b>	<b>80,511</b>
<b>Net Total</b>	<b>(78,378)</b>	<b>(56,978)</b>	<b>(80,511)</b>	<b>(80,511)</b>

# Costing Center Summary

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Costing Center: *SURFACE DRAINAGE*

**Previous Costing Center:** SURFACE DRAINAGE

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 1791

**Department:** PARKING

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

---

## 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

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Contract Services					
52015	CONTRACTS	10,000	1,473	2,000	2,000
52081	EXTERNAL EQUIPMENT RENTAL	0	2,527	0	0
Contract Services Total		10,000	4,000	2,000	2,000
Materials and Supplies					
54099	PARTS AND MATERIALS	15,850	8,000	10,888	12,000
54104	DIESEL (VEHICLE)	15,000	25,000	25,000	25,000
Materials and Supplies Total		30,850	33,000	35,888	37,000
Other					
59080	FLEET EQUIP MAINTENANCE	9,500	9,500	9,500	9,500
59961	SOD RESTORATION	6,500	0	0	0
59962	PAVING RESTORATION	0	580	0	0
59967	RESTORATION	0	0	2,500	2,500
59993	EQUIPMENT CAPITAL CONTRIBUTION	39,230	39,230	86,607	86,607
Other Total		55,230	49,310	98,607	98,607
Salaries and Wages					
51083	REGULAR SALARIES	61,478	50,978	66,511	66,511
Salaries and Wages Total		61,478	50,978	66,511	66,511
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	7,500	11,500	7,500	7,500
Transfers to/from Internal Accounts Total		7,500	11,500	7,500	7,500
		<b>165,058</b>	<b>148,788</b>	<b>210,506</b>	<b>211,618</b>
<b>Net Total</b>		<b>(165,058)</b>	<b>(148,788)</b>	<b>(210,506)</b>	<b>(211,618)</b>

# Costing Center Summary

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*Costing Center: ANDREWS FIELD OPERATIONS*

**Previous Costing Center:** ANDREWS FIELD  
OPERATIONS

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES

**Accounting Reference:** 1494

**Department:** PARKS

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

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## 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 senior 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. The agreement ends in April 2019.

## Outlook:

The irrigation project of pulling water from the Assiniboine River will be completed in 2018. Subsequent to the project being completed a budget line for water will no longer be required.

# Costing Center Summary

Costing Center: ANDREWS FIELD OPERATIONS

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Other Income				
42999    REVENUE	0	2,586	0	0
Other Income Total	0	2,586	0	0
	<b>0</b>	<b>2,586</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>				
Contract Services				
52015    CONTRACTS	15,076	16,101	16,113	16,550
52028    GENERAL INSURANCE	674	674	641	654
Contract Services Total	15,750	16,775	16,754	17,204
Materials and Supplies				
54099    PARTS AND MATERIALS	4,500	3,886	5,000	5,000
54323    INSURANCE DEDUCTIBLE	0	0	0	0
Materials and Supplies Total	4,500	3,886	5,000	5,000
Other				
52231    INSURANCE RECOVERIES	0	0	0	0
Other Total	0	0	0	0
Reserve Appropriation				
58540    ANDREWS FIELD RESERVE B/L	5,000	5,000	0	5,000
Reserve Appropriation Total	5,000	5,000	0	5,000
Utilities				
53150    WATER	0	18,809	9,000	0
Utilities Total	0	18,809	9,000	0
	<b>25,250</b>	<b>44,470</b>	<b>30,754</b>	<b>27,204</b>
<b>Net Total</b>	<b>(25,250)</b>	<b>(41,884)</b>	<b>(30,754)</b>	<b>(27,204)</b>

# Costing Center Summary

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*Costing Center: CEMETERY OPERATIONS*

**Previous Costing Center:** CEMETERY  
OPERATIONS

**Budget Year:** 2018

**Division:** PUBLIC HEALTH AND  
WELFARE SERVICES

**Accounting Reference:** 0231

**Department:** PARKS - Cemetery

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

---

## 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. The annual reserve appropriation is equal to 20% of revenues as per the Cemetery Act.

## Outlook:

# Costing Center Summary

Costing Center: CEMETERY OPERATIONS

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
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	1,000	500	200	250
42327	CEMETERY PLOT SALES	85,000	55,000	56,650	56,650
42328	CEMETERY INTERMENT FEES	105,000	85,000	87,550	87,550
42329	CEMETERY FOUNDATION FEES	20,000	18,000	18,540	20,950
42330	CEMETERY COLUMBARIUM SALES	80,000	160,000	164,800	164,800
User Fees and Sales of Goods Total		291,000	318,500	327,740	330,200
		<b>291,000</b>	<b>318,500</b>	<b>327,740</b>	<b>330,200</b>
<b>Expenditures</b>					
Benefits					
51122	BOOT ALLOWANCE	550	550	539	539
51123	PROTECTIVE CLOTHING	500	1,204	500	500
51210	LICENSES	0	0	0	0
51285	MEDICALS	0	0	0	0
Benefits Total		1,050	1,754	1,039	1,039
Capital Contribution					
10300	CAPITAL PROJECTS	0	0	0	0
Capital Contribution Total		0	0	0	0
Contract Services					
52015	CONTRACTS	31,000	25,000	24,620	24,620
52028	GENERAL INSURANCE	187	187	194	197
52032	VEHICLE INSURANCE	150	150	165	165
52069	PRINTING COSTS	0	0	0	0
52081	EXTERNAL EQUIPMENT RENTAL	0	0	0	0
52387	BANK PROCESSING FEES	0	500	750	750
54226	INSCRIPTIONS	7,500	14,500	15,000	16,000
Contract Services Total		38,837	40,337	40,729	41,732
Equipment Purchases					
54410	EQUIPMENT PURCHASES	2,000	513	2,000	2,000
Equipment Purchases Total		2,000	513	2,000	2,000
Materials and Supplies					
54099	PARTS AND MATERIALS	14,500	11,900	19,510	22,000
54103	GASOLINE (VEHICLE)	0	0	0	0
54104	DIESEL (VEHICLE)	0	0	0	0
54128	GASOLINE (OPERATING)	7,500	5,500	7,500	7,500
54129	DIESEL (OPERATING)	3,000	2,000	2,500	2,500
Materials and Supplies Total		25,000	19,400	29,510	32,000

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Other</b>					
51141	TRAINING & DEVELOPMENT COSTS		353	0	0
59003	ADVERTISING	1,500	2,500	2,340	2,340
59059	MEMBERSHIP	230	230	250	250
59080	FLEET EQUIP MAINTENANCE	26,100	26,100	36,026	36,026
59138	BUSINESS TRAVEL	200	0	80	80
59139	CONFERENCE COSTS	1,000	0	0	0
59248	DISPOSAL SITE CHARGE	200	0	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	46,698	46,698	41,564	41,564
<b>Other Total</b>		<b>75,928</b>	<b>75,881</b>	<b>80,260</b>	<b>80,260</b>
<b>Reserve Appropriation</b>					
58519	PERPETUAL CARE B/L 6562	58,000	63,600	65,508	65,990
<b>Reserve Appropriation Total</b>		<b>58,000</b>	<b>63,600</b>	<b>65,508</b>	<b>65,990</b>
<b>Salaries and Wages</b>					
51083	REGULAR SALARIES	296,772	248,772	306,523	306,523
51084	OVERTIME SALARIES	6,000	5,000	5,000	5,000
51090	SHIFT DIFFERENTIAL	0	0	0	0
<b>Salaries and Wages Total</b>		<b>302,772</b>	<b>253,772</b>	<b>311,523</b>	<b>311,523</b>
<b>Transfers to/from Internal Accounts</b>					
59001	SHOP RATE CHARGES	700	794	700	700
59997	TRANSFER FR RESERVES	0	0	(25,000)	0
<b>Transfers to/from Internal Accounts Total</b>		<b>700</b>	<b>794</b>	<b>(24,300)</b>	<b>700</b>
<b>Utilities</b>					
53046	POWER	8,500	8,500	8,100	8,350
53130	TELEPHONE	1,735	1,735	1,636	1,636
53150	WATER	2,650	7,058	4,500	4,500
<b>Utilities Total</b>		<b>12,885</b>	<b>17,293</b>	<b>14,236</b>	<b>14,486</b>
		<b>517,172</b>	<b>473,344</b>	<b>520,505</b>	<b>549,730</b>
<b>Net Total</b>		<b>(226,172)</b>	<b>(154,844)</b>	<b>(192,765)</b>	<b>(219,530)</b>



# Costing Center Summary

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*Costing Center: GREEN AREAS & WEED CONTROL*

**Previous Costing Center:** GREEN AREAS & WEED  
CONTROL

**Budget Year:** 2018

**Division:** REGIONAL PLANNING &  
DEVELOPMENT  
SERVICES

**Accounting Reference:** 0155

**Department:** PARKS - WEED  
CONTROL

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

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## Description:

This cost center captures the costs associated with cutting grass and weed control on playgrounds, ball diamonds, soccer fields, and all green spaces throughout the City of Brandon.

## Comments:

The Parks department also maintains the center meridians on 18th and 1st Streets and Richmond & Victoria Avenues for Manitoba Infrastructure and Transportation.  
As new subdivisions are completed the Parks department is responsible for maintenance of the green space in those developments.

## Outlook:

# Costing Center Summary

Costing Center: GREEN AREAS & WEED CONTROL

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	0	5,008	0	0
Conditional Government Transfers Total	0	5,008	0	0
Other Income				
42999 REVENUE	5,500	0	4,000	4,000
Other Income Total	5,500	0	4,000	4,000
	<b>5,500</b>	<b>5,008</b>	<b>4,000</b>	<b>4,000</b>
<b>Expenditures</b>				
Benefits				
51122 BOOT ALLOWANCE	0	1,142	968	968
Benefits Total	0	1,142	968	968
Materials and Supplies				
54099 PARTS AND MATERIALS	14,000	15,099	22,686	30,000
54103 GASOLINE (VEHICLE)	3,000	3,000	3,200	3,400
54104 DIESEL (VEHICLE)	0	0	0	0
54107 CHEMICALS	500	774	500	600
Materials and Supplies Total	17,500	18,873	26,386	34,000
Other				
51141 TRAINING & DEVELOPMENT COSTS	0	139	0	0
59003 ADVERTISING	700	0	0	0
59014 WORK ORDERS	0	492	0	0
59080 FLEET EQUIP MAINTENANCE	6,400	10,000	8,400	8,400
59993 EQUIPMENT CAPITAL CONTRIBUTION	17,607	27,607	17,314	17,314
Other Total	24,707	38,238	25,714	25,714
Salaries and Wages				
51083 REGULAR SALARIES	354,289	378,289	371,407	371,407
51084 OVERTIME SALARIES	2,000	3,680	2,000	2,200
51090 SHIFT DIFFERENTIAL	100	153	100	125
51231 INTERNAL SALARIES	0	0	0	0
Salaries and Wages Total	356,389	382,122	373,507	373,732
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	3,500	269	500	500
Transfers to/from Internal Accounts Total	3,500	269	500	500
	<b>402,096</b>	<b>440,644</b>	<b>427,075</b>	<b>434,914</b>
<b>Net Total</b>	<b>(396,596)</b>	<b>(435,636)</b>	<b>(423,075)</b>	<b>(430,914)</b>

# Costing Center Summary

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Costing Center: JOINT USE OF SCHOOLS

**Previous Costing Center:** JOINT USE OF SCHOOLS

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES

**Accounting Reference:** 0308

**Department:** COMMUNITY

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

---

## 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 well as the City's contribution to new play structures and field maintenance. BSD matches the City's funding.

## 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 six (6) gym facilities which are at no charge to the Public. These include: New Era, Betty Gibson, Linden Lanes, Riverheights, J. R. Reid, George Fitton.

The BSD has notified the City that they are requesting in the 2018 proposed BSD budget, \$30,000 matching funds for school facilities maintenance and \$50,000 matching funds for playground equipment purchases.

## Outlook:

# Costing Center Summary

Costing Center: JOINT USE OF SCHOOLS

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Other Income				
42999    REVENUE	74,800	74,800	77,000	77,000
Other Income Total	74,800	74,800	77,000	77,000
	<b>74,800</b>	<b>74,800</b>	<b>77,000</b>	<b>77,000</b>
<b>Expenditures</b>				
Contract Services				
52079    BUILDING RENTAL	68,000	68,000	70,000	70,000
Contract Services Total	68,000	68,000	70,000	70,000
Equipment Purchases				
54410    EQUIPMENT PURCHASES	30,000	30,000	50,000	50,000
Equipment Purchases Total	30,000	30,000	50,000	50,000
Other				
59450    SCHOOL FACILITIES MAINTENANCE	20,000	20,000	30,000	30,000
Other Total	20,000	20,000	30,000	30,000
	<b>118,000</b>	<b>118,000</b>	<b>150,000</b>	<b>150,000</b>
<b>Net Total</b>	<b>(43,200)</b>	<b>(43,200)</b>	<b>(73,000)</b>	<b>(73,000)</b>

# Costing Center Summary

---

Costing Center: MOSQUITO CONTROL

**Previous Costing Center:** MOSQUITO CONTROL

**Budget Year:** 2018

**Division:** PROTECTIVE SERVICES

**Accounting Reference:** 0123

**Department:** PARKS - Prot Serv

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

---

## 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:

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.

The budget allocation for Mosquito Spraying has increased significantly due to the cost of the only approved product in Canada as of 2017.

## Outlook:

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 CONTROL

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	45,000	42,361	45,000	45,000
Conditional Government Transfers Total	45,000	42,361	45,000	45,000
	<b>45,000</b>	<b>42,361</b>	<b>45,000</b>	<b>45,000</b>
<b>Expenditures</b>				
Benefits				
51122 BOOT ALLOWANCE	185	169	185	185
Benefits Total	185	169	185	185
Contract Services				
52015 CONTRACTS	1,200	0	0	0
Contract Services Total	1,200	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	1,800	2,075	2,000	2,200
54103 GASOLINE (VEHICLE)	3,000	2,051	3,500	3,500
54107 CHEMICALS	0	0	0	0
Materials and Supplies Total	4,800	4,126	5,500	5,700
Other				
59080 FLEET EQUIP MAINTENANCE	3,600	3,600	3,600	3,600
59145 MOSQUITO SPRAYING	30,000	169	60,000	60,000
59639 VECTOR CONTROL	3,500	1,632	4,000	4,500
59993 EQUIPMENT CAPITAL CONTRIBUTION	10,000	10,000	10,000	10,000
Other Total	47,100	15,401	77,600	78,100
Salaries and Wages				
51083 REGULAR SALARIES	52,478	49,218	64,760	64,760
51084 OVERTIME SALARIES	300	866	0	0
51090 SHIFT DIFFERENTIAL	0	0	0	0
Salaries and Wages Total	52,778	50,084	64,760	64,760
	<b>106,063</b>	<b>69,780</b>	<b>148,045</b>	<b>148,745</b>
<b>Net Total</b>	<b>(61,063)</b>	<b>(27,419)</b>	<b>(103,045)</b>	<b>(103,745)</b>

# Costing Center Summary

---

Costing Center: *OUTDOOR POOL OPERATIONS*

**Previous Costing Center:** OUTDOOR POOL  
OPERATIONS

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES

**Accounting Reference:** 0371

**Department:** PARKS

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

---

## Description:

This cost center captures the operating and maintenance costs for the Kinsmen Pool, Keystone Pool, one paddling pool and four spray parks.

## Comments:

Paddling Pool - Riverheights Park.

Spray Parks - Rideau, Stanley, Kin Park and Westridge.

This budget reflects 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:

The condition of the paddle pool and 2 outdoor pools has significantly decreased and the cost to maintain these facilities will continue to increase.

# Costing Center Summary

Costing Center: OUTDOOR POOL OPERATIONS

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	119,000	124,869	131,750	140,000
52028 GENERAL INSURANCE	251	251	258	263
Contract Services Total	119,251	125,120	132,008	140,263
Equipment Purchases				
54410 EQUIPMENT PURCHASES	2,000	2,147	2,500	2,500
Equipment Purchases Total	2,000	2,147	2,500	2,500
Materials and Supplies				
54099 PARTS AND MATERIALS	15,000	15,330	14,519	16,500
54107 CHEMICALS	15,000	16,182	17,000	17,500
Materials and Supplies Total	30,000	31,512	31,519	34,000
Utilities				
53025 HEAT	6,000	7,140	7,000	7,500
53046 POWER	7,500	6,650	6,875	7,080
53130 TELEPHONE	500	717	535	535
53150 WATER	43,000	46,757	144,000	145,000
Utilities Total	57,000	61,264	158,410	160,115
	208,251	220,043	324,437	336,878
<b>Net Total</b>	(208,251)	(220,043)	(324,437)	(336,878)



# Costing Center Summary

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Costing Center: PARKS OPERATIONS

**Previous Costing Center:** PARKS OPERATIONS

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES

**Accounting Reference:** 0151

**Department:** PARKS

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

---

## 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

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
43510	PROVINCIAL GOV'T	3,500	3,500	3,500	3,500
43625	PROVINCE - DISEASED TREES	99,531	99,531	88,031	93,031
Conditional Government Transfers Total		103,031	103,031	91,531	96,531
Income from Enterprises					
49388	ORGANIZATIONS/FOUNDATIONS	0	31,600	0	0
Income from Enterprises Total		0	31,600	0	0
Other Income					
42999	REVENUE	23,000	24,000	25,000	26,000
49368	SALE PROCEEDS - EQUIPMENT	0	11,466	0	0
Other Income Total		23,000	35,466	25,000	26,000
User Fees and Sales of Goods					
42506	SCRAP METAL SALES	250	257	250	250
User Fees and Sales of Goods Total		250	257	250	250
		<b>126,281</b>	<b>170,354</b>	<b>116,781</b>	<b>122,781</b>
<b>Expenditures</b>					
Benefits					
51122	BOOT ALLOWANCE	2,142	2,142	2,090	2,090
51123	PROTECTIVE CLOTHING	16,000	12,000	13,000	13,000
51210	LICENSES	2,500	2,500	2,500	2,500
51285	MEDICALS	250	460	250	250
Benefits Total		20,892	17,102	17,840	17,840
Capital Contribution					
10300	CAPITAL PROJECTS	410,400	119,308	300,000	470,000
Capital Contribution Total		410,400	119,308	300,000	470,000
Contract Services					
52015	CONTRACTS	17,000	25,549	20,000	21,500
52019	CONSULTING FEES	0	0	0	0
52028	GENERAL INSURANCE	1,779	1,779	2,041	2,082
52032	VEHICLE INSURANCE	1,000	1,000	645	645
52081	EXTERNAL EQUIPMENT RENTAL	3,000	17,000	10,000	10,000
52212	WORK ORDER CONTRACTS	40,000	30,346	40,000	40,000
52696	FLOOD CONTRACTS	0	0	0	0
52759	SECURITY	0	0	0	0
Contract Services Total		62,779	75,674	72,686	74,227
Equipment Purchases					
54410	EQUIPMENT PURCHASES	4,000	22,830	10,000	12,000
Equipment Purchases Total		4,000	22,830	10,000	12,000
Materials and Supplies					
54062	LIABILITY CLAIMS	2,500	7,500	2,500	2,500

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
54099	PARTS AND MATERIALS	170,000	195,000	172,410	200,000
54103	GASOLINE (VEHICLE)	12,000	17,500	13,000	13,500
54104	DIESEL (VEHICLE)	21,500	25,500	24,000	24,500
54107	CHEMICALS	0	549	1,000	1,000
54118	OFFICE SUPPLIES	0	3,000	3,000	3,500
54128	GASOLINE (OPERATING)	25,000	21,000	25,000	25,000
54129	DIESEL (OPERATING)	20,000	20,000	20,000	20,000
54228	PROPANE	0	33	0	0
54257	WORK ORDER PARTS & MATERIALS	1,200	3,215	3,000	3,500
54323	INSURANCE DEDUCTIBLE	0	500	0	0
Materials and Supplies Total		252,200	293,797	263,910	293,500
Other					
51141	TRAINING & DEVELOPMENT COSTS	8,000	11,121	20,500	19,500
52231	INSURANCE RECOVERIES	0	0	0	0
59003	ADVERTISING	0	150	0	0
59048	LUNCHEONS	750	1,350	1,500	1,500
59059	MEMBERSHIP	600	841	850	250
59080	FLEET EQUIP MAINTENANCE	121,033	121,033	145,341	145,341
59138	BUSINESS TRAVEL	3,000	3,000	3,000	3,000
59139	CONFERENCE COSTS	14,600	12,373	7,000	7,000
59248	DISPOSAL SITE CHARGE	60,000	72,828	55,000	55,000
59501	GREEN SPACE DEVELOPMENT	60,000	45,000	60,000	60,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	220,640	220,640	205,425	205,425
Other Total		488,623	488,336	498,616	497,016
Reserve Appropriation					
58537	PARKS RESERVE B/L	500,000	725,400	600,000	500,000
Reserve Appropriation Total		500,000	725,400	600,000	500,000
Salaries and Wages					
51083	REGULAR SALARIES	1,177,128	1,225,128	1,225,842	1,225,842
51084	OVERTIME SALARIES	22,000	22,000	24,000	24,000
51090	SHIFT DIFFERENTIAL	500	500	500	500
Salaries and Wages Total		1,199,628	1,247,628	1,250,342	1,250,342
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	4,000	2,000	500	500
59997	TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total		4,000	2,000	500	500
Utilities					
53046	POWER	18,000	18,000	18,445	19,060
53130	TELEPHONE	10,445	12,445	10,656	10,656
53150	WATER	5,000	20,000	12,000	12,500
53295	RADIO COSTS	7,750	8,270	7,750	7,800
Utilities Total		41,195	58,715	48,851	50,016
		2,983,717	3,050,790	3,062,745	3,165,441
Net Total		(2,857,436)	(2,880,436)	(2,945,964)	(3,042,660)

# Costing Center Summary

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*Costing Center: REC CENTRE*

**Previous Costing Center:** REC CENTRE

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES -  
Golf Course

**Accounting Reference:** 0284

**Department:** GOLF COURSE

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

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## 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:

## Outlook:

# Costing Center Summary

Costing Center: REC CENTRE

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Other Income					
49368	SALE PROCEEDS - EQUIPMENT	0	8,293	0	0
Other Income Total		0	8,293	0	0
User Fees and Sales of Goods					
42101	GOLF MEMBERSHIPS	191,595	147,829	160,000	165,000
42134	CART STORAGE FEE	24,915	23,290	30,000	31,000
42152	EQUIPMENT RENTAL REVENUE	112,990	94,844	116,500	118,500
42279	INVENTORY SALES	10,000	12,220	11,000	12,000
42296	GOLF CLUB CHAMPIONSHIPS	0	1,310	1,500	1,500
42297	GREEN FEES	255,847	222,970	268,000	274,000
42298	TRAIL FEES	558	771	1,000	1,100
42386	TENNIS FEES	7,610	9,832	12,000	13,000
User Fees and Sales of Goods Total		603,515	513,066	600,000	616,100
		<b>603,515</b>	<b>521,359</b>	<b>600,000</b>	<b>616,100</b>
<b>Expenditures</b>					
Benefits					
51122	BOOT ALLOWANCE	660	727	613	613
51210	LICENSES	400	405	500	500
Benefits Total		1,060	1,132	1,113	1,113
Capital Contribution					
10300	CAPITAL PROJECTS	0	0	0	0
Capital Contribution Total		0	0	0	0
Contract Services					
52015	CONTRACTS	12,960	14,260	15,050	15,675
52028	GENERAL INSURANCE	3,052	3,052	3,865	3,942
52032	VEHICLE INSURANCE	0	909	0	0
52081	EXTERNAL EQUIPMENT RENTAL	10,000	18,150	10,000	11,000
52387	BANK PROCESSING FEES	12,000	15,000	7,100	6,900
Contract Services Total		38,012	51,371	36,015	37,517
Equipment Purchases					
54410	EQUIPMENT PURCHASES	0	378	0	0
Equipment Purchases Total		0	378	0	0
Materials and Supplies					
54099	PARTS AND MATERIALS	25,000	33,000	24,954	27,500
54103	GASOLINE (VEHICLE)	500	570	600	700
54107	CHEMICALS	40,000	38,539	40,000	42,500
54128	GASOLINE (OPERATING)	5,500	1,897	4,000	4,000
54129	DIESEL (OPERATING)	11,000	5,054	8,000	8,000
54274	EQUIPMENT PARTS	15,000	18,500	15,000	16,500
54397	INVENTORY PURCHASES	5,400	13,455	6,000	7,500

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
Materials and Supplies Total		102,400	111,015	98,554	106,700
Other					
51141	TRAINING & DEVELOPMENT COSTS	0	278	1,200	1,200
59003	ADVERTISING	7,000	5,749	6,000	7,000
59059	MEMBERSHIP	6,345	5,680	6,450	7,025
59080	FLEET EQUIP MAINTENANCE	1,800	1,800	1,800	1,800
59138	BUSINESS TRAVEL	75	24	50	50
59207	CASH OVER/SHORT	0	0	0	0
59429	PROMOTIONS EXPENSE	4,500	3,264	4,500	4,500
59993	EQUIPMENT CAPITAL CONTRIBUTION	5,000	5,000	5,000	5,000
Other Total		24,720	21,795	25,000	26,575
Reserve Appropriation					
58542	RECREATION CENTRE B/L 4750	150,000	150,000	200,000	300,000
Reserve Appropriation Total		150,000	150,000	200,000	300,000
Salaries and Wages					
51083	REGULAR SALARIES	399,088	378,288	397,904	397,904
51084	OVERTIME SALARIES	5,200	12,198	10,000	10,500
51090	SHIFT DIFFERENTIAL	3,000	3,677	3,500	3,500
Salaries and Wages Total		407,288	394,163	411,404	411,904
Transfers to/from Internal Accounts					
59997	TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total		0	0	0	0
Utilities					
53025	HEAT	9,000	7,800	8,065	8,300
53046	POWER	21,000	27,000	25,000	25,000
53130	TELEPHONE	2,000	1,400	2,000	2,200
53150	WATER	2,000	2,500	2,500	2,600
Utilities Total		34,000	38,700	37,565	38,100
		<b>757,480</b>	<b>768,554</b>	<b>809,651</b>	<b>921,909</b>
<b>Net Total</b>		<b>(153,965)</b>	<b>(247,195)</b>	<b>(209,651)</b>	<b>(305,809)</b>

# Costing Center Summary

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*Costing Center: SIDEWALK MAINTENANCE*

**Previous Costing Center:** SIDEWALK  
MAINTENANCE

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 9796

**Department:** PARKS - Boulevards

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

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## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Benefits				
51122 BOOT ALLOWANCE	550	550	550	550
Benefits Total	550	550	550	550
Contract Services				
52015 CONTRACTS	30,000	27,000	30,000	30,000
52032 VEHICLE INSURANCE	225	225	220	220
52081 EXTERNAL EQUIPMENT RENTAL	27,000	8,208	0	0
Contract Services Total	57,225	35,433	30,220	30,220
Equipment Purchases				
54410 EQUIPMENT PURCHASES	10,000	0	2,000	2,000
Equipment Purchases Total	10,000	0	2,000	2,000
Materials and Supplies				
54099 PARTS AND MATERIALS	40,000	48,500	36,297	40,000
54103 GASOLINE (VEHICLE)	10,000	8,000	8,000	8,000
Materials and Supplies Total	50,000	56,500	44,297	48,000
Other				
51141 TRAINING & DEVELOPMENT COSTS		278	0	0
59080 FLEET EQUIP MAINTENANCE	19,900	16,300	21,107	21,107
59993 EQUIPMENT CAPITAL CONTRIBUTION	39,863	29,863	37,459	37,459
Other Total	59,763	46,441	58,566	58,566
Salaries and Wages				
51083 REGULAR SALARIES	240,211	184,711	250,793	250,793
51084 OVERTIME SALARIES	1,500	1,500	1,500	1,500
51090 SHIFT DIFFERENTIAL	500	300	500	500
Salaries and Wages Total	242,211	186,511	252,793	252,793
	<b>419,749</b>	<b>325,435</b>	<b>388,425</b>	<b>392,128</b>
<b>Net Total</b>	<b>(419,749)</b>	<b>(325,435)</b>	<b>(388,425)</b>	<b>(392,128)</b>



# Costing Center Summary

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*Costing Center: SKATING OVAL*

**Previous Costing Center:** SKATING OVAL

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES

**Accounting Reference:** 2478

**Department:** PARKS

**Approved:** No

**Stage:** Council Review

**Manager:** Perry Roque 729-2170

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## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	12,000	12,000	13,000	13,200
52081 EXTERNAL EQUIPMENT RENTAL	800	800	800	800
Contract Services Total	12,800	12,800	13,800	14,000
Materials and Supplies				
54099 PARTS AND MATERIALS	7,000	7,000	7,000	7,000
54228 PROPANE	1,100	1,100	1,100	1,200
Materials and Supplies Total	8,100	8,100	8,100	8,200
Utilities				
53046 POWER	500	500	500	500
Utilities Total	500	500	500	500
	21,400	21,400	22,400	22,700
<b>Net Total</b>	(21,400)	(21,400)	(22,400)	(22,700)

# Costing Center Summary

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Costing Center: COMPOSTING OPERATIONS

**Previous Costing Center:** COMPOSTING  
OPERATIONS

**Budget Year:** 2018

**Division:** ENVIRONMENTAL  
HEALTH SERVICES -  
SANITATION

**Accounting Reference:** 1021

**Department:** SANITATION

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

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## 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 6950 green carts in the system as of August 2017. The trend observed since 2015 indicates that the number of households participating in the organic curbside collection program increases at a rate of 10% to 15% per annum.

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, provide detailed reporting, and submit a marketing plan for an end use product in the future.

As of April 2017 Green Manitoba's responsibilities have been integrated with the Sustainable and Green Initiatives Branch. At this time we are unsure if funding or program commitments will be affected.

In 2018 the department will be compiling data gathered during the past 4 years on organic collection and finalize its action plan, for submission to the Province, on the end use for the material it has produced. To this point end uses for the material have been only internally for other departments, however a strategy on potential point of sale options will be looked into and a business plan proposed.

Also in 2018 the department is looking to introduce a trial commercial program for organics collection, through the implementation of new 3 yard bins and new depot lid system, with the hopes to continue to remove organic material from the waste stream.

## Outlook:

# Costing Center Summary

Costing Center: COMPOSTING OPERATIONS

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	100,000	64,000	80,000	80,000
Conditional Government Transfers Total	100,000	64,000	80,000	80,000
Other Income				
42999 REVENUE	1,125	2,562	1,836	1,873
Other Income Total	1,125	2,562	1,836	1,873
	<b>101,125</b>	<b>66,562</b>	<b>81,836</b>	<b>81,873</b>
<b>Expenditures</b>				
Contract Services				
52049 LABORATORY TESTING	2,000	1,900	2,000	2,000
Contract Services Total	2,000	1,900	2,000	2,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	4,000	0
Equipment Purchases Total	0	0	4,000	0
Materials and Supplies				
54099 PARTS AND MATERIALS	25,000	900	1,000	1,000
54104 DIESEL (VEHICLE)	1,000	22,000	21,300	21,300
Materials and Supplies Total	26,000	22,900	22,300	22,300
Other				
51141 TRAINING & DEVELOPMENT COSTS	6,000	4,600	6,800	7,600
59003 ADVERTISING	10,000	14,013	10,000	10,000
59059 MEMBERSHIP	600	630	630	630
59080 FLEET EQUIP MAINTENANCE	78,500	78,500	111,971	111,971
59248 DISPOSAL SITE CHARGE	0	0	0	0
59250 RECOVERY RESIDENTIAL	0	0	0	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	249,039	249,039	227,968	227,968
Other Total	344,139	346,782	357,369	358,169
Reserve Appropriation				
58508 EQUIPMENT REPLACEMENT B/L 3675	0	0	0	0
Reserve Appropriation Total	0	0	0	0
	<b>372,139</b>	<b>371,582</b>	<b>385,669</b>	<b>382,469</b>
<b>Net Total</b>	<b>(271,014)</b>	<b>(305,020)</b>	<b>(303,833)</b>	<b>(300,596)</b>

# Costing Center Summary

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Costing Center: LANDFILL SITE OPERATIONS

**Previous Costing Center:** LANDFILL SITE  
OPERATIONS

**Budget Year:** 2018

**Division:** ENVIRONMENTAL  
HEALTH SERVICES -  
SANITATION

**Accounting Reference:** 0204

**Department:** SANITATION

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

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## 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.

The Closure/Post Closure Levy was implemented in 2016 to ensure that the City will be able to meet the obligations set out by regulatory bodies once the site is permanently closed. Funds will be required to maintain the site and to provide continual testing and reporting of ground water and leachate collection systems.

The Sanitation department will continue to focus on advertising to educate the public on various landfill programs, such as Household Hazardous Waste, E-waste, and other diversion programs.

New regulations from the Province now require Equipment Operators to be trained and certified through SWANA (Solid Waste Association of North America).

## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
Income from Enterprises				
49388 ORGANIZATIONS/FOUNDATIONS	0	0	75,000	0
Income from Enterprises Total	0	0	75,000	0
Other Income				
42990 RECEIPTS	2,671,797	2,100,000	2,701,150	2,967,210
42999 REVENUE	16,000	40,000	57,000	57,000
44992 ECO CENTRE RECOVERIES	4,000	6,700	4,000	4,000
Other Income Total	2,691,797	2,146,700	2,762,150	3,028,210
Permits, Licenses and Fines				
42991 MUNICIPAL FEES	72,237	74,580	0	0
Permits, Licenses and Fines Total	72,237	74,580	0	0
User Fees and Sales of Goods				
42506 SCRAP METAL SALES	70,000	75,000	77,000	77,000
42557 HHW RECOVERY	3,000	5,000	4,500	4,500
42558 E-WASTE SALES	35,000	19,000	30,000	30,000
42901 HOUSEHOLD REFUSE FEES	1,500	800	788	788
42903 FREON HANDLING FEE	15,000	15,000	15,300	15,606
42921 TIRE DISPOSAL FEES	35,000	15,000	20,000	20,000
42986 ENVIRONMENTAL SURCHARGE	350,000	350,000	350,000	350,000
42987 POST/CLOSURE LEVY	140,000	140,000	140,000	140,000
User Fees and Sales of Goods Total	649,500	619,800	637,588	637,894
	<b>3,413,534</b>	<b>2,841,080</b>	<b>3,474,738</b>	<b>3,666,104</b>
<b>Expenditures</b>				
Benefits				
51100 UNIFORMS	1,000	0	0	0
51122 BOOT ALLOWANCE	2,134	2,378	1,920	1,920
51123 PROTECTIVE CLOTHING	2,500	2,300	2,500	2,500
51285 MEDICALS	210	210	240	240
Benefits Total	5,844	4,888	4,660	4,660
Contract Services				
52015 CONTRACTS	119,100	121,376	154,245	313,765
52019 CONSULTING FEES	0	15,000	0	0
52028 GENERAL INSURANCE	465	465	3,903	3,981
52081 EXTERNAL EQUIPMENT RENTAL	200,000	243,504	12,000	12,000
52387 BANK PROCESSING FEES	325	781	740	740
52902 FREON DISPOSAL	150,000	100,000	50,000	23,000
Contract Services Total	469,890	481,126	220,888	353,486
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	7,700	0
59036 SAFETY EQUIPMENT	0	0	0	0

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
Equipment Purchases Total		0	0	7,700	0
Materials and Supplies					
54057	ECO CENTRE PARTS & MATERIALS	500	504	500	500
54099	PARTS AND MATERIALS	15,000	23,000	22,686	25,000
54103	GASOLINE (VEHICLE)	7,000	5,800	6,100	6,100
54104	DIESEL (VEHICLE)	100,000	107,000	110,000	110,000
54118	OFFICE SUPPLIES	1,000	1,900	1,500	1,500
54323	INSURANCE DEDUCTIBLE	0	500	500	500
54693	FLOOD PARTS & MATERIALS	0	0	0	0
Materials and Supplies Total		123,500	138,704	141,286	143,600
Other					
51141	TRAINING & DEVELOPMENT COSTS	10,000	13,150	14,200	14,200
52231	INSURANCE RECOVERIES	0	0	0	0
59003	ADVERTISING	10,000	10,000	8,500	8,500
59047	ECO CENTRE ADVERTISING	2,000	2,426	2,000	2,000
59059	MEMBERSHIP	2,500	1,700	2,000	2,000
59066	ENVIRONMENTAL LEVY	350,000	350,000	350,000	350,000
59067	LEACHATE TREATMENT	15,000	15,000	13,000	13,000
59080	FLEET EQUIP MAINTENANCE	131,200	131,200	120,622	120,622
59138	BUSINESS TRAVEL	1,000	0	0	0
59139	CONFERENCE COSTS	0	0	0	0
59207	CASH OVER/SHORT	0	(902)	0	0
59248	DISPOSAL SITE CHARGE	(70,200)	(75,000)	(70,200)	(70,200)
59250	RECOVERY RESIDENTIAL	(850,000)	(820,000)	(773,500)	(787,150)
59339	EQUIPMENT MAINTENANCE	5,000	8,250	6,000	6,000
59611	LANDFILL CLOSURE COSTS	0	0	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	418,348	418,348	410,454	410,454
Other Total		24,848	54,172	83,076	69,426
Reserve Appropriation					
58525	LANDFILL CLOSURE/POST CLOSURE B/L 7160	140,000	140,000	140,000	140,000
58544	DISPOSAL SITE B/L 4528	575,000	575,000	575,000	575,000
Reserve Appropriation Total		715,000	715,000	715,000	715,000
Salaries and Wages					
51083	REGULAR SALARIES	1,092,510	1,125,996	1,209,750	1,210,689
51084	OVERTIME SALARIES	15,000	15,000	13,000	13,000
51090	SHIFT DIFFERENTIAL	1,500	2,600	1,700	1,700
Salaries and Wages Total		1,109,010	1,143,596	1,224,450	1,225,389
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	2,000	5,500	5,000	5,000
59997	TRANSFER FR RESERVES	0	0	(11,180)	0
Transfers to/from Internal Accounts Total		2,000	5,500	(6,180)	5,000
Utilities					
53025	HEAT	8,000	4,800	5,000	5,100
53046	POWER	8,300	7,900	8,165	8,410
53130	TELEPHONE	5,838	7,000	4,542	4,542
53150	WATER	300	300	268	279
53295	RADIO COSTS	7,000	7,784	7,701	7,701
Utilities Total		29,438	27,784	25,676	26,032

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
	2,479,530	2,570,770	2,416,556	2,542,593
Net Total	934,004	270,310	1,058,182	1,123,511



# Costing Center Summary

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Costing Center: *RECYCLING OPERATIONS*

**Previous Costing Center:** RECYCLING  
OPERATIONS

**Budget Year:** 2018

**Division:** ENVIRONMENTAL  
HEALTH SERVICES -  
SANITATION

**Accounting Reference:** 1023

**Department:** SANITATION

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

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## 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 Recycling 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 and proceeds from the sale of cardboard.

## Comments:

On a daily basis collection trucks are picking up 4 hours of recycling and 4 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) processed in the facility is dependant on what the markets can bear. It is unknown from month to month what the selling price per tonne will be. With the fluctuation in the price on the market it is difficult to estimate the revenue for the MRF as well as the future volumes that the facility will process.

# Costing Center Summary

Costing Center: RECYCLING OPERATIONS

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
43510	PROVINCIAL GOV'T	370,000	370,000	370,000	370,000
43641	PROV-RECYCLING	706,455	828,543	1,042,080	1,042,080
Conditional Government Transfers Total		1,076,455	1,198,543	1,412,080	1,412,080
Other Income					
42999	REVENUE	0	0	0	0
Other Income Total		0	0	0	0
User Fees and Sales of Goods					
42505	RECYCLED MATERIAL SALES	200,000	320,000	275,000	275,000
42511	COMMERCIAL MATERIALS FEE	277,852	277,852	288,437	294,206
User Fees and Sales of Goods Total		477,852	597,852	563,437	569,206
		<b>1,554,307</b>	<b>1,796,395</b>	<b>1,975,517</b>	<b>1,981,286</b>
<b>Expenditures</b>					
Benefits					
51122	BOOT ALLOWANCE	605	600	578	578
51123	PROTECTIVE CLOTHING	1,000	3,124	2,500	2,500
Benefits Total		1,605	3,724	3,078	3,078
Contract Services					
52015	CONTRACTS	22,358	20,000	18,267	18,497
52028	GENERAL INSURANCE	1,937	1,937	1,995	2,035
52081	EXTERNAL EQUIPMENT RENTAL	0	0	0	0
Contract Services Total		24,295	21,937	20,262	20,532
Debenture Debt Servicing Costs					
57438	DEBENTURE PRINCIPAL	137,218	137,218	142,637	148,830
57439	DEBENTURE INTEREST	52,902	52,902	47,413	41,351
Debenture Debt Servicing Costs Total		190,120	190,120	190,050	190,181
Equipment Purchases					
54410	EQUIPMENT PURCHASES	0	1,359	3,000	0
59036	SAFETY EQUIPMENT	1,000	0	1,000	1,000
Equipment Purchases Total		1,000	1,359	4,000	1,000
Materials and Supplies					
54099	PARTS AND MATERIALS	28,000	39,072	34,928	38,492
54104	DIESEL (VEHICLE)	5,500	64,000	64,515	66,449
54118	OFFICE SUPPLIES	0	40	0	0
54228	PROPANE	4,500	4,400	4,771	4,914
54323	INSURANCE DEDUCTIBLE	0	0	0	0
54880	GRAVEL	10,000	9,492	10,000	10,000
Materials and Supplies Total		48,000	117,004	114,214	119,855
Other					
51141	TRAINING & DEVELOPMENT COSTS	5,250	1,306	4,425	4,425

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
52144	TRANSPORTATION	582,392	470,000	500,000	500,000
52231	INSURANCE RECOVERIES	0	0	0	0
59003	ADVERTISING	7,000	9,000	7,000	7,000
59048	LUNCHEONS	200	0	100	100
59059	MEMBERSHIP	400	400	400	400
59080	FLEET EQUIP MAINTENANCE	67,000	67,000	102,058	102,058
59138	BUSINESS TRAVEL	500	0	0	0
59248	DISPOSAL SITE CHARGE	0	0	0	0
59250	RECOVERY RESIDENTIAL	0	0	0	0
59339	EQUIPMENT MAINTENANCE	5,000	20,000	23,000	23,000
59993	EQUIPMENT CAPITAL CONTRIBUTION	245,950	245,950	224,174	224,174
Other Total		913,692	813,656	861,157	861,157
Salaries and Wages					
51083	REGULAR SALARIES	449,276	449,276	489,551	490,020
51084	OVERTIME SALARIES	2,500	5,700	3,000	3,000
51090	SHIFT DIFFERENTIAL	100	200	175	175
Salaries and Wages Total		451,876	455,176	492,726	493,195
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	14,600	4,500	6,520	6,650
Transfers to/from Internal Accounts Total		14,600	4,500	6,520	6,650
Utilities					
53046	POWER	60,000	52,250	54,000	55,820
53150	WATER	1,257	1,600	1,667	1,734
Utilities Total		61,257	53,850	55,667	57,554
		1,706,445	1,661,326	1,747,674	1,753,202
Net Total		(152,138)	135,069	227,843	228,084

# Costing Center Summary

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Costing Center: REFUSE COLLECTION

**Previous Costing Center:** REFUSE COLLECTION

**Budget Year:** 2018

**Division:** ENVIRONMENTAL  
HEALTH SERVICES -  
SANITATION

**Accounting Reference:** 0166

**Department:** SANITATION

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

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## Description:

This cost center captures operations associated with the refuse collection program for both residential and multi-family dwellings, as well as the maintenance of approximately 200 litter bins in the downtown area and along walkways throughout the City.

## Comments:

Beginning in 2014, for a five (5) year term, the City entered into a contract with Overland Waste for the collection of refuse and recycling from multi-family housing with seven (7) or more units. The contract is on a declining costs basis with no cost to the city after five (5) years and ends on December 31, 2018.

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

## Outlook:

As the City continues to expand and new developments are being built the department will need to look at adjusting or adding to the existing routes for collection. This may require additional equipment operators to operate the trucks to ensure that the same level of service is continued.

# Costing Center Summary

Costing Center: REFUSE COLLECTION

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Other Income					
42999	REVENUE	0	0	0	0
Other Income Total		0	0	0	0
User Fees and Sales of Goods					
42507	COMMERCIAL COLLECTION FEES	28,600	34,868	33,415	34,070
42510	REFUSE BIN SALES	36,000	30,000	36,000	36,000
User Fees and Sales of Goods Total		64,600	64,868	69,415	70,070
		<b>64,600</b>	<b>64,868</b>	<b>69,415</b>	<b>70,070</b>
<b>Expenditures</b>					
Contract Services					
52015	CONTRACTS	221,055	221,073	115,501	0
Contract Services Total		221,055	221,073	115,501	0
Materials and Supplies					
54062	LIABILITY CLAIMS	0	374	0	0
54099	PARTS AND MATERIALS	10,000	7,900	6,700	6,900
54103	GASOLINE (VEHICLE)	5,000	4,000	4,000	4,000
54104	DIESEL (VEHICLE)	75,000	56,000	60,500	60,500
Materials and Supplies Total		90,000	68,274	71,200	71,400
Other					
59003	ADVERTISING	5,000	5,700	5,000	5,000
59080	FLEET EQUIP MAINTENANCE	72,100	72,100	100,558	100,558
59248	DISPOSAL SITE CHARGE	850,000	820,000	773,500	787,150
59993	EQUIPMENT CAPITAL CONTRIBUTION	222,899	222,899	203,103	203,103
Other Total		1,149,999	1,120,699	1,082,161	1,095,811
Reserve Appropriation					
58544	DISPOSAL SITE B/L 4528	36,000	30,000	36,000	36,000
Reserve Appropriation Total		36,000	30,000	36,000	36,000
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	500	0	0	0
Transfers to/from Internal Accounts Total		500	0	0	0
		<b>1,497,554</b>	<b>1,440,046</b>	<b>1,304,862</b>	<b>1,203,211</b>
<b>Net Total</b>		<b>(1,432,954)</b>	<b>(1,375,178)</b>	<b>(1,235,447)</b>	<b>(1,133,141)</b>

# Costing Center Summary

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Costing Center: SPORTSPLEX ARENA

**Previous Costing Center:** SPORTSPLEX ARENA

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES -  
Sportsplex

**Accounting Reference:** 2426

**Department:** SPORTSPLEX

**Approved:** No

**Stage:** Council Review

**Manager:** Jeff Elliott 729-2472

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## Description:

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

## Comments:

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 skate ice times 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. During the summer months hockey schools rent the ice to deliver skill improvement training.

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

## Outlook:

Key to maximizing arena revenue is to continue efforts to fully utilize ice time to the maximum extent possible. One example is scheduling Sticks & Pucks during slow periods, which is offered to two age groups - 12 & under and 13 & older. This program is a very popular activity for the youth. We also maintain a waiting list for user groups so if ice becomes available, it can quickly be filled.

# Costing Center Summary

Costing Center: SPORTSPLEX ARENA

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
User Fees and Sales of Goods					
42113	PROGRAMS REVENUE	22,775	22,375	23,500	23,700
42193	SPORT RENTAL	392,500	393,181	390,000	400,000
42195	ROOM RENTALS	3,715	3,715	3,650	3,760
42196	PUBLIC SKATING	39,000	39,000	42,000	43,000
42197	SCHOOL PASSES	500	500	500	500
User Fees and Sales of Goods Total		458,490	458,771	459,650	470,960
		<b>458,490</b>	<b>458,771</b>	<b>459,650</b>	<b>470,960</b>
<b>Expenditures</b>					
Contract Services					
52028	GENERAL INSURANCE	102	102	107	109
Contract Services Total		102	102	107	109
Materials and Supplies					
54228	PROPANE	5,000	5,000	5,000	5,000
Materials and Supplies Total		5,000	5,000	5,000	5,000
Other					
54124	PROGRAM EXPENSES	1,035	635	1,035	1,035
Other Total		1,035	635	1,035	1,035
Salaries and Wages					
51083	REGULAR SALARIES	5,935	6,535	6,200	6,403
51084	OVERTIME SALARIES	0	31	0	0
51090	SHIFT DIFFERENTIAL	0	50	50	100
Salaries and Wages Total		5,935	6,616	6,250	6,503
		<b>12,072</b>	<b>12,353</b>	<b>12,392</b>	<b>12,647</b>
<b>Net Total</b>		<b>446,418</b>	<b>446,418</b>	<b>447,258</b>	<b>458,313</b>

# Costing Center Summary

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Costing Center: SPORTSPLEX CONCESSION

**Previous Costing Center:** SPORTSPLEX  
CONCESSION

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES -  
Sportsplex

**Accounting Reference:** 0293

**Department:** SPORTSPLEX

**Approved:** No

**Stage:** Council Review

**Manager:** Jeff Elliott 729-2472

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## Description:

This cost center captures the revenues and operating costs of the Sportsplex canteen. This includes costs for staffing and supplies purchased for resale at the canteen.

## Comments:

The Sportsplex offers concession services, operated by city employees, as a compliment to the other facility services. It operates year round with the busiest time being during track and field season (generally May & June). Canteen sales are highly variable depending on the activities within the facility. The canteen normally operates with one staff person but during the busy times, such as larger events extra staff is brought in.

## Outlook:



# Costing Center Summary

Costing Center: SPORTSPLEX CONCESSION

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Other Income					
42999	REVENUE	152,378	137,378	155,000	155,000
Other Income Total		152,378	137,378	155,000	155,000
User Fees and Sales of Goods					
42301	CATERING REVENUE	3,000	3,000	3,000	3,000
42334	VENDING MACHINE REVENUE	18,000	12,000	15,000	15,000
User Fees and Sales of Goods Total		21,000	15,000	18,000	18,000
		<b>173,378</b>	<b>152,378</b>	<b>173,000</b>	<b>173,000</b>
<b>Expenditures</b>					
Contract Services					
52387	BANK PROCESSING FEES	0	0	0	0
Contract Services Total		0	0	0	0
Equipment Purchases					
54410	EQUIPMENT PURCHASES	2,000	0	500	2,000
Equipment Purchases Total		2,000	0	500	2,000
Materials and Supplies					
54099	PARTS AND MATERIALS	2,000	2,000	1,000	2,000
54149	SUPPLIES	65,000	65,000	72,390	72,390
Materials and Supplies Total		67,000	67,000	73,390	74,390
Other					
54302	CATERING EXPENSES	500	0	0	250
59207	CASH OVER/SHORT	0	0	0	0
59339	EQUIPMENT MAINTENANCE	2,000	2,000	1,000	2,000
Other Total		2,500	2,000	1,000	2,250
Salaries and Wages					
51083	REGULAR SALARIES	109,212	107,162	90,178	96,428
51084	OVERTIME SALARIES	1,200	1,700	1,000	1,000
51090	SHIFT DIFFERENTIAL	1,000	1,100	1,000	1,000
Salaries and Wages Total		111,412	109,962	92,178	98,428
		<b>182,912</b>	<b>178,962</b>	<b>167,068</b>	<b>177,068</b>
<b>Net Total</b>		<b>(9,534)</b>	<b>(26,584)</b>	<b>5,932</b>	<b>(4,068)</b>

# Costing Center Summary

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Costing Center: SPORTSPLEX GENERAL FACILITY

**Previous Costing Center:** SPORTSPLEX GENERAL FACILITY

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES -  
Sportsplex

**Accounting Reference:** 0292

**Department:** SPORTSPLEX

**Approved:** No

**Stage:** Council Review

**Manager:** Jeff Elliott 729-2472

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## 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:

## Outlook:

# Costing Center Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
43510	PROVINCIAL GOV'T	0	0	0	0
43660	PROVINCIAL OTHER	0	0	0	0
Conditional Government Transfers Total		0	0	0	0
Other Income					
42365	COMMISSION REVENUES	9,500	6,500	6,500	6,500
49368	SALE PROCEEDS - EQUIPMENT	15,000	15,885	0	0
Other Income Total		24,500	22,385	6,500	6,500
User Fees and Sales of Goods					
42060	ADMIN FEE REVENUE	2,000	1,500	1,500	1,500
42113	PROGRAMS REVENUE	63,700	67,200	69,200	69,200
42142	MERCHANDISE SALES	2,000	800	2,000	2,000
42152	EQUIPMENT RENTAL REVENUE	100	0	0	0
42153	COURT FEE REVENUE	12,300	10,300	12,600	14,000
42169	LOCKER REVENUE	9,200	9,200	9,500	9,500
42172	TRACK REVENUE	4,500	1,833	6,400	6,500
42195	ROOM RENTALS	19,475	19,475	20,100	20,100
42390	ADVERTISING REVENUE	18,000	16,000	16,000	16,000
42412	MEMBERSHIP REVENUES	21,000	18,000	21,600	22,000
User Fees and Sales of Goods Total		152,275	144,308	158,900	160,800
		<b>176,775</b>	<b>166,693</b>	<b>165,400</b>	<b>167,300</b>
<b>Expenditures</b>					
Benefits					
51122	BOOT ALLOWANCE	1,034	1,334	1,034	1,034
Benefits Total		1,034	1,334	1,034	1,034
Contract Services					
52015	CONTRACTS	4,685	12,985	4,575	4,575
52020	PROFESSIONAL FEES	600	1,600	800	800
52028	GENERAL INSURANCE	5,879	5,879	6,055	6,176
52043	EXTERNAL LAUNDRY	600	800	780	780
52054	MAINT OF EQUIP EXT	26,500	37,500	28,500	28,500
52081	EXTERNAL EQUIPMENT RENTAL	1,600	800	2,000	2,000
52282	BLADE SHARPENING	2,600	2,600	2,800	2,800
Contract Services Total		42,464	62,164	45,510	45,631
Equipment Purchases					
54410	EQUIPMENT PURCHASES	4,000	4,284	4,000	4,000
Equipment Purchases Total		4,000	4,284	4,000	4,000
Materials and Supplies					
54099	PARTS AND MATERIALS	68,597	78,597	63,066	73,000
54103	GASOLINE (VEHICLE)	750	100	300	300

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
54228	PROPANE	0	0	0	0
54266	TOOLS	1,000	200	1,000	1,000
54274	EQUIPMENT PARTS	2,500	2,500	2,500	3,000
54275	JANITORIAL SUPPLIES	1,500	3,500	2,500	2,500
54323	INSURANCE DEDUCTIBLE	0	0	0	0
54397	INVENTORY PURCHASES	1,500	2,000	1,500	1,500
Materials and Supplies Total		75,847	86,897	70,866	81,300
Other					
51141	TRAINING & DEVELOPMENT COSTS	2,200	2,933	2,200	2,200
52231	INSURANCE RECOVERIES	0	0	0	0
54124	PROGRAM EXPENSES	5,500	8,032	7,200	7,200
59003	ADVERTISING	0	0	0	0
59138	BUSINESS TRAVEL	1,100	750	750	750
59139	CONFERENCE COSTS	2,500	2,000	2,500	2,500
59207	CASH OVER/SHORT	0	0	0	0
59354	PROGRAM ADVERTISING	17,000	15,000	17,000	17,000
Other Total		28,300	28,715	29,650	29,650
Reserve Appropriation					
58512	SPORTSPLEX MAINTENANCE B/L5066	215,000	215,885	215,000	215,000
Reserve Appropriation Total		215,000	215,885	215,000	215,000
Salaries and Wages					
51083	REGULAR SALARIES	880,020	872,020	954,391	953,161
51084	OVERTIME SALARIES	18,000	18,000	18,000	18,000
51090	SHIFT DIFFERENTIAL	7,800	7,800	7,800	7,800
Salaries and Wages Total		905,820	897,820	980,191	978,961
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	2,000	1,000	500	500
59997	TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total		2,000	1,000	500	500
Utilities					
53025	HEAT	78,800	52,000	55,000	55,000
53046	POWER	134,317	176,817	182,600	182,600
53130	TELEPHONE	6,986	9,236	6,069	6,069
53150	WATER	43,275	49,275	51,680	51,680
Utilities Total		263,378	287,328	295,349	295,349
		1,537,843	1,585,427	1,642,100	1,651,425
Net Total					
		(1,361,068)	(1,418,734)	(1,476,700)	(1,484,125)

# Costing Center Summary

---

Costing Center: SPORTSPLEX POOL

**Previous Costing Center:** SPORTSPLEX POOL

**Budget Year:** 2018

**Division:** RECREATION &  
CULTURAL SERVICES -  
Sportsplex

**Accounting Reference:** 0296

**Department:** SPORTSPLEX

**Approved:** No

**Stage:** Council Review

**Manager:** Jeff Elliott 729-2472

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## 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 two swim meets per year. The majority of programs are Canadian Red Cross including their new Lifeguard certification programs to offer an alternative to the Royal Lifesaving programs. The Sportsplex also offers public programming such as public swims, lap swims and Aquafit classes. The pool's largest expenses are salaries, chemicals and utilities."

## Outlook:

# Costing Center Summary

Costing Center: SPORTSPLEX POOL

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Income from Enterprises					
49388	ORGANIZATIONS/FOUNDATIONS	2,250	0	0	0
Income from Enterprises Total		2,250	0	0	0
User Fees and Sales of Goods					
42113	PROGRAMS REVENUE	52,635	54,110	55,000	56,000
42168	LANE RENTAL	0	213	500	600
42175	PUBLIC SWIM REVENUE	73,000	72,787	82,000	85,000
42176	SWIM PASS REVENUE	20,200	11,000	15,000	15,000
42178	FULL POOL RENTAL	46,000	43,000	47,500	47,500
42181	HALF POOL RENTAL	30,000	25,000	28,000	28,000
42183	QUARTER POOL - RENTAL	6,700	17,950	19,500	19,500
42184	LIFEGUARD CHARGES	34,100	29,600	35,500	35,500
42185	SWIM LESSONS	184,550	170,550	190,000	195,000
42384	WATERSLIDE	4,800	2,500	2,500	3,000
User Fees and Sales of Goods Total		451,985	426,710	475,500	485,100
		<b>454,235</b>	<b>426,710</b>	<b>475,500</b>	<b>485,100</b>
<b>Expenditures</b>					
Benefits					
51100	UNIFORMS	0	975	500	500
51146	CLOTHING ALLOWANCE	1,000	1,000	1,000	1,000
Benefits Total		1,000	1,975	1,500	1,500
Contract Services					
52387	BANK PROCESSING FEES	12,000	12,000	12,500	12,500
Contract Services Total		12,000	12,000	12,500	12,500
Equipment Purchases					
54410	EQUIPMENT PURCHASES	8,000	7,000	10,000	10,000
Equipment Purchases Total		8,000	7,000	10,000	10,000
Materials and Supplies					
54107	CHEMICALS	16,000	16,000	17,000	17,000
54109	CHLORINE	4,200	4,200	4,500	4,800
54201	BADGES	5,000	5,000	5,150	5,000
59293	CYLINDER DEPOSITS	0	0	0	0
Materials and Supplies Total		25,200	25,200	26,650	26,800
Other					
51141	TRAINING & DEVELOPMENT COSTS	3,000	1,692	3,000	3,000
54124	PROGRAM EXPENSES	16,000	15,000	16,500	16,500
59059	MEMBERSHIP	444	115	115	115
59139	CONFERENCE COSTS	1,950	493	1,950	1,950
Other Total		21,394	17,300	21,565	21,565
Salaries and Wages					

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
51083	REGULAR SALARIES	341,117	299,117	361,586	361,586
51084	OVERTIME SALARIES	2,000	5,500	4,000	4,000
51090	SHIFT DIFFERENTIAL	3,850	3,850	3,850	3,850
Salaries and Wages Total		346,967	308,467	369,436	369,436
		<b>414,561</b>	<b>371,942</b>	<b>441,651</b>	<b>441,801</b>
<b>Net Total</b>		<b>39,674</b>	<b>54,768</b>	<b>33,849</b>	<b>43,299</b>

# Costing Center Summary

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*Costing Center: SNOW REMOVAL & SANDING*

**Previous Costing Center:** SNOW REMOVAL &  
SANDING

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 1055

**Department:** STREETS

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

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## 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

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Contract Services					
52028	GENERAL INSURANCE	129	129	135	138
52081	EXTERNAL EQUIPMENT RENTAL	110,000	85,928	85,000	110,000
Contract Services Total		110,129	86,057	85,135	110,138
Materials and Supplies					
54062	LIABILITY CLAIMS	2,000	29,803	2,000	2,000
54099	PARTS AND MATERIALS	50,000	31,769	45,371	55,000
54104	DIESEL (VEHICLE)	58,000	79,000	58,000	60,000
54323	INSURANCE DEDUCTIBLE	0	3,000	0	0
54396	SALT	46,000	17,543	46,000	46,000
54439	WINTER SAND MIX	10,000	15,757	10,000	10,000
Materials and Supplies Total		166,000	176,872	161,371	173,000
Other					
59080	FLEET EQUIP MAINTENANCE	126,431	126,431	149,435	149,435
59993	EQUIPMENT CAPITAL CONTRIBUTION	229,125	229,125	194,631	194,631
Other Total		355,556	355,556	344,066	344,066
Salaries and Wages					
51083	REGULAR SALARIES	0	0	0	0
51084	OVERTIME SALARIES	0	25,000	13,000	15,000
Salaries and Wages Total		0	25,000	13,000	15,000
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	10,000	16,000	12,000	12,000
Transfers to/from Internal Accounts Total		10,000	16,000	12,000	12,000
		<b>641,685</b>	<b>659,485</b>	<b>615,572</b>	<b>654,204</b>
<b>Net Total</b>		<b>(641,685)</b>	<b>(659,485)</b>	<b>(615,572)</b>	<b>(654,204)</b>

# Costing Center Summary

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*Costing Center: STREET & WALKWAY MAINTENANCE*

**Previous Costing Center:** STREET & WALKWAY  
MAINTENANCE

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 1052

**Department:** STREETS

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

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## 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

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Contract Services					
52015	CONTRACTS	20,000	864	0	0
52028	GENERAL INSURANCE	14	14	15	15
Contract Services Total		20,014	878	15	15
Materials and Supplies					
54099	PARTS AND MATERIALS	20,000	3,000	18,148	22,000
54103	GASOLINE (VEHICLE)	500	900	750	750
54104	DIESEL (VEHICLE)	45,000	75,000	75,000	75,000
54395	CALCIUM CHLORIDE	20,000	20,000	22,000	22,000
54879	ASPHALT	45,000	51,198	45,000	45,000
54880	GRAVEL	20,000	0	20,000	20,000
Materials and Supplies Total		150,500	150,098	180,898	184,750
Other					
59080	FLEET EQUIP MAINTENANCE	200,335	200,335	207,304	207,304
59993	EQUIPMENT CAPITAL CONTRIBUTION	380,113	380,113	318,941	318,941
Other Total		580,448	580,448	526,245	526,245
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	500	1,700	1,200	1,200
Transfers to/from Internal Accounts Total		500	1,700	1,200	1,200
Utilities					
53150	WATER	215	215	200	200
Utilities Total		215	215	200	200
		<b>751,677</b>	<b>733,339</b>	<b>708,558</b>	<b>712,410</b>
<b>Net Total</b>		<b>(751,677)</b>	<b>(733,339)</b>	<b>(708,558)</b>	<b>(712,410)</b>

# Costing Center Summary

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*Costing Center: STREET SWEEPING*

**Previous Costing Center:** STREET SWEEPING

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 1054

**Department:** STREETS

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

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## Description:

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

## Comments:

The fleet of equipment includes a 4 wheel sweeper which allows us to provide services to other communities, during off peak times, without the need to transport the equipment.

In 2018 the department will be renting 2 additional sweepers 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
User Fees and Sales of Goods				
42508    SWEEPING SERVICES	30,000	56,685	45,000	45,000
User Fees and Sales of Goods Total	30,000	56,685	45,000	45,000
	<b>30,000</b>	<b>56,685</b>	<b>45,000</b>	<b>45,000</b>
<b>Expenditures</b>				
Contract Services				
52081    EXTERNAL EQUIPMENT RENTAL	0	0	20,000	0
Contract Services Total	0	0	20,000	0
Materials and Supplies				
54099    PARTS AND MATERIALS	20,000	29,385	22,686	25,000
54104    DIESEL (VEHICLE)	7,500	8,000	8,000	8,500
Materials and Supplies Total	27,500	37,385	30,686	33,500
Other				
59080    FLEET EQUIP MAINTENANCE	56,001	56,001	59,739	59,739
59993    EQUIPMENT CAPITAL CONTRIBUTION	65,207	65,207	59,361	59,361
Other Total	121,208	121,208	119,100	119,100
Transfers to/from Internal Accounts				
59001    SHOP RATE CHARGES	10,000	13,030	12,000	12,000
Transfers to/from Internal Accounts Total	10,000	13,030	12,000	12,000
Utilities				
53150    WATER	800	3,470	4,000	4,000
Utilities Total	800	3,470	4,000	4,000
	<b>159,508</b>	<b>175,093</b>	<b>185,786</b>	<b>168,600</b>
<b>Net Total</b>	<b>(129,508)</b>	<b>(118,408)</b>	<b>(140,786)</b>	<b>(123,600)</b>

# Costing Center Summary

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*Costing Center: STREETS SUPERVISION*

**Previous Costing Center:** STREETS SUPERVISION

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES

**Accounting Reference:** 1051

**Department:** STREETS

**Approved:** No

**Stage:** Council Review

**Manager:** Mark Yeomans 729-2292

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## 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

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Expenditures</b>					
Benefits					
51122	BOOT ALLOWANCE	2,145	2,145	2,080	2,080
51123	PROTECTIVE CLOTHING	2,500	2,500	1,700	1,700
51285	MEDICALS	280	280	280	280
Benefits Total		4,925	4,925	4,060	4,060
Contract Services					
52015	CONTRACTS	2,785	7,101	2,845	2,845
52028	GENERAL INSURANCE	0	0	97	99
Contract Services Total		2,785	7,101	2,942	2,944
Equipment Purchases					
54410	EQUIPMENT PURCHASES	5,000	0	0	0
Equipment Purchases Total		5,000	0	0	0
Materials and Supplies					
54099	PARTS AND MATERIALS	3,000	10,500	4,500	4,500
54103	GASOLINE (VEHICLE)	5,000	4,000	4,500	4,500
54323	INSURANCE DEDUCTIBLE	0	0	0	0
Materials and Supplies Total		8,000	14,500	9,000	9,000
Other					
51141	TRAINING & DEVELOPMENT COSTS	4,000	240	2,500	1,000
52231	INSURANCE RECOVERIES	0	0	0	0
59080	FLEET EQUIP MAINTENANCE	7,100	7,100	6,300	6,300
59139	CONFERENCE COSTS	0	0	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	11,986	11,986	8,572	8,572
Other Total		23,086	19,326	17,372	15,872
Salaries and Wages					
51083	REGULAR SALARIES	1,055,321	1,003,321	1,051,616	1,051,616
51084	OVERTIME SALARIES	32,000	8,705	10,000	10,000
51090	SHIFT DIFFERENTIAL	5,000	2,624	1,500	1,500
Salaries and Wages Total		1,092,321	1,014,650	1,063,116	1,063,116
Utilities					
53130	TELEPHONE	1,970	1,970	2,687	2,687
53295	RADIO COSTS	9,684	10,610	10,605	10,605
Utilities Total		11,654	12,580	13,292	13,292
		<b>1,147,771</b>	<b>1,073,082</b>	<b>1,109,782</b>	<b>1,108,284</b>
<b>Net Total</b>		<b>(1,147,771)</b>	<b>(1,073,082)</b>	<b>(1,109,782)</b>	<b>(1,108,284)</b>

# Costing Center Summary

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Costing Center: HANDI-TRANSIT OPERATIONS

**Previous Costing Center:** HANDI-TRANSIT  
OPERATIONS

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES - Transit

**Accounting Reference:** 3212

**Department:** TRANSIT / HANDI-  
TRANSIT

**Approved:** No

**Stage:** Council Review

**Manager:** Carla Richardson 729-2594

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## 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

	2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>				
User Fees and Sales of Goods				
42331 TICKETS	80,000	64,360	74,000	75,000
User Fees and Sales of Goods Total	80,000	64,360	74,000	75,000
	<b>80,000</b>	<b>64,360</b>	<b>74,000</b>	<b>75,000</b>
<b>Expenditures</b>				
Contract Services				
52015 CONTRACTS	4,400	3,700	5,050	5,050
52069 PRINTING COSTS	640	0	200	200
Contract Services Total	5,040	3,700	5,250	5,250
Materials and Supplies				
54099 PARTS AND MATERIALS	1,000	100	500	500
54103 GASOLINE (VEHICLE)	0	0	23,000	23,000
54104 DIESEL (VEHICLE)	40,000	32,500	11,773	7,000
Materials and Supplies Total	41,000	32,600	35,273	30,500
Other				
59080 FLEET EQUIP MAINTENANCE	113,000	113,000	117,000	117,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	97,754	97,754	97,752	97,752
Other Total	210,754	210,754	214,752	214,752
Transfers to/from Internal Accounts				
59334 INTERNAL CHARGES	14,790	14,790	12,000	12,000
Transfers to/from Internal Accounts Total	14,790	14,790	12,000	12,000
	<b>271,584</b>	<b>261,844</b>	<b>267,275</b>	<b>262,502</b>
<b>Net Total</b>	<b>(191,584)</b>	<b>(197,484)</b>	<b>(193,275)</b>	<b>(187,502)</b>

# Costing Center Summary

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Costing Center: TRANSIT OPERATIONS

**Previous Costing Center:** TRANSIT OPERATIONS

**Budget Year:** 2018

**Division:** TRANSPORTATION  
SERVICES - Transit

**Accounting Reference:** 3202

**Department:** TRANSIT / HANDI-  
TRANSIT

**Approved:** No

**Stage:** Council Review

**Manager:** Carla Richardson 729-2594

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## 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 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 will begin making a capital contribution to ensure that the Transit Equipment Reserve is adequately funded when replacement is required. Due to the provincial and federal funding remaining static and the increasing purchase price of new buses, the reserve is currently not adequately funded.

The internal equipment rental line has also increased due to higher repair and preventative maintenance costs as a result of aging equipment.

Provincial Operating Grant - In 2017 the Province implemented a 'basket funding model' for provincial funding in support of municipalities. The notification received in 2017 indicated that the 2017 funding would be equal to the 2016 levels. There has been no indication as to what the future funding levels will be, therefore the proposed 2018 budget and forecast for 2019 are equal to the amounts received in 2017.

# Costing Center Summary

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*Costing Center: TRANSIT OPERATIONS*

## **Outlook:**

A number of purchases are necessary in this upcoming year due to new accessibility legislation and equipment that is in disrepair and/or inadequate.

# Costing Center Summary

Costing Center: TRANSIT OPERATIONS

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
<b>Revenues</b>					
Conditional Government Transfers					
43644	PROVINCIAL OPERATING GRANT	2,066,026	2,034,488	2,034,488	2,034,488
Conditional Government Transfers Total		2,066,026	2,034,488	2,034,488	2,034,488
User Fees and Sales of Goods					
42332	BUS MEDIA SALES	580,000	560,000	610,019	615,019
42335	BUS PASS AGREEMENTS	82,400	97,523	91,200	96,060
42404	BUS CHARTER REVENUES	36,500	43,430	44,500	44,600
42405	BUS ADVERTISING	50,000	54,713	51,500	51,500
42406	BUS SHELTER ADVERTISING	16,128	25,777	17,472	17,472
42407	BUS BENCH ADVERTISING	73,800	75,062	76,500	78,300
42467	ROUTE REVENUE	410,000	370,000	413,219	414,219
42491	SCHOOL PATROL PASSES	10,000	10,000	10,000	10,000
User Fees and Sales of Goods Total		1,258,828	1,236,505	1,314,410	1,327,170
		<b>3,324,854</b>	<b>3,270,993</b>	<b>3,348,898</b>	<b>3,361,658</b>
<b>Expenditures</b>					
Benefits					
51100	UNIFORMS	30,000	15,000	33,000	36,600
51122	BOOT ALLOWANCE	440	468	374	374
51210	LICENSES	800	800	780	780
51285	MEDICALS	1,000	540	700	700
Benefits Total		32,240	16,808	34,854	38,454
Contract Services					
52015	CONTRACTS	70,040	67,040	75,750	78,100
52028	GENERAL INSURANCE	191	191	189	192
52029	LIABILITY INSURANCE	4,606	4,606	4,810	4,906
52069	PRINTING COSTS	26,900	29,900	26,900	26,900
52089	COMMISSION	3,390	6,000	6,450	7,550
52458	PROFESSIONAL FEES-TRANSIT	1,000	0	1,000	1,000
Contract Services Total		106,127	107,737	115,099	118,648
Equipment Purchases					
54410	EQUIPMENT PURCHASES	60,000	12,000	55,000	55,000
Equipment Purchases Total		60,000	12,000	55,000	55,000
Materials and Supplies					
54099	PARTS AND MATERIALS	28,000	28,000	25,408	28,000
54103	GASOLINE (VEHICLE)	3,400	2,800	3,000	3,000
54104	DIESEL (VEHICLE)	554,000	540,000	486,400	486,400
54257	WORK ORDER PARTS & MATERIALS	0	0	0	0
54323	INSURANCE DEDUCTIBLE	0	6,577	4,000	4,000
Materials and Supplies Total		585,400	577,377	518,808	521,400
Other					

		2017 Approved Budget	2017 Budget Review	2018 Approved Budget	2019 Proposed Budget
51141	TRAINING & DEVELOPMENT COSTS	14,000	14,000	14,000	14,000
52231	INSURANCE RECOVERIES	0	500	0	0
59003	ADVERTISING	16,500	15,000	16,500	16,500
59048	LUNCHEONS	0	81	0	0
59059	MEMBERSHIP	5,250	5,567	5,800	5,950
59080	FLEET EQUIP MAINTENANCE	1,130,400	1,130,400	1,256,500	1,256,500
59138	BUSINESS TRAVEL	100	0	100	100
59207	CASH OVER/SHORT	0	0	0	0
59608	LABOUR RELATIONS-TRANSIT	2,500	5,228	2,500	2,500
59993	EQUIPMENT CAPITAL CONTRIBUTION	10,316	10,316	190,437	190,437
Other Total		1,179,066	1,181,092	1,485,837	1,485,987
Salaries and Wages					
51083	REGULAR SALARIES	3,008,244	2,974,444	2,938,163	2,834,020
51084	OVERTIME SALARIES	40,000	120,000	33,600	34,900
51090	SHIFT DIFFERENTIAL	16,965	16,965	17,886	17,886
51121	TRANSIT REPORTING PAY	35,594	31,194	29,050	29,050
51125	TRAVEL TIME PAY	40,549	42,949	30,400	30,650
51231	INTERNAL SALARIES	0	3,815	0	0
51291	REST BREAK RENUMERATION	61,127	51,931	51,000	52,000
Salaries and Wages Total		3,202,479	3,241,298	3,100,099	2,998,506
Transfers to/from Internal Accounts					
59997	TRANSFER FR RESERVES	0	0	0	0
Transfers to/from Internal Accounts Total		0	0	0	0
Utilities					
53046	POWER	6,500	6,200	6,025	6,230
53130	TELEPHONE	6,047	5,797	6,682	7,432
53295	RADIO COSTS	13,100	11,100	12,500	13,500
Utilities Total		25,647	23,097	25,207	27,162
		5,190,959	5,159,409	5,334,904	5,245,157
Net Total		(1,866,105)	(1,888,416)	(1,986,006)	(1,883,499)