

2021 OPERATING BUDGET (GENERAL FUND)

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Costing Center Budget Summary

Costing Center: CITY MANAGER

Division: GENERAL
GOVERNMENT
SERVICES
Department: CITY MANAGER
Stage: Approved

Budget Year: 2021
Accounting Reference: 6270
Manager: Dean Hammond

Description:

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

Comments:

The City Manager is responsible for carrying out Council's vision and mandate for their elected term. The City Manager oversees all City departments and works closely with Mayor and City Council on matters of importance to the citizens of Brandon. The City Manager is accountable to Council for the actions and outcomes of all City departments.

Outlook:

Costing Center Budget Summary

Costing Center: CITY MANAGER

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51010 MISC EMPLOYEE ALLOWANCE	6,000	0	0	0
Benefits Total	6,000	0	0	0
Contract Services				
52069 PRINTING COSTS	800	300	850	850
Contract Services Total	800	300	850	850
Equipment Purchases				
54410 EQUIPMENT PURCHASES	250	0	275	300
Equipment Purchases Total	250	0	275	300
Grants and Contributions				
55167 PUBLIC RELATIONS	700	0	700	700
Grants and Contributions Total	700	0	700	700
Materials and Supplies				
54099 PARTS AND MATERIALS	2,450	2,250	1,500	1,500
Materials and Supplies Total	2,450	2,250	1,500	1,500
Other				
51141 PROFESSIONAL DEVELOPMENT	8,620	555	1,235	5,610
59048 LUNCHEONS	1,670	800	1,600	1,600
59059 MEMBERSHIP	1,450	782	1,050	1,060
59098 SUBSCRIPTIONS	245	249	250	250
59138 BUSINESS TRAVEL	400	200	2,440	2,440
Other Total	12,385	2,586	6,575	10,960
Salaries and Wages				
51083 REGULAR SALARIES	319,129	351,136	327,970	336,151
51084 OVERTIME SALARIES	500	343	500	500
Salaries and Wages Total	319,629	351,479	328,470	336,651
Utilities				
53130 TELEPHONE	974	464	810	810
Utilities Total	974	464	810	810
Total Expenditures	343,188	357,079	339,180	351,771
Net Total	(343,188)	(357,079)	(339,180)	(351,771)
Percentage Change			(1.17%)	

Costing Center Budget Summary

Costing Center: AFFORDABLE HOUSING GRANTS

Division: REGIONAL PLANNING & DEVELOPMENT SERVICES	Budget Year: 2021
Department: ECONOMIC DEVELOPMENT - Housing & Renewal	Accounting Reference: 2490
Stage: Approved	Manager: Sandy Trudel

Description:

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

Comments:

All approved affordable housing tax-offsetting grants will appear under tax credits with appropriate descriptions and all capital grants will appear under capital grants with appropriate descriptions.

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

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

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

- \$50,400 payable to Community Health and Housing Association Westman Region Inc. for 19 13th Street project for the final milestone payment. The approved grant is \$126,000.
- \$180,000 payable to Lee Van Bi for the 338 Louise Avenue project. The approved grant is \$180,000.

Outlook:

Demand for affordable housing in Brandon remains high and the Affordable Housing Reserve balance is low. Private developers continue to express interest in developing affordable housing if the required capital grants are available. However, the Affordable Housing Reserve balance and lack of clarity on the Provincial Housing Strategy prevents the City of Brandon from considering these projects. It is anticipated demand for affordable housing as well as capital grants to construct affordable housing projects will increase over time.

There are positive signals that we may be able to proceed with an affordable housing project on the Fleming site in 2021.

Costing Center Budget Summary

Costing Center: AFFORDABLE HOUSING GRANTS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Grants and Contributions				
55442 TAX CREDITS	66,765	72,451	88,620	104,831
55499 CAPITAL GRANTS	532,000	257,400	230,400	0
Grants and Contributions Total	598,765	329,851	319,020	104,831
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(532,000)	(257,400)	(230,400)	0
Transfers to/from Internal Accounts Total	(532,000)	(257,400)	(230,400)	0
Total Expenditures	66,765	72,451	88,620	104,831
Net Total	(66,765)	(72,451)	(88,620)	(104,831)
Percentage Change			32.73%	

Costing Center Budget Summary

Costing Center: ECONOMIC DEVELOPMENT

Division: RESOURCE
CONSERVATION &
INDUSTRIAL
DEVELOPMENT

Budget Year: 2021

Department: ECONOMIC
DEVELOPMENT

Accounting Reference: 0202

Stage: Approved

Manager: Sandy Trudel

Description:

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

Comments:

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

Brandon was selected as one of 11 Canadian cities to participate in the Federal "Rural and Northern Immigration Pilot" (RNIP). The Brandon RNIP was developed and is administrated by the Economic Development Department. The 3 year pilot launched in late 2019.

As set forth in Prosperity by Design, the Department's work will focus on the proactive implementation of identified action items aligned with the five priority sectors and six strategic directions. The Economic Development Strategic Plan will be updated in 2021.

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

Outlook:

The attraction of skilled labour and new industry to Brandon remains extremely competitive. Existing businesses continue to be challenged with rising hydro costs, a weak Canadian dollar, global uncertainty and ever-changing national and international business environments, not to mention the COVID pandemic. Working to enhance Brandon's overall business competitiveness, investment readiness and enhancing Brandon's business climate remain a priority for the Department.

Costing Center Budget Summary

Costing Center: ECONOMIC DEVELOPMENT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
44500 FEDERAL GOV'T	15,000	0	0	0
Conditional Government Transfers Total	15,000	0	0	0
Other Income				
42988 MISCELLANEOUS REVENUE	29,500	2,321	14,000	0
Other Income Total	29,500	2,321	14,000	0
Total Revenues	44,500	2,321	14,000	0
Expenditures				
Contract Services				
52028 GENERAL INSURANCE	61	61	61	63
52057 SPEC PROG CONTRACTS	0	3,900	0	0
52061 SPEC PROG FACILITATOR EXPENSE	0	250	0	0
52069 PRINTING COSTS	11,074	3,974	12,486	9,525
Contract Services Total	11,135	8,185	12,547	9,588
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	500	0
Equipment Purchases Total	0	0	500	0
Materials and Supplies				
54022 SPEC PROG PARTS & MATERIALS	0	161	0	0
54099 PARTS AND MATERIALS	2,000	2,230	2,300	2,000
54323 INSURANCE DEDUCTIBLE	0	0	2,500	0
Materials and Supplies Total	2,000	2,391	4,800	2,000
Other				
51141 PROFESSIONAL DEVELOPMENT	8,365	400	7,300	8,500
59003 ADVERTISING	20,000	7,950	18,500	18,525
59025 SPEC PROG ADVERTISING	0	200	0	0
59027 SPEC PROG LUNCHEONS	0	24	0	0
59048 LUNCHEONS	900	188	600	980
59059 MEMBERSHIP	1,254	1,300	1,285	1,320
59098 SUBSCRIPTIONS	4,144	4,165	4,165	4,164
59138 BUSINESS TRAVEL	5,000	1,150	3,000	5,000
59241 SPECIAL PROGRAMS	97,400	2,610	62,400	72,400
59427 SIGNAGE	0	2,666	1,000	1,000
59428 PHOTO LIBRARY	4,000	0	4,000	4,000
Other Total	141,063	20,653	102,250	115,889
Reserve Appropriation				
58515 SIGNAGE RESERVE B/L	10,000	10,000	20,000	10,000
Reserve Appropriation Total	10,000	10,000	20,000	10,000
Salaries and Wages				
51083 REGULAR SALARIES	313,153	313,153	318,581	318,581
Salaries and Wages Total	313,153	313,153	318,581	318,581

Costing Center Budget Summary

Costing Center: ECONOMIC DEVELOPMENT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Utilities				
53130 TELEPHONE	1,412	1,844	1,395	1,670
Utilities Total	1,412	1,844	1,395	1,670
Total Expenditures	478,764	356,227	460,073	457,728
Net Total	(434,264)	(353,905)	(446,073)	(457,728)
Percentage Change			2.72%	

Costing Center Budget Summary

Costing Center: HOUSING INITIATIVES

Division: REGIONAL PLANNING & DEVELOPMENT SERVICES	Budget Year: 2021
Department: ECONOMIC DEVELOPMENT - Housing & Renewal	Accounting Reference: 2489
Stage: Approved	Manager: Sandy Trudel

Description:

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

Comments:

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

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

Outlook:

Brandon continues to experience a low rental vacancy rate, shrinking supply of affordable rental and owned housing, increasing numbers of low to moderate income households, and rising prices of available housing stock. A slight softening in the Brandon rental market has recently generated increased interest from private developers to consider the development of affordable housing. Based on these factors continued upward pressure on this cost center is anticipated. Added to the pressure on this cost centre is the fact that Brandon's Affordable Housing Reserve has largely been depleted.

2021 is anticipated to be a year of transition as staff work to transition the affordable housing portfolio out of the Economic Development Department and work with the BNRC to define affordable housing priorities moving forward, based on community consultations.

Costing Center Budget Summary

Costing Center: HOUSING INITIATIVES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Income from Enterprises				
49388 ORGANIZATIONS/FOUNDATIONS	0	37,000	0	0
Income from Enterprises Total	0	37,000	0	0
Total Revenues	0	37,000	0	0
Expenditures				
Contract Services				
52015 CONTRACTS	73,000	120,000	77,000	81,000
Contract Services Total	73,000	120,000	77,000	81,000
Other				
59241 SPECIAL PROGRAMS	0	18,693	0	0
Other Total	0	18,693	0	0
Reserve Appropriation				
58505 AFFORDABLE HOUSING B/L	200,000	200,000	105,800	200,000
Reserve Appropriation Total	200,000	200,000	105,800	200,000
Total Expenditures	273,000	338,693	182,800	281,000
Net Total	(273,000)	(301,693)	(182,800)	(281,000)
Percentage Change			(33.04%)	

Costing Center Budget Summary

Costing Center: TOURISM INITIATIVES

Division: RESOURCE CONSERVATION & INDUSTRIAL DEVELOPMENT	Budget Year: 2021
Department: ECONOMIC DEVELOPMENT	Accounting Reference: 2453
Stage: Approved	Manager: Sandy Trudel

Description:

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

Comments:

Through multi-year service delivery contracts, Brandon Riverbank Inc. is responsible for the delivery of tourism services for the City of Brandon. This includes operation of the Riverbank Discovery Centre, delivery of Tourism Services focused on servicing the needs of visitors to Brandon, as well as developing tourism marketing partnerships and initiatives. Brandon First is responsible for proactively growing the event sector in Brandon.

Brandon Riverbank Inc. is also responsible for advancing the vision established for the Riverbank Corridor and ensuring the upkeep of the popular destination. The organization employs a full time tourism manager, an office administrator, tourism coordinator, facility coordinator, part time tourism hosts and an interpretative coordinator.

This cost centre also provides core funding for Brandon Riverbank Inc. in recognition of their efforts to develop the river corridor, operate the tourism function on behalf of the City of Brandon and to maintain the grounds in immediate proximity to the Riverbank Discovery Centre. To support implementation of the Back to the River Master Plan, the cost centre includes ongoing capital funding provided on a dollar for dollar matching arrangement to a maximum set forth in the annually approved budget. In 2021, the recommended capital budget is \$250,000. Brandon Riverbank Inc. uses municipally approved funds to leverage financial contributions from other levels of government, the private sector and residents.

Brandon First is responsible for the proactive attraction of events to Brandon. The organization employs an Executive Director, a Development Coordinator and two sales coordinators. The City of Brandon provides core funding to Brandon First through its operating budget. The City also provides enhanced funding for event attraction made possible from Accommodation Tax funding based on a 2 to 1 funding arrangement. For every dollar Brandon First raises annually through memberships, the City of Brandon provides two dollars to a maximum of \$100,000 from the Accommodation Tax Reserve.

Outlook:

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

The COVID 19 pandemic has generated a great deal of uncertainty as to the event sector outlook.

Costing Center Budget Summary

Costing Center: TOURISM INITIATIVES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Grants and Contributions				
55429 ACCOMMODATION GRANT	344,975	344,975	344,420	406,975
55518 RIVERBANK INC	679,350	679,350	691,586	704,171
55519 BRANDON FIRST	157,497	154,173	158,647	159,820
Grants and Contributions Total	1,181,822	1,178,498	1,194,653	1,270,966
Reserve Appropriation				
58529 ACCOMMODATION TAX B/L 7016	0	0	193,131	0
Reserve Appropriation Total	0	0	193,131	0
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(444,975)	(441,651)	(637,551)	(506,975)
Transfers to/from Internal Accounts Total	(444,975)	(441,651)	(637,551)	(506,975)
Total Expenditures	736,847	736,847	750,233	763,991
Net Total	(736,847)	(736,847)	(750,233)	(763,991)
Percentage Change			1.82%	

Costing Center Budget Summary

Costing Center: URBAN RENEWAL

Division: REGIONAL PLANNING & DEVELOPMENT SERVICES	Budget Year: 2021
Department: ECONOMIC DEVELOPMENT - Housing & Renewal	Accounting Reference: 2492
Stage: Approved	Manager: Sandy Trudel

Description:

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

Comments:

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

Outlook:

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

Though there has been positive progress made in efforts to revitalize Downtown Brandon, there remains much to be done and government funding is essential to continuing the positive momentum.

Costing Center Budget Summary

Costing Center: URBAN RENEWAL

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	300,000	300,000	300,000	250,000
Contract Services Total	300,000	300,000	300,000	250,000
Total Expenditures	300,000	300,000	300,000	250,000
Net Total	(300,000)	(300,000)	(300,000)	(250,000)
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: AMBULANCE SERVICE

Division: PROTECTIVE
SERVICES
Department: FIRE & AMBULANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0114
Manager: Scott McDonald

Description:

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

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

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

Comments:

The Provincial Government covers the difference between the ambulance rates set out in the City's annual fee schedule and the ambulance rates set by the Province. 2021 will see an increase in medical supply costs due to increased usage and changes in EMS (Emergency Medical Services) protocols. Overtime costs will increase due to an increase in trips year-to-year. Professional development will see an increase due to the addition of medical course requirements as set out by Shared Health.

Outlook:

Shared Health Services continues to review EMS operations province wide. Shared Health Services is looking to introduce several changes that will have a direct impact on operations. Some of the areas under review are Inter-facility Transfers, introduction of electronic Personal Care Reports, and the possibility of direct billing. These are all currently in the planning stages and timelines have been impacted while the Province deals with the COVID-19 pandemic response. BFES is part of the planning stage and will be able to closely monitor the situation to know the impact. These changes will be monitored to determine the impact on the BFES department financially and operationally.

Costing Center Budget Summary

Costing Center: AMBULANCE SERVICE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
43580 PROV. AMBULANCE--BRANDON	1,422,762	1,422,762	1,422,762	1,422,762
Conditional Government Transfers Total	1,422,762	1,422,762	1,422,762	1,422,762
Other Income				
42999 REVENUE	5,000	4,800	5,000	5,000
49145 DONATIONS	4,000	3,175	4,000	4,000
Other Income Total	9,000	7,975	9,000	9,000
User Fees and Sales of Goods				
42188 AMBULANCE FEES - LONG DISTANCE	700,400	800,400	780,000	780,000
42191 AMBULANCE FEES - LOCAL	1,830,000	1,885,000	1,852,500	1,852,500
User Fees and Sales of Goods Total	2,530,400	2,685,400	2,632,500	2,632,500
Total Revenues	3,962,162	4,116,137	4,064,262	4,064,262
Expenditures				
Contract Services				
52015 CONTRACTS	5,698	5,476	6,078	6,747
52043 EXTERNAL LAUNDRY	3,000	2,000	3,000	3,000
Contract Services Total	8,698	7,476	9,078	9,747
Equipment Purchases				
54410 EQUIPMENT PURCHASES	17,000	10,000	17,000	20,500
Equipment Purchases Total	17,000	10,000	17,000	20,500
Materials and Supplies				
54099 PARTS AND MATERIALS	7,000	5,000	7,000	7,000
54120 MEDICAL SUPPLIES	38,000	48,500	48,500	48,500
54253 PHARMACEUTICALS	8,500	9,000	8,500	8,500
Materials and Supplies Total	53,500	62,500	64,000	64,000
Other				
51141 PROFESSIONAL DEVELOPMENT	16,972	14,254	27,198	27,198
59049 MEAL PERDIEMS	12,000	13,000	13,000	13,000
59393 FLEET AMBULANCES	1,500	1,618	1,500	1,500
Other Total	30,472	28,872	41,698	41,698
Salaries and Wages				
51083 REGULAR SALARIES	135,180	134,997	140,518	140,518
51084 OVERTIME SALARIES	220,000	335,000	270,000	270,000
51997 FIRE/AMB ALLOCATION	4,000,000	4,000,000	4,323,904	4,357,826
Salaries and Wages Total	4,355,180	4,469,997	4,734,422	4,768,344
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	299	0	0
59997 TRANSFER FR RESERVES	(100,000)	(100,000)	(65,000)	(65,000)
Transfers to/from Internal Accounts Total	(100,000)	(99,701)	(65,000)	(65,000)

Costing Center Budget Summary

Costing Center: *AMBULANCE SERVICE*

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Utilities				
53130 TELEPHONE	0	200	288	288
Utilities Total	0	200	288	288
Total Expenditures	4,364,850	4,479,344	4,801,486	4,839,577
Net Total	(402,688)	(363,207)	(737,224)	(775,315)
Percentage Change			83.08%	

Costing Center Budget Summary

Costing Center: FIRE SERVICE

Division: PROTECTIVE
SERVICES
Department: FIRE & AMBULANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0092
Manager: Scott McDonald

Description:

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

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

Comments:

Revenues have increased as a result of projected rural response rate increases. Wages have been budgeted according to the collective agreement. 2021 will see an increase in overtime costs due to operational needs.

Outlook:

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

Costing Center Budget Summary

Costing Center: FIRE SERVICE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
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	182,932	182,932	190,636	210,998
49145 DONATIONS	6,000	6,900	6,000	6,000
Other Income Total	188,932	189,832	196,636	216,998
User Fees and Sales of Goods				
42142 MERCHANDISE SALES	1,800	1,400	1,800	1,800
42287 FIRE/RESCUE INSURANCE COVERAGE	150,000	140,000	150,000	150,000
42322 TRAINING REVENUE	2,500	820	2,500	2,500
User Fees and Sales of Goods Total	154,300	142,220	154,300	154,300
Total Revenues	675,532	664,352	683,236	703,598
Expenditures				
Benefits				
51100 UNIFORMS	32,000	27,000	32,000	32,000
51123 PROTECTIVE CLOTHING	35,000	37,000	39,000	39,000
51285 MEDICALS	1,100	1,300	1,100	1,100
Benefits Total	68,100	65,300	72,100	72,100
Contract Services				
52015 CONTRACTS	18,448	16,823	18,337	19,987
52019 CONSULTING FEES	2,000	2,171	2,750	2,750
52028 GENERAL INSURANCE	784	784	1,101	1,134
52035 ACCIDENT INSURANCE	0	0	2,500	2,500
52069 PRINTING COSTS	4,000	2,000	0	0
Contract Services Total	25,232	21,778	24,688	26,371
Equipment Purchases				
54410 EQUIPMENT PURCHASES	29,000	10,000	25,000	25,000
Equipment Purchases Total	29,000	10,000	25,000	25,000
Grants and Contributions				
55167 PUBLIC RELATIONS	5,000	1,000	5,000	5,000
Grants and Contributions Total	5,000	1,000	5,000	5,000
Materials and Supplies				
54099 PARTS AND MATERIALS	22,000	22,000	22,000	22,000
54118 OFFICE SUPPLIES	8,000	8,000	10,000	10,000
Materials and Supplies Total	30,000	30,000	32,000	32,000
Other				
51141 PROFESSIONAL DEVELOPMENT	63,733	12,708	50,829	66,233
59048 LUNCHEONS	2,500	500	1,500	1,500
59059 MEMBERSHIP	3,060	2,707	3,173	3,173
59098 SUBSCRIPTIONS	2,731	2,464	2,988	2,988
59156 PUBLIC EDUCATION	2,000	2,000	2,000	2,000
59241 SPECIAL PROGRAMS	2,000	4,000	4,000	4,000
Other Total	76,024	24,379	64,490	79,894

Costing Center Budget Summary

Costing Center: FIRE SERVICE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Salaries and Wages				
51083 REGULAR SALARIES	8,431,953	8,182,174	8,473,253	8,541,097
51084 OVERTIME SALARIES	190,000	240,000	220,000	220,000
51090 SHIFT DIFFERENTIAL	50,000	60,000	60,000	60,000
51227 SPECIAL OT PAYMENTS	111,272	111,272	114,555	114,555
51352 TRAINING OVERTIME	35,000	10,263	36,000	36,000
51997 FIRE/AMB ALLOCATION	(4,000,000)	(4,000,000)	(4,323,904)	(4,357,826)
Salaries and Wages Total	4,818,225	4,603,709	4,579,904	4,613,826
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	500	500	500	500
Transfers to/from Internal Accounts Total	500	500	500	500
Utilities				
53130 TELEPHONE	12,172	12,255	12,956	12,956
53150 WATER	252,600	252,600	256,800	256,800
53295 RADIO COSTS	11,288	11,288	11,288	11,288
Utilities Total	276,060	276,143	281,044	281,044
Total Expenditures	5,328,141	5,032,809	5,084,726	5,135,735
Net Total	(4,652,609)	(4,368,457)	(4,401,490)	(4,432,137)
Percentage Change			(5.40%)	

Costing Center Budget Summary

Costing Center: FIRE VEHICLES

Division: PROTECTIVE
SERVICES
Department: FIRE & AMBULANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0106
Manager: Scott McDonald

Description:

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

Ambulances are provided by Manitoba Health.

Comments:

Outlook:

Costing Center Budget Summary

Costing Center: FIRE VEHICLES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Materials and Supplies				
54103 GASOLINE (VEHICLE)	14,000	11,000	14,000	14,000
54104 DIESEL (VEHICLE)	18,000	19,000	18,000	18,000
54125 DIESEL EXHAUST FLUID	150	100	100	100
Materials and Supplies Total	32,150	30,100	32,100	32,100
Other				
59080 FLEET EQUIP MAINTENANCE	134,250	134,250	134,550	134,550
59993 EQUIPMENT CAPITAL CONTRIBUTION	178,076	178,076	175,799	175,799
Other Total	312,326	312,326	310,349	310,349
Total Expenditures	344,476	342,426	342,449	342,449
Net Total	(344,476)	(342,426)	(342,449)	(342,449)
Percentage Change			(0.59%)	

Costing Center Budget Summary

Costing Center: HUMAN RESOURCES

Division: GENERAL
GOVERNMENT
SERVICES
Department: HUMAN RESOURCES
Stage: Approved

Budget Year: 2021
Accounting Reference: 1401
Manager: Linda Poole

Description:

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

Comments:

Staffing and recruitment within the organization continues to be very active and challenging as a result of a steady rate of retirements and resignations. We are experiencing a sustained increase in the number of applications being received for advertised positions. External legal services will continue to be required for arbitrations and unusual labour related situations. The corporate commitment to human resources continues to ensure that initiatives in staff development and corporate initiatives are carried through. These include strategic initiatives such as Human Resource Planning, Vacancy Management, Representative Workforce, Attendance Support, Employee Engagement and an active Return to Work program, each being driven or monitored by department staff in line with our culture of Serving & Building Community and in support of City Council's Strategic direction. We also continue to work to meet legislative requirements in regards to Accessibility. We are continuing our LinkedIn Learning initiative for 2021, as it has proven to be a cost-effective method of offering ongoing training to supervisory staff.

Outlook:

On the labour front:
ATU (Transit) Collective Agreement expires on December 31, 2020. Collective Bargaining will commence in the fall of 2020, with the City proposing a 3-year contract which would expire on December 31, 2023.
Brandon Police Association Collective Agreement expires December 31, 2022.
CUPE Collective Agreement expired on December 31, 2018. Collective Bargaining continues with the assistance of a conciliator.
E911/Police Operator - Dispatcher Division Collective Agreement expires December 31, 2021.
Firefighters'/Paramedics' Association Collective Agreement expires December 31, 2021.

Costing Center Budget Summary

Costing Center: HUMAN RESOURCES

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures					
Benefits					
51002	EMPLOYEE APPRECIATION	12,000	12,000	12,000	12,000
51122	BOOT ALLOWANCE	0	244	122	122
51174	RETIREMENTS	5,000	5,000	3,000	3,000
51176	LONG SERVICE RECOGNITION	4,000	4,000	3,000	4,000
51285	MEDICALS	3,500	3,500	3,500	3,500
51294	MEDICALS-RECRUITMENT/STAFFING	6,500	5,500	6,000	6,500
51423	PENSION PLAN PRE MEBP	0	21,570	10,000	15,000
51709	SEVERANCE PAYMENT EXPENSE	75,000	75,000	75,000	75,000
Benefits Total		106,000	126,814	112,622	119,122
Contract Services					
52031	LIFE INSURANCE	5,300	4,977	0	0
52069	PRINTING COSTS	1,700	690	1,500	1,500
52239	TESTING-RECRUITMENT/STAFFING	25,000	8,836	17,000	17,000
59242	SALARY SURVEYS	0	0	0	0
Contract Services Total		32,000	14,503	18,500	18,500
Equipment Purchases					
54410	EQUIPMENT PURCHASES	3,500	3,500	3,500	3,000
Equipment Purchases Total		3,500	3,500	3,500	3,000
Materials and Supplies					
54099	PARTS AND MATERIALS	6,000	4,000	4,000	4,000
54460	PARTS AND MATERIALS-TRAINING	0	0	0	0
Materials and Supplies Total		6,000	4,000	4,000	4,000
Other					
51141	PROFESSIONAL DEVELOPMENT	32,049	3,900	27,000	27,000
51145	CORP TRAINING & DEVELOPMENT	16,000	15,844	16,000	16,000
51179	COMPASSIONATE GIFTS	750	550	750	750
59007	ADVERTISING-RECRUIT/STAFFING	13,000	11,000	11,000	11,000
59023	SYMPOSIUMS	2,000	0	1,000	1,000
59048	LUNCHEONS	1,000	500	1,000	1,000
59059	MEMBERSHIP	2,050	2,508	2,500	2,500
59098	SUBSCRIPTIONS	6,450	4,450	4,450	4,450
59138	BUSINESS TRAVEL	1,500	350	1,000	1,000
59603	LABOUR RELATIONS-CUPE	40,000	105,705	75,000	70,000
59604	LABOUR RELATIONS-E911	5,000	0	5,000	5,000
59605	LABOUR RELATIONS-FIRE	19,000	9,000	20,000	7,000
59606	LABOUR RELATIONS-OOS	5,000	5,000	5,000	5,000
59607	LABOUR RELATIONS-POLICE	5,000	1,000	5,000	5,000
59608	LABOUR RELATIONS-TRANSIT	20,000	107	5,000	5,000
Other Total		168,799	159,914	179,700	161,700
Salaries and Wages					
51083	REGULAR SALARIES	977,923	953,372	992,883	1,059,161
51084	OVERTIME SALARIES	2,000	495	2,000	2,000
51983	SALARY CREDITS	0	0	0	0
Salaries and Wages Total		979,923	953,867	994,883	1,061,161

Costing Center Budget Summary

Costing Center: HUMAN RESOURCES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(75,000)	(75,000)	(75,000)	(75,000)
Transfers to/from Internal Accounts Total	(75,000)	(75,000)	(75,000)	(75,000)
Utilities				
53130 TELEPHONE	4,233	3,189	4,044	3,950
Utilities Total	4,233	3,189	4,044	3,950
Total Expenditures	1,225,455	1,190,787	1,242,249	1,296,433
Net Total	(1,225,455)	(1,190,787)	(1,242,249)	(1,296,433)
Percentage Change			1.37%	

Costing Center Budget Summary

Costing Center: SAFETY & HEALTH

Division: GENERAL
GOVERNMENT
SERVICES

Budget Year: 2021

Department: HUMAN RESOURCES

Accounting Reference: 1402

Stage: Approved

Manager: Linda Poole

Description:

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

Comments:

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

Outlook:

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

Costing Center Budget Summary

Costing Center: SAFETY & HEALTH

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51071 EMPLOYEE WELLNESS PROGRAMS	3,000	265	3,000	3,000
51389 HEARING TESTS	7,000	7,000	7,000	7,000
Benefits Total	10,000	7,265	10,000	10,000
Contract Services				
52019 CONSULTING FEES	5,500	5,504	5,500	5,500
52297 CPR/FIRST AID TRAINING	6,500	2,165	6,500	6,500
Contract Services Total	12,000	7,669	12,000	12,000
Materials and Supplies				
54099 PARTS AND MATERIALS	8,200	5,864	6,200	8,200
Materials and Supplies Total	8,200	5,864	6,200	8,200
Other				
51141 PROFESSIONAL DEVELOPMENT	2,500	829	2,500	2,500
51182 SAFETY INITIATIVES	6,000	3,067	6,000	6,000
59059 MEMBERSHIP	765	650	765	765
59098 SUBSCRIPTIONS	1,000	714	850	850
59138 BUSINESS TRAVEL	1,440	1,340	1,440	1,440
Other Total	11,705	6,600	11,555	11,555
Salaries and Wages				
51083 REGULAR SALARIES	243,621	168,106	236,306	244,782
Salaries and Wages Total	243,621	168,106	236,306	244,782
Utilities				
53130 TELEPHONE	1,575	1,158	1,335	1,335
Utilities Total	1,575	1,158	1,335	1,335
Total Expenditures	287,101	196,662	277,396	287,872
Net Total	(287,101)	(196,662)	(277,396)	(287,872)
Percentage Change			(3.38%)	

Costing Center Budget Summary

Costing Center: ABORIGINAL RELATIONS

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 2088
Manager: Heather Ewasuik

Description:

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

The following strategic priorities have been identified by BUAPC:

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

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

Comments:

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

Outlook:

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

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

Costing Center Budget Summary

Costing Center: ABORIGINAL RELATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
44500 FEDERAL GOV'T	83,250	53,200	99,375	93,750
Conditional Government Transfers Total	83,250	53,200	99,375	93,750
Income from Enterprises				
49388 ORGANIZATIONS/FOUNDATIONS	0	0	0	0
Income from Enterprises Total	0	0	0	0
Total Revenues	83,250	53,200	99,375	93,750
Expenditures				
Contract Services				
52015 CONTRACTS	5,000	56	6,000	6,000
52069 PRINTING COSTS	400	150	400	400
Contract Services Total	5,400	206	6,400	6,400
Materials and Supplies				
54099 PARTS AND MATERIALS	500	4,850	5,500	3,500
Materials and Supplies Total	500	4,850	5,500	3,500
Other				
51141 PROFESSIONAL DEVELOPMENT	5,000	77	4,380	4,235
59003 ADVERTISING	200	1,000	650	750
59048 LUNCHEONS	400	0	500	500
59059 MEMBERSHIP	500	216	700	710
59138 BUSINESS TRAVEL	2,000	(480)	780	1,300
59241 SPECIAL PROGRAMS	9,500	0	9,505	10,000
Other Total	17,600	813	16,515	17,495
Salaries and Wages				
51026 INDEMNITY & HONORARIUM	500	350	500	500
51083 REGULAR SALARIES	70,750	46,631	67,960	69,320
51084 OVERTIME SALARIES	4,500	1,265	2,000	2,000
51983 SALARY CREDITS	0	0	0	0
Salaries and Wages Total	75,750	48,246	70,460	71,820
Utilities				
53130 TELEPHONE	662	542	500	501
Utilities Total	662	542	500	501
Total Expenditures	99,912	54,657	99,375	99,716
Net Total	(16,662)	(1,457)	0	(5,966)
Percentage Change			(100.00%)	

Costing Center Budget Summary

Costing Center: CLERKS

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 2090
Manager: Heather Ewasuik

Description:

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

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

Comments:

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

Outlook:

Costing Center Budget Summary

Costing Center: CLERKS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42999 REVENUE	16,160	20,220	18,876	17,350
Other Income Total	16,160	20,220	18,876	17,350
Total Revenues	16,160	20,220	18,876	17,350
Expenditures				
Contract Services				
52015 CONTRACTS	0	0	260	270
52069 PRINTING COSTS	1,200	1,106	1,200	1,200
52755 CLEANING CONTRACT	260	0	0	0
52759 SECURITY	180	0	126	130
Contract Services Total	1,640	1,106	1,586	1,600
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	500	0
Equipment Purchases Total	0	0	500	0
Materials and Supplies				
54099 PARTS AND MATERIALS	10,404	12,604	11,990	11,194
Materials and Supplies Total	10,404	12,604	11,990	11,194
Other				
51141 PROFESSIONAL DEVELOPMENT	9,000	4,183	8,325	10,435
59048 LUNCHEONS	350	70	365	365
59059 MEMBERSHIP	2,025	1,851	1,905	1,975
59098 SUBSCRIPTIONS	305	249	315	320
59138 BUSINESS TRAVEL	300	313	520	520
Other Total	11,980	6,666	11,430	13,615
Reserve Appropriation				
58506 OFFICE EQUIPMENT B/L 3656	3,000	3,000	3,000	3,000
Reserve Appropriation Total	3,000	3,000	3,000	3,000
Salaries and Wages				
51083 REGULAR SALARIES	368,322	357,833	377,704	379,689
51084 OVERTIME SALARIES	6,000	5,500	5,000	5,000
Salaries and Wages Total	374,322	363,333	382,704	384,689
Utilities				
53130 TELEPHONE	1,366	1,604	1,118	1,118
Utilities Total	1,366	1,604	1,118	1,118
Total Expenditures	402,713	388,313	412,328	415,216
Net Total	(386,553)	(368,093)	(393,452)	(397,866)
Percentage Change			1.78%	

Costing Center Budget Summary

Costing Center: COMMUNITY GRANTS

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 2436
Manager: Heather Ewasuik

Description:

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

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

Comments:

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

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

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

Outlook:

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

Costing Center Budget Summary

Costing Center: COMMUNITY GRANTS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Grants and Contributions				
55024 OTHER GRANTS	120,500	105,500	112,000	20,000
55405 COMMUNITY CENTRE ASSISTANCE	160,000	160,000	110,000	60,000
55449 CULTURAL/PERFORMANCE GRANTS	56,250	24,550	30,850	45,850
55451 SERVICE ORGANIZATIONS GRANTS	123,150	123,150	141,490	141,490
55458 REGIONAL LIBRARY	689,329	692,501	692,501	799,991
55464 MUSEUMS	85,000	85,000	75,000	35,000
55477 ART GALLERY OF SW MANITOBA	235,802	235,802	240,518	245,328
Grants and Contributions Total	1,470,031	1,426,503	1,402,359	1,347,659
Total Expenditures	1,470,031	1,426,503	1,402,359	1,347,659
Net Total	(1,470,031)	(1,426,503)	(1,402,359)	(1,347,659)
Percentage Change			(4.60%)	

Costing Center Budget Summary

Costing Center: COUNCIL

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 2431
Manager: Heather Ewasuik

Description:

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

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

Comments:

Council expenses and indemnities are increased annually by a percentage equal to the increase in the Consumer Price Index (CPI) for Manitoba which has been calculated at % for 2021 and estimated at 2% for 2022.

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 Budget Summary

Costing Center: COUNCIL

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures					
Benefits					
51010	MISC EMPLOYEE ALLOWANCE	4,500	4,500	4,500	4,500
51159	MAX COUNCIL PER DIEM	6,870	729	6,987	7,126
51187	RRSP CONTRIBUTION	6,344	6,344	6,471	6,600
Benefits Total		17,714	11,573	17,958	18,226
Contract Services					
52020	PROFESSIONAL FEES	150	0	0	0
52028	GENERAL INSURANCE	659	659	659	678
52759	SECURITY	2,388	900	2,507	2,507
Contract Services Total		3,197	1,559	3,166	3,185
Grants and Contributions					
55167	PUBLIC RELATIONS	17,000	3,500	8,250	5,750
55462	ECKHARDT-GRAMATTE	1,000	1,000	1,000	1,000
Grants and Contributions Total		18,000	4,500	9,250	6,750
Materials and Supplies					
54099	PARTS AND MATERIALS	3,560	2,000	3,504	3,915
Materials and Supplies Total		3,560	2,000	3,504	3,915
Other					
51141	PROFESSIONAL DEVELOPMENT	13,900	918	5,071	15,577
59003	ADVERTISING	2,900	2,900	3,050	3,050
59048	LUNCHEONS	7,000	5,000	7,500	7,500
59098	SUBSCRIPTIONS	591	714	715	715
59138	BUSINESS TRAVEL	1,200	300	1,000	1,000
59158	MAX COUNCIL EXPENSES	4,120	1,850	4,162	4,245
59164	FED OF CANADIAN MUNICIPALITIES	9,808	9,808	10,151	10,507
59183	GOOD ROADS MEMBERSHIP	200	200	200	200
59196	ASSOCIATION OF MB MUNICIPALITIES	4,200	4,450	4,450	4,450
59197	BDN CHAMBER OF COMMERCE	1,298	1,298	1,324	1,350
59198	POVERTY COMMITTEE	10,000	5,000	10,000	0
59241	SPECIAL PROGRAMS	0	0	15,850	0
59901	COUNCIL RETREATS	0	0	300	4,000
Other Total		55,217	32,438	63,773	52,594
Salaries and Wages					
51026	INDEMNITY & HONORARIUM	10,560	6,910	14,180	12,990
51083	REGULAR SALARIES	422,149	392,167	339,554	339,554
51084	OVERTIME SALARIES	500	575	500	500
Salaries and Wages Total		433,209	399,652	354,234	353,044
Transfers to/from Internal Accounts					
59997	TRANSFER FR RESERVES	0	0	(12,000)	0
Transfers to/from Internal Accounts Total		0	0	(12,000)	0

Costing Center Budget Summary

Costing Center: COUNCIL

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Utilities				
53130 TELEPHONE	709	619	615	615
Utilities Total	709	619	615	615
Total Expenditures	531,605	452,340	440,500	438,329
Net Total	(531,605)	(452,340)	(440,500)	(438,329)
Percentage Change			(17.14%)	

Costing Center Budget Summary

Costing Center: *ELECTION COSTS*

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 2456
Manager: Heather Ewasuik

Description:

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

Comments:

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

Outlook:

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

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

Costing Center Budget Summary

Costing Center: ELECTION COSTS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42521 ELECTION RECOVERIES	0	18,826	0	39,860
Other Income Total	0	18,826	0	39,860
Total Revenues	0	18,826	0	39,860
Expenditures				
Contract Services				
52015 CONTRACTS	0	0	0	36,405
52069 PRINTING COSTS	0	449	0	5,900
52079 BUILDING RENTAL	0	1,331	0	2,875
52759 SECURITY	0	0	0	2,330
Contract Services Total	0	1,780	0	47,510
Materials and Supplies				
54099 PARTS AND MATERIALS	0	2,332	0	2,625
Materials and Supplies Total	0	2,332	0	2,625
Other				
51141 PROFESSIONAL DEVELOPMENT	0	0	0	575
59003 ADVERTISING	225	2,030	0	3,375
59138 BUSINESS TRAVEL	0	0	0	225
59241 SPECIAL PROGRAMS	0	0	0	17,035
Other Total	225	2,030	0	21,210
Reserve Appropriation				
58543 ELECTIONS B/L 5760	25,000	25,000	15,000	15,000
Reserve Appropriation Total	25,000	25,000	15,000	15,000
Salaries and Wages				
51026 INDEMNITY & HONORARIUM	0	6,660	0	31,545
51083 REGULAR SALARIES	0	6,024	0	29,530
Salaries and Wages Total	0	12,684	0	61,075
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	0	0	0	(93,005)
Transfers to/from Internal Accounts Total	0	0	0	(93,005)
Utilities				
53130 TELEPHONE	0	0	0	445
Utilities Total	0	0	0	445
Total Expenditures	25,225	43,826	15,000	54,860
Net Total	(25,225)	(25,000)	(15,000)	(15,000)
Percentage Change			(40.54%)	

Costing Center Budget Summary

Costing Center: LEGAL SERVICES

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 2087
Manager: Heather Ewasuik

Description:

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

Comments:

External legal services are under contract to provide verbal and written advice and opinions on diverse legal matters to the City. The contractee acts as the City's solicitor in any litigious matters. However the Manager of Legal Services (who is a member of the Law Society of Manitoba) represents the City in non-litigious matters such as real estate acquisitions and disposals, subdivisions and site plan agreements and provides verbal and written advice/opinions across all departments of the City corporation and may choose to represent the city in litigious matters.

However, claims/lawsuits made against the City with regards to provision of services by the City as envisaged under The Municipal Act, are referred by the Legal Services Manager to Risk Management, who then forward the matters to the City's insurers, who assumes the cost of such litigations if any.

Outlook:

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

Costing Center Budget Summary

Costing Center: LEGAL SERVICES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42999 REVENUE	600	150	800	800
Other Income Total	600	150	800	800
Total Revenues	600	150	800	800
Expenditures				
Contract Services				
52019 CONSULTING FEES	0	4,250	0	0
52072 LEGAL FEES	45,000	40,750	60,000	62,000
Contract Services Total	45,000	45,000	60,000	62,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	150	205	0	0
Equipment Purchases Total	150	205	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	600	850	700	725
Materials and Supplies Total	600	850	700	725
Other				
51141 PROFESSIONAL DEVELOPMENT	4,455	1,295	5,425	4,185
59048 LUNCHEONS	140	0	140	140
59059 MEMBERSHIP	3,915	2,608	2,300	2,550
Other Total	8,510	3,903	7,865	6,875
Salaries and Wages				
51083 REGULAR SALARIES	168,320	164,575	170,649	174,102
Salaries and Wages Total	168,320	164,575	170,649	174,102
Utilities				
53130 TELEPHONE	702	379	432	438
Utilities Total	702	379	432	438
Total Expenditures	223,281	214,912	239,646	244,139
Net Total	(222,681)	(214,762)	(238,846)	(243,339)
Percentage Change			7.26%	

Costing Center Budget Summary

Costing Center: LICENSING

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 2452
Manager: Heather Ewasuik

Description:

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

Comments:

The Mobile Home By-law requires payment of fees based on the mobile unit's size, age and if accessory buildings exist. As mobile units age, the fees decrease. Park owners report unit inventory which are audited by the City's By-law Compliance Clerk. Mobile home fees increase annually by a percentage as determined by the Consumer Price Index (CPI) Winnipeg, set at 2.3% for 2021 and estimated at 2.0% for 2022. However, there are fewer mobile homes revenues in 2021 as a result of the decommissioning of 23 units in the Glendale Mobile Home Park (effective October 31st 2021) as well as general aging of mobile home units. A small expansion to Brentwood Mobile Home Park (5 units) will partially off-set the lost revenue.

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 Budget Summary

Costing Center: LICENSING

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
45999 REVENUE	6,860	900	7,314	7,314
Other Income Total	6,860	900	7,314	7,314
Permits, Licenses and Fines				
45672 AUTO LIVERY	30,095	29,775	28,860	28,860
45679 MOVING PERMITS	50,000	50,000	50,000	50,000
45682 HOME DEALER	94,270	89,510	97,073	95,348
45686 RESTAURANT	7,955	2,150	8,140	8,140
45690 TRANSIENT BUSINESS	92,875	87,210	107,050	107,050
45694 VENDING MACHINE	135	90	100	100
45696 DERELICT VEHICLE	200	200	150	150
45700 ANIMAL LICENSES	13,318	12,500	13,302	13,302
45710 MOBILE HOME	1,008,964	1,005,927	1,015,545	1,011,510
45715 TRADE SHOW	4,440	0	2,100	2,100
Permits, Licenses and Fines Total	1,302,252	1,277,362	1,322,319	1,316,559
Total Revenues	1,309,112	1,278,262	1,329,633	1,323,873
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	0	123	0	0
Benefits Total	0	123	0	0
Contract Services				
52069 PRINTING COSTS	1,743	1,215	1,743	1,743
Contract Services Total	1,743	1,215	1,743	1,743
Materials and Supplies				
54099 PARTS AND MATERIALS	900	500	1,000	850
Materials and Supplies Total	900	500	1,000	850
Other				
51141 PROFESSIONAL DEVELOPMENT	500	0	350	350
Other Total	500	0	350	350
Salaries and Wages				
51083 REGULAR SALARIES	58,687	58,342	59,363	59,363
51084 OVERTIME SALARIES	400	0	150	150
Salaries and Wages Total	59,087	58,342	59,513	59,513
Utilities				
53130 TELEPHONE	181	177	171	171
Utilities Total	181	177	171	171
Total Expenditures	62,411	60,357	62,777	62,627
Net Total	1,246,701	1,217,905	1,266,856	1,261,247
Percentage Change			1.62%	

Costing Center Budget Summary

Costing Center: *PROPERTY ASSESSMENT*

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 0037
Manager: Heather Ewasuik

Description:

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

Comments:

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 2022 is a re-assessment year, it is anticipated that the number of applications for revisions received in 2021 and the related costs to conduct the Board hearings will increase over 2020.

Outlook:

Costing Center Budget Summary

Costing Center: PROPERTY ASSESSMENT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42999 REVENUE	2,500	1,286	2,000	4,000
Other Income Total	2,500	1,286	2,000	4,000
Total Revenues	2,500	1,286	2,000	4,000
Expenditures				
Contract Services				
52015 CONTRACTS	737,401	733,214	733,700	733,700
52421 BOARD OF REVISION	2,770	2,110	3,870	6,590
Contract Services Total	740,171	735,324	737,570	740,290
Total Expenditures	740,171	735,324	737,570	740,290
Net Total	(737,671)	(734,038)	(735,570)	(736,290)
Percentage Change			(0.28%)	

Costing Center Budget Summary

Costing Center: RECORDS SERVICES

Division: GENERAL
GOVERNMENT
SERVICES
Department: LEGISLATIVE
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 0011
Manager: Heather Ewasuik

Description:

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

Comments:

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

Canada Post is implementing an increase to domestic Lettermail items for 2021 (TBA).

Outlook:

A further increase in postage rates is anticipated in 2022.

Costing Center Budget Summary

Costing Center: RECORDS SERVICES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	0	122	0	0
Benefits Total	0	122	0	0
Contract Services				
52081 EXTERNAL EQUIPMENT RENTAL	1,250	1,750	2,420	2,500
52252 DELIVERY - IN CITY	15,542	16,600	17,205	17,205
Contract Services Total	16,792	18,350	19,625	19,705
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	672	0	0
Equipment Purchases Total	0	672	0	0
Materials and Supplies				
54068 POSTAGE	50,041	49,070	50,865	51,854
54099 PARTS AND MATERIALS	1,575	950	1,510	875
Materials and Supplies Total	51,616	50,020	52,375	52,729
Other				
51141 PROFESSIONAL DEVELOPMENT	6,100	1,705	3,050	5,005
59059 MEMBERSHIP	1,111	1,111	1,085	1,105
Other Total	7,211	2,816	4,135	6,110
Salaries and Wages				
51083 REGULAR SALARIES	233,890	214,397	239,518	237,718
Salaries and Wages Total	233,890	214,397	239,518	237,718
Utilities				
53130 TELEPHONE	183	183	171	171
Utilities Total	183	183	171	171
Total Expenditures	309,692	286,560	315,824	316,433
Net Total	(309,692)	(286,560)	(315,824)	(316,433)
Percentage Change			1.98%	

Costing Center Budget Summary

Costing Center: POLICE SERVICE

Division: PROTECTIVE
SERVICES
Department: POLICE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0074
Manager: Wayne Balcaen

Description:

This cost center captures the revenues and expenses associated with the administration and operation of the Brandon Police Service. BPS consists of 92 sworn members and 40 civilian members serving the community through 4 distinct areas: Executive Management Team, Support Services Division, Patrol Division, and Crime Division.

Comments:

Considerations for the 2021 Budget include:

- Expected costs of administering detention services at the BPS station. These costs include guard services, additional cleaning of the cells, supplies for cells, and the addition of a Sergeant position to provide supervisory duties. These costs are partially offset by savings from the removal of the detention agreement with Brandon Correctional Centre.
- Addition of 1 Clerical Front Desk Attendant working a M-F day shift, intended to provide coverage for leaves, reducing the need for overtime on the 24/7 shifts and assisting Administrative Support Unit with increased file load and ensure expedient processing.
- Costs associated with the new Collective Agreement signed with the Brandon Police Association that runs through the end of 2022.
- Additional funds required for heightened level of sanitization throughout the Service and fleet as well as increased need for Personal Protective Equipment resulting from the ongoing COVID-19 pandemic.

Outlook:

Costing Center Budget Summary

Costing Center: POLICE SERVICE

The largest challenge facing BPS in the immediate future is the new responsibility placed upon the Service of providing detention services. The BPS station is not adequately equipped to provide these services in the long term and as a result, BPS successfully secured funding from the Provincial government for an immediate solution in the form of a temporary cell block and the long term solution of a permanent cell block expansion. Looking forward, BPS plans to secure a guard services contract for monitoring of the cells which will allow 16 sworn members to return to their normal duties in important roles such as School Liaison, Community Policing, Traffic Enforcement, and Youth Officers.

Calls for service were 39,831 in 2019, a small decrease from 40,063 in 2018 (0.6%) but a significant increase from the 33,515 calls in 2014 (18.9%). Authorized complement has increased by 4 sworn members and 2 civilian employees from 2014 to 2020, thanks to the City's investment in the fight against the crystal meth and exploited youth in 2018, secondment agreements, and the federal/provincial investment in combating guns & gangs in 2020. The increased workload for sworn and civilian members alike is evidenced by the increase in calls for service per sworn member from 381 in 2014 to 447 in 2019.

The presence of methamphetamines in the community has largely attributed to the increase in the risk level and unpredictability of incidents responded to by officers. Increases in Weapons charges and Crimes Against Property, such as Theft Under \$5,000 and Fraud, coincide with the rise in methamphetamine charges laid starting in 2017. Although overall calls for service and criminal code violations are down through the first 8 months of 2020, controlled drug violations are up 8% from 2019 (the only category to experience an increase). The bulk of the decrease in calls for service is attributed to the quarantine period in the Spring and the fact that 16 sworn members are currently assigned to cells.

Costing Center Budget Summary

Costing Center: POLICE SERVICE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	1,190,000	1,190,000	1,190,000	1,190,000
43660 PROVINCIAL OTHER	223,400	955,421	260,750	247,500
44500 FEDERAL GOV'T	225,000	228,995	310,000	220,000
Conditional Government Transfers Total	1,638,400	2,374,416	1,760,750	1,657,500
Other Income				
42999 REVENUE	2,500	12,130	4,000	4,000
Other Income Total	2,500	12,130	4,000	4,000
Permits, Licenses and Fines				
45701 TRAFFIC TICKETS	325,000	200,000	325,000	325,000
45702 PARKING TICKETS	225,000	78,500	197,410	190,000
45731 COMPLIANCE TICKETS	17,500	10,000	17,500	17,500
Permits, Licenses and Fines Total	567,500	288,500	539,910	532,500
User Fees and Sales of Goods				
42195 ROOM RENTALS	53,640	53,640	55,245	56,900
42315 SPECIAL DUTY	14,400	14,420	9,740	14,865
42374 SEARCH FEES	235,000	180,000	244,000	260,000
42375 TRAINING FEES RECOVERED	31,900	87,700	32,750	33,320
45269 ANIMAL BOARDING FEES	8,400	6,400	8,000	8,000
User Fees and Sales of Goods Total	343,340	342,160	349,735	373,085
Total Revenues	2,551,740	3,017,206	2,654,395	2,567,085
Expenditures				
Benefits				
51100 UNIFORMS	67,560	61,170	62,710	63,690
51122 BOOT ALLOWANCE	15,310	14,610	15,465	15,465
51146 CLOTHING ALLOWANCE	30,000	27,530	29,500	29,500
51285 MEDICALS	2,000	1,500	1,700	1,700
51345 PERFORM BASED EMP RECOGNITION	1,500	500	1,500	1,500
Benefits Total	116,370	105,310	110,875	111,855
Capital Contribution				
10300 CAPITAL PROJECTS	0	356,310	0	0
Capital Contribution Total	0	356,310	0	0
Contract Services				
52015 CONTRACTS	125,805	101,320	626,795	636,595
52020 PROFESSIONAL FEES	7,300	5,980	7,300	7,300
52028 GENERAL INSURANCE	2,160	2,160	2,161	2,226
52029 LIABILITY INSURANCE	1,000	2,000	2,000	2,000
52035 ACCIDENT INSURANCE	0	0	3,000	3,000
52054 MAINT OF EQUIP EXT	4,900	5,230	5,000	5,000
52069 PRINTING COSTS	6,720	5,500	5,000	5,000
52072 LEGAL FEES	35,000	35,000	35,000	35,000
52078 DETENTION FEES	270,000	134,935	0	0
52220 COMPETITION PROFESSIONAL FEES	15,500	4,600	15,500	15,500
52387 BANK PROCESSING FEES	3,100	2,100	2,400	2,400
Contract Services Total	471,485	298,825	704,156	714,021

Costing Center Budget Summary

Costing Center: POLICE SERVICE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Equipment Purchases				
54410 EQUIPMENT PURCHASES	116,090	177,225	99,500	17,510
54412 FUNDED EQUIPMENT	0	329,644	0	0
Equipment Purchases Total	116,090	506,869	99,500	17,510
Grants and Contributions				
55024 OTHER GRANTS	14,500	14,500	7,000	7,000
55167 PUBLIC RELATIONS	18,240	9,160	16,190	16,190
Grants and Contributions Total	32,740	23,660	23,190	23,190
Materials and Supplies				
54062 LIABILITY CLAIMS	750	750	750	750
54099 PARTS AND MATERIALS	42,700	49,900	59,370	59,650
54101 AMMUNITION / FIRE ARMS	52,000	52,600	55,000	48,500
54199 SPECIAL OP - PARTS & MATERIALS	19,588	39,753	23,344	3,500
54299 COMPETITION-PARTS & MATERIALS	500	20	500	500
54323 INSURANCE DEDUCTIBLE	0	1,000	0	0
54337 PARTS & MAT - INVESTIGATIONS	24,500	24,500	27,000	27,000
54338 PARTS & MAT - IDENT	24,910	24,850	21,100	25,475
54339 PARTS & MAT - CELLS	0	5,450	24,000	24,000
54358 PARTS & MAT - OPERATIONS	18,300	15,950	16,635	16,635
54359 PARTS & MAT - TRU	12,000	9,140	11,000	11,000
54360 PARTS & MAT - NEGOTIATORS	300	300	300	300
54361 PARTS & MAT - ACO	1,500	1,100	2,800	2,800
54363 PARTS & MAT - PSD	10,350	9,130	10,600	10,600
54383 PARTS & MAT - COURT SERVICES	6,000	8,160	7,000	7,000
Materials and Supplies Total	213,398	242,603	259,399	237,710
Other				
51141 PROFESSIONAL DEVELOPMENT	163,750	67,640	163,750	163,750
59003 ADVERTISING	2,500	2,000	2,500	2,500
59006 POLICE BOARD	11,500	4,230	11,500	11,500
59045 LIBRARY	1,800	1,550	1,800	1,800
59048 LUNCHEONS	3,000	700	3,000	3,000
59059 MEMBERSHIP	7,115	6,400	6,820	6,870
59098 SUBSCRIPTIONS	750	440	450	450
59137 SPECIAL OP - BUSINESS TRAVEL	1,000	10,904	1,500	1,500
59138 BUSINESS TRAVEL	18,000	9,371	17,000	17,000
59241 SPECIAL PROGRAMS	7,200	2,750	3,700	3,700
59911 EMERGENCY RESPONSE	0	8,965	0	0
Other Total	216,615	114,950	212,020	212,070
Reserve Appropriation				
58500 POLICE EQUIPMENT B/L 4442	295,000	295,000	98,000	314,000
Reserve Appropriation Total	295,000	295,000	98,000	314,000
Salaries and Wages				
51016 SALARY VACANCY ALLOWANCE	(250,000)	0	(337,500)	(250,000)
51083 REGULAR SALARIES	14,004,703	13,750,509	14,714,086	15,252,109
51084 OVERTIME SALARIES	500,000	533,849	525,000	550,000
51090 SHIFT DIFFERENTIAL	55,000	65,000	55,000	55,000
51094 FUNDED OVERTIME	175,000	179,773	212,500	212,500

Costing Center Budget Summary

Costing Center: POLICE SERVICE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
51095 SPECIAL DUTY OVERTIME	14,400	10,413	9,740	14,865
51183 SPECIAL OP - SALARIES	214,426	198,426	219,088	222,730
51185 SPECIAL OP - OVERTIME	45,000	59,905	45,000	45,000
Salaries and Wages Total	14,758,529	14,797,875	15,442,914	16,102,204
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	5,400	5,400	6,000	6,000
Transfers to/from Internal Accounts Total	5,400	5,400	6,000	6,000
Utilities				
53130 TELEPHONE	11,046	11,046	11,067	11,332
53295 RADIO COSTS	46,000	43,800	22,000	0
53445 CELLULAR TELEPHONE	39,100	37,932	37,630	38,385
Utilities Total	96,146	92,778	70,697	49,717
Total Expenditures	16,321,772	16,839,579	17,026,751	17,788,277
Net Total	(13,770,032)	(13,822,373)	(14,372,356)	(15,221,192)
Percentage Change			4.37%	

Costing Center Budget Summary

Costing Center: POLICE VEHICLES

Division: PROTECTIVE
SERVICES
Department: POLICE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0073
Manager: Wayne Balcaen

Description:

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

Comments:

Considerations for the 2021 Budget include:

- Discontinued practice of leasing civilian vehicles. The low mileage and ability to extend the lifespan of these vehicles makes owning a more cost-effective solution.
- Extending replacement cycle of certain units to improve value gleaned from lower mileage units.
- Expanding fleet economically by keeping replaced unit due to be sold off with only costs of insurance and maintenance incurred while losing out on minimal resale value.
- Costs associated with the purchase of an additional police cruiser with funding from Canada's Initiative to Take Action Against Gun and Gang Violence and Manitoba's Guns and Gangs Suppression Strategy.

Outlook:

The growth of the Police Service will dictate the need for growth of the BPS Fleet. Measures are being taken to economically expand the fleet however the BPS Capital Plan includes the addition of new units planned for 2023 and 2025.

Costing Center Budget Summary

Costing Center: POLICE VEHICLES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
44500 FEDERAL GOV'T	0	0	5,000	5,000
Conditional Government Transfers Total	0	0	5,000	5,000
Other Income				
42999 REVENUE	7,800	5,400	7,800	10,000
Other Income Total	7,800	5,400	7,800	10,000
Total Revenues	7,800	5,400	12,800	15,000
Expenditures				
Contract Services				
52079 BUILDING RENTAL	0	0	0	0
52307 LEASED VEHICLES	85,830	69,006	77,700	77,700
Contract Services Total	85,830	69,006	77,700	77,700
Materials and Supplies				
54103 GASOLINE (VEHICLE)	193,000	150,000	190,000	190,000
54104 DIESEL (VEHICLE)	800	800	800	800
54323 INSURANCE DEDUCTIBLE	4,000	4,000	4,000	4,000
Materials and Supplies Total	197,800	154,800	194,800	194,800
Other				
59080 FLEET EQUIP MAINTENANCE	243,150	243,150	258,550	258,550
59318 WASHING VEHICLES	10,000	17,240	20,000	20,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	339,719	339,719	338,574	338,574
Other Total	592,869	600,109	617,124	617,124
Total Expenditures	876,499	823,915	889,624	889,624
Net Total	(868,699)	(818,515)	(876,824)	(874,624)
Percentage Change			0.94%	

Costing Center Budget Summary

Costing Center: E 911 COMMUNICATIONS

Division: PROTECTIVE
SERVICES
Department: COMMUNICATIONS
(911)
Stage: Approved

Budget Year: 2021
Accounting Reference: 1911
Manager: Robert Stewart

Description:

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

Comments:

The City of Brandon began offering E911 services to Municipalities in September of 1996. The Emergency Communications department is located on the second floor of #1 Fire Hall. In the event that the primary site is unusable, the centre has a backup site located in the basement of the A.R. McDiarmid Building at 638 Princess Avenue.

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

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

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

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

Outlook:

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

Costing Center Budget Summary

Costing Center: E 911 COMMUNICATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42990 RECEIPTS	7,600	9,600	10,000	10,000
42999 REVENUE	2,337,531	2,338,208	2,399,498	2,471,483
Other Income Total	2,345,131	2,347,808	2,409,498	2,481,483
User Fees and Sales of Goods				
42286 FIRE COMM/MEMO DISPATCH FEE	8,230	8,230	8,230	8,478
User Fees and Sales of Goods Total	8,230	8,230	8,230	8,478
Total Revenues	2,353,361	2,356,038	2,417,728	2,489,961
Expenditures				
Contract Services				
52015 CONTRACTS	123,070	98,070	147,208	151,624
52079 BUILDING RENTAL	257,929	257,929	21,929	21,929
52232 E911 CHARGES	218,400	218,400	224,751	231,494
52292 SOFTWARE LICENSES & MTNCE	725	725	1,225	1,225
Contract Services Total	600,124	575,124	395,113	406,272
Equipment Purchases				
54410 EQUIPMENT PURCHASES	17,000	15,000	39,050	7,000
Equipment Purchases Total	17,000	15,000	39,050	7,000
Materials and Supplies				
54099 PARTS AND MATERIALS	9,800	4,100	8,250	10,000
Materials and Supplies Total	9,800	4,100	8,250	10,000
Other				
51141 PROFESSIONAL DEVELOPMENT	21,985	5,910	22,565	25,940
59048 LUNCHEONS	680	680	680	680
59059 MEMBERSHIP	2,170	2,170	2,970	2,970
59138 BUSINESS TRAVEL	2,800	1,000	2,800	2,800
59156 PUBLIC EDUCATION	3,000	0	3,000	3,000
59911 EMERGENCY RESPONSE	0	260	0	0
Other Total	30,635	10,020	32,015	35,390
Reserve Appropriation				
58513 E-911 EQUIPMENT B/L 6563	50,000	50,000	0	75,000
Reserve Appropriation Total	50,000	50,000	0	75,000
Salaries and Wages				
51017 TRAINING PAY	4,368	3,368	3,750	3,863
51083 REGULAR SALARIES	1,416,684	1,408,485	1,662,018	1,717,294
51084 OVERTIME SALARIES	104,000	64,000	80,000	80,000
51090 SHIFT DIFFERENTIAL	17,193	17,193	17,710	18,241
51227 SPECIAL OT PAYMENTS	19,818	19,818	21,938	22,596
Salaries and Wages Total	1,562,063	1,512,864	1,785,416	1,841,994
Utilities				
53130 TELEPHONE	7,919	7,919	8,982	7,974

Costing Center Budget Summary

Costing Center: E 911 COMMUNICATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
53295 RADIO COSTS	2,340	2,340	1,824	1,824
Utilities Total	10,259	10,259	10,806	9,798
Total Expenditures	2,279,881	2,177,367	2,270,650	2,385,454
Net Total	73,480	178,671	147,078	104,507
Percentage Change			100.16%	

Costing Center Budget Summary

Costing Center: POLICE DISPATCH

Division: PROTECTIVE
SERVICES
Department: COMMUNICATIONS
(911)
Stage: Approved

Budget Year: 2021
Accounting Reference: 1912
Manager: Robert Stewart

Description:

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

Comments:

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

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

Outlook:

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

Costing Center Budget Summary

Costing Center: POLICE DISPATCH

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
User Fees and Sales of Goods				
42288 POLICE DISPATCH FEES	416,792	416,792	519,552	535,141
User Fees and Sales of Goods Total	416,792	416,792	519,552	535,141
Total Revenues	416,792	416,792	519,552	535,141
Expenditures				
Contract Services				
52015 CONTRACTS	63,070	60,070	32,510	33,485
52079 BUILDING RENTAL	84,000	84,000	16,000	16,000
52292 SOFTWARE LICENSES & MTNCE	725	725	725	725
Contract Services Total	147,795	144,795	49,235	50,210
Equipment Purchases				
54410 EQUIPMENT PURCHASES	17,000	13,000	6,050	3,000
Equipment Purchases Total	17,000	13,000	6,050	3,000
Materials and Supplies				
54099 PARTS AND MATERIALS	4,200	3,900	2,750	4,500
Materials and Supplies Total	4,200	3,900	2,750	4,500
Other				
51141 PROFESSIONAL DEVELOPMENT	13,435	7,010	8,355	9,480
59138 BUSINESS TRAVEL	1,200	600	1,200	1,200
Other Total	14,635	7,610	9,555	10,680
Salaries and Wages				
51017 TRAINING PAY	4,368	3,368	3,750	3,863
51083 REGULAR SALARIES	1,414,500	1,406,301	1,659,768	1,715,044
51084 OVERTIME SALARIES	104,000	64,000	80,000	80,000
51090 SHIFT DIFFERENTIAL	17,193	17,193	17,710	18,241
51227 SPECIAL OT PAYMENTS	19,818	19,818	21,937	22,596
Salaries and Wages Total	1,559,879	1,510,680	1,783,165	1,839,744
Utilities				
53130 TELEPHONE	2,345	2,345	2,345	2,345
53295 RADIO COSTS	2,340	2,340	1,824	1,824
Utilities Total	4,685	4,685	4,169	4,169
Total Expenditures	1,748,194	1,684,670	1,854,924	1,912,303
Net Total	(1,331,402)	(1,267,878)	(1,335,372)	(1,377,162)
Percentage Change			0.30%	

Costing Center Budget Summary

Costing Center: ACCOUNTING

Division: GENERAL
GOVERNMENT
SERVICES
Department: FINANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0030
Manager: Val Rochelle

Description:

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

Comments:

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

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

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

A corporate vacancy allowance (not including Police) is budgeted within this cost center. This cost offset recognizes that the City will experience vacancies and salary savings within 2021, but records the budget value in one central account as the specific costing centers that will be affected are unknown at the budgeting stage.

The City engages its auditors for five year terms. The current term expires with the preparation of the 2020 reports. Services included in the current contract are: Consolidated Financial Statements, Compensation Disclosure Report and the Federal Gas Tax Report

Also included in this cost center for 2021 is a lump sum transfer of \$1,000,000 from the COVID Restart Reserves to offset the budget impacts of reduced revenue and incremental costs (\$685,000 from the COVID Restart General Reserve and \$315,000 from the COVID Restart Transit Reserve).

Outlook:

The Finance department will continue to work towards providing more convenient and efficient customer service, for both internal and external customers, by effectively leveraging technology and focusing on processes.

Costing Center Budget Summary

Costing Center: ACCOUNTING

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42365 COMMISSION REVENUES	360	360	360	360
42999 REVENUE	40,000	265,375	53,300	53,300
46117 INTEREST ON OVERDUE ACCOUNTS	30,000	30,000	30,000	30,000
Other Income Total	70,360	295,735	83,660	83,660
User Fees and Sales of Goods				
42299 ACCOUNT CONFIRMATIONS	60,000	60,000	60,000	60,000
User Fees and Sales of Goods Total	60,000	60,000	60,000	60,000
Total Revenues	130,360	355,735	143,660	143,660
Expenditures				
Contract Services				
52015 CONTRACTS	8,246	10,050	8,581	8,839
52020 PROFESSIONAL FEES	1,000	500	500	8,156
52069 PRINTING COSTS	3,451	3,483	4,200	3,910
52089 COMMISSION	11,500	8,500	11,500	11,500
52264 AUDITING FEES	49,862	49,862	26,178	27,487
52387 BANK PROCESSING FEES	2,800	5,538	4,000	4,000
Contract Services Total	76,859	77,933	54,959	63,892
Equipment Purchases				
54410 EQUIPMENT PURCHASES	3,756	3,756	4,281	2,031
Equipment Purchases Total	3,756	3,756	4,281	2,031
Materials and Supplies				
54099 PARTS AND MATERIALS	9,872	12,872	11,714	11,949
Materials and Supplies Total	9,872	12,872	11,714	11,949
Other				
51141 PROFESSIONAL DEVELOPMENT	13,947	3,369	9,702	12,576
59003 ADVERTISING	3,365	2,946	3,432	3,501
59044 INTEREST EXPENSE	0	1,028	0	0
59048 LUNCHEONS	300	300	300	300
59059 MEMBERSHIP	4,755	4,185	5,408	5,546
59098 SUBSCRIPTIONS	791	703	608	638
59138 BUSINESS TRAVEL	400	250	400	400
59500 BAD DEBT EXPENSE	0	300,000	0	0
59911 EMERGENCY RESPONSE	0	2,806	0	0
Other Total	23,559	315,588	19,849	22,961
Reserve Appropriation				
58512 SPORTSPLEX MAINTENANCE B/L5066	0	92,044	0	0
Reserve Appropriation Total	0	92,044	0	0
Salaries and Wages				
51016 SALARY VACANCY ALLOWANCE	(1,000,000)	0	(1,000,000)	(1,000,000)
51083 REGULAR SALARIES	1,000,918	960,752	1,060,583	1,069,707
51084 OVERTIME SALARIES	8,227	5,975	8,232	8,210
Salaries and Wages Total	9,145	966,727	68,815	77,917

Costing Center Budget Summary

Costing Center: ACCOUNTING

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(167,416)	(167,416)	(1,685,000)	0
Transfers to/from Internal Accounts Total	(167,416)	(167,416)	(1,685,000)	0
Utilities				
53130 TELEPHONE	1,599	2,000	1,109	1,109
Utilities Total	1,599	2,000	1,109	1,109
Total Expenditures	(42,627)	1,303,503	(1,524,273)	179,858
Net Total	172,987	(947,768)	1,667,933	(36,198)
Percentage Change			864.20%	

Costing Center Budget Summary

Costing Center: CENTENNIAL AUDITORIUM

Division: RECREATION &
CULTURAL SERVICES

Budget Year: 2021

Department: FINANCE - Cultural
Services

Accounting Reference: 0320

Stage: Approved

Manager: Val Rochelle

Description:

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

Comments:

A Memorandum of Agreement is in place which establishes grant contribution values for operational/infrastructure improvements and reserve appropriation amounts. An annual appropriation to the Centennial Auditorium Reserve is budgeted to support capital improvements at the auditorium.

Outlook:

Costing Center Budget Summary

Costing Center: CENTENNIAL AUDITORIUM

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Grants and Contributions				
55024 OTHER GRANTS	181,450	181,450	181,907	182,000
Grants and Contributions Total	181,450	181,450	181,907	182,000
Reserve Appropriation				
58524 CENTENNIAL AUDITORIUM B/L 4647	0	0	25,000	25,000
Reserve Appropriation Total	0	0	25,000	25,000
Total Expenditures	181,450	181,450	206,907	207,000
Net Total	(181,450)	(181,450)	(206,907)	(207,000)
Percentage Change			14.03%	

Costing Center Budget Summary

Costing Center: FIRST NATION URBAN DEVELOPMENT AREA

Division: GENERAL
GOVERNMENT
SERVICES

Budget Year: 2021

Department: FINANCE

Accounting Reference: 2444

Stage: Approved

Manager:

Description:

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

Comments:

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

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

Outlook:

Costing Center Budget Summary

Costing Center: FIRST NATION URBAN DEVELOPMENT AREA

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
41499 GENERAL SERVICE CHARGE	9,968	9,968	10,167	10,371
Other Income Total	9,968	9,968	10,167	10,371
Total Revenues	9,968	9,968	10,167	10,371
Net Total	9,968	9,968	10,167	10,371
Percentage Change			2.00%	

Costing Center Budget Summary

Costing Center: GRANTS-LONG TERM AGREEMENTS

Division: GENERAL
GOVERNMENT
SERVICES

Budget Year: 2021

Department: FINANCE

Accounting Reference: 2410

Stage: Approved

Manager: Val Rochelle

Description:

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

Comments:

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

Outlook:

Costing Center Budget Summary

Costing Center: GRANTS-LONG TERM AGREEMENTS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Grants and Contributions				
55302 ASSINIBOINE COMMUNITY COLLEGE	253,171	251,132	252,160	257,202
Grants and Contributions Total	253,171	251,132	252,160	257,202
Total Expenditures	253,171	251,132	252,160	257,202
Net Total	(253,171)	(251,132)	(252,160)	(257,202)
Percentage Change			(0.40%)	

Costing Center Budget Summary

Costing Center: KEYSTONE CENTRE GRANT

Division: RECREATION &
CULTURAL SERVICES

Budget Year: 2021

Department: FINANCE - Cultural
Services

Accounting Reference: 2455

Stage: Approved

Manager: Val Rochelle

Description:

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

Comments:

The budget includes funding as follows:

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

Outlook:

Costing Center Budget Summary

Costing Center: KEYSTONE CENTRE GRANT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	648,225	648,225	674,153	700,852
57439 DEBENTURE INTEREST	134,980	134,980	109,305	82,244
Debenture Debt Servicing Costs Total	783,205	783,205	783,458	783,096
Grants and Contributions				
55024 OTHER GRANTS	925,000	925,000	875,000	375,000
55442 TAX CREDITS	125,716	122,915	123,418	125,887
Grants and Contributions Total	1,050,716	1,047,915	998,418	500,887
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(550,000)	(550,000)	(500,000)	0
Transfers to/from Internal Accounts Total	(550,000)	(550,000)	(500,000)	0
Total Expenditures	1,283,921	1,281,120	1,281,876	1,283,983
Net Total	(1,283,921)	(1,281,120)	(1,281,876)	(1,283,983)
Percentage Change			(0.16%)	

Costing Center Budget Summary

Costing Center: *RESIDENT ASSISTANCE*

Division: PUBLIC HEALTH AND
WELFARE SERVICES
Department: FINANCE - Welfare
Stage: Approved

Budget Year: 2021
Accounting Reference: 1442
Manager: Val Rochelle

Description:

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

Comments:

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

Outlook:

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

Costing Center Budget Summary

Costing Center: RESIDENT ASSISTANCE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52211 WELFARE	267,032	267,032	267,032	267,032
Contract Services Total	267,032	267,032	267,032	267,032
Total Expenditures	267,032	267,032	267,032	267,032
Net Total	(267,032)	(267,032)	(267,032)	(267,032)
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: TAX REVENUES

Division: GENERAL
GOVERNMENT
SERVICES - Taxes and
Debt
Department: FINANCE - Fiscal
Stage: Approved

Budget Year: 2021
Accounting Reference: 2443
Manager: Val Rochelle

Description:

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

Comments:

The expense portion of this cost center includes:

Tax credits related to the Renaissance District Tax Credit program – 7 active properties.

Tax credits related to the Heritage Tax Credit program - 1 active property and 2 pending completion of renovations and submission of final documentation.

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

Discounts for prepayment of property taxes.

Outlook:

Costing Center Budget Summary

Costing Center: TAX REVENUES

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues					
Property Taxes					
41420	REAL PROPERTY TAXES	41,942,710	41,942,710	42,144,066	46,607,002
41433	PERSONAL PROPERTY - RP	28,453	28,453	28,166	29,403
41440	BUSINESS	112,640	112,640	112,640	112,640
41450	REAL PROPERTY SUPP TAXES	1,500,000	1,103,386	1,500,000	1,500,000
41480	ARREARS TAX PENALTY	329,509	304,509	310,599	316,811
41484	CURRENT YEAR TAX PENALTY	287,253	104,253	269,325	274,712
48430	PERSONAL PROPERTY - GIL	185,194	185,194	183,322	191,376
48500	TAX REVENUES FEDERAL GOVT	353,582	353,582	348,465	362,751
48510	TAX REVENUES PROVINCIAL GOVT	1,852,318	1,852,318	1,815,607	1,900,344
59486	TAX WRITE OFFS	0	(207,488)	0	0
Property Taxes Total		46,591,659	45,779,557	46,712,190	51,295,039
Total Revenues		46,591,659	45,779,557	46,712,190	51,295,039
Expenditures					
Grants and Contributions					
55442	TAX CREDITS	64,105	88,027	105,847	105,369
55450	RM OF CORNWALLIS	623	623	467	311
Grants and Contributions Total		64,728	88,650	106,314	105,680
Other					
59216	DISCOUNT	102,478	65,374	99,727	104,454
Other Total		102,478	65,374	99,727	104,454
Reserve Appropriation					
58548	TAX RESERVE	48,518	48,518	54,070	2,741
Reserve Appropriation Total		48,518	48,518	54,070	2,741
Total Expenditures		215,724	202,542	260,111	212,875
Net Total		46,375,935	45,577,015	46,452,079	51,082,165
Percentage Change				0.16%	

Costing Center Budget Summary

Costing Center: UNCONDITIONAL GRANT REVENUES

Division: GENERAL
GOVERNMENT
SERVICES
Department: FINANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 2447
Manager: Val Rochelle

Description:

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

Comments:

This funding has been relatively static for the past couple of years and there has been no indication that future amounts will change. The proposed 2021 budget and forecast for 2022 are equal to the amount received in 2020.

Outlook:

Costing Center Budget Summary

Costing Center: UNCONDITIONAL GRANT REVENUES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Unconditional Government Transfers				
43540 PROVINCIAL MUNICIPAL OPERATING	8,893,226	8,893,226	8,893,226	8,893,226
Unconditional Government Transfers Total	8,893,226	8,893,226	8,893,226	8,893,226
Total Revenues	8,893,226	8,893,226	8,893,226	8,893,226
Net Total	8,893,226	8,893,226	8,893,226	8,893,226
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: CORPORATE COMMUNICATIONS

Division: GENERAL
GOVERNMENT
SERVICES
Department: INFORMATION
TECHNOLOGY
Stage: Approved

Budget Year: 2021
Accounting Reference: 2089
Manager: Todd Burton

Description:

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

Comments:

Corporate 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.

Outlook:

Corporate 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 Budget Summary

Costing Center: CORPORATE COMMUNICATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52069 PRINTING COSTS	100	0	100	100
Contract Services Total	100	0	100	100
Materials and Supplies				
54099 PARTS AND MATERIALS	300	0	200	200
Materials and Supplies Total	300	0	200	200
Other				
51141 PROFESSIONAL DEVELOPMENT	4,380	1,100	3,655	3,680
59003 ADVERTISING	2,000	750	1,000	1,000
59048 LUNCHEONS	200	59	200	200
59059 MEMBERSHIP	355	350	355	355
59098 SUBSCRIPTIONS	150	151	150	150
Other Total	7,085	2,410	5,360	5,385
Salaries and Wages				
51083 REGULAR SALARIES	98,233	86,911	89,754	95,497
51084 OVERTIME SALARIES	0	1,940	1,440	1,440
Salaries and Wages Total	98,233	88,851	91,194	96,937
Utilities				
53130 TELEPHONE	582	280	502	502
Utilities Total	582	280	502	502
Total Expenditures	106,300	91,541	97,356	103,124
Net Total	(106,300)	(91,541)	(97,356)	(103,124)
Percentage Change			(8.41%)	

Costing Center Budget Summary

Costing Center: INFORMATION TECHNOLOGY

Division: GENERAL
GOVERNMENT
SERVICES
Department: INFORMATION
TECHNOLOGY
Stage: Approved

Budget Year: 2021
Accounting Reference: 0031
Manager: Todd Burton

Description:

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

Comments:

The I.T. Department looks after all software packages for the city, which include:
Diamond - Enterprise Resource Planning (ERP) system
Avanti - Human Resources and Payroll system
CityWorks for asset management
City View for permitting
ESRI (Environmental Systems Research Institute) for mapping
Fusion for facility bookings
and numerous other applications.

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

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

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

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

Outlook:

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

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

Costing Center Budget Summary

Costing Center: INFORMATION TECHNOLOGY

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42988 MISCELLANEOUS REVENUE	1,000	1,022	1,000	1,000
Other Income Total	1,000	1,022	1,000	1,000
Total Revenues	1,000	1,022	1,000	1,000
Expenditures				
Contract Services				
52019 CONSULTING FEES	30,000	8,000	30,000	35,000
52028 GENERAL INSURANCE	471	471	133	137
52029 LIABILITY INSURANCE	1,155	1,155	1,156	1,190
52054 MAINT OF EQUIP EXT	25,000	25,000	25,000	28,000
52292 SOFTWARE LICENSES & MTNCE	806,435	756,435	811,698	850,000
52305 CONTRACTED COMPUTER MAINT.	271,735	271,735	251,735	250,000
Contract Services Total	1,134,797	1,062,797	1,119,722	1,164,327
Equipment Purchases				
54410 EQUIPMENT PURCHASES	166,050	176,050	165,850	166,000
54411 NETWORK EQUIPMENT	50,600	10,600	50,600	50,600
Equipment Purchases Total	216,650	186,650	216,450	216,600
Materials and Supplies				
54103 GASOLINE (VEHICLE)	900	800	800	800
54118 OFFICE SUPPLIES	4,000	2,500	4,600	4,600
Materials and Supplies Total	4,900	3,300	5,400	5,400
Other				
51141 PROFESSIONAL DEVELOPMENT	41,000	5,000	31,000	41,000
59048 LUNCHEONS	500	35	500	500
59059 MEMBERSHIP	750	383	750	750
59080 FLEET EQUIP MAINTENANCE	2,500	2,500	3,000	3,000
59138 BUSINESS TRAVEL	2,000	100	2,000	2,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	2,339	2,339	2,208	2,673
Other Total	49,089	10,357	39,458	49,923
Reserve Appropriation				
58539 TECHNOLOGY RESERVE B/L 7162	250,000	250,000	300,000	350,000
Reserve Appropriation Total	250,000	250,000	300,000	350,000
Salaries and Wages				
51083 REGULAR SALARIES	1,271,161	1,223,548	1,276,501	1,313,873
51084 OVERTIME SALARIES	34,500	24,500	30,000	34,500
Salaries and Wages Total	1,305,661	1,248,048	1,306,501	1,348,373
Transfers to/from Internal Accounts				
59334 INTERNAL CHARGES	(2,850)	(2,850)	(16,045)	(16,831)
Transfers to/from Internal Accounts Total	(2,850)	(2,850)	(16,045)	(16,831)
Utilities				
53130 TELEPHONE	9,565	10,122	8,656	8,656
53295 RADIO COSTS	0	0	0	0

Costing Center Budget Summary

Costing Center: INFORMATION TECHNOLOGY

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
59134 DATA COMMUNICATIONS	23,874	17,487	16,544	17,000
Utilities Total	33,439	27,609	25,200	25,656
Total Expenditures	2,991,685	2,785,910	2,996,685	3,143,448
Net Total	(2,990,685)	(2,784,888)	(2,995,685)	(3,142,448)
Percentage Change			0.17%	

Costing Center Budget Summary

Costing Center: ACCESSIBILITY

Division: PROTECTIVE
SERVICES
Department: RISK & EMERGENCY
MGMT
Stage: Approved

Budget Year: 2021
Accounting Reference: 2473
Manager: Dean Hammond

Description:

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

Comments:

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

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

For 2021, no expenses have been formally budgeted. Because operating expenditures related to accessibility are minor in nature and difficult to predict for budget purposes, the City will instead accommodate these as they happen.

Outlook:

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

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

Costing Center Budget Summary

Costing Center: ACCESSIBILITY

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures					
Contract Services					
52020	PROFESSIONAL FEES	0	0	0	0
Contract Services Total		0	0	0	0
Other					
51141	PROFESSIONAL DEVELOPMENT	0	0	0	0
59003	ADVERTISING	0	0	0	0
59048	LUNCHEONS	0	0	0	0
59138	BUSINESS TRAVEL	0	0	0	0
59427	SIGNAGE	0	0	0	0
Other Total		0	0	0	0
Total Expenditures		0	0	0	0
Net Total		0	0	0	0
Percentage Change				0.00%	

Costing Center Budget Summary

Costing Center: EMERGENCY MANAGEMENT

Division: PROTECTIVE
SERVICES
Department: RISK & EMERGENCY
MGMT
Stage: Approved

Budget Year: 2021
Accounting Reference: 2472
Manager: Tobin Praznik

Description:

This cost center captures the administrative costs for Emergency Management. Prior to 2021 this cost center was "Risk and Emergency Management". Risk Management is now a separate cost center.

Comments:

The Emergency Manager 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.

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. The City's emergency siren alerting system will require an additional 2 to 4 siren stations over the next several years as well as a refurbishment program for the existing sirens. Timing of new siren installations is dependent on future growth of the city.

Costing Center Budget Summary

Costing Center: EMERGENCY MANAGEMENT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Income from Enterprises				
49388 ORGANIZATIONS/FOUNDATIONS	28,033	0	32,945	0
Income from Enterprises Total	28,033	0	32,945	0
Other Income				
42999 REVENUE	45,000	56,910	45,000	45,000
Other Income Total	45,000	56,910	45,000	45,000
Total Revenues	73,033	56,910	77,945	45,000
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	0	0	122	122
Benefits Total	0	0	122	122
Capital Contribution				
10300 CAPITAL PROJECTS	42,000	0	57,000	72,000
Capital Contribution Total	42,000	0	57,000	72,000
Contract Services				
52028 GENERAL INSURANCE	200	200	200	206
Contract Services Total	200	200	200	206
Materials and Supplies				
54062 LIABILITY CLAIMS	0	1,794	0	0
54099 PARTS AND MATERIALS	1,500	3,158	1,000	1,000
54103 GASOLINE (VEHICLE)	1,242	800	1,134	1,134
54323 INSURANCE DEDUCTIBLE	0	5,000	0	0
54693 FLOOD PARTS & MATERIALS	0	1,634	0	0
Materials and Supplies Total	2,742	12,386	2,134	2,134
Other				
51141 PROFESSIONAL DEVELOPMENT	7,750	605	5,500	8,000
52231 INSURANCE RECOVERIES	0	0	0	0
59048 LUNCHEONS	500	11	500	500
59059 MEMBERSHIP	300	370	230	230
59080 FLEET EQUIP MAINTENANCE	3,000	3,000	3,500	3,500
59138 BUSINESS TRAVEL	1,805	900	2,290	2,290
59156 PUBLIC EDUCATION	35,000	52,434	35,000	35,000
59256 EMERGENCY ALERT SYSTEM	3,500	2,839	3,500	3,500
59911 EMERGENCY RESPONSE	0	47,488	0	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	3,063	3,063	2,888	3,496
Other Total	54,918	110,710	53,408	56,516
Salaries and Wages				
51083 REGULAR SALARIES	249,329	269,290	113,380	113,380
51084 OVERTIME SALARIES	0	15,271	0	0
51698 FLOOD OVERTIME	0	21,047	0	0
Salaries and Wages Total	249,329	305,608	113,380	113,380
Utilities				
53046 POWER	2,010	2,010	1,045	1,075

Costing Center Budget Summary

Costing Center: EMERGENCY MANAGEMENT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
53130 TELEPHONE	1,748	1,748	502	502
Utilities Total	3,758	3,758	1,547	1,577
Total Expenditures	352,947	432,662	227,791	245,935
Net Total	(279,914)	(375,752)	(149,846)	(200,935)
Percentage Change			(46.47%)	

Costing Center Budget Summary

Costing Center: *INSURANCE EXPENSES*

Division: PROTECTIVE
SERVICES
Department: RISK & EMERGENCY
MGMT
Stage: Approved

Budget Year: 2021
Accounting Reference: 0060
Manager: Dean Hammond

Description:

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

Comments:

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

All insurance costs which cannot be otherwise allocated to a user department or a third party remain in this cost center.

Outlook:

Insurance premiums have been very volatile over the last few years. Insurers have been reluctant to take on municipal insurance due to the high risks associated with weather-related claims. The Association of Manitoba Municipalities (AMM) has recently provided rate subsidization rebates in order to stabilize the impacts of increasing insurance costs.

Costing Center Budget Summary

Costing Center: INSURANCE EXPENSES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52028 GENERAL INSURANCE	154,819	162,880	165,841	170,816
52029 LIABILITY INSURANCE	235,081	250,232	236,758	243,839
52030 FIDELITY INSURANCE	7,256	7,257	7,234	7,451
52035 ACCIDENT INSURANCE	1,187	1,187	600	600
Contract Services Total	398,343	421,556	410,433	422,706
Other				
52155 REBATES OR SURCHARGES	(70,000)	(229,798)	(80,000)	(80,000)
Other Total	(70,000)	(229,798)	(80,000)	(80,000)
Transfers to/from Internal Accounts				
52997 PREMIUM RECOVERIES	(230,498)	(237,531)	(239,116)	(246,289)
Transfers to/from Internal Accounts Total	(230,498)	(237,531)	(239,116)	(246,289)
Total Expenditures	97,845	(45,773)	91,317	96,417
Net Total	(97,845)	45,773	(91,317)	(96,417)
Percentage Change			(6.67%)	

Costing Center Budget Summary

Costing Center: RISK MANAGEMENT

Division: PROTECTIVE
SERVICES
Department: RISK & EMERGENCY
MGMT
Stage: Approved

Budget Year: 2021
Accounting Reference: 2471
Manager: Dean Hammond

Description:

This cost center captures the administrative costs for Risk Management. This is a new cost center for 2021 as the former Risk and Emergency Management cost center has been split into two accounts.

Comments:

Risk Management administers the City's insurance program. This includes oversight of the City's insurance portfolio as well as claims management. Risk Management 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 user departments on how to reduce risk exposure for the City and its citizens; and providing training to employees.

Outlook:

Risk Management 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 Budget Summary

Costing Center: RISK MANAGEMENT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	0	0	40	40
Benefits Total	0	0	40	40
Materials and Supplies				
54099 PARTS AND MATERIALS	0	0	750	750
Materials and Supplies Total	0	0	750	750
Other				
51141 PROFESSIONAL DEVELOPMENT	0	0	3,000	5,400
59003 ADVERTISING	0	0	4,000	4,000
59048 LUNCHEONS	0	0	500	500
59059 MEMBERSHIP	0	0	85	85
59138 BUSINESS TRAVEL	0	0	1,300	1,300
Other Total	0	0	8,885	11,285
Salaries and Wages				
51083 REGULAR SALARIES	0	0	103,586	103,586
Salaries and Wages Total	0	0	103,586	103,586
Utilities				
53130 TELEPHONE	0	0	934	711
Utilities Total	0	0	934	711
Total Expenditures	0	0	114,195	116,372
Net Total	0	0	(114,195)	(116,372)
Percentage Change			100.00%	

Costing Center Budget Summary

Costing Center: *ENGINEERING SERVICES*

Division: TRANSPORTATION
SERVICES
Department: ENGINEERING
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 0132
Manager: Mark Allard

Description:

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

Comments:

The increase in regular salaries is due in large part to funds for a Director of Engineering for the full year. In a continuing effort to establish engineering standards, a Transportation Design Standards project has been included in consulting at a cost of \$175,000, with an offsetting transfer to operating from the Capital Development reserve. Tree planting in 2020 was postponed to allow for a spring tree planting contract in 2021, therefore the 2021 budget has increased from \$45,000 to \$100,000 to allow for two years' worth of trees. Revenue from non-utility Development Charges (DC) has increased, as there will be fewer developments exempt from DCs.

Outlook:

Revenue from Development Charges will continue to increase due in large part to the decreasing number of developments exempt from DCs. By year five of the program, it is expected that there will no longer be exemptions.

Costing Center Budget Summary

Costing Center: ENGINEERING SERVICES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	246,000	333,400	246,000	246,000
43660 PROVINCIAL OTHER	0	402,831	0	0
44500 FEDERAL GOV'T	2,629,426	2,629,426	2,748,945	2,748,945
44565 FEDERAL OTHER	0	492,670	0	0
Conditional Government Transfers Total	2,875,426	3,858,327	2,994,945	2,994,945
Income from Enterprises				
49391 CAPITAL RES CONTRIBUTION	0	57,350	0	0
49392 PARKS RES CONTRIBUTION	0	28,709	0	0
49395 DC TRANSPORT NTRWK RES CONTRIBUTI	140,000	140,318	296,736	495,880
49396 DC DRAINAGE NTRWK RES CONTRIBUTI	20,000	20,000	42,056	70,281
Income from Enterprises Total	160,000	246,377	338,792	566,161
Permits, Licenses and Fines				
45001 DRIVEWAY APPROACH PERMIT	11,500	10,560	11,500	11,500
45002 CROSSING PERMITS	13,000	11,550	13,000	13,000
45251 LOT GRADING PERMITS	13,500	12,870	13,500	13,500
Permits, Licenses and Fines Total	38,000	34,980	38,000	38,000
User Fees and Sales of Goods				
45004 LAND DEVELOPMENT REVIEW	0	150	310	310
45367 DEVELOPMENT AGREEMENTS	0	0	6,000	6,000
User Fees and Sales of Goods Total	0	150	6,310	6,310
Total Revenues	3,073,426	4,139,834	3,378,047	3,605,416
Expenditures				
Benefits				
51010 MISC EMPLOYEE ALLOWANCE	0	4,000	0	0
51122 BOOT ALLOWANCE	795	1,120	1,045	1,045
51123 PROTECTIVE CLOTHING	1,000	1,000	1,000	1,000
Benefits Total	1,795	6,120	2,045	2,045
Contract Services				
52015 CONTRACTS	133,168	99,418	154,118	104,118
52019 CONSULTING FEES	110,000	56,000	195,000	50,000
52028 GENERAL INSURANCE	767	767	767	790
52069 PRINTING COSTS	10,000	7,000	10,000	10,000
52696 FLOOD CONTRACTS	0	126,190	0	0
Contract Services Total	253,935	289,375	359,885	164,908
Equipment Purchases				
54410 EQUIPMENT PURCHASES	5,000	12,916	4,000	0
59036 SAFETY EQUIPMENT	0	500	0	0
Equipment Purchases Total	5,000	13,416	4,000	0
Materials and Supplies				
54099 PARTS AND MATERIALS	20,000	20,000	25,000	25,000
54103 GASOLINE (VEHICLE)	25,000	15,500	20,000	20,000
54118 OFFICE SUPPLIES	9,000	7,000	9,000	9,000
Materials and Supplies Total	54,000	42,500	54,000	54,000

Costing Center Budget Summary

Costing Center: ENGINEERING SERVICES

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Other					
51141	PROFESSIONAL DEVELOPMENT	34,000	16,900	22,610	40,000
59048	LUNCHEONS	1,400	500	1,400	1,400
59059	MEMBERSHIP	7,100	7,293	9,030	9,030
59080	FLEET EQUIP MAINTENANCE	15,900	17,700	27,500	27,500
59098	SUBSCRIPTIONS	4,400	3,800	4,400	4,500
59138	BUSINESS TRAVEL	1,000	34	1,000	1,000
59241	SPECIAL PROGRAMS	45,000	0	100,000	50,000
59911	EMERGENCY RESPONSE	0	799	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	28,003	33,003	25,290	26,930
Other Total		136,803	80,029	191,230	160,360
Reserve Appropriation					
58520	CAPITAL DEVELOPMENT B/L 4976	0	57,350	0	100,000
58522	STORM SEWERS B/L 3835	550,000	637,400	550,000	750,000
58523	DIKING/FLOOD CONTROL B/L 4923	0	895,501	0	0
58537	PARKS RESERVE B/L	0	28,709	0	0
58559	GENERAL GAS TAX RESERVE B/L	2,629,426	2,629,426	2,748,945	2,748,945
58562	DC TRANSPORT NETWORK B/L 7182	140,000	140,318	296,736	495,880
58565	DC DRAINAGE NETWORK B/L 7185	20,000	20,000	42,056	70,281
Reserve Appropriation Total		3,339,426	4,408,704	3,637,737	4,165,106
Salaries and Wages					
51083	REGULAR SALARIES	1,201,878	1,207,117	1,343,097	1,304,897
51084	OVERTIME SALARIES	4,000	4,200	4,000	4,000
Salaries and Wages Total		1,205,878	1,211,317	1,347,097	1,308,897
Transfers to/from Internal Accounts					
59997	TRANSFER FR RESERVES	(95,000)	(46,000)	(285,000)	(60,000)
Transfers to/from Internal Accounts Total		(95,000)	(46,000)	(285,000)	(60,000)
Utilities					
53130	TELEPHONE	12,287	14,587	14,092	14,092
Utilities Total		12,287	14,587	14,092	14,092
Total Expenditures		4,914,124	6,020,048	5,325,086	5,809,408
Net Total		(1,840,698)	(1,880,214)	(1,947,039)	(2,203,992)
Percentage Change				5.78%	

Costing Center Budget Summary

Costing Center: GENERAL RECONSTRUCTION PROJECTS

Division: TRANSPORTATION
SERVICES
Department: ENGINEERING
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 3957
Manager: Aaron Kaluzniak

Description:

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

Comments:

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

Outlook:

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

Costing Center Budget Summary

Costing Center: GENERAL RECONSTRUCTION PROJECTS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	990,000	276,987	1,375,000	1,900,000
Capital Contribution Total	990,000	276,987	1,375,000	1,900,000
Salaries and Wages				
51084 OVERTIME SALARIES	10,000	0	10,000	10,000
Salaries and Wages Total	10,000	0	10,000	10,000
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(675,000)	0	(1,060,000)	(1,585,000)
Transfers to/from Internal Accounts Total	(675,000)	0	(1,060,000)	(1,585,000)
Total Expenditures	325,000	276,987	325,000	325,000
Net Total	(325,000)	(276,987)	(325,000)	(325,000)
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: SIDEWALK & CURB PROJECTS

Division: TRANSPORTATION
SERVICES
Department: ENGINEERING
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 2482
Manager: Aaron Kaluzniak

Description:

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

Comments:

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

Outlook:

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

Costing Center Budget Summary

Costing Center: SIDEWALK & CURB PROJECTS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	300,000	300,000	375,000	300,000
Contract Services Total	300,000	300,000	375,000	300,000
Salaries and Wages				
51084 OVERTIME SALARIES	5,000	6,000	5,000	5,000
Salaries and Wages Total	5,000	6,000	5,000	5,000
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(155,000)	(156,000)	(230,000)	(155,000)
Transfers to/from Internal Accounts Total	(155,000)	(156,000)	(230,000)	(155,000)
Total Expenditures	150,000	150,000	150,000	150,000
Net Total	(150,000)	(150,000)	(150,000)	(150,000)
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: STREET RESURFACING PROJECTS

Division: TRANSPORTATION
SERVICES
Department: ENGINEERING
SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 2481
Manager: Aaron Kaluzniak

Description:

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

Comments:

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

Outlook:

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

Costing Center Budget Summary

Costing Center: STREET RESURFACING PROJECTS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	2,400,000	2,400,000	2,200,000	2,200,000
Contract Services Total	2,400,000	2,400,000	2,200,000	2,200,000
Salaries and Wages				
51084 OVERTIME SALARIES	20,000	25,220	20,000	20,000
Salaries and Wages Total	20,000	25,220	20,000	20,000
Transfers to/from Internal Accounts				
59997 TRANSFER FR RESERVES	(1,520,000)	(1,525,220)	(1,320,000)	(1,320,000)
Transfers to/from Internal Accounts Total	(1,520,000)	(1,525,220)	(1,320,000)	(1,320,000)
Total Expenditures	900,000	900,000	900,000	900,000
Net Total	(900,000)	(900,000)	(900,000)	(900,000)
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: BUILDING SAFETY

Division: REGIONAL PLANNING & DEVELOPMENT SERVICES	Budget Year: 2021
Department: PLANNING	Accounting Reference: 0270
Stage: Approved	Manager: Ryan Nickel

Description:

This costing center includes 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:

Budgeted building permit revenues (\$826,661), which make up the majority of revenue in the costing center, are based on an increase of 1% over 2020 projections, per the fee schedule increase. However, the building cycle is a challenge to predict and requires heavy reliance on historical data. Lower interest rates are expected to drive residential development in 2021. Professional Development has decreased from 2020 as a result of on-line learning opportunities and a new certification process.

Outlook:

Focus for 2021 will include improving the mobile inspection process, simplifying minor permit processes, integrating site inspection/completion processes and starting utility maintenance inspections for existing buildings. Building Safety staff will continue to work with other City sections on specific projects and policy/by-law updates including, building condition assessments, updating the wastewater and lot grading bylaws, and reviewing the methane gas policy.

Costing Center Budget Summary

Costing Center: BUILDING SAFETY

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42559 PRIVATE WORK	0	1,598	0	0
Other Income Total	0	1,598	0	0
Permits, Licenses and Fines				
45514 BUILDING PERMITS	818,476	818,476	826,661	834,927
45515 PLUMBING PERMITS	77,817	77,817	83,214	85,214
45516 OCCUPANCY PERMITS	5,265	4,185	5,307	5,259
45532 VACANT/DERELICT BLDG PERMITS	6,500	2,000	6,500	6,500
45538 ORDER ISSUANCE FEES	4,000	3,000	4,000	4,000
Permits, Licenses and Fines Total	912,058	905,478	925,682	935,900
User Fees and Sales of Goods				
42535 INSPECTIONS & MILEAGE FEES	0	180	0	0
User Fees and Sales of Goods Total	0	180	0	0
Total Revenues	912,058	907,256	925,682	935,900
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	950	924	950	1,072
51123 PROTECTIVE CLOTHING	400	200	400	400
Benefits Total	1,350	1,124	1,350	1,472
Contract Services				
52015 CONTRACTS	3,000	3,827	3,000	3,100
52020 PROFESSIONAL FEES	500	1,000	500	500
52057 SPEC PROG CONTRACTS	5,000	0	5,000	5,000
52069 PRINTING COSTS	1,000	750	1,000	1,000
52387 BANK PROCESSING FEES	18,241	21,917	18,514	18,718
Contract Services Total	27,741	27,494	28,014	28,318
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	385	0	0
59036 SAFETY EQUIPMENT	100	128	100	100
Equipment Purchases Total	100	513	100	100
Materials and Supplies				
54099 PARTS AND MATERIALS	3,500	1,700	3,500	3,500
54103 GASOLINE (VEHICLE)	4,000	1,673	3,500	3,500
54118 OFFICE SUPPLIES	1,500	800	1,500	1,500
Materials and Supplies Total	9,000	4,173	8,500	8,500
Other				
51141 PROFESSIONAL DEVELOPMENT	23,448	12,403	10,100	12,000
59003 ADVERTISING	500	339	500	500
59048 LUNCHEONS	100	0	100	100
59059 MEMBERSHIP	700	775	900	900
59080 FLEET EQUIP MAINTENANCE	17,500	15,000	18,000	18,000
59138 BUSINESS TRAVEL	100	0	100	100
59993 EQUIPMENT CAPITAL CONTRIBUTION	14,161	12,072	10,686	12,937
Other Total	56,509	40,589	40,386	44,537

Costing Center Budget Summary

Costing Center: BUILDING SAFETY

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Salaries and Wages				
51083 REGULAR SALARIES	1,022,431	948,661	982,443	1,065,716
51084 OVERTIME SALARIES	2,500	620	2,500	2,500
Salaries and Wages Total	1,024,931	949,281	984,943	1,068,216
Utilities				
53130 TELEPHONE	6,510	6,060	7,070	6,270
Utilities Total	6,510	6,060	7,070	6,270
Total Expenditures	1,126,141	1,029,234	1,070,363	1,157,412
Net Total	(214,083)	(121,978)	(144,681)	(221,512)
Percentage Change			(32.42%)	

Costing Center Budget Summary

Costing Center: HERITAGE ADMINISTRATION

Division: REGIONAL PLANNING & DEVELOPMENT SERVICES	Budget Year: 2021
Department: PLANNING	Accounting Reference: 2557
Stage: Approved	Manager: Ryan Nickel

Description:

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

Comments:

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

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

Outlook:

The focus of 2021 will be to complete condition assessments on current municipal heritage sites, promote the updated heritage incentive by-law, encourage new heritage designations, and explore heritage conservation districts.

Costing Center Budget Summary

Costing Center: HERITAGE ADMINISTRATION

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
43660 PROVINCIAL OTHER	2,000	0	2,000	2,000
44565 FEDERAL OTHER	4,800	0	4,800	4,800
Conditional Government Transfers Total	6,800	0	6,800	6,800
Income from Enterprises				
49388 ORGANIZATIONS/FOUNDATIONS	1,500	0	1,500	1,500
Income from Enterprises Total	1,500	0	1,500	1,500
Total Revenues	8,300	0	8,300	8,300
Expenditures				
Contract Services				
52020 PROFESSIONAL FEES	150	0	150	150
52057 SPEC PROG CONTRACTS	1,350	0	1,350	1,350
52059 SPEC PROG PRINTING	1,650	0	1,650	1,650
52069 PRINTING COSTS	30	0	30	30
Contract Services Total	3,180	0	3,180	3,180
Materials and Supplies				
54022 SPEC PROG PARTS & MATERIALS	450	0	450	450
54099 PARTS AND MATERIALS	1,235	0	200	200
Materials and Supplies Total	1,685	0	650	650
Other				
59003 ADVERTISING	1,000	0	1,000	1,000
59025 SPEC PROG ADVERTISING	2,320	0	2,320	2,320
59027 SPEC PROG LUNCHEONS	700	0	700	700
59059 MEMBERSHIP	115	115	115	115
59157 REGIONAL HERITAGE INITIATIVE	1,672	1,672	1,672	1,000
Other Total	5,807	1,787	5,807	5,135
Salaries and Wages				
51083 REGULAR SALARIES	12,530	0	10,982	11,385
51084 OVERTIME SALARIES	300	0	300	300
Salaries and Wages Total	12,830	0	11,282	11,685
Utilities				
53130 TELEPHONE	200	0	200	200
Utilities Total	200	0	200	200
Total Expenditures	23,702	1,787	21,119	20,850
Net Total	(15,402)	(1,787)	(12,819)	(12,550)
Percentage Change			(16.77%)	

Costing Center Budget Summary

Costing Center: PLANNING AND DEVELOPMENT

Division: REGIONAL PLANNING & DEVELOPMENT SERVICES	Budget Year: 2021
Department: PLANNING	Accounting Reference: 0273
Stage: Approved	Manager: Ryan Nickel

Description:

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

Comments:

Consulting funding for the City Plan (\$250,000) required now that the City is not part of the Planning District will be funded through the Planning Reserve (created with funds resulting from the dissolution of the BAPD). The Chief Planner functions will continue being completed by the Director of Planning and Buildings in 2021.

Outlook:

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

Planning initiatives for 2021 will focus on preparing a City Plan to replace to former BAPD Development Plan, finalizing downtown streetscape standards, updating the SE Brandon Secondary Plan, and implementing the industrial, assiniboine gardens, and downtown plans.

Costing Center Budget Summary

Costing Center: PLANNING AND DEVELOPMENT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	0	60,375	24,150	0
Conditional Government Transfers Total	0	60,375	24,150	0
Other Income				
42988 MISCELLANEOUS REVENUE	5,400	2,430	2,000	2,000
Other Income Total	5,400	2,430	2,000	2,000
Permits, Licenses and Fines				
42514 TEMPORARY SIGN FEES	2,070	1,260	2,160	2,160
42518 VARIANCE	9,666	11,615	9,700	9,900
42519 CONDITIONAL USE APPLICATIONS	11,139	8,139	11,200	11,350
42533 SUBDIVISION APPLICATIONS	4,770	6,535	4,280	4,280
42534 SUBDIVISION LOT FEE	15,000	29,400	15,000	15,000
42540 SECONDARY PLAN AMENDMENTS	4,000	4,000	2,020	2,020
42546 DEVELOPMENT PERMITS	54,162	38,861	48,630	49,602
45538 ORDER ISSUANCE FEES	1,000	0	1,000	1,000
Permits, Licenses and Fines Total	101,807	99,810	93,990	95,312
User Fees and Sales of Goods				
42517 ZONING BYLAW AMENDMENTS	18,000	24,000	18,180	18,180
42536 DEVELOPMENT PLAN AMENDMENTS	0	0	0	6,050
42537 ZONING MEMORANDUMS	6,453	7,462	6,700	6,700
User Fees and Sales of Goods Total	24,453	31,462	24,880	30,930
Total Revenues	131,660	194,077	145,020	128,242
Expenditures				
Contract Services				
52019 CONSULTING FEES	138,100	125,153	324,300	50,000
52020 PROFESSIONAL FEES	500	500	500	500
52057 SPEC PROG CONTRACTS	10,000	5,487	10,000	10,000
52069 PRINTING COSTS	500	777	500	500
52172 PLANNING DISTRICT BOARD	11,250	0	0	0
52387 BANK PROCESSING FEES	40	0	0	0
Contract Services Total	160,390	131,917	335,300	61,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	1,500	0	1,500	1,500
Equipment Purchases Total	1,500	0	1,500	1,500
Materials and Supplies				
54022 SPEC PROG PARTS & MATERIALS	0	408	0	0
54099 PARTS AND MATERIALS	1,200	400	1,200	1,200
54118 OFFICE SUPPLIES	1,200	600	1,200	1,200
Materials and Supplies Total	2,400	1,408	2,400	2,400
Other				
51141 PROFESSIONAL DEVELOPMENT	15,247	9,131	7,873	15,500
59003 ADVERTISING	2,000	3,389	1,000	1,000
59025 SPEC PROG ADVERTISING	0	1,848	0	0
59048 LUNCHEONS	1,000	19	1,000	1,000
59059 MEMBERSHIP	3,071	2,145	2,746	3,000

Costing Center Budget Summary

Costing Center: PLANNING AND DEVELOPMENT

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
59138	BUSINESS TRAVEL	100	0	100	100
59283	APPLICATION FEES	13,000	10,000	11,000	17,000
Other Total		34,418	26,532	23,719	37,600
Reserve Appropriation					
58509	PLANNING RESERVE B/L	0	0	0	0
Reserve Appropriation Total		0	0	0	0
Salaries and Wages					
51083	REGULAR SALARIES	665,849	563,960	578,233	714,108
51084	OVERTIME SALARIES	3,500	1,100	3,500	3,500
Salaries and Wages Total		669,349	565,060	581,733	717,608
Transfers to/from Internal Accounts					
59997	TRANSFER FR RESERVES	(23,100)	0	(265,150)	0
Transfers to/from Internal Accounts Total		(23,100)	0	(265,150)	0
Utilities					
53130	TELEPHONE	1,258	1,118	1,077	1,527
Utilities Total		1,258	1,118	1,077	1,527
Total Expenditures		846,215	726,035	680,579	821,635
Net Total		(714,555)	(531,958)	(535,559)	(693,393)
Percentage Change				(25.05%)	

Costing Center Budget Summary

Costing Center: PARKING LOTS

Division: REGIONAL PLANNING & DEVELOPMENT SERVICES	Budget Year: 2021
Department: DEVELOPMENT SERVICES - Property	Accounting Reference: 1056
Stage: Approved	Manager: Ryan Nickel

Description:

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

Comments:

The City has 105 parking stalls available for monthly rental including 56 stalls that are under contracts (Library, YFC, Prairie Oasis and BSD) and the 641 Rosser Ave lot which is metered. Parking lot maintenance funds proposed for 2021 include improvements to 1201 Pacific Avenue parking lot not completed in 2020 as per resolution of City Council to implement downtown parking committee recommendations.

Outlook:

Continue operating and maintaining parking lots that are fully rented. Evaluate options for underutilized parking lots at 1201 Pacific Avenue, 329 10th Street, and 641 Rosser Avenue.

Costing Center Budget Summary

Costing Center: PARKING LOTS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
User Fees and Sales of Goods				
42242 7TH ST-000 BLK-METERED	2,500	1,000	1,500	2,000
42687 PARKING STALLS	52,800	49,500	49,500	49,500
User Fees and Sales of Goods Total	55,300	50,500	51,000	51,500
Total Revenues	55,300	50,500	51,000	51,500
Expenditures				
Contract Services				
52015 CONTRACTS	9,895	7,895	11,895	11,895
Contract Services Total	9,895	7,895	11,895	11,895
Materials and Supplies				
54099 PARTS AND MATERIALS	10,000	287	3,000	3,000
Materials and Supplies Total	10,000	287	3,000	3,000
Utilities				
53046 POWER	1,530	1,830	1,530	1,530
Utilities Total	1,530	1,830	1,530	1,530
Total Expenditures	21,425	10,012	16,425	16,425
Net Total	33,875	40,488	34,575	35,075
Percentage Change			2.07%	

Costing Center Budget Summary

Costing Center: *PROPERTY ADMINISTRATION*

Division: REGIONAL PLANNING & DEVELOPMENT SERVICES	Budget Year: 2021
Department: DEVELOPMENT SERVICES - Property	Accounting Reference: 0272
Stage: Approved	Manager: Ryan Nickel

Description:

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

Comments:

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

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

Consulting fees include \$10,000 to cover appraisals for the sale of surplus lands.

An appropriation to the Land Acquisition Reserve (\$150,000 from operating and \$20,000 from lane/street sales) is requested to support a 10 year land acquisition plan for civic infrastructure projects including SE drainage improvements, the Pacific Ave active transportation bridge, 18th and Braecrest Ave intersection, landfill, and recreation facility.

Outlook:

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

Revenue from the sales of municipally owned properties is captured within this costing center. There is no plan, at this time, to market properties in 2021 and, as such, no revenue is budgeted.

Costing Center Budget Summary

Costing Center: PROPERTY ADMINISTRATION

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42988 MISCELLANEOUS REVENUE	1,000	373	1,000	1,000
49380 LEASE IMPROVEMENT RECOVERIES	30,415	30,415	30,415	30,415
Other Income Total	31,415	30,788	31,415	31,415
Permits, Licenses and Fines				
42728 ENCROACHMENTS	20,500	20,328	20,500	20,500
Permits, Licenses and Fines Total	20,500	20,328	20,500	20,500
User Fees and Sales of Goods				
42468 ART GALLERY OF SW MANITOBA	235,802	235,802	240,518	245,328
42704 638 PRINCESS AVE	88,000	88,000	88,000	88,000
42732 100 BLACK STREET	4,275	4,275	4,275	4,275
42733 WESTMAN COMMUNICATIONS GROUP	565	565	565	565
42734 MASTERFEEDS RENTAL	859	859	876	876
42737 COMMUNICATIONS CENTRE	341,929	341,929	37,929	37,929
42738 1700 & 1710 PARK AVE	15,698	15,698	15,698	16,793
42739 LAGOON PROPERTY	4,550	4,550	4,550	4,550
42742 REGIONAL LIBRARY	252,770	252,770	252,770	252,770
42744 WESTBRAN	35,802	35,626	36,339	37,066
42746 CELL TOWER RENTAL	5,547	5,547	5,547	5,547
42749 1820 PACIFIC AVE LEASE	3,144	0	0	2,404
45367 DEVELOPMENT AGREEMENTS	6,000	10,200	0	0
49166 LANE/STREET CLOSURES	0	0	20,000	20,000
49371 LAND SALES	0	825,100	0	0
User Fees and Sales of Goods Total	994,940	1,820,921	707,067	716,103
Total Revenues	1,046,855	1,872,037	758,982	768,018
Expenditures				
Contract Services				
52015 CONTRACTS	5,145	7,145	950	950
52019 CONSULTING FEES	0	0	10,000	10,000
52028 GENERAL INSURANCE	9,537	9,537	8,776	9,039
Contract Services Total	14,682	16,682	19,726	19,989
Materials and Supplies				
54099 PARTS AND MATERIALS	300	100	300	300
Materials and Supplies Total	300	100	300	300
Other				
51141 PROFESSIONAL DEVELOPMENT	2,000	2,004	2,000	2,000
59003 ADVERTISING	680	0	1,500	1,500
59048 LUNCHEONS	100	0	100	100
59059 MEMBERSHIP	650	805	625	625
59128 PROPERTY TAXES	61,427	64,732	70,466	70,466
59206 SURVEY FEES	15,000	15,000	15,000	20,000
59283 APPLICATION FEES	1,500	1,335	3,940	3,940
Other Total	81,357	83,876	93,631	98,631
Reserve Appropriation				
58504 MUNICIPAL BUILDING B/L 3653	48,316	48,228	48,584	48,948

Costing Center Budget Summary

Costing Center: PROPERTY ADMINISTRATION

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
58521 CIVIC LAND ACQ B/L 5765	55,000	880,100	95,000	220,000
58547 ARM BULDING RESERVE B/L 7215	44,000	44,000	44,000	44,000
Reserve Appropriation Total	147,316	972,328	187,584	312,948
Salaries and Wages				
51083 REGULAR SALARIES	208,505	209,637	211,229	211,984
51084 OVERTIME SALARIES	500	300	500	500
Salaries and Wages Total	209,005	209,937	211,729	212,484
Utilities				
53130 TELEPHONE	650	570	559	559
Utilities Total	650	570	559	559
Total Expenditures	453,310	1,283,493	513,529	644,911
Net Total	593,546	588,544	245,453	123,107
Percentage Change			(58.65%)	

Costing Center Budget Summary

Costing Center: BRANDON MUNICIPAL AIRPORT

Division: TRANSPORTATION
SERVICES - Airport
Department: AIRPORT
Stage: Approved

Budget Year: 2021
Accounting Reference: 1725
Manager: Carla Richardson

Description:

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

Comments:

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

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

Outlook:

As a result of COVID-19, the aviation industry has seen a dramatic decrease in passenger traffic. This has had a substantial impact on airports small and large, all over the world with experts predicting 2022 before flight traffic returns to pre-COVID levels. As a result, it is extremely difficult to estimate revenues generated from landing, terminal and airport improvement fees, numbers that historically, have been relatively predictable. In addition, despite the reduced revenues, the Airport is still required to maintain all regulatory and operational requirements as set by Transport Canada. As a result of these requirements, many of the expense lines must be budgeted to provide the necessary security and snow management functions.

Costing Center Budget Summary

Costing Center: BRANDON MUNICIPAL AIRPORT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	0	448,732	0	0
44500 FEDERAL GOV'T	0	448,732	0	0
Conditional Government Transfers Total	0	897,464	0	0
Other Income				
42365 COMMISSION REVENUES	7,000	4,963	5,750	6,000
42988 MISCELLANEOUS REVENUE	2,105	3,684	2,170	2,235
Other Income Total	9,105	8,647	7,920	8,235
User Fees and Sales of Goods				
42194 BUILDING RENTALS	70,568	41,528	29,888	37,888
42304 LANDINGS-OTHER	25,452	20,000	22,800	23,480
42314 SNOW REMOVAL FEES	8,689	8,689	8,689	8,714
42317 LAND-INDUSTRIAL	43,604	46,274	46,374	46,478
42321 LAND-AGRICULTURAL	13,429	13,429	13,429	13,429
42342 MUSEUM USER FEE	1,500	1,500	1,500	1,500
42469 LANDINGS-AIRLINE	85,698	37,070	23,088	39,634
42470 AIRPORT IMPROVEMENT FEE	370,113	107,084	66,768	111,280
42472 TERMINAL FEES	86,073	40,299	23,400	40,170
42473 FUEL CONCESSION REVENUE	5,043	5,043	5,194	5,349
User Fees and Sales of Goods Total	710,169	320,916	241,130	327,922
Total Revenues	719,274	1,227,027	249,050	336,157
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	710	710	609	609
51123 PROTECTIVE CLOTHING	1,000	500	2,500	2,500
51124 TOOL ALLOWANCE	415	708	415	360
51285 MEDICALS	150	0	215	210
Benefits Total	2,275	1,918	3,739	3,679
Contract Services				
52015 CONTRACTS	117,608	98,698	94,354	97,470
52028 GENERAL INSURANCE	2,067	2,123	1,307	1,346
52029 LIABILITY INSURANCE	10,861	10,861	16,221	16,708
52032 VEHICLE INSURANCE	9,822	9,556	9,822	9,822
52054 MAINT OF EQUIP EXT	7,000	2,000	2,500	2,500
52081 EXTERNAL EQUIPMENT RENTAL	0	332	0	0
Contract Services Total	147,357	123,569	124,204	127,846
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	728	1,000	1,000
Equipment Purchases Total	0	728	1,000	1,000
Materials and Supplies				
54052 MAINT OF BUILD EXT	8,000	5,743	8,000	8,000
54099 PARTS AND MATERIALS	25,000	15,120	23,500	23,500
54102 PETROLEUM PRODUCTS	2,100	4,000	2,500	3,000
54103 GASOLINE (VEHICLE)	7,500	5,500	5,000	5,000
54104 DIESEL (VEHICLE)	30,000	30,000	30,600	33,000

Costing Center Budget Summary

Costing Center: BRANDON MUNICIPAL AIRPORT

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
54106	FUEL-TRAINING	3,000	0	3,000	3,000
54107	CHEMICALS	15,000	18,700	20,000	20,000
54118	OFFICE SUPPLIES	500	500	500	500
54125	DIESEL EXHAUST FLUID	375	375	375	400
Materials and Supplies Total		91,475	79,938	93,475	96,400
Other					
51141	PROFESSIONAL DEVELOPMENT	11,810	1,400	7,210	12,010
59003	ADVERTISING	3,164	1,164	2,164	2,164
59048	LUNCHEONS	200	67	200	300
59059	MEMBERSHIP	1,750	1,394	1,200	1,200
59080	FLEET EQUIP MAINTENANCE	6,200	6,200	6,500	6,500
59339	EQUIPMENT MAINTENANCE	27,500	35,924	30,000	30,000
59911	EMERGENCY RESPONSE	0	726	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	23,104	23,104	17,979	21,768
Other Total		73,728	69,979	65,253	73,942
Reserve Appropriation					
58507	BDN MUNICIPAL AIRPORT B/L 6353	0	897,464	40,000	50,000
58535	AIRPORT IMPROVEMENT B/L 7161	344,205	99,587	62,094	103,490
Reserve Appropriation Total		344,205	997,051	102,094	153,490
Salaries and Wages					
51083	REGULAR SALARIES	608,216	537,155	564,480	564,584
51084	OVERTIME SALARIES	23,000	15,000	15,000	15,000
51090	SHIFT DIFFERENTIAL	2,600	2,600	1,300	1,300
Salaries and Wages Total		633,816	554,755	580,780	580,884
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	4,100	6,425	4,100	4,100
Transfers to/from Internal Accounts Total		4,100	6,425	4,100	4,100
Utilities					
53130	TELEPHONE	5,341	5,184	4,504	4,504
53295	RADIO COSTS	1,680	1,480	1,322	1,322
Utilities Total		7,021	6,664	5,826	5,826
Total Expenditures		1,303,978	1,841,028	980,471	1,047,167
Net Total		(584,704)	(614,001)	(731,421)	(711,010)
Percentage Change				25.09%	

Costing Center Budget Summary

Costing Center: 208 22ND ST N

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0805
Manager: Pam Richardson

Description:

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

Comments:

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

Outlook:

Costing Center Budget Summary

Costing Center: 208 22ND ST N

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52028 GENERAL INSURANCE	201	201	205	211
Contract Services Total	201	201	205	211
Utilities				
53046 POWER	1,300	1,300	1,300	1,367
Utilities Total	1,300	1,300	1,300	1,367
Total Expenditures	1,501	1,501	1,505	1,578
Net Total	(1,501)	(1,501)	(1,505)	(1,578)
Percentage Change			0.27%	

Costing Center Budget Summary

Costing Center: AIRPORT BUILDINGS

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0804
Manager: Pam Richardson

Description:

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

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

Comments:

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

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

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

Outlook:

Construction of a new maintenance garage of approximately 10,000 sq. feet was completed in 2020. The building consists of steel framing with insulated pre-fab panels for the roof and walls. It has a single gas boiler for the in floor heat as well as 2 roof mounted gas furnaces in the garage side and 1 gas heater and central Air conditioning for the office area which is approximately 2,000 sq. feet.

Costing Center Budget Summary

Costing Center: AIRPORT BUILDINGS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	49,000	31,974	36,260	49,306
52028 GENERAL INSURANCE	8,711	8,711	8,383	8,634
Contract Services Total	57,711	40,685	44,643	57,940
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	223,583	223,583	233,085	242,991
57439 DEBENTURE INTEREST	193,843	193,843	184,341	174,434
Debenture Debt Servicing Costs Total	417,425	417,425	417,425	417,425
Materials and Supplies				
54099 PARTS AND MATERIALS	3,500	4,500	5,000	5,000
Materials and Supplies Total	3,500	4,500	5,000	5,000
Utilities				
53025 HEAT	21,000	21,000	27,000	27,000
53046 POWER	36,100	41,099	46,100	46,100
53150 WATER	7,500	7,500	8,000	8,000
Utilities Total	64,600	69,599	81,100	81,100
Total Expenditures	543,236	532,209	548,168	561,465
Net Total	(543,236)	(532,209)	(548,168)	(561,465)
Percentage Change			0.91%	

Costing Center Budget Summary

Costing Center: BLDG & STRUCT SUPERVISION

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 5605
Manager: Pam Richardson

Description:

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

Comments:

Due to a reorganization within the Public Works section, there is now a Maintenance Manager that oversees both building maintenance and street maintenance.

In 2020, a Facility Management software module was developed to be used in the department for tracking and scheduling of maintenance and repairs in City owned facilities. In 2021, the department will be focusing efforts on creating inspections and preventative maintenance schedules for all buildings. The intention with this change is to move towards more projected work repairs needed, rather than reactive maintenance, and to better facilitate planning of resources and projects.

Outlook:

Costing Center Budget Summary

Costing Center: BLDG & STRUCT SUPERVISION

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	1,147	1,098	1,147	1,147
51123 PROTECTIVE CLOTHING	600	1,400	1,000	1,000
51285 MEDICALS	140	140	140	140
Benefits Total	1,887	2,638	2,287	2,287
Contract Services				
52015 CONTRACTS	26,020	14,872	1,020	1,020
52028 GENERAL INSURANCE	9	9	9	10
Contract Services Total	26,029	14,881	1,029	1,030
Equipment Purchases				
54410 EQUIPMENT PURCHASES	7,000	3,300	9,100	0
Equipment Purchases Total	7,000	3,300	9,100	0
Materials and Supplies				
54099 PARTS AND MATERIALS	1,500	1,296	1,500	1,500
54103 GASOLINE (VEHICLE)	9,500	7,250	8,500	8,500
54104 DIESEL (VEHICLE)	4,700	5,000	4,800	4,800
54125 DIESEL EXHAUST FLUID	30	35	30	30
54323 INSURANCE DEDUCTIBLE	0	500	0	0
Materials and Supplies Total	15,730	14,081	14,830	14,830
Other				
51141 PROFESSIONAL DEVELOPMENT	155	100	0	0
59080 FLEET EQUIP MAINTENANCE	28,700	28,700	29,500	29,500
59248 DISPOSAL SITE CHARGE	0	312	0	0
59911 EMERGENCY RESPONSE	0	10,830	0	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	28,667	28,667	26,879	35,589
Other Total	57,522	68,609	56,379	65,089
Salaries and Wages				
51083 REGULAR SALARIES	714,913	686,468	770,723	778,533
51084 OVERTIME SALARIES	12,000	14,000	12,000	12,000
Salaries and Wages Total	726,913	700,468	782,723	790,533
Utilities				
53130 TELEPHONE	3,376	1,779	1,575	1,575
53295 RADIO COSTS	70	60	63	63
Utilities Total	3,446	1,839	1,638	1,638
Total Expenditures	838,527	805,816	867,986	875,406
Net Total	(838,527)	(805,816)	(867,986)	(875,406)
Percentage Change			3.51%	

Costing Center Budget Summary

Costing Center: CIVIC ADMIN BUILDING - 410 9th STREET

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0047
Manager: Pam Richardson

Description:

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

Comments:

Departments located in this building include - The City Manager, Mayor, and City Clerk offices, Human Resources, Finance, Economic Development and Information Technology.

Funds have been included in the budget starting mid 2021 for full time security at City Hall.

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

Outlook:

Costing Center Budget Summary

Costing Center: CIVIC ADMIN BUILDING - 410 9th STREET

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	68,026	64,780	95,817	112,639
52028 GENERAL INSURANCE	6,114	6,114	6,330	6,520
Contract Services Total	74,140	70,894	102,147	119,159
Equipment Purchases				
54410 EQUIPMENT PURCHASES	2,750	0	0	0
Equipment Purchases Total	2,750	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	15,500	8,795	9,000	9,000
Materials and Supplies Total	15,500	8,795	9,000	9,000
Reserve Appropriation				
58536 MUNICIPAL BLDG MAINT B/L 4368	150,000	150,000	50,000	50,000
Reserve Appropriation Total	150,000	150,000	50,000	50,000
Utilities				
53025 HEAT	28,000	27,000	29,500	30,240
53046 POWER	76,000	76,000	77,900	77,790
53150 WATER	6,700	6,400	6,700	6,700
Utilities Total	110,700	109,400	114,100	114,730
Total Expenditures	353,090	339,089	275,247	292,889
Net Total	(353,090)	(339,089)	(275,247)	(292,889)
Percentage Change			(22.05%)	

Costing Center Budget Summary

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

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0802
Manager: Pam Richardson

Description:

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

Comments:

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

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

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 Budget Summary

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

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	72,847	99,431	70,413	70,001
52028 GENERAL INSURANCE	3,866	3,866	4,481	4,616
Contract Services Total	76,713	103,297	74,894	74,617
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	171,170	171,170	176,305	181,594
57439 DEBENTURE INTEREST	39,347	39,347	34,212	28,923
Debenture Debt Servicing Costs Total	210,517	210,517	210,517	210,517
Materials and Supplies				
54099 PARTS AND MATERIALS	5,000	9,649	8,000	8,000
Materials and Supplies Total	5,000	9,649	8,000	8,000
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	351	0	0
Transfers to/from Internal Accounts Total	0	351	0	0
Utilities				
53046 POWER	73,000	67,000	71,750	73,544
53130 TELEPHONE	350	336	350	350
53150 WATER	1,800	2,000	1,800	1,800
Utilities Total	75,150	69,336	73,900	75,694
Total Expenditures	367,379	393,149	367,311	368,828
Net Total	(367,379)	(393,149)	(367,311)	(368,828)
Percentage Change			(0.02%)	

Costing Center Budget Summary

Costing Center: CIVIC SERVICES COMPLEX - 900 RICHMOND AVENUE EAST

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0136
Manager: Pam Richardson

Description:

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

Comments:

This building was constructed in 1987.

Outlook:

Costing Center Budget Summary

Costing Center: CIVIC SERVICES COMPLEX - 900 RICHMOND AVENUE EAST

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	29,043	38,535	22,226	25,557
52028 GENERAL INSURANCE	7,931	7,931	8,095	8,338
Contract Services Total	36,974	46,466	30,321	33,895
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	6,099	0	0
Equipment Purchases Total	0	6,099	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	14,000	16,916	11,500	11,500
Materials and Supplies Total	14,000	16,916	11,500	11,500
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	(224,574)	(224,574)	(217,524)	(223,263)
Transfers to/from Internal Accounts Total	(224,574)	(224,574)	(217,524)	(223,263)
Utilities				
53025 HEAT	25,500	25,000	26,138	26,791
53046 POWER	59,000	60,500	60,475	61,987
53130 TELEPHONE	350	338	340	340
53150 WATER	13,750	9,750	13,750	13,750
Utilities Total	98,600	95,588	100,703	102,868
Total Expenditures	0	15,495	0	0
Net Total	0	(15,495)	0	0
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: DALY HOUSE MUSEUM

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 4062
Manager: Pam Richardson

Description:

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

Comments:

Outlook:

Costing Center Budget Summary

Costing Center: DALY HOUSE MUSEUM

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	1,266	235	16	1,266
52028 GENERAL INSURANCE	322	322	328	338
Contract Services Total	1,588	557	344	1,604
Materials and Supplies				
54099 PARTS AND MATERIALS	800	74	500	500
Materials and Supplies Total	800	74	500	500
Total Expenditures	2,388	631	844	2,104
Net Total	(2,388)	(631)	(844)	(2,104)
Percentage Change			(64.66%)	

Costing Center Budget Summary

Costing Center: FIRE STATION - 13TH STREET

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0812
Manager: Pam Richardson

Description:

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

Comments:

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

Outlook:

A building condition assessment is scheduled in 2021.

Costing Center Budget Summary

Costing Center: FIRE STATION - 13TH STREET

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	1,026	2,178	1,806	1,806
52028 GENERAL INSURANCE	813	813	830	855
Contract Services Total	1,839	2,991	2,636	2,661
Materials and Supplies				
54099 PARTS AND MATERIALS	2,000	3,521	3,000	3,000
Materials and Supplies Total	2,000	3,521	3,000	3,000
Utilities				
53025 HEAT	6,100	6,400	6,253	6,410
53046 POWER	8,000	8,000	8,200	8,405
53150 WATER	1,200	950	1,200	1,200
Utilities Total	15,300	15,350	15,653	16,015
Total Expenditures	19,139	21,862	21,289	21,676
Net Total	(19,139)	(21,862)	(21,289)	(21,676)
Percentage Change			11.23%	

Costing Center Budget Summary

Costing Center: FIRE STATION - 19TH STREET NORTH

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0806
Manager: Pam Richardson

Description:

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

Comments:

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

Outlook:

A building condition assessment is scheduled to be completed in 2021.

Costing Center Budget Summary

Costing Center: FIRE STATION - 19TH STREET NORTH

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	14,186	16,248	15,892	15,892
52028 GENERAL INSURANCE	7,333	7,333	7,471	7,695
Contract Services Total	21,519	23,581	23,363	23,587
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	478,632	478,632	502,181	526,888
57439 DEBENTURE INTEREST	333,156	333,156	309,608	284,900
Debenture Debt Servicing Costs Total	811,788	811,788	811,789	811,788
Materials and Supplies				
54099 PARTS AND MATERIALS	6,900	5,574	6,000	6,000
Materials and Supplies Total	6,900	5,574	6,000	6,000
Utilities				
53025 HEAT	61,000	61,000	62,525	64,088
53150 WATER	4,100	3,800	4,100	4,100
Utilities Total	65,100	64,800	66,625	68,188
Total Expenditures	905,307	905,743	907,777	909,563
Net Total	(905,307)	(905,743)	(907,777)	(909,563)
Percentage Change			0.27%	

Costing Center Budget Summary

Costing Center: LANDFILL BUILDINGS

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0807
Manager: Pam Richardson

Description:

This cost center captures the maintenance and utility costs associated with the buildings at the Eastview Landfill Site, including the Materials Recovery Facility (MRF), Household Hazardous Waste (HHW) building, and the scale building.

Prior to 2021 the costs associated with these buildings were included in the landfill operations cost center.

Comments:

The Material Recovery Facility (MRF), constructed in 2003, is 35,000 sq. ft. In 2019 the Household Hazardous Waste (HHW) building, which is 2,000 sq. ft. and the scale building, which is approx. 500 sq. ft., along with the replacement of a new inbound scale deck was completed. In 2020 the outbound scale was also replaced, completing the final upgrades to the weigh scale equipment. The replacement of the scales at the Eastview Landfill ensure the accuracy of the billing for customers and reduce opportunities for weigh errors and revenue loss.

Outlook:

Costing Center Budget Summary

Costing Center: LANDFILL BUILDINGS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	0	0	24,437	19,437
52028 GENERAL INSURANCE	0	0	3,080	3,172
Contract Services Total	0	0	27,517	22,609
Materials and Supplies				
54099 PARTS AND MATERIALS	0	0	2,500	2,500
Materials and Supplies Total	0	0	2,500	2,500
Utilities				
53025 HEAT	0	0	6,500	6,662
53046 POWER	0	0	62,000	63,550
53150 WATER	0	0	950	950
Utilities Total	0	0	69,450	71,162
Total Expenditures	0	0	99,467	96,271
Net Total	0	0	(99,467)	(96,271)
Percentage Change			100.00%	

Costing Center Budget Summary

Costing Center: LIBRARY/ARTS BUILDING

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0808
Manager: Pam Richardson

Description:

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

Comments:

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

Outlook:

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

Costing Center Budget Summary

Costing Center: LIBRARY/ARTS BUILDING

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	23,599	38,480	37,308	37,308
52028 GENERAL INSURANCE	4,387	4,387	4,469	4,603
Contract Services Total	27,986	42,867	41,777	41,911
Materials and Supplies				
54099 PARTS AND MATERIALS	6,200	3,646	5,000	5,000
Materials and Supplies Total	6,200	3,646	5,000	5,000
Reserve Appropriation				
58526 LIBRARY/ARTS MAINT B/L 5259	50,000	50,000	150,000	50,000
Reserve Appropriation Total	50,000	50,000	150,000	50,000
Utilities				
53025 HEAT	11,500	13,000	13,325	13,658
53046 POWER	58,000	58,600	59,450	60,936
53130 TELEPHONE	1,704	1,848	1,849	1,849
53150 WATER	1,700	1,200	1,700	1,700
Utilities Total	72,904	74,648	76,324	78,143
Total Expenditures	157,090	171,161	273,101	175,054
Net Total	(157,090)	(171,161)	(273,101)	(175,054)
Percentage Change			73.85%	

Costing Center Budget Summary

Costing Center: PARKS BUILDINGS

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0152
Manager: Pam Richardson

Description:

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

Comments:

The parks complex was constructed in 1990.

Outlook:

Costing Center Budget Summary

Costing Center: PARKS BUILDINGS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Capital Contribution				
10300 CAPITAL PROJECTS	40,000	0	0	0
Capital Contribution Total	40,000	0	0	0
Contract Services				
52015 CONTRACTS	9,002	8,998	11,379	11,379
52028 GENERAL INSURANCE	4,359	4,359	3,989	4,109
Contract Services Total	13,361	13,357	15,368	15,488
Materials and Supplies				
54099 PARTS AND MATERIALS	2,500	1,961	2,000	2,000
Materials and Supplies Total	2,500	1,961	2,000	2,000
Utilities				
53025 HEAT	14,775	16,275	15,145	15,524
53150 WATER	8,500	5,850	8,000	8,000
Utilities Total	23,275	22,125	23,145	23,524
Total Expenditures	79,136	37,443	40,513	41,012
Net Total	(79,136)	(37,443)	(40,513)	(41,012)
Percentage Change			(48.81%)	

Costing Center Budget Summary

Costing Center: POLICE STATION - VICTORIA AVE

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0085
Manager: Pam Richardson

Description:

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

Comments:

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

Outlook:

A building condition assessment is scheduled to be completed in 2021.

Costing Center Budget Summary

Costing Center: POLICE STATION - VICTORIA AVE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	61,753	81,094	77,378	80,303
52028 GENERAL INSURANCE	7,336	7,336	7,467	7,692
Contract Services Total	69,089	88,430	84,845	87,995
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	658,462	658,462	688,092	719,056
57439 DEBENTURE INTEREST	410,125	410,125	380,494	349,530
Debenture Debt Servicing Costs Total	1,068,587	1,068,587	1,068,586	1,068,586
Materials and Supplies				
54099 PARTS AND MATERIALS	19,100	14,693	15,000	15,000
Materials and Supplies Total	19,100	14,693	15,000	15,000
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	130	0	0
Transfers to/from Internal Accounts Total	0	130	0	0
Utilities				
53046 POWER	83,000	84,200	85,075	87,202
53150 WATER	2,200	2,100	2,200	2,200
Utilities Total	85,200	86,300	87,275	89,402
Total Expenditures	1,241,976	1,258,140	1,255,706	1,260,983
Net Total	(1,241,976)	(1,258,140)	(1,255,706)	(1,260,983)
Percentage Change			1.11%	

Costing Center Budget Summary

Costing Center: STORAGE GARAGE

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0139
Manager: Pam Richardson

Description:

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

Comments:

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

Outlook:

Costing Center Budget Summary

Costing Center: STORAGE GARAGE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	800	1,055	800	800
Contract Services Total	800	1,055	800	800
Materials and Supplies				
54099 PARTS AND MATERIALS	2,000	865	1,000	1,000
Materials and Supplies Total	2,000	865	1,000	1,000
Transfers to/from Internal Accounts				
59334 INTERNAL CHARGES	(11,600)	(11,600)	(11,815)	(12,035)
Transfers to/from Internal Accounts Total	(11,600)	(11,600)	(11,815)	(12,035)
Utilities				
53025 HEAT	7,600	8,600	8,815	9,035
53150 WATER	1,200	700	1,200	1,200
Utilities Total	8,800	9,300	10,015	10,235
Total Expenditures	0	(380)	0	0
Net Total	0	380	0	0
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: STREET LIGHTS

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0183
Manager: Pam Richardson

Description:

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

Comments:

Manitoba Hydro looks after lamp replacements and upgrades to the street lights.

Outlook:

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

Costing Center Budget Summary

Costing Center: STREET LIGHTS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	10,000	10,334	10,000	10,000
Contract Services Total	10,000	10,334	10,000	10,000
Materials and Supplies				
54099 PARTS AND MATERIALS	11,500	9,466	11,500	11,500
Materials and Supplies Total	11,500	9,466	11,500	11,500
Utilities				
53046 POWER	918,035	918,035	940,986	964,510
Utilities Total	918,035	918,035	940,986	964,510
Total Expenditures	939,535	937,835	962,486	986,010
Net Total	(939,535)	(937,835)	(962,486)	(986,010)
Percentage Change			2.44%	

Costing Center Budget Summary

Costing Center: TEST LAB BUILDING

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0801
Manager: Pam Richardson

Description:

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

Comments:

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

Outlook:

Costing Center Budget Summary

Costing Center: TEST LAB BUILDING

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	505	1,466	538	538
Contract Services Total	505	1,466	538	538
Materials and Supplies				
54099 PARTS AND MATERIALS	200	133	150	150
Materials and Supplies Total	200	133	150	150
Utilities				
53025 HEAT	859	800	881	902
53150 WATER	170	170	180	180
Utilities Total	1,029	970	1,061	1,082
Total Expenditures	1,734	2,569	1,749	1,770
Net Total	(1,734)	(2,569)	(1,749)	(1,770)
Percentage Change			0.87%	

Costing Center Budget Summary

Costing Center: TRAFFIC SIGNALS

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0190
Manager: Pam Richardson

Description:

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

Comments:

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

With the effects of the weather and salt on the City's aging light standards, pole replacement is required on a regular basis and the replacement program is for 12 poles per year.

Also included in this cost center is the costs for supply and installation of signs for 3rd parties and the associated cost recoveries.

Outlook:

Costing Center Budget Summary

Costing Center: TRAFFIC SIGNALS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42994 RECOVERIES OTHER	9,000	2,256	2,200	2,200
Other Income Total	9,000	2,256	2,200	2,200
Total Revenues	9,000	2,256	2,200	2,200
Expenditures				
Contract Services				
52015 CONTRACTS	27,287	43,356	39,843	39,843
Contract Services Total	27,287	43,356	39,843	39,843
Materials and Supplies				
54099 PARTS AND MATERIALS	55,000	33,600	51,292	51,292
Materials and Supplies Total	55,000	33,600	51,292	51,292
Total Expenditures	82,287	76,956	91,135	91,135
Net Total	(73,287)	(74,700)	(88,935)	(88,935)
Percentage Change			21.35%	

Costing Center Budget Summary

Costing Center: TRANSIT COMFORT STATION

Division: GENERAL
GOVERNMENT
SERVICES
Department: BUILDING
MAINTENANCE
Stage: Approved

Budget Year: 2021
Accounting Reference: 0507
Manager: Pam Richardson

Description:

This cost center is for the operating and maintenance costs of the downtown Transit Comfort Station located at 21 - 8th Street.

Comments:

In March 2020 renovations to the transit comfort station were completed and the building now provides bus passengers the ability to purchase bus passes and reload rider cards. In the fall of 2020 the transit kiosk on the corner of 9th and Rosser Avenue was demolished.

Outlook:

Costing Center Budget Summary

Costing Center: TRANSIT COMFORT STATION

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	3,956	11,860	5,782	5,782
Contract Services Total	3,956	11,860	5,782	5,782
Materials and Supplies				
54099 PARTS AND MATERIALS	1,200	1,550	1,000	1,000
Materials and Supplies Total	1,200	1,550	1,000	1,000
Utilities				
53046 POWER	3,420	3,200	3,505	3,593
53150 WATER	1,000	700	1,000	1,000
Utilities Total	4,420	3,900	4,505	4,593
Total Expenditures	9,576	17,310	11,287	11,375
Net Total	(9,576)	(17,310)	(11,287)	(11,375)
Percentage Change			17.87%	

Costing Center Budget Summary

Costing Center: FIRE DEPT VEHICLES

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 4066
Manager: Carla Richardson

Description:

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

Comments:

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

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

Encompassed in this cost center are funds transferred to the Fire Vehicles Reserve. Capital contributions are allocated to the Fire Departments' operating budget in order to ensure sufficient funds are in the reserve when the asset needs to be replaced. A robust asset management program guiding the long term capital plan for 17 pieces of Fire related equipment is utilized. It is a systematic process that ensures the right equipment is procured at the most prudent time.

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

Fleet Services works collaboratively with the Fire Department to ensure the right equipment is procured at the most prudent time as well as maintained and repaired in a timely, effective and efficient manner. Fleet Services is committed to being a reliable partner so Brandon Fire and Emergency Services can continue to effectively provide service to the citizens of Brandon. By doing this we can continue to Build and Serve our community together.

Outlook:

Costing Center Budget Summary

Costing Center: FIRE DEPT VEHICLES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
User Fees and Sales of Goods				
49431 FIRE VEHICLE SALES	4,000	0	0	131,831
User Fees and Sales of Goods Total	4,000	0	0	131,831
Total Revenues	4,000	0	0	131,831
Expenditures				
Contract Services				
52032 VEHICLE INSURANCE	42,000	45,845	48,115	48,115
Contract Services Total	42,000	45,845	48,115	48,115
Materials and Supplies				
54099 PARTS AND MATERIALS	35,000	73,261	29,435	29,435
54157 TIRES	6,000	2,894	6,000	6,000
Materials and Supplies Total	41,000	76,155	35,435	35,435
Other				
59080 FLEET EQUIP MAINTENANCE	(134,250)	(134,250)	(134,550)	(134,550)
59993 EQUIPMENT CAPITAL CONTRIBUTION	(178,076)	(178,076)	(175,799)	(175,799)
Other Total	(312,326)	(312,326)	(310,349)	(310,349)
Reserve Appropriation				
58554 FIRE VEHICLES B/L	182,076	178,076	175,799	307,630
Reserve Appropriation Total	182,076	178,076	175,799	307,630
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	51,250	58,250	51,000	51,000
Transfers to/from Internal Accounts Total	51,250	58,250	51,000	51,000
Total Expenditures	4,000	46,000	0	131,831
Net Total	0	(46,000)	0	0
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: *FLEET EQUIPMENT*

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 0700
Manager: Carla Richardson

Description:

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

Comments:

As the largest equipment cost center, Fleet Equipment encompasses almost 200 pieces of light and heavy duty, off road and specialty vehicles that the City owns.

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

Encompassed in this cost center are funds transferred to the Machinery and Equipment Reserve. Capital contributions are allocated to the user departments' operating budget in order to ensure sufficient funds are in the reserve when the asset needs to be replaced. A robust asset management program guiding the long term capital plan for almost 200 pieces of fleet equipment is utilized. It is a systematic process that ensures the right equipment is procured at the most prudent time.

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

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

Outlook:

Costing Center Budget Summary

Costing Center: FLEET EQUIPMENT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
User Fees and Sales of Goods				
49224 GARAGE EQUIPMENT SALES	337,177	391,500	963,748	561,895
User Fees and Sales of Goods Total	337,177	391,500	963,748	561,895
Total Revenues	337,177	391,500	963,748	561,895
Expenditures				
Contract Services				
52032 VEHICLE INSURANCE	234,713	217,457	229,817	230,575
Contract Services Total	234,713	217,457	229,817	230,575
Materials and Supplies				
54099 PARTS AND MATERIALS	448,608	511,221	456,995	472,395
54157 TIRES	100,000	88,000	80,000	80,000
54209 PREVENTATIVE MAINTENANCE	67,849	67,849	71,988	55,830
Materials and Supplies Total	616,457	667,070	608,983	608,225
Other				
59080 FLEET EQUIP MAINTENANCE	(1,531,170)	(1,534,070)	(1,498,800)	(1,498,800)
59993 EQUIPMENT CAPITAL CONTRIBUTION	(2,085,563)	(2,103,474)	(1,983,503)	(2,387,341)
Other Total	(3,616,733)	(3,637,544)	(3,482,303)	(3,886,141)
Reserve Appropriation				
58508 EQUIPMENT REPLACEMENT B/L 3675	2,422,740	2,494,974	2,947,251	2,949,236
Reserve Appropriation Total	2,422,740	2,494,974	2,947,251	2,949,236
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	680,000	657,573	660,000	660,000
Transfers to/from Internal Accounts Total	680,000	657,573	660,000	660,000
Total Expenditures	337,177	399,530	963,748	561,895
Net Total	0	(8,030)	0	0
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: GARAGE SERVICES

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 0135
Manager: Carla Richardson

Description:

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

Comments:

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

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

Outlook:

Costing Center Budget Summary

Costing Center: GARAGE SERVICES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42994 RECOVERIES OTHER	0	2,790	3,640	3,640
Other Income Total	0	2,790	3,640	3,640
User Fees and Sales of Goods				
42506 SCRAP METAL SALES	2,000	1,282	2,300	2,300
42520 OIL & FILTER RECOVERIES	2,400	1,000	2,472	2,472
User Fees and Sales of Goods Total	4,400	2,282	4,772	4,772
Total Revenues	4,400	5,072	8,412	8,412
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	1,563	1,448	1,572	1,572
51123 PROTECTIVE CLOTHING	7,000	4,000	5,500	5,500
51124 TOOL ALLOWANCE	4,320	4,170	4,320	4,320
51285 MEDICALS	250	250	550	475
Benefits Total	13,133	9,868	11,942	11,867
Contract Services				
52015 CONTRACTS	6,000	6,703	6,750	6,955
52028 GENERAL INSURANCE	546	546	547	563
52029 LIABILITY INSURANCE	1,397	1,294	1,320	1,320
52032 VEHICLE INSURANCE	600	515	530	546
52054 MAINT OF EQUIP EXT	25,700	22,700	26,471	27,263
52069 PRINTING COSTS	200	1,174	200	206
Contract Services Total	34,444	32,933	35,818	36,853
Equipment Purchases				
54410 EQUIPMENT PURCHASES	5,200	998	4,000	4,000
Equipment Purchases Total	5,200	998	4,000	4,000
Materials and Supplies				
54062 LIABILITY CLAIMS	0	1,220	0	0
54095 SHOP SUPPLIES	32,000	20,000	28,000	28,000
54099 PARTS AND MATERIALS	0	0	0	0
54103 GASOLINE (VEHICLE)	1,995	895	1,400	1,400
54104 DIESEL (VEHICLE)	2,430	1,230	1,400	1,400
54266 TOOLS	8,000	8,000	8,240	8,500
Materials and Supplies Total	44,425	31,345	39,040	39,300
Other				
51141 PROFESSIONAL DEVELOPMENT	16,810	6,166	6,500	15,700
59003 ADVERTISING	1,000	0	500	500
59059 MEMBERSHIP	1,300	1,388	1,385	1,385
59080 FLEET EQUIP MAINTENANCE	16,500	16,500	16,500	16,500
59098 SUBSCRIPTIONS	10,665	10,565	11,292	11,292
59993 EQUIPMENT CAPITAL CONTRIBUTION	20,530	20,530	16,100	19,492
Other Total	66,805	55,149	52,277	64,869
Reserve Appropriation				
58508 EQUIPMENT REPLACEMENT B/L 3675	1,500	1,500	1,500	1,500
Reserve Appropriation Total	1,500	1,500	1,500	1,500

Costing Center Budget Summary

Costing Center: GARAGE SERVICES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Salaries and Wages				
51083 REGULAR SALARIES	1,188,613	961,026	1,220,737	1,236,448
51084 OVERTIME SALARIES	25,000	31,800	30,500	30,500
51090 SHIFT DIFFERENTIAL	5,310	3,410	4,970	4,970
Salaries and Wages Total	1,218,923	996,236	1,256,207	1,271,918
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	(1,617,399)	(1,497,399)	(1,625,589)	(1,657,643)
59334 INTERNAL CHARGES	234,272	234,272	227,401	233,324
Transfers to/from Internal Accounts Total	(1,383,127)	(1,263,127)	(1,398,188)	(1,424,319)
Utilities				
53130 TELEPHONE	2,787	1,801	2,136	2,136
53295 RADIO COSTS	310	281	289	289
Utilities Total	3,097	2,082	2,425	2,425
Total Expenditures	4,400	(133,016)	5,020	8,412
Net Total	0	138,088	3,392	0
Percentage Change			100.00%	

Costing Center Budget Summary

Costing Center: POLICE DEPT VEHICLES

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 0084
Manager: Carla Richardson

Description:

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

Comments:

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

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

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

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

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

Outlook:

Costing Center Budget Summary

Costing Center: POLICE DEPT VEHICLES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
User Fees and Sales of Goods				
49452 POLICE VEHICLE SALES	8,498	16,235	19,784	42,870
User Fees and Sales of Goods Total	8,498	16,235	19,784	42,870
Total Revenues	8,498	16,235	19,784	42,870
Expenditures				
Contract Services				
52032 VEHICLE INSURANCE	60,000	79,284	78,302	78,302
Contract Services Total	60,000	79,284	78,302	78,302
Materials and Supplies				
54099 PARTS AND MATERIALS	57,000	66,000	59,098	59,098
54157 TIRES	35,000	35,000	30,000	30,000
Materials and Supplies Total	92,000	101,000	89,098	89,098
Other				
59080 FLEET EQUIP MAINTENANCE	(243,150)	(243,150)	(258,550)	(258,550)
59993 EQUIPMENT CAPITAL CONTRIBUTION	(339,719)	(339,719)	(338,574)	(338,574)
Other Total	(582,869)	(582,869)	(597,124)	(597,124)
Reserve Appropriation				
58549 POLICE VEHICLES B/L	348,217	355,954	358,358	381,444
Reserve Appropriation Total	348,217	355,954	358,358	381,444
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	91,150	101,150	91,150	91,150
Transfers to/from Internal Accounts Total	91,150	101,150	91,150	91,150
Total Expenditures	8,498	54,519	19,784	42,870
Net Total	0	(38,284)	0	0
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: SCHOOL DIVISION EQUIPMENT

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 0689
Manager: Carla Richardson

Description:

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

Comments:

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

Outlook:

There has been a decrease to the revenue in this cost centre as the School Division transitions their fleet over to propane-fueled buses. Due to COVID-19 the Brandon School Division will fuel 27 buses with diesel until further notice.

Costing Center Budget Summary

Costing Center: SCHOOL DIVISION EQUIPMENT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42999 REVENUE	195,210	91,710	142,762	142,762
Other Income Total	195,210	91,710	142,762	142,762
Total Revenues	195,210	91,710	142,762	142,762
Expenditures				
Materials and Supplies				
54104 DIESEL (VEHICLE)	185,714	87,143	135,864	135,864
54125 DIESEL EXHAUST FLUID	200	200	124	124
Materials and Supplies Total	185,914	87,343	135,988	135,988
Total Expenditures	185,914	87,343	135,988	135,988
Net Total	9,296	4,367	6,774	6,774
Percentage Change			(27.13%)	

Costing Center Budget Summary

Costing Center: STORES

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 0016
Manager: Carla Richardson

Description:

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

Comments:

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

Outlook:

Costing Center Budget Summary

Costing Center: STORES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	244	279	244	244
51123 PROTECTIVE CLOTHING	175	175	175	175
Benefits Total	419	454	419	419
Contract Services				
52069 PRINTING COSTS	500	300	250	250
52252 DELIVERY - IN CITY	15,000	8,000	11,600	11,600
Contract Services Total	15,500	8,300	11,850	11,850
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	532	0	0
Equipment Purchases Total	0	532	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	1,000	1,825	1,000	1,000
54328 OBSOLETE INVENTORY	0	172,938	0	0
Materials and Supplies Total	1,000	174,763	1,000	1,000
Other				
59048 LUNCHEONS	0	63	0	0
59080 FLEET EQUIP MAINTENANCE	2,000	2,000	1,000	1,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	3,813	3,813	3,564	4,315
Other Total	5,813	5,876	4,564	5,315
Salaries and Wages				
51083 REGULAR SALARIES	119,771	108,035	121,136	121,136
51084 OVERTIME SALARIES	5,000	800	1,000	1,000
Salaries and Wages Total	124,771	108,835	122,136	122,136
Utilities				
53130 TELEPHONE	974	974	982	982
Utilities Total	974	974	982	982
Total Expenditures	148,477	299,734	140,951	141,702
Net Total	(148,477)	(299,734)	(140,951)	(141,702)
Percentage Change			(5.07%)	

Costing Center Budget Summary

Costing Center: TRANSIT EQUIPMENT

Division: TRANSPORTATION
SERVICES
Department: FLEET SERVICES
Stage: Approved

Budget Year: 2021
Accounting Reference: 3963
Manager: Carla Richardson

Description:

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

Comments:

The Transit fleet is made up of a total of 22 buses providing paratransit (door to door) and conventional (scheduled) services. There are five specialized paratransit buses, four of them were purchased in 2017 and the spare unit is a 2013. There are 17 buses in the conventional fleet providing scheduled service, 11 are 40 foot and 7 buses are 35 foot. The next buses needing replacement are the eleven 2010 units which are scheduled to start being replaced in 2024 and completed by 2028.

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

Encompassed in this cost center are funds transferred to the Transit Equipment Reserve. Capital contributions are allocated to the Transit Departments' operating budget to help fund the reserve so the funds are available when an asset needs to be replaced.

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

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

Outlook:

Costing Center Budget Summary

Costing Center: TRANSIT EQUIPMENT

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
44500 FEDERAL GOV'T	446,314	446,314	466,601	466,601
Conditional Government Transfers Total	446,314	446,314	466,601	466,601
Other Income				
49263 TRANSIT EQUIPMENT SALES	0	0	0	107,092
Other Income Total	0	0	0	107,092
Total Revenues	446,314	446,314	466,601	573,693
Expenditures				
Contract Services				
52032 VEHICLE INSURANCE	70,000	49,225	50,700	50,700
Contract Services Total	70,000	49,225	50,700	50,700
Materials and Supplies				
54099 PARTS AND MATERIALS	495,000	400,000	414,300	414,300
54157 TIRES	55,000	40,000	40,000	40,000
Materials and Supplies Total	550,000	440,000	454,300	454,300
Other				
59080 FLEET EQUIP MAINTENANCE	(1,279,500)	(1,279,500)	(1,205,000)	(1,205,000)
59993 EQUIPMENT CAPITAL CONTRIBUTION	(410,002)	(410,002)	(491,044)	(491,044)
Other Total	(1,689,502)	(1,689,502)	(1,696,044)	(1,696,044)
Reserve Appropriation				
58510 TRANSIT EQUIPMENT B/L 3654	410,002	410,002	491,044	598,136
58558 TRANSIT GAS TAX RESERVE B/L	446,314	446,314	466,601	466,601
Reserve Appropriation Total	856,316	856,316	957,645	1,064,737
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	659,500	604,500	700,000	700,000
Transfers to/from Internal Accounts Total	659,500	604,500	700,000	700,000
Total Expenditures	446,314	260,539	466,601	573,693
Net Total	0	185,775	0	0
Percentage Change			0.00%	

Costing Center Budget Summary

Costing Center: ENVIRONMENTAL INITIATIVES

Division: TRANSPORTATION
SERVICES
Department: OPERATIONS ADMIN
Stage: Approved

Budget Year: 2021
Accounting Reference: 0143
Manager: Ian Broome

Description:

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

Comments:

Environmental Initiatives is a section of Operational Services, which reports to the General Manager of Operations. The operating budget is used to support the Environmental Strategic Plan as adopted by City Council in 2007 and further adopted in June of 2013. Included are funds for the Environmental Strategic Plan to be updated, Bee City, Environment Committee, Enviro Expo, Earth Day and Waste Ambassador Program. The update to the Environmental Strategic Plan is contingent on a proposed grant through the Federation of Canadian Municipalities. If unsuccessful, the project will be delayed until 2022.

The 2021 budget includes a casual position to assist with Earth Day activities, 4R Waste Ambassador Program, Eco Day, the Brandon Enviro Expo, and the Brandon Environment Committee. New this year is to create a habitat garden for native pollinators. This is part of the Bee City initiative and to have the City “walk the talk” for residents and businesses.

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 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 Budget Summary

Costing Center: ENVIRONMENTAL INITIATIVES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Income from Enterprises				
49388 ORGANIZATIONS/FOUNDATIONS	16,500	0	61,000	16,000
Income from Enterprises Total	16,500	0	61,000	16,000
Total Revenues	16,500	0	61,000	16,000
Expenditures				
Contract Services				
52015 CONTRACTS	4,000	300	53,000	3,000
Contract Services Total	4,000	300	53,000	3,000
Materials and Supplies				
54099 PARTS AND MATERIALS	13,000	750	13,000	13,000
Materials and Supplies Total	13,000	750	13,000	13,000
Other				
51141 PROFESSIONAL DEVELOPMENT	4,730	450	4,800	3,800
59003 ADVERTISING	15,000	0	11,000	11,000
59048 LUNCHEONS	750	0	750	750
59138 BUSINESS TRAVEL	1,000	400	1,000	1,000
59156 PUBLIC EDUCATION	0	0	10,000	0
59241 SPECIAL PROGRAMS	0	0	40,000	0
Other Total	21,480	850	67,550	16,550
Salaries and Wages				
51083 REGULAR SALARIES	110,150	94,457	117,192	117,905
51084 OVERTIME SALARIES	3,500	700	3,500	3,500
51090 SHIFT DIFFERENTIAL	50	0	50	50
Salaries and Wages Total	113,700	95,157	120,742	121,455
Utilities				
53130 TELEPHONE	589	496	501	501
Utilities Total	589	496	501	501
Total Expenditures	152,769	97,553	254,793	154,506
Net Total	(136,269)	(97,553)	(193,793)	(138,506)
Percentage Change			42.21%	

Costing Center Budget Summary

Costing Center: OPERATIONS ADMINISTRATION

Division: TRANSPORTATION
SERVICES
Department: OPERATIONS ADMIN
Stage: Approved

Budget Year: 2021
Accounting Reference: 0142
Manager: Ian Broome

Description:

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

Comments:

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

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

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

Outlook:

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

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

Costing Center Budget Summary

Costing Center: OPERATIONS ADMINISTRATION

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	1,020	773	1,020	1,020
52069 PRINTING COSTS	0	0	0	0
52252 DELIVERY - IN CITY	1,140	0	0	0
Contract Services Total	2,160	773	1,020	1,020
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	1,963	9,800	4,500
Equipment Purchases Total	0	1,963	9,800	4,500
Materials and Supplies				
54099 PARTS AND MATERIALS	6,000	5,350	5,300	5,300
54103 GASOLINE (VEHICLE)	0	0	650	650
Materials and Supplies Total	6,000	5,350	5,950	5,950
Other				
51141 PROFESSIONAL DEVELOPMENT	6,000	620	450	3,200
59048 LUNCHEONS	700	700	1,000	1,000
59059 MEMBERSHIP	1,100	1,015	0	0
59080 FLEET EQUIP MAINTENANCE	0	0	3,500	3,500
59138 BUSINESS TRAVEL	1,000	700	1,000	1,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	0	2,518	3,049
Other Total	8,800	3,035	8,468	11,749
Salaries and Wages				
51083 REGULAR SALARIES	595,440	580,970	571,932	584,166
51084 OVERTIME SALARIES	500	2,524	500	500
51090 SHIFT DIFFERENTIAL	0	2	0	0
Salaries and Wages Total	595,940	583,496	572,432	584,666
Utilities				
53130 TELEPHONE	2,745	2,182	2,457	2,457
53295 RADIO COSTS	70	60	126	126
Utilities Total	2,815	2,242	2,583	2,583
Total Expenditures	615,715	596,859	600,253	610,468
Net Total	(615,715)	(596,859)	(600,253)	(610,468)
Percentage Change			(2.51%)	

Costing Center Budget Summary

Costing Center: OPERATIONS BY-LAW GEN

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION
Department: SANITATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 1797
Manager: Pam Richardson

Description:

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

Comments:

The role of the Public Works Educator is to assist the Public Works 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.

Outlook:

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.

The Public Works Educator will have the ability to issue non-compliance tickets for Public Works related infractions in 2021.

Costing Center Budget Summary

Costing Center: OPERATIONS BY-LAW GEN

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	61	61	61	61
Benefits Total	61	61	61	61
Contract Services				
52015 CONTRACTS	0	96	0	0
Contract Services Total	0	96	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	100	29	100	100
54103 GASOLINE (VEHICLE)	2,500	527	2,140	2,140
Materials and Supplies Total	2,600	556	2,240	2,240
Other				
59080 FLEET EQUIP MAINTENANCE	1,500	1,500	1,500	1,500
59993 EQUIPMENT CAPITAL CONTRIBUTION	1,552	1,552	1,457	1,764
Other Total	3,052	3,052	2,957	3,264
Salaries and Wages				
51083 REGULAR SALARIES	28,430	28,430	29,038	29,038
51090 SHIFT DIFFERENTIAL	0	93	0	0
Salaries and Wages Total	28,430	28,523	29,038	29,038
Utilities				
53130 TELEPHONE	338	200	196	196
53295 RADIO COSTS	35	30	31	31
Utilities Total	373	230	227	227
Total Expenditures	34,516	32,518	34,523	34,830
Net Total	(34,516)	(32,518)	(34,523)	(34,830)
Percentage Change			0.02%	

Costing Center Budget Summary

Costing Center: STORM SEWERS

Division: TRANSPORTATION
SERVICES
Department: PARKING
Stage: Approved

Budget Year: 2021
Accounting Reference: 1792
Manager: Pam Richardson

Description:

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

Comments:

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

Outlook:

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

Costing Center Budget Summary

Costing Center: STORM SEWERS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	118	0	118	118
Benefits Total	118	0	118	118
Materials and Supplies				
54099 PARTS AND MATERIALS	7,000	3,719	10,000	10,000
Materials and Supplies Total	7,000	3,719	10,000	10,000
Other				
59967 RESTORATION	1,000	4,281	2,000	2,000
Other Total	1,000	4,281	2,000	2,000
Salaries and Wages				
51083 REGULAR SALARIES	67,227	55,533	68,284	68,284
Salaries and Wages Total	67,227	55,533	68,284	68,284
Total Expenditures	75,345	63,533	80,402	80,402
Net Total	(75,345)	(63,533)	(80,402)	(80,402)
Percentage Change			6.71%	

Costing Center Budget Summary

Costing Center: SURFACE DRAINAGE

Division: TRANSPORTATION
SERVICES
Department: PARKING
Stage: Approved

Budget Year: 2021
Accounting Reference: 1791
Manager: Pam Richardson

Description:

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

Comments:

In an effort to ensure that drainage areas and ditches throughout the City have regular maintenance performed throughout the year, additions of labour, equipment and resources have been added to the budget. Engineering and Public Works will continue to work together to make overall drainage improvements and reduce the potential for flooding in residential areas.

A budget allocation has been included to contract out the cleaning of storm sewer lines. This cost will be covered through a transfer to operating from the Storm Sewer Reserve.

Outlook:

Costing Center Budget Summary

Costing Center: SURFACE DRAINAGE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	118	0	118	118
Benefits Total	118	0	118	118
Contract Services				
52015 CONTRACTS	0	7,581	210,000	10,000
Contract Services Total	0	7,581	210,000	10,000
Materials and Supplies				
54099 PARTS AND MATERIALS	10,000	18,000	15,000	15,000
54104 DIESEL (VEHICLE)	9,500	5,944	11,500	11,500
54125 DIESEL EXHAUST FLUID	125	75	100	100
54129 DIESEL (OPERATING)	12,000	15,589	17,000	17,000
Materials and Supplies Total	31,625	39,608	43,600	43,600
Other				
59080 FLEET EQUIP MAINTENANCE	15,500	15,500	18,000	18,000
59967 RESTORATION	1,000	1,000	1,200	1,200
59993 EQUIPMENT CAPITAL CONTRIBUTION	61,029	61,029	50,849	61,560
Other Total	77,529	77,529	70,049	80,760
Salaries and Wages				
51083 REGULAR SALARIES	67,227	51,781	95,601	112,737
Salaries and Wages Total	67,227	51,781	95,601	112,737
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	7,500	7,500	7,500	7,500
59997 TRANSFER FR RESERVES	0	0	(200,000)	0
Transfers to/from Internal Accounts Total	7,500	7,500	(192,500)	7,500
Total Expenditures	183,999	183,999	226,868	254,715
Net Total	(183,999)	(183,999)	(226,868)	(254,715)
Percentage Change			23.30%	

Costing Center Budget Summary

Costing Center: ANDREWS FIELD OPERATIONS

Division: RECREATION &
CULTURAL SERVICES
Department: PARKS
Stage: Approved

Budget Year: 2021
Accounting Reference: 1494
Manager: Perry Roque

Description:

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

Comments:

Andrews Field was built in 1987 and is a premiere baseball diamond in Canada. A second diamond was added in 2013. The clubhouse building was built in 1990. 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 current agreement expires April 30, 2024.

City water, from a hydrant, is being used to irrigate the field at this facility as the cost to install an irrigation pumping system from the river is cost prohibitive.

Outlook:

Having the Wheat City Whiskey Jacks operating at the facility, significant upgrades have been identified for safety, playability and fan enjoyment. These include upgrades to the field, lighting, scoreboard and sound system, modifications to the buildings, smaller hand tools, and materials required for the day-to-day operation. These projects will be completed in partnership with Andrews Field Group.

An overall assessment of the clubhouse building will be completed in the near future and identify repairs and improvements that may need to be completed.

Costing Center Budget Summary

Costing Center: ANDREWS FIELD OPERATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	22,000	22,000	24,908	25,372
52028 GENERAL INSURANCE	831	831	1,150	1,184
Contract Services Total	22,831	22,831	26,058	26,556
Materials and Supplies				
54099 PARTS AND MATERIALS	15,000	17,158	12,500	12,500
Materials and Supplies Total	15,000	17,158	12,500	12,500
Reserve Appropriation				
58540 ANDREWS FIELD RESERVE B/L	35,000	35,000	25,000	5,000
Reserve Appropriation Total	35,000	35,000	25,000	5,000
Utilities				
53150 WATER	20,000	16,134	20,000	20,000
Utilities Total	20,000	16,134	20,000	20,000
Total Expenditures	92,831	91,123	83,558	64,056
Net Total	(92,831)	(91,123)	(83,558)	(64,056)
Percentage Change			(9.99%)	

Costing Center Budget Summary

Costing Center: CEMETERY OPERATIONS

Division: PUBLIC HEALTH AND
WELFARE SERVICES
Department: PARKS - Cemetery
Stage: Approved

Budget Year: 2021
Accounting Reference: 0231
Manager: Perry Roque

Description:

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

Comments:

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

Outlook:

Costing Center Budget Summary

Costing Center: CEMETERY OPERATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
User Fees and Sales of Goods				
42060 ADMIN FEE REVENUE	380	380	380	400
42327 CEMETERY PLOT SALES	70,000	70,000	70,000	71,000
42328 CEMETERY INTERMENT FEES	110,000	92,000	110,000	112,000
42329 CEMETERY FOUNDATION FEES	20,000	20,000	20,000	20,000
42330 CEMETERY COLUMBARIUM SALES	150,000	158,000	150,000	153,000
User Fees and Sales of Goods Total	350,380	340,380	350,380	356,400
Total Revenues	350,380	340,380	350,380	356,400
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	503	291	503	503
51123 PROTECTIVE CLOTHING	1,000	438	1,000	1,000
Benefits Total	1,503	729	1,503	1,503
Contract Services				
52015 CONTRACTS	21,516	24,397	21,016	21,016
52028 GENERAL INSURANCE	273	273	287	295
52387 BANK PROCESSING FEES	720	720	720	730
54226 INSCRIPTIONS	13,000	13,000	14,000	14,000
Contract Services Total	35,509	38,390	36,023	36,041
Equipment Purchases				
54410 EQUIPMENT PURCHASES	2,500	4,028	3,000	2,200
Equipment Purchases Total	2,500	4,028	3,000	2,200
Materials and Supplies				
54099 PARTS AND MATERIALS	17,000	10,000	25,000	26,000
54128 GASOLINE (OPERATING)	6,500	5,650	6,500	6,500
54129 DIESEL (OPERATING)	3,500	2,000	2,500	2,750
Materials and Supplies Total	27,000	17,650	34,000	35,250
Other				
51141 PROFESSIONAL DEVELOPMENT	1,000	0	0	0
59003 ADVERTISING	2,900	1,600	3,000	3,000
59059 MEMBERSHIP	250	242	242	242
59080 FLEET EQUIP MAINTENANCE	25,200	25,200	16,000	16,000
59248 DISPOSAL SITE CHARGE	0	60	100	100
59993 EQUIPMENT CAPITAL CONTRIBUTION	28,023	28,023	23,739	28,739
Other Total	57,373	55,125	43,081	48,081
Reserve Appropriation				
58519 PERPETUAL CARE B/L 6562	70,000	68,000	70,000	71,200
Reserve Appropriation Total	70,000	68,000	70,000	71,200
Salaries and Wages				
51083 REGULAR SALARIES	295,366	218,370	299,544	299,544
51084 OVERTIME SALARIES	5,000	4,000	5,000	5,000
Salaries and Wages Total	300,366	222,370	304,544	304,544
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	700	0	700	700

Costing Center Budget Summary

Costing Center: CEMETERY OPERATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
59997 TRANSFER FR RESERVES	(165,000)	(165,000)	(165,000)	(71,200)
Transfers to/from Internal Accounts Total	(164,300)	(165,000)	(164,300)	(70,500)
Utilities				
53046 POWER	10,000	7,800	11,000	11,000
53130 TELEPHONE	1,465	1,241	1,281	1,281
53150 WATER	3,000	5,240	3,000	3,100
Utilities Total	14,465	14,281	15,281	15,381
Total Expenditures	344,416	255,573	343,132	443,701
Net Total	5,964	84,807	7,248	(87,301)
Percentage Change			21.53%	

Costing Center Budget Summary

Costing Center: JOINT USE OF SCHOOLS

Division: RECREATION &
CULTURAL SERVICES
Department: COMMUNITY
Stage: Approved

Budget Year: 2021
Accounting Reference: 0308
Manager: Perry Roque

Description:

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

Comments:

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

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

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

Outlook:

Costing Center Budget Summary

Costing Center: JOINT USE OF SCHOOLS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42999 REVENUE	110,000	29,579	79,200	79,200
Other Income Total	110,000	29,579	79,200	79,200
Total Revenues	110,000	29,579	79,200	79,200
Expenditures				
Contract Services				
52079 BUILDING RENTAL	100,000	27,754	72,000	72,000
Contract Services Total	100,000	27,754	72,000	72,000
Equipment Purchases				
54410 EQUIPMENT PURCHASES	50,000	50,000	50,000	50,000
Equipment Purchases Total	50,000	50,000	50,000	50,000
Other				
59450 SCHOOL FACILITIES MAINTENANCE	30,000	30,000	30,000	30,000
Other Total	30,000	30,000	30,000	30,000
Total Expenditures	180,000	107,754	152,000	152,000
Net Total	(70,000)	(78,175)	(72,800)	(72,800)
Percentage Change			4.00%	

Costing Center Budget Summary

Costing Center: MOSQUITO MITIGATION

Division: RECREATION &
CULTURAL SERVICES
Department: PARKS
Stage: Approved

Budget Year: 2021
Accounting Reference: 0123
Manager: Perry Roque

Description:

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

Comments:

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 is conducted according to the Pesticide Use Permit issued to the City of Brandon by Manitoba Conservation.

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 if there is a West Nile Disease order issued by Manitoba Health. All costs associated with this service are recoverable.

Outlook:

Costing Center Budget Summary

Costing Center: MOSQUITO MITIGATION

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	45,000	64,973	45,000	45,000
Conditional Government Transfers Total	45,000	64,973	45,000	45,000
Total Revenues	45,000	64,973	45,000	45,000
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	135	72	135	135
Benefits Total	135	72	135	135
Materials and Supplies				
54099 PARTS AND MATERIALS	4,000	1,074	4,000	4,000
54103 GASOLINE (VEHICLE)	3,000	2,700	3,250	3,300
Materials and Supplies Total	7,000	3,774	7,250	7,300
Other				
59080 FLEET EQUIP MAINTENANCE	3,600	5,400	10,500	10,500
59145 MOSQUITO SPRAYING	0	11,169	0	0
59639 VECTOR CONTROL	2,000	2,119	3,500	3,500
59993 EQUIPMENT CAPITAL CONTRIBUTION	10,000	15,000	10,500	10,500
Other Total	15,600	33,688	24,500	24,500
Salaries and Wages				
51083 REGULAR SALARIES	51,893	22,858	53,226	53,226
51084 OVERTIME SALARIES	0	8,194	0	0
51090 SHIFT DIFFERENTIAL	0	27	0	0
Salaries and Wages Total	51,893	31,079	53,226	53,226
Total Expenditures	74,628	68,613	85,111	85,161
Net Total	(29,628)	(3,640)	(40,111)	(40,161)
Percentage Change			35.38%	

Costing Center Budget Summary

Costing Center: OUTDOOR POOLS

Division: RECREATION &
CULTURAL SERVICES
Department: PARKS
Stage: Approved

Budget Year: 2021
Accounting Reference: 0371
Manager: Perry Roque

Description:

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

Comments:

Prior to 2020, the YMCA was contracted to operate city owned outdoor water facilities while the city was responsible for maintenance. In 2020, the city took over operations, in addition to maintenance, utilizing city employees for the supervision and programming.

In 2020 due to COVID-19 the pool and spray parks operated for 8 weeks, as opposed to the 12 week program planned for 2021.

Outlook:

In 2021 the Kinsmen pool, Rideau spray park and Westridge spray park will have active supervision, while the Kin spray park, Stanley spray park and Valleyview spray park will be unmanned, as permitted by Manitoba Health. This will allow for extend hours of operation while reducing staffing costs.

This budget is currently based on Manitoba Health regulations from past years and does not account for any additional staffing that may be required if the current pandemic restrictions stay in place throughout the summer of 2021.

The Kinsmen pool has significantly deteriorated and the cost to maintain this facility will continue to increase.

Costing Center Budget Summary

Costing Center: OUTDOOR POOLS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42999 REVENUE	15,000	14,135	20,037	20,037
Other Income Total	15,000	14,135	20,037	20,037
Total Revenues	15,000	14,135	20,037	20,037
Expenditures				
Benefits				
51100 UNIFORMS	0	2,460	1,040	1,040
51146 CLOTHING ALLOWANCE	0	93	112	112
Benefits Total	0	2,553	1,152	1,152
Contract Services				
52015 CONTRACTS	107,700	3,434	2,150	2,150
52020 PROFESSIONAL FEES	0	0	246	246
52028 GENERAL INSURANCE	359	359	173	179
Contract Services Total	108,059	3,793	2,569	2,575
Equipment Purchases				
54410 EQUIPMENT PURCHASES	6,000	6,454	10,200	4,300
Equipment Purchases Total	6,000	6,454	10,200	4,300
Materials and Supplies				
54099 PARTS AND MATERIALS	17,000	23,112	19,650	20,650
54107 CHEMICALS	16,000	8,049	14,000	15,000
Materials and Supplies Total	33,000	31,161	33,650	35,650
Other				
51141 PROFESSIONAL DEVELOPMENT	0	224	182	182
59138 BUSINESS TRAVEL	0	650	636	636
59427 SIGNAGE	0	990	400	400
Other Total	0	1,864	1,218	1,218
Salaries and Wages				
51083 REGULAR SALARIES	0	116,665	114,701	117,416
51084 OVERTIME SALARIES	0	83	500	500
51090 SHIFT DIFFERENTIAL	0	2	1,512	1,512
Salaries and Wages Total	0	116,750	116,713	119,428
Utilities				
53025 HEAT	3,500	1,800	3,500	3,600
53046 POWER	5,700	5,700	5,800	5,900
53130 TELEPHONE	252	441	434	334
53150 WATER	105,000	84,038	98,000	100,000
Utilities Total	114,452	91,979	107,734	109,834
Total Expenditures	261,511	254,554	273,236	274,157
Net Total	(246,511)	(240,419)	(253,199)	(254,120)
Percentage Change			2.71%	

Costing Center Budget Summary

Costing Center: PARKS OPERATIONS

Division: RECREATION &
CULTURAL SERVICES
Department: PARKS
Stage: Approved

Budget Year: 2021
Accounting Reference: 0151
Manager: Perry Roque

Description:

This costing center covers maintenance and administrative costs for the Greenspace Maintenance and Forestry & Horticulture Sections of Parks & Recreation Services. Revenues from the Dutch Elm Disease program with the Province are also captured in this costing center.

Comments:

Specific considerations for 2021:

- spring plant of 250 trees
- repair and replacement of play equipment at various parks due to safety issues
- installation of new playground protective surface
- transfer of overhead Christmas decorations and materials for repair budgets from Building Maintenance costing center

Funds have been included in the 2021 budget for the downtown security patrol as well as refurbishing the downtown benches.

Outlook:

Costing Center Budget Summary

Costing Center: PARKS OPERATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	5,000	5,284	5,284	5,284
43625 PROVINCE - DISEASED TREES	180,925	94,333	109,156	109,156
Conditional Government Transfers Total	185,925	99,617	114,440	114,440
Income from Enterprises				
49388 ORGANIZATIONS/FOUNDATIONS	0	22,670	8,750	9,250
Income from Enterprises Total	0	22,670	8,750	9,250
Other Income				
42999 REVENUE	47,000	0	0	0
Other Income Total	47,000	0	0	0
User Fees and Sales of Goods				
42506 SCRAP METAL SALES	500	0	0	0
User Fees and Sales of Goods Total	500	0	0	0
Total Revenues	233,425	122,287	123,190	123,690
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	2,864	4,526	2,901	2,911
51123 PROTECTIVE CLOTHING	14,000	9,500	15,000	15,000
51210 LICENSES	2,500	1,000	2,500	2,500
51285 MEDICALS	400	272	400	400
Benefits Total	19,764	15,298	20,801	20,811
Capital Contribution				
10300 CAPITAL PROJECTS	360,000	163,083	31,500	228,075
Capital Contribution Total	360,000	163,083	31,500	228,075
Contract Services				
52015 CONTRACTS	35,500	32,500	209,030	37,000
52028 GENERAL INSURANCE	3,200	3,200	3,968	4,087
52032 VEHICLE INSURANCE	1,400	1,491	1,500	1,500
52081 EXTERNAL EQUIPMENT RENTAL	11,700	5,500	18,250	6,250
52212 WORK ORDER CONTRACTS	34,750	35,167	45,000	45,000
Contract Services Total	86,550	77,858	277,748	93,837
Equipment Purchases				
54410 EQUIPMENT PURCHASES	11,000	9,085	51,500	53,000
Equipment Purchases Total	11,000	9,085	51,500	53,000
Materials and Supplies				
54062 LIABILITY CLAIMS	4,000	2,854	0	0
54099 PARTS AND MATERIALS	225,000	181,000	240,000	240,000
54103 GASOLINE (VEHICLE)	24,600	21,600	20,000	21,000
54104 DIESEL (VEHICLE)	31,000	19,000	25,000	25,000
54107 CHEMICALS	1,500	400	500	500
54118 OFFICE SUPPLIES	6,000	7,000	6,100	6,200
54125 DIESEL EXHAUST FLUID	400	200	200	200
54128 GASOLINE (OPERATING)	23,000	20,500	23,000	23,000
54129 DIESEL (OPERATING)	20,000	11,000	26,000	20,000
54257 WORK ORDER PARTS & MATERIALS	3,500	3,500	3,500	3,500

Costing Center Budget Summary

Costing Center: PARKS OPERATIONS

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
54323	INSURANCE DEDUCTIBLE	0	3,000	0	0
Materials and Supplies Total		339,000	270,054	344,300	339,400
Other					
51141	PROFESSIONAL DEVELOPMENT	20,250	1,889	11,339	8,739
59003	ADVERTISING	0	510	600	650
59048	LUNCHEONS	1,500	0	500	500
59059	MEMBERSHIP	750	0	75	75
59080	FLEET EQUIP MAINTENANCE	150,450	150,450	163,000	163,000
59138	BUSINESS TRAVEL	1,250	950	800	800
59248	DISPOSAL SITE CHARGE	60,000	55,000	60,000	65,000
59501	GREEN SPACE DEVELOPMENT	30,000	30,000	60,000	65,000
59911	EMERGENCY RESPONSE	0	8,355	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	185,669	185,669	200,451	235,028
Other Total		449,869	432,823	496,765	538,792
Reserve Appropriation					
58537	PARKS RESERVE B/L	0	0	85,000	600,000
Reserve Appropriation Total		0	0	85,000	600,000
Salaries and Wages					
51083	REGULAR SALARIES	1,608,093	1,510,125	1,670,882	1,674,485
51084	OVERTIME SALARIES	30,000	17,000	27,000	28,000
51090	SHIFT DIFFERENTIAL	625	1,387	700	700
Salaries and Wages Total		1,638,718	1,528,512	1,698,582	1,703,185
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	6,500	3,000	4,000	4,500
59997	TRANSFER FR RESERVES	0	0	(85,000)	0
Transfers to/from Internal Accounts Total		6,500	3,000	(81,000)	4,500
Utilities					
53046	POWER	20,000	20,000	21,000	21,000
53130	TELEPHONE	9,834	7,934	6,669	6,669
53150	WATER	20,000	14,834	15,000	15,000
53295	RADIO COSTS	1,820	1,512	1,512	1,512
Utilities Total		51,654	44,280	44,181	44,181
Total Expenditures		2,963,056	2,543,994	2,969,377	3,625,781
Net Total		(2,729,631)	(2,421,707)	(2,846,187)	(3,502,091)
Percentage Change				4.27%	

Costing Center Budget Summary

Costing Center: REC CENTRE

Division: RECREATION &
CULTURAL SERVICES -
Golf Course

Budget Year: 2021

Department: GOLF COURSE

Accounting Reference: 0284

Stage: Approved

Manager: Perry Roque

Description:

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

Comments:

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

The agreement is for a five (5) year term, expiring at the end of 2024, with the option to extend for an additional term of five (5) years upon mutual agreement.

Outlook:

Costing Center Budget Summary

Costing Center: REC CENTRE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42999 REVENUE	24,060	27,060	28,500	30,000
49368 SALE PROCEEDS - EQUIPMENT	0	0	0	0
Other Income Total	24,060	27,060	28,500	30,000
User Fees and Sales of Goods				
42101 GOLF MEMBERSHIPS	0	0	0	0
42134 CART STORAGE FEE	0	0	0	0
42152 EQUIPMENT RENTAL REVENUE	30,000	30,000	30,000	30,000
42279 INVENTORY SALES	0	3,458	0	0
42296 GOLF CLUB CHAMPIONSHIPS	0	0	0	0
42297 GREEN FEES	0	0	0	0
42298 TRAIL FEES	0	0	0	0
42386 TENNIS FEES	0	0	0	0
User Fees and Sales of Goods Total	30,000	33,458	30,000	30,000
Total Revenues	54,060	60,518	58,500	60,000
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	0	0	0	0
51210 LICENSES	0	0	0	0
Benefits Total	0	0	0	0
Contract Services				
52015 CONTRACTS	0	67,383	0	0
52028 GENERAL INSURANCE	1,481	0	0	0
52032 VEHICLE INSURANCE	957	66	0	0
52081 EXTERNAL EQUIPMENT RENTAL	0	0	0	0
52387 BANK PROCESSING FEES	0	87	0	0
Contract Services Total	2,438	67,536	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	0	1,996	0	0
54103 GASOLINE (VEHICLE)	0	0	0	0
54107 CHEMICALS	0	0	0	0
54128 GASOLINE (OPERATING)	0	0	0	0
54129 DIESEL (OPERATING)	0	0	0	0
54274 EQUIPMENT PARTS	0	0	0	0
54397 INVENTORY PURCHASES	0	3,458	0	0
Materials and Supplies Total	0	5,454	0	0
Other				
51141 PROFESSIONAL DEVELOPMENT	0	0	0	0
59003 ADVERTISING	0	0	0	0
59059 MEMBERSHIP	0	0	0	0
59080 FLEET EQUIP MAINTENANCE	0	0	0	0
59138 BUSINESS TRAVEL	0	0	0	0
59429 PROMOTIONS EXPENSE	0	0	0	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	0	0	0	0
Other Total	0	0	0	0

Costing Center Budget Summary

Costing Center: REC CENTRE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Reserve Appropriation				
58542 RECREATION CENTRE B/L 4750	180,000	180,000	155,000	155,000
Reserve Appropriation Total	180,000	180,000	155,000	155,000
Salaries and Wages				
51083 REGULAR SALARIES	0	0	0	0
51084 OVERTIME SALARIES	0	0	0	0
51090 SHIFT DIFFERENTIAL	0	0	0	0
Salaries and Wages Total	0	0	0	0
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	0	5,636	0	0
53046 POWER	14,000	20,845	14,000	14,000
53130 TELEPHONE	0	349	0	0
53150 WATER	0	75	0	0
Utilities Total	14,000	26,905	14,000	14,000
Total Expenditures	196,438	279,895	169,000	169,000
Net Total	(142,378)	(219,377)	(110,500)	(109,000)
Percentage Change			(22.39%)	

Costing Center Budget Summary

Costing Center: SKATING OVAL

Division: RECREATION &
CULTURAL SERVICES
Department: PARKS
Stage: Approved

Budget Year: 2021
Accounting Reference: 2478
Manager: Perry Roque

Description:

This costing 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 Budget Summary

Costing Center: SKATING OVAL

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52015 CONTRACTS	5,800	2,300	3,300	3,300
Contract Services Total	5,800	2,300	3,300	3,300
Materials and Supplies				
54099 PARTS AND MATERIALS	2,000	3,000	3,000	3,000
54228 PROPANE	3,000	1,500	2,500	2,500
Materials and Supplies Total	5,000	4,500	5,500	5,500
Utilities				
53046 POWER	1,500	2,200	2,150	2,150
Utilities Total	1,500	2,200	2,150	2,150
Total Expenditures	12,300	9,000	10,950	10,950
Net Total	(12,300)	(9,000)	(10,950)	(10,950)
Percentage Change			(10.98%)	

Costing Center Budget Summary

Costing Center: CITY WIDE INITIATIVES

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 1413
Manager: Perry Roque

Description:

This costing center captures the costs, and grant funding received to deliver programs and events at no cost to participants. These programs and events are delivered by the City of Brandon or by partnering organizations through a contract.

Comments:

New programming for 2021 includes Manitoba 150 and Sport Development.

Outlook:

City wide initiatives are made up of programs designed to have an impact on a large segment of City of Brandon residents. These programs serve a wide variety of recreation needs across the categories of youth, seniors, culture and community support.

Costing Center Budget Summary

Costing Center: CITY WIDE INITIATIVES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	6,000	3,000	28,000	6,000
Conditional Government Transfers Total	6,000	3,000	28,000	6,000
Income from Enterprises				
49388 ORGANIZATIONS/FOUNDATIONS	46,200	1,000	46,000	46,000
Income from Enterprises Total	46,200	1,000	46,000	46,000
Other Income				
42999 REVENUE	18,650	4,195	14,450	14,450
Other Income Total	18,650	4,195	14,450	14,450
Total Revenues	70,850	8,195	88,450	66,450
Expenditures				
Benefits				
51100 UNIFORMS	0	0	2,600	4,000
Benefits Total	0	0	2,600	4,000
Contract Services				
52015 CONTRACTS	76,582	29,972	70,250	56,250
52020 PROFESSIONAL FEES	0	0	1,230	1,230
52069 PRINTING COSTS	3,315	0	2,450	2,450
52079 BUILDING RENTAL	7,090	0	7,590	7,590
52081 EXTERNAL EQUIPMENT RENTAL	3,000	0	15,000	4,000
Contract Services Total	89,987	29,972	96,520	71,520
Equipment Purchases				
54410 EQUIPMENT PURCHASES	1,800	0	1,000	0
Equipment Purchases Total	1,800	0	1,000	0
Materials and Supplies				
54099 PARTS AND MATERIALS	38,675	4,329	33,350	30,350
54149 SUPPLIES	7,500	3,788	7,000	7,000
Materials and Supplies Total	46,175	8,117	40,350	37,350
Other				
51141 PROFESSIONAL DEVELOPMENT	6,200	0	2,200	3,000
59003 ADVERTISING	7,500	200	11,050	7,050
59048 LUNCHEONS	10,230	500	2,575	4,900
59059 MEMBERSHIP	340	539	340	340
59098 SUBSCRIPTIONS	0	0	1,115	1,115
59138 BUSINESS TRAVEL	700	255	700	700
59142 REGISTRATION FEES	475	0	475	475
59241 SPECIAL PROGRAMS	70,000	40,000	26,000	66,000
59427 SIGNAGE	1,500	0	1,450	1,450
Other Total	96,945	41,494	45,905	85,030
Salaries and Wages				
51026 INDEMNITY & HONORARIUM	1,930	0	400	400
51083 REGULAR SALARIES	323,386	53,712	338,061	338,239
51084 OVERTIME SALARIES	5,800	71	5,250	4,250

Costing Center Budget Summary

Costing Center: CITY WIDE INITIATIVES

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
51090 SHIFT DIFFERENTIAL	2,000	651	2,050	2,050
Salaries and Wages Total	333,116	54,434	345,761	344,939
Utilities				
53130 TELEPHONE	1,211	1,104	948	948
53150 WATER	1,000	900	1,000	1,000
Utilities Total	2,211	2,004	1,948	1,948
Total Expenditures	570,234	136,021	534,084	544,787
Net Total	(499,384)	(127,826)	(445,634)	(478,337)
Percentage Change			(10.76%)	

Costing Center Budget Summary

Costing Center: RECREATION

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 1414
Manager: Perry Roque

Description:

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

Comments:

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

Outlook:

Taking direction from the Recreation and Community Facilities Master Plan, the former Community Development and Sportsplex sections have been restructured into the Recreation section. The goal of this section is to improve recreation facilities and services within the City of Brandon.

Costing Center Budget Summary

Costing Center: RECREATION

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	0	123	0	0
Benefits Total	0	123	0	0
Contract Services				
52015 CONTRACTS	0	369	450	450
52032 VEHICLE INSURANCE	65	54	54	54
52069 PRINTING COSTS	4,250	1,250	3,928	3,928
Contract Services Total	4,315	1,673	4,432	4,432
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	2,242	5,000	0
Equipment Purchases Total	0	2,242	5,000	0
Materials and Supplies				
54099 PARTS AND MATERIALS	1,250	1,668	2,000	2,000
54103 GASOLINE (VEHICLE)	1,000	673	1,000	1,000
54118 OFFICE SUPPLIES	0	0	917	917
Materials and Supplies Total	2,250	2,341	3,917	3,917
Other				
51141 PROFESSIONAL DEVELOPMENT	15,855	2,693	6,957	10,768
59048 LUNCHEONS	500	214	615	615
59059 MEMBERSHIP	1,715	645	1,715	1,715
59080 FLEET EQUIP MAINTENANCE	4,000	4,000	3,500	3,500
59098 SUBSCRIPTIONS	215	215	215	230
59138 BUSINESS TRAVEL	900	1,860	1,000	1,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	3,013	3,013	2,830	3,426
Other Total	26,198	12,640	16,832	21,254
Salaries and Wages				
51083 REGULAR SALARIES	256,692	231,774	252,558	262,800
51084 OVERTIME SALARIES	1,000	3,099	1,500	1,500
51090 SHIFT DIFFERENTIAL	0	22	0	0
Salaries and Wages Total	257,692	234,895	254,058	264,300
Utilities				
53130 TELEPHONE	2,428	2,200	2,005	1,370
Utilities Total	2,428	2,200	2,005	1,370
Total Expenditures	292,883	256,114	286,244	295,273
Net Total	(292,883)	(256,114)	(286,244)	(295,273)
Percentage Change			(2.27%)	

Costing Center Budget Summary

Costing Center: RECREATION HUB EAST

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 1415
Manager: Perry Roque

Description:

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

Comments:

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

Outlook:

This hub focuses on offering recreation services in parks and facilities within the geographical east hub, as well as supporting several city wide initiatives.

Costing Center Budget Summary

Costing Center: RECREATION HUB EAST

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42999 REVENUE	40,715	0	48,023	54,852
Other Income Total	40,715	0	48,023	54,852
Total Revenues	40,715	0	48,023	54,852
Expenditures				
Benefits				
51100 UNIFORMS	0	0	390	390
51122 BOOT ALLOWANCE	0	123	0	0
Benefits Total	0	123	390	390
Contract Services				
52015 CONTRACTS	4,000	0	5,600	6,100
52020 PROFESSIONAL FEES	0	0	246	246
52069 PRINTING COSTS	1,250	0	1,000	1,000
52079 BUILDING RENTAL	4,000	0	4,975	5,500
Contract Services Total	9,250	0	11,821	12,846
Equipment Purchases				
54410 EQUIPMENT PURCHASES	1,500	0	1,605	0
Equipment Purchases Total	1,500	0	1,605	0
Materials and Supplies				
54099 PARTS AND MATERIALS	3,250	0	7,708	8,650
Materials and Supplies Total	3,250	0	7,708	8,650
Other				
51141 PROFESSIONAL DEVELOPMENT	0	0	697	1,710
59003 ADVERTISING	1,000	100	1,000	1,000
59048 LUNCHEONS	0	0	250	250
59138 BUSINESS TRAVEL	750	0	500	600
Other Total	1,750	100	2,447	3,560
Salaries and Wages				
51083 REGULAR SALARIES	170,188	103,662	96,773	98,754
51084 OVERTIME SALARIES	1,000	550	600	600
51090 SHIFT DIFFERENTIAL	200	33	188	250
Salaries and Wages Total	171,388	104,245	97,561	99,604
Utilities				
53130 TELEPHONE	1,167	628	1,004	1,004
Utilities Total	1,167	628	1,004	1,004
Total Expenditures	188,305	105,096	122,536	126,054
Net Total	(147,590)	(105,096)	(74,513)	(71,202)
Percentage Change			(49.51%)	

Costing Center Budget Summary

Costing Center: RECREATION HUB NORTH

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 1416
Manager: Perry Roque

Description:

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

Comments:

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

Outlook:

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

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

Costing Center Budget Summary

Costing Center: RECREATION HUB NORTH

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42999 REVENUE	40,715	25,773	74,953	84,369
Other Income Total	40,715	25,773	74,953	84,369
Total Revenues	40,715	25,773	74,953	84,369
Expenditures				
Benefits				
51100 UNIFORMS	0	0	390	390
51122 BOOT ALLOWANCE	0	122	0	0
Benefits Total	0	122	390	390
Contract Services				
52015 CONTRACTS	4,000	0	5,600	6,100
52020 PROFESSIONAL FEES	0	0	369	369
52069 PRINTING COSTS	1,250	0	1,000	1,000
52079 BUILDING RENTAL	4,000	0	4,975	5,500
Contract Services Total	9,250	0	11,944	12,969
Equipment Purchases				
54410 EQUIPMENT PURCHASES	1,500	584	0	0
Equipment Purchases Total	1,500	584	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	3,250	1,810	8,900	10,600
Materials and Supplies Total	3,250	1,810	8,900	10,600
Other				
51141 PROFESSIONAL DEVELOPMENT	0	20	1,322	2,010
59003 ADVERTISING	1,000	150	1,000	1,000
59048 LUNCHEONS	0	0	300	300
59138 BUSINESS TRAVEL	800	50	500	600
Other Total	1,800	220	3,122	3,910
Salaries and Wages				
51026 INDEMNITY & HONORARIUM	0	150	0	0
51083 REGULAR SALARIES	150,272	133,267	130,378	145,124
51084 OVERTIME SALARIES	1,000	1,083	600	600
51090 SHIFT DIFFERENTIAL	200	100	188	250
Salaries and Wages Total	151,472	134,600	131,166	145,974
Utilities				
53130 TELEPHONE	1,565	823	1,525	890
Utilities Total	1,565	823	1,525	890
Total Expenditures	168,837	138,159	157,047	174,733
Net Total	(128,122)	(112,386)	(82,094)	(90,364)
Percentage Change			(35.93%)	

Costing Center Budget Summary

Costing Center: RECREATION HUB WEST

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 1417
Manager: Perry Roque

Description:

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

Comments:

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

Outlook:

This hub focuses on offering recreation services in parks and facilities within the geographical east hub, as well as supporting several city wide initiatives.

Costing Center Budget Summary

Costing Center: RECREATION HUB WEST

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42999 REVENUE	40,715	0	26,600	33,420
Other Income Total	40,715	0	26,600	33,420
Total Revenues	40,715	0	26,600	33,420
Expenditures				
Benefits				
51100 UNIFORMS	0	0	390	390
51122 BOOT ALLOWANCE	0	124	0	0
51285 MEDICALS	0	35	0	0
Benefits Total	0	159	390	390
Contract Services				
52015 CONTRACTS	4,000	1,434	5,600	6,100
52020 PROFESSIONAL FEES	0	0	246	246
52069 PRINTING COSTS	1,250	0	1,000	1,000
52079 BUILDING RENTAL	4,000	0	6,275	7,425
Contract Services Total	9,250	1,434	13,121	14,771
Equipment Purchases				
54410 EQUIPMENT PURCHASES	4,300	0	0	0
Equipment Purchases Total	4,300	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	3,250	845	3,708	4,650
Materials and Supplies Total	3,250	845	3,708	4,650
Other				
51141 PROFESSIONAL DEVELOPMENT	0	0	2,552	3,140
59003 ADVERTISING	1,000	100	1,000	1,000
59048 LUNCHEONS	0	0	200	200
59138 BUSINESS TRAVEL	800	235	650	750
Other Total	1,800	335	4,402	5,090
Salaries and Wages				
51083 REGULAR SALARIES	169,263	142,799	178,219	178,219
51084 OVERTIME SALARIES	1,000	699	1,000	1,000
51090 SHIFT DIFFERENTIAL	200	0	188	250
Salaries and Wages Total	170,463	143,498	179,407	179,469
Utilities				
53130 TELEPHONE	1,167	967	1,004	1,004
Utilities Total	1,167	967	1,004	1,004
Total Expenditures	190,230	147,238	202,032	205,374
Net Total	(149,515)	(147,238)	(175,432)	(171,954)
Percentage Change			17.33%	

Costing Center Budget Summary

Costing Center: SPORTSPLEX ARENA

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 2426
Manager: Heather Reimer

Description:

This costing center captures revenues and expenses for the Sportsplex Arena which are generated from sport rentals, public skating and programs such as Learn to Skate.

Comments:

The arena's primary use is sport rental for hockey, figure skating and speed skating groups. Also offered are City of Brandon programs including learn to skate, public skate and sticks and pucks. There are continued revenue impacts anticipated as a result of COVID-19. A 20% loss of revenues for sport rentals has been projected from January - August.

In order to accurately identify arena specific costs, maintenance of equipment - external, and professional fees have been added this year. In past years these costs have been allocated to the general facility.

Outlook:

A newly implemented refund policy and ice allocation policy will reduce revenue loss due to booking cancellations, and increase utilization of the arena. These measures will be offset by COVID-19 related restrictions in 2021.

Costing Center Budget Summary

Costing Center: SPORTSPLEX ARENA

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
User Fees and Sales of Goods				
42113 PROGRAMS REVENUE	30,616	17,741	32,232	32,760
42193 SPORT RENTAL	418,434	268,777	428,739	458,495
42195 ROOM RENTALS	3,875	4,102	5,596	5,700
42196 PUBLIC SKATING	38,128	19,071	25,540	29,354
42197 SCHOOL PASSES	500	170	500	500
User Fees and Sales of Goods Total	491,553	309,861	492,607	526,809
Total Revenues	491,553	309,861	492,607	526,809
Expenditures				
Contract Services				
52020 PROFESSIONAL FEES	0	0	246	246
52028 GENERAL INSURANCE	459	459	459	473
52054 MAINT OF EQUIP EXT	0	0	5,500	5,500
52081 EXTERNAL EQUIPMENT RENTAL	0	467	1,000	1,000
52282 BLADE SHARPENING	2,704	1,954	2,756	2,756
Contract Services Total	3,163	2,880	9,961	9,975
Materials and Supplies				
54099 PARTS AND MATERIALS	8,000	13,681	13,076	13,076
54228 PROPANE	5,500	4,382	6,750	6,750
Materials and Supplies Total	13,500	18,063	19,826	19,826
Other				
54124 PROGRAM EXPENSES	1,200	445	728	899
Other Total	1,200	445	728	899
Salaries and Wages				
51083 REGULAR SALARIES	10,279	3,879	11,061	11,061
51090 SHIFT DIFFERENTIAL	61	38	61	61
Salaries and Wages Total	10,340	3,917	11,122	11,122
Total Expenditures	28,203	25,305	41,637	41,822
Net Total	463,350	284,556	450,970	484,987
Percentage Change			(2.67%)	

Costing Center Budget Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 0292
Manager: Heather Reimer

Description:

This costing center captures the operating and maintenance costs of the Sportsplex facility, excluding arena and pool specific costs. Salaries, utilities, maintenance and parts & materials account for the largest portion of expenses.

Comments:

This cost centre supports the operations of all areas within the Sportsplex. Utilities and salaries are large expenses that are not cost shared to other accounts to accurately reflect their usage.

General facility program revenues and expenses have been transferred to the recreation hub north costing centre.

With large capital projects, such as a roof replacement slated for 2021 and 2022, the reserve allocation has been increased to \$500,000.

Outlook:

A building assessment and ice plant assessment are scheduled for 2021. The assessments will help to plan future expenses, and find efficiencies in operating this facility.

Costing Center Budget Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42365 COMMISSION REVENUES	6,078	2,324	5,264	5,563
Other Income Total	6,078	2,324	5,264	5,563
User Fees and Sales of Goods				
42060 ADMIN FEE REVENUE	1,200	472	1,200	1,200
42113 PROGRAMS REVENUE	68,654	6,003	0	0
42142 MERCHANDISE SALES	2,000	503	2,500	2,500
42153 COURT FEE REVENUE	7,044	3,511	7,255	7,400
42169 LOCKER REVENUE	7,929	1,757	7,128	7,920
42172 TRACK REVENUE	9,724	2,696	5,577	10,466
42195 ROOM RENTALS	23,000	10,341	22,473	23,831
42390 ADVERTISING REVENUE	13,000	48	13,000	13,000
42412 MEMBERSHIP REVENUES	26,000	5,280	20,000	25,000
User Fees and Sales of Goods Total	158,551	30,611	79,133	91,317
Total Revenues	164,629	32,935	84,397	96,880
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	798	1,328	930	930
51123 PROTECTIVE CLOTHING	0	112	1,820	1,580
51285 MEDICALS	0	40	40	40
Benefits Total	798	1,480	2,790	2,550
Contract Services				
52015 CONTRACTS	8,757	23,763	8,913	8,925
52020 PROFESSIONAL FEES	1,285	1,455	2,470	2,470
52028 GENERAL INSURANCE	10,394	10,394	10,530	10,846
52043 EXTERNAL LAUNDRY	852	385	852	852
52054 MAINT OF EQUIP EXT	30,000	35,267	48,000	48,000
52081 EXTERNAL EQUIPMENT RENTAL	1,000	0	2,000	2,000
Contract Services Total	52,288	71,264	72,765	73,093
Equipment Purchases				
54410 EQUIPMENT PURCHASES	11,500	1,600	7,136	5,000
59036 SAFETY EQUIPMENT	0	254	409	409
Equipment Purchases Total	11,500	1,854	7,545	5,409
Materials and Supplies				
54099 PARTS AND MATERIALS	35,000	20,000	32,000	32,000
54103 GASOLINE (VEHICLE)	600	350	600	600
54118 OFFICE SUPPLIES	4,000	4,743	7,710	7,710
54266 TOOLS	2,000	89	2,600	2,000
54274 EQUIPMENT PARTS	10,000	5,244	8,000	8,000
54275 JANITORIAL SUPPLIES	10,000	4,700	11,000	11,000
54397 INVENTORY PURCHASES	1,500	474	1,200	1,200
Materials and Supplies Total	63,100	35,600	63,110	62,510
Other				
51141 PROFESSIONAL DEVELOPMENT	4,837	1,278	2,653	2,653
54124 PROGRAM EXPENSES	4,954	1,640	0	0

Costing Center Budget Summary

Costing Center: SPORTSPLEX GENERAL FACILITY

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
59048 LUNCHEONS	250	166	250	250
59138 BUSINESS TRAVEL	750	250	750	750
59354 PROGRAM ADVERTISING	12,000	1,661	9,600	9,600
Other Total	22,791	4,995	13,253	13,253
Reserve Appropriation				
58512 SPORTSPLEX MAINTENANCE B/L5066	300,000	300,000	500,000	500,000
Reserve Appropriation Total	300,000	300,000	500,000	500,000
Salaries and Wages				
51083 REGULAR SALARIES	719,640	617,100	703,555	722,962
51084 OVERTIME SALARIES	18,500	11,004	18,000	18,000
51090 SHIFT DIFFERENTIAL	8,500	6,201	2,750	8,500
Salaries and Wages Total	746,640	634,305	724,305	749,462
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	500	0	0	0
Transfers to/from Internal Accounts Total	500	0	0	0
Utilities				
53025 HEAT	69,056	48,229	62,983	69,157
53046 POWER	174,447	107,129	160,407	177,896
53130 TELEPHONE	1,929	2,329	2,867	2,867
53150 WATER	48,781	42,503	35,777	47,440
Utilities Total	294,213	200,190	262,034	297,360
Total Expenditures	1,491,830	1,249,688	1,645,802	1,703,637
Net Total	(1,327,201)	(1,216,753)	(1,561,405)	(1,606,757)
Percentage Change			17.65%	

Costing Center Budget Summary

Costing Center: SPORTSPLEX POOL

Division: RECREATION &
CULTURAL SERVICES
Department: RECREATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 0296
Manager: Heather Reimer

Description:

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

Comments:

Red Cross swimming lessons, public swims, lane swimming and Aquafit classes are offered year-round. Pool space is also rented by several external groups such as the Brandon Blue Fins Swim Club, the Masters Swim Club, Synchronized Swimming Club, and several school divisions.

There are continued revenue impacts anticipated as a result of COVID-19. A reduction of revenues for swimming lessons and public swim have been projected from January - August. In addition revenues in full pool rental and lifeguard charges associated with school bookings have been removed from January - June.

In order to accurately identify pool-specific costs, maintenance of equipment - external has been added this year. In past years these costs have been allocated to the general facility.

Outlook:

Due to mechanical deficiencies, it is expected that repairs will take place in 2021 or 2022 and require a brief shutdown, although the length and timing of the shutdown are currently unknown. There is a planned shutdown in September of 2021 for scheduled maintenance.

Costing Center Budget Summary

Costing Center: SPORTSPLEX POOL

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues					
User Fees and Sales of Goods					
42113	PROGRAMS REVENUE	62,451	15,836	44,307	70,793
42168	LANE RENTAL	482	177	439	623
42175	PUBLIC SWIM REVENUE	82,490	16,792	50,633	84,557
42176	SWIM PASS REVENUE	16,000	3,709	11,131	17,150
42178	FULL POOL RENTAL	44,490	9,727	17,431	46,793
42181	HALF POOL RENTAL	21,407	5,616	12,652	22,474
42183	QUARTER POOL - RENTAL	3,702	1,288	1,781	3,931
42184	LIFEGUARD CHARGES	33,534	8,012	12,312	35,020
42185	SWIM LESSONS	207,946	43,818	144,893	219,809
42384	WATERSLIDE	2,019	859	400	2,000
User Fees and Sales of Goods Total		474,520	105,833	295,979	503,150
Total Revenues		474,520	105,833	295,979	503,150
Expenditures					
Benefits					
51100	UNIFORMS	500	0	800	400
51122	BOOT ALLOWANCE	0	138	0	0
51146	CLOTHING ALLOWANCE	1,250	314	648	1,250
Benefits Total		1,750	452	1,448	1,650
Contract Services					
52054	MAINT OF EQUIP EXT	0	1,954	3,000	1,500
52387	BANK PROCESSING FEES	12,500	8,616	9,123	15,000
Contract Services Total		12,500	10,570	12,123	16,500
Equipment Purchases					
54410	EQUIPMENT PURCHASES	10,000	4,374	439	0
Equipment Purchases Total		10,000	4,374	439	0
Materials and Supplies					
54099	PARTS AND MATERIALS	3,000	2,000	2,500	5,500
54107	CHEMICALS	7,508	3,564	5,250	7,000
54109	CHLORINE	5,975	1,279	4,700	6,273
54201	BADGES	0	0	0	0
Materials and Supplies Total		16,483	6,843	12,450	18,773
Other					
51141	PROFESSIONAL DEVELOPMENT	6,527	1,311	1,857	3,795
54124	PROGRAM EXPENSES	16,500	5,905	7,040	10,970
59059	MEMBERSHIP	150	150	150	150
Other Total		23,177	7,366	9,047	14,915
Salaries and Wages					
51083	REGULAR SALARIES	350,021	123,842	251,430	266,264
51084	OVERTIME SALARIES	2,000	806	800	1,200
51090	SHIFT DIFFERENTIAL	4,000	1,172	4,000	4,500
Salaries and Wages Total		356,021	125,820	256,230	271,964
Total Expenditures		419,932	155,426	291,737	323,802
Net Total		54,589	(49,592)	4,242	179,348
Percentage Change				(92.23%)	

Costing Center Budget Summary

Costing Center: COMPOSTING OPERATIONS

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION
Department: SANITATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 1021
Manager: Pam Richardson

Description:

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

Comments:

Composting operations consist of building, watering and turning compost windrows which include feed stock and residential organics. The residential composting curbside collection program continues to grow, with approximately 8358 green carts in the system as of July 2020, which represents an increase of 7% from July 2019.

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

Outlook:

Manitoba Sustainable Development has advised that changes will be made to the Compost Support Payment Program however details of these changes have not been finalized or shared with municipalities at the time of budget preparation for 2021.

In the fall of 2019 a 5 year compost strategy was developed to provide a plan to increase and heighten the awareness of the compost program, increased efficiency in operations, and begin a pilot program for commercial organics in the community. Due to COVID 19 in 2020 this plan was stalled but will begin again in 2021. This strategy will focus on expansion of the program, diversion of organics from the waste stream, and solutions for end use of material, including sale of the final product to new markets.

In addition, a dedicated compost operator will work on compost management focusing on quality assurance and best practices to ensure Grade A compost is achieved.

Costing Center Budget Summary

Costing Center: COMPOSTING OPERATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	70,000	70,000	70,000	70,000
Conditional Government Transfers Total	70,000	70,000	70,000	70,000
Other Income				
42990 RECEIPTS	2,500	3,000	3,000	3,000
42991 INTERNAL MUNICIPAL FEES	(2,500)	(3,000)	(3,000)	(3,000)
42999 REVENUE	3,360	1,909	2,408	2,408
Other Income Total	3,360	1,909	2,408	2,408
Total Revenues	73,360	71,909	72,408	72,408
Expenditures				
Contract Services				
52015 CONTRACTS	0	2,968	0	0
52049 LABORATORY TESTING	4,328	5,676	4,328	4,328
Contract Services Total	4,328	8,644	4,328	4,328
Equipment Purchases				
54410 EQUIPMENT PURCHASES	8,000	0	10,000	0
Equipment Purchases Total	8,000	0	10,000	0
Materials and Supplies				
54099 PARTS AND MATERIALS	750	0	750	750
54104 DIESEL (VEHICLE)	23,000	18,000	21,000	21,000
54125 DIESEL EXHAUST FLUID	500	700	700	700
Materials and Supplies Total	24,250	18,700	22,450	22,450
Other				
51141 PROFESSIONAL DEVELOPMENT	10,500	1,840	11,563	8,300
59003 ADVERTISING	6,500	6,500	6,500	6,500
59059 MEMBERSHIP	3,860	675	3,860	3,860
59080 FLEET EQUIP MAINTENANCE	139,388	139,388	135,000	135,000
59248 DISPOSAL SITE CHARGE	2,500	3,000	3,000	3,000
59250 RECOVERY RESIDENTIAL	(2,500)	(3,000)	(3,000)	(3,000)
59993 EQUIPMENT CAPITAL CONTRIBUTION	150,656	150,656	130,158	176,482
Other Total	310,904	299,059	287,081	330,142
Total Expenditures	347,482	326,403	323,859	356,920
Net Total	(274,122)	(254,494)	(251,451)	(284,512)
Percentage Change			(8.27%)	

Costing Center Budget Summary

Costing Center: LANDFILL SITE OPERATIONS

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION
Department: SANITATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 0204
Manager: Pam Richardson

Description:

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

For the upcoming fiscal year (2021), the maintenance expenses related to building operations (such as utilities and contracts) have been transferred to a new cost center managed by Building Maintenance.

Comments:

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

Outlook:

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

Costing Center Budget Summary

Costing Center: LANDFILL SITE OPERATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42990 RECEIPTS	2,441,027	2,482,198	2,476,400	2,476,400
42991 INTERNAL MUNICIPAL FEES	(947,200)	(1,056,100)	(984,000)	(984,000)
42999 REVENUE	31,800	17,800	19,925	19,925
44992 ECO CENTRE RECOVERIES	5,200	6,200	6,000	6,000
Other Income Total	1,530,827	1,450,098	1,518,325	1,518,325
User Fees and Sales of Goods				
42506 SCRAP METAL SALES	78,440	71,866	70,074	70,074
42557 HHW RECOVERY	4,000	5,900	4,500	4,500
42558 E-WASTE SALES	20,000	15,000	15,000	15,000
42901 HOUSEHOLD REFUSE FEES	1,750	920	1,030	1,030
42903 FREON HANDLING FEE	8,370	17,000	14,750	14,750
42921 TIRE DISPOSAL FEES	5,500	4,000	4,500	4,500
42986 ENVIRONMENTAL SURCHARGE	266,054	283,973	268,000	268,000
42987 POST/CLOSURE LEVY	106,421	113,589	107,200	107,200
User Fees and Sales of Goods Total	490,535	512,248	485,054	485,054
Total Revenues	2,021,362	1,962,346	2,003,379	2,003,379
Expenditures				
Benefits				
51100 UNIFORMS	1,500	0	1,500	1,500
51122 BOOT ALLOWANCE	2,038	1,651	1,977	1,977
51123 PROTECTIVE CLOTHING	1,200	1,200	1,200	1,200
51285 MEDICALS	210	210	210	210
Benefits Total	4,948	3,061	4,887	4,887
Contract Services				
52015 CONTRACTS	274,346	255,797	324,632	308,746
52019 CONSULTING FEES	0	85	0	0
52028 GENERAL INSURANCE	8,130	8,130	6,986	7,195
52387 BANK PROCESSING FEES	600	1,200	1,200	1,200
52902 FREON DISPOSAL	25,000	17,525	50,000	50,000
Contract Services Total	308,076	282,737	382,818	367,141
Equipment Purchases				
54410 EQUIPMENT PURCHASES	6,500	9,950	11,000	2,000
59036 SAFETY EQUIPMENT	0	35	0	0
Equipment Purchases Total	6,500	9,985	11,000	2,000
Materials and Supplies				
54057 ECO CENTRE PARTS & MATERIALS	300	300	300	300
54099 PARTS AND MATERIALS	24,200	34,071	28,000	28,000
54103 GASOLINE (VEHICLE)	4,500	3,500	3,350	3,350
54104 DIESEL (VEHICLE)	110,000	72,000	90,000	90,000
54118 OFFICE SUPPLIES	2,000	1,500	2,000	2,000
54125 DIESEL EXHAUST FLUID	1,000	2,500	2,000	2,000
54323 INSURANCE DEDUCTIBLE	0	0	0	0
Materials and Supplies Total	142,000	113,871	125,650	125,650

Costing Center Budget Summary

Costing Center: LANDFILL SITE OPERATIONS

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Other					
51141	PROFESSIONAL DEVELOPMENT	13,000	3,990	12,714	9,791
59003	ADVERTISING	7,500	7,500	7,500	7,500
59047	ECO CENTRE ADVERTISING	2,000	2,000	2,000	2,000
59059	MEMBERSHIP	1,627	973	981	981
59066	ENVIRONMENTAL LEVY	266,054	283,973	268,000	268,000
59067	LEACHATE TREATMENT	12,000	14,500	12,000	12,000
59080	FLEET EQUIP MAINTENANCE	72,300	72,300	87,500	87,500
59248	DISPOSAL SITE CHARGE	(75,000)	(89,649)	(85,100)	(85,100)
59250	RECOVERY RESIDENTIAL	(872,200)	(966,451)	(898,900)	(898,900)
59339	EQUIPMENT MAINTENANCE	2,500	1,000	2,500	2,500
59993	EQUIPMENT CAPITAL CONTRIBUTION	267,535	267,535	246,849	301,391
Other Total		(302,684)	(402,329)	(343,956)	(292,337)
Reserve Appropriation					
58525	LANDFILL CLOSURE/POST CLOSURE B/L 7	106,421	113,589	107,200	107,200
58544	DISPOSAL SITE B/L 4528	280,000	280,000	0	400,000
Reserve Appropriation Total		386,421	393,589	107,200	507,200
Salaries and Wages					
51083	REGULAR SALARIES	1,179,820	920,225	1,114,733	1,114,733
51084	OVERTIME SALARIES	9,500	15,500	14,040	14,040
51090	SHIFT DIFFERENTIAL	2,000	2,200	2,000	2,000
Salaries and Wages Total		1,191,320	937,925	1,130,773	1,130,773
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	3,000	5,200	4,000	4,000
Transfers to/from Internal Accounts Total		3,000	5,200	4,000	4,000
Utilities					
53025	HEAT	5,500	6,500	0	0
53046	POWER	5,535	4,035	0	0
53130	TELEPHONE	5,653	5,926	3,919	3,919
53150	WATER	200	300	0	0
53295	RADIO COSTS	1,680	1,512	1,512	1,512
Utilities Total		18,568	18,273	5,431	5,431
Total Expenditures		1,758,149	1,362,312	1,427,803	1,854,746
Net Total		263,213	600,034	575,576	148,633
Percentage Change				118.67%	

Costing Center Budget Summary

Costing Center: RECYCLING OPERATIONS

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION
Department: SANITATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 1023
Manager: Pam Richardson

Description:

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

Comments:

On a 4 day schedule, collection trucks are picking up 5 hours of recycling and 5 hours of residential refuse. Transportation covers the cost of shipping and marketing the baled or loose recyclable materials.

This cost centre includes the debt servicing principal and interest costs relating to the MRF which expires in 2023.

Outlook:

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

In 2020 volatility continued within the OCC market as the price started the year at \$20US/short ton and went as high as \$110/ton before dropping back down to \$55/ton. This volatility is expected to continue making projections more difficult to make so therefore being on the conservative side should alleviate any short falls.

Crown Shred is the current receiver of all recyclable material and is set to expire in December 2022 which could impact shipping rates going forward.

Costing Center Budget Summary

Costing Center: RECYCLING OPERATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Conditional Government Transfers				
43510 PROVINCIAL GOV'T	355,000	353,083	355,000	355,000
43641 PROV-RECYCLING	989,721	989,721	841,252	841,252
Conditional Government Transfers Total	1,344,721	1,342,804	1,196,252	1,196,252
Other Income				
42991 INTERNAL MUNICIPAL FEES	(272,175)	(277,500)	(272,175)	(272,175)
42999 REVENUE	1,200	1,800	1,200	1,200
Other Income Total	(270,975)	(275,700)	(270,975)	(270,975)
User Fees and Sales of Goods				
42505 RECYCLED MATERIAL SALES	85,214	161,189	107,373	107,373
42511 COMMERCIAL MATERIALS FEE	583,832	534,776	554,050	554,050
User Fees and Sales of Goods Total	669,046	695,965	661,423	661,423
Total Revenues	1,742,792	1,763,069	1,586,700	1,586,700
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	847	907	877	877
51123 PROTECTIVE CLOTHING	2,627	4,627	4,000	4,200
Benefits Total	3,474	5,534	4,877	5,077
Contract Services				
52015 CONTRACTS	22,111	27,666	4,000	4,000
52028 GENERAL INSURANCE	2,766	2,766	0	0
Contract Services Total	24,877	30,432	4,000	4,000
Debenture Debt Servicing Costs				
57438 DEBENTURE PRINCIPAL	155,410	155,410	162,765	170,313
57439 DEBENTURE INTEREST	34,654	34,654	27,427	19,696
Debenture Debt Servicing Costs Total	190,064	190,064	190,192	190,009
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	428	0	0
59036 SAFETY EQUIPMENT	500	500	575	575
Equipment Purchases Total	500	928	575	575
Materials and Supplies				
54099 PARTS AND MATERIALS	32,959	30,959	31,985	31,985
54104 DIESEL (VEHICLE)	83,000	65,000	68,000	68,000
54118 OFFICE SUPPLIES	0	500	500	500
54125 DIESEL EXHAUST FLUID	1,966	2,300	2,500	2,500
54228 PROPANE	4,500	3,800	4,000	4,000
54880 GRAVEL	0	0	0	0
Materials and Supplies Total	122,425	102,559	106,985	106,985
Other				
51141 PROFESSIONAL DEVELOPMENT	4,400	254	2,037	6,636
52144 TRANSPORTATION	460,827	435,267	439,430	439,430
59003 ADVERTISING	7,000	7,000	7,000	7,000
59059 MEMBERSHIP	400	400	400	400
59080 FLEET EQUIP MAINTENANCE	138,394	138,394	139,500	139,500
59248 DISPOSAL SITE CHARGE	272,175	277,500	272,175	272,175

Costing Center Budget Summary

Costing Center: RECYCLING OPERATIONS

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
59250	RECOVERY RESIDENTIAL	(272,175)	(277,500)	(272,175)	(272,175)
59339	EQUIPMENT MAINTENANCE	2,500	2,500	1,500	2,000
59911	EMERGENCY RESPONSE	0	1,247	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	151,988	151,988	133,818	184,048
Other Total		765,509	737,050	723,685	779,014
Salaries and Wages					
51083	REGULAR SALARIES	497,807	466,362	468,611	468,611
51084	OVERTIME SALARIES	2,500	6,000	5,000	5,000
51090	SHIFT DIFFERENTIAL	500	1,000	1,000	1,000
Salaries and Wages Total		500,807	473,362	474,611	474,611
Transfers to/from Internal Accounts					
59001	SHOP RATE CHARGES	2,500	500	2,500	2,500
Transfers to/from Internal Accounts Total		2,500	500	2,500	2,500
Utilities					
53046	POWER	56,375	51,575	0	0
53150	WATER	745	675	0	0
Utilities Total		57,120	52,250	0	0
Total Expenditures		1,667,276	1,592,679	1,507,425	1,562,771
Net Total		75,516	170,390	79,275	23,929
Percentage Change				4.98%	

Costing Center Budget Summary

Costing Center: REFUSE COLLECTION

Division: ENVIRONMENTAL
HEALTH SERVICES -
SANITATION
Department: SANITATION
Stage: Approved

Budget Year: 2021
Accounting Reference: 0166
Manager: Pam Richardson

Description:

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

Comments:

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

Outlook:

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

Costing Center Budget Summary

Costing Center: REFUSE COLLECTION

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
User Fees and Sales of Goods				
42507 COMMERCIAL COLLECTION FEES	48,360	32,157	31,715	31,715
42510 REFUSE BIN SALES	31,800	29,244	31,800	31,800
User Fees and Sales of Goods Total	80,160	61,401	63,515	63,515
Total Revenues	80,160	61,401	63,515	63,515
Expenditures				
Materials and Supplies				
54062 LIABILITY CLAIMS	0	6,060	0	0
54099 PARTS AND MATERIALS	1,500	2,150	1,700	1,700
54103 GASOLINE (VEHICLE)	4,000	3,250	3,250	3,250
54104 DIESEL (VEHICLE)	49,460	50,460	50,095	50,095
54125 DIESEL EXHAUST FLUID	1,752	2,052	2,000	2,000
Materials and Supplies Total	56,712	63,972	57,045	57,045
Other				
59003 ADVERTISING	5,000	5,000	5,000	5,000
59080 FLEET EQUIP MAINTENANCE	117,888	117,888	118,500	118,500
59248 DISPOSAL SITE CHARGE	872,200	966,451	898,900	898,900
59993 EQUIPMENT CAPITAL CONTRIBUTION	136,785	136,785	116,539	158,247
Other Total	1,131,873	1,226,124	1,138,939	1,180,647
Reserve Appropriation				
58544 DISPOSAL SITE B/L 4528	31,800	29,244	31,800	31,800
Reserve Appropriation Total	31,800	29,244	31,800	31,800
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	0	0	0	0
Transfers to/from Internal Accounts Total	0	0	0	0
Total Expenditures	1,220,385	1,319,340	1,227,784	1,269,492
Net Total	(1,140,225)	(1,257,938)	(1,164,269)	(1,205,977)
Percentage Change			2.11%	

Costing Center Budget Summary

Costing Center: PARKING METERS

Division: TRANSPORTATION
SERVICES
Department: PARKING
Stage: Approved

Budget Year: 2021
Accounting Reference: 1793
Manager: Pam Richardson

Description:

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

Comments:

The City currently has 668 parking meters, with 614 located in the downtown area and 54 in the vicinity of the hospital.
Due to the reduced traffic flow to businesses in the downtown area as a result of COVID 19, parking meter receipts are expected to be lower than historical numbers for 2021.

Outlook:

Costing Center Budget Summary

Costing Center: PARKING METERS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Other Income				
42990 RECEIPTS	255,000	160,500	180,000	206,000
42999 REVENUE	315	3,271	315	315
Other Income Total	255,315	163,771	180,315	206,315
Total Revenues	255,315	163,771	180,315	206,315
Expenditures				
Benefits				
51100 UNIFORMS	200	0	0	0
51122 BOOT ALLOWANCE	50	0	0	0
Benefits Total	250	0	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	5,000	2,300	5,639	5,639
54103 GASOLINE (VEHICLE)	2,000	1,600	1,500	1,500
Materials and Supplies Total	7,000	3,900	7,139	7,139
Other				
59080 FLEET EQUIP MAINTENANCE	3,000	3,000	3,000	3,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	3,005	3,005	2,831	3,427
Other Total	6,005	6,005	5,831	6,427
Salaries and Wages				
51083 REGULAR SALARIES	26,776	4,378	0	0
Salaries and Wages Total	26,776	4,378	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
Total Expenditures	40,531	14,283	12,970	13,566
Net Total	214,784	149,488	167,345	192,749
Percentage Change			(22.09%)	

Costing Center Budget Summary

Costing Center: SIDEWALK MAINTENANCE

Division: TRANSPORTATION
SERVICES
Department: STREETS
Stage: Approved

Budget Year: 2021
Accounting Reference: 9796
Manager: Pam Richardson

Description:

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

Comments:

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

Regular and overtime salaries and other employee related costs such as boot allowance previously recorded in this cost center has been reallocated to the Streets Supervision account.

Outlook:

Costing Center Budget Summary

Costing Center: SIDEWALK MAINTENANCE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	531	269	0	0
Benefits Total	531	269	0	0
Contract Services				
52015 CONTRACTS	40,000	80,667	100,000	100,000
52032 VEHICLE INSURANCE	248	318	185	190
52081 EXTERNAL EQUIPMENT RENTAL	10,000	0	0	0
Contract Services Total	50,248	80,985	100,185	100,190
Equipment Purchases				
54410 EQUIPMENT PURCHASES	0	0	2,500	0
Equipment Purchases Total	0	0	2,500	0
Materials and Supplies				
54099 PARTS AND MATERIALS	140,000	25,000	65,000	65,000
54103 GASOLINE (VEHICLE)	8,600	6,000	7,000	7,000
54104 DIESEL (VEHICLE)	500	5,000	5,000	5,000
54125 DIESEL EXHAUST FLUID	0	80	100	100
Materials and Supplies Total	149,100	36,080	77,100	77,100
Other				
59080 FLEET EQUIP MAINTENANCE	33,300	35,100	34,500	34,500
59993 EQUIPMENT CAPITAL CONTRIBUTION	36,914	41,914	33,671	40,027
Other Total	70,214	77,014	68,171	74,527
Salaries and Wages				
51083 REGULAR SALARIES	281,454	125,420	0	0
51084 OVERTIME SALARIES	1,500	37	0	0
51090 SHIFT DIFFERENTIAL	500	518	0	0
Salaries and Wages Total	283,454	125,975	0	0
Total Expenditures	553,548	320,324	247,956	251,817
Net Total	(553,548)	(320,324)	(247,956)	(251,817)
Percentage Change			(55.21%)	

Costing Center Budget Summary

Costing Center: SNOW REMOVAL & SANDING

Division: TRANSPORTATION
SERVICES
Department: STREETS
Stage: Approved

Budget Year: 2021
Accounting Reference: 1055
Manager: Pam Richardson

Description:

This cost center covers costs associated with sanding, plowing and removal of snow from City streets, lanes and walkways, as well as maintaining approximately 1,481 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:

As the City grows staff and equipment needs will increase in order to maintain the level of service expected by residents.

Costing Center Budget Summary

Costing Center: SNOW REMOVAL & SANDING

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52028 GENERAL INSURANCE	178	178	88	90
52081 EXTERNAL EQUIPMENT RENTAL	86,250	91,067	36,768	36,768
Contract Services Total	86,428	91,245	36,856	36,858
Materials and Supplies				
54062 LIABILITY CLAIMS	0	200	0	0
54099 PARTS AND MATERIALS	95,000	85,305	45,000	45,000
54104 DIESEL (VEHICLE)	89,000	80,100	82,500	82,500
54125 DIESEL EXHAUST FLUID	750	750	700	700
54323 INSURANCE DEDUCTIBLE	2,500	10,500	0	0
54396 SALT	25,000	25,326	31,800	31,800
54439 WINTER SAND MIX	5,000	31,705	26,225	26,225
Materials and Supplies Total	217,250	233,886	186,225	186,225
Other				
59080 FLEET EQUIP MAINTENANCE	168,585	168,585	122,835	122,835
59993 EQUIPMENT CAPITAL CONTRIBUTION	158,890	158,890	155,540	189,852
Other Total	327,475	327,475	278,375	312,687
Salaries and Wages				
51084 OVERTIME SALARIES	25,000	25,000	25,000	25,000
Salaries and Wages Total	25,000	25,000	25,000	25,000
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	35,000	35,000	35,000	35,000
59997 TRANSFER FR RESERVES	(50,000)	(50,000)	0	0
Transfers to/from Internal Accounts Total	(15,000)	(15,000)	35,000	35,000
Total Expenditures	641,152	662,605	561,456	595,770
Net Total	(641,152)	(662,605)	(561,456)	(595,770)
Percentage Change			(12.43%)	

Costing Center Budget Summary

Costing Center: STREET & WALKWAY MAINTENANCE

Division: TRANSPORTATION
SERVICES
Department: STREETS
Stage: Approved

Budget Year: 2021
Accounting Reference: 1052
Manager: Pam Richardson

Description:

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

Comments:

In the summer of 2020 Streets began tracking maintenance work conducted in back lanes, to provide information to the Engineering department in developing a back lane maintenance strategy. This information is tracked and monitored in the CityWorks program, which is the asset management and work order system that Public Works utilizes.

In an effort to collaborate with Engineering on locations where road construction increases the traffic in back lanes, Streets has increased the dust control account to provide additional product for applications that may be required. These locations, as determined by Engineering, will be added to the dust control program for the current year in which the location is experiencing road construction only.

In 2019 IMS (Infrastructure Management Services) completed a pavement and sidewalk condition assessment, through the Engineering department. In 2021, Streets and Roads will be conducting a crack fill rehabilitation pilot project on various asphalt walking paths throughout the City. Maintenance data and inspections will be conducted at the end of 2021, to determine future years maintenance programs.

Outlook:

Costing Center Budget Summary

Costing Center: STREET & WALKWAY MAINTENANCE

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Contract Services				
52028 GENERAL INSURANCE	67	67	67	69
52032 VEHICLE INSURANCE	25	152	25	25
Contract Services Total	92	219	92	94
Materials and Supplies				
54099 PARTS AND MATERIALS	50,000	40,316	74,500	49,000
54103 GASOLINE (VEHICLE)	800	370	900	900
54104 DIESEL (VEHICLE)	72,000	61,500	74,000	74,000
54125 DIESEL EXHAUST FLUID	350	350	200	200
54323 INSURANCE DEDUCTIBLE	0	3,000	0	0
54395 CALCIUM CHLORIDE	29,000	27,880	91,400	46,400
54879 ASPHALT	45,000	44,521	45,000	45,000
54880 GRAVEL	30,000	27,970	30,120	30,120
Materials and Supplies Total	227,150	205,907	316,120	245,620
Other				
52231 INSURANCE RECOVERIES	0	0	0	0
59080 FLEET EQUIP MAINTENANCE	226,832	226,832	213,832	213,832
59241 SPECIAL PROGRAMS	0	0	200,000	0
59993 EQUIPMENT CAPITAL CONTRIBUTION	251,892	251,892	253,404	334,941
Other Total	478,724	478,724	667,236	548,773
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	3,000	6,000	3,000	3,000
Transfers to/from Internal Accounts Total	3,000	6,000	3,000	3,000
Utilities				
53150 WATER	550	252	550	550
Utilities Total	550	252	550	550
Total Expenditures	709,516	691,102	986,998	798,037
Net Total	(709,516)	(691,102)	(986,998)	(798,037)
Percentage Change			39.11%	

Costing Center Budget Summary

Costing Center: STREET SWEEPING

Division: TRANSPORTATION
SERVICES
Department: STREETS
Stage: Approved

Budget Year: 2021
Accounting Reference: 1054
Manager: Pam Richardson

Description:

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

Comments:

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

Outlook:

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

Costing Center Budget Summary

Costing Center: STREET SWEEPING

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
User Fees and Sales of Goods				
42508 SWEEPING SERVICES	70,000	74,503	75,000	75,000
User Fees and Sales of Goods Total	70,000	74,503	75,000	75,000
Total Revenues	70,000	74,503	75,000	75,000
Expenditures				
Contract Services				
52028 GENERAL INSURANCE	650	650	0	0
52081 EXTERNAL EQUIPMENT RENTAL	60,000	44,940	60,000	60,000
Contract Services Total	60,650	45,590	60,000	60,000
Materials and Supplies				
54099 PARTS AND MATERIALS	30,000	25,000	30,000	35,000
54103 GASOLINE (VEHICLE)	0	38	100	100
54104 DIESEL (VEHICLE)	10,000	11,500	11,700	11,700
Materials and Supplies Total	40,000	36,538	41,800	46,800
Other				
59080 FLEET EQUIP MAINTENANCE	71,333	71,333	63,333	63,333
59993 EQUIPMENT CAPITAL CONTRIBUTION	52,973	52,973	56,783	68,745
Other Total	124,306	124,306	120,116	132,078
Transfers to/from Internal Accounts				
59001 SHOP RATE CHARGES	19,000	24,000	24,000	24,000
Transfers to/from Internal Accounts Total	19,000	24,000	24,000	24,000
Utilities				
53150 WATER	2,000	775	1,500	1,500
Utilities Total	2,000	775	1,500	1,500
Total Expenditures	245,957	231,210	247,416	264,378
Net Total	(175,957)	(156,707)	(172,416)	(189,378)
Percentage Change			(2.01%)	

Costing Center Budget Summary

Costing Center: *STREETS SUPERVISION*

Division: TRANSPORTATION
SERVICES
Department: STREETS
Stage: Approved

Budget Year: 2021
Accounting Reference: 1051
Manager: Pam Richardson

Description:

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

Comments:

Outlook:

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

Costing Center Budget Summary

Costing Center: *STREETS SUPERVISION*

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Expenditures				
Benefits				
51122 BOOT ALLOWANCE	2,198	1,831	2,746	2,746
51123 PROTECTIVE CLOTHING	1,500	2,237	2,650	2,650
51285 MEDICALS	280	370	280	280
Benefits Total	3,978	4,438	5,676	5,676
Contract Services				
52015 CONTRACTS	1,520	1,520	2,040	2,040
52028 GENERAL INSURANCE	292	292	258	265
52081 EXTERNAL EQUIPMENT RENTAL	0	150	0	0
Contract Services Total	1,812	1,962	2,298	2,305
Equipment Purchases				
54410 EQUIPMENT PURCHASES	5,500	8,287	0	0
59036 SAFETY EQUIPMENT	0	86	0	0
Equipment Purchases Total	5,500	8,373	0	0
Materials and Supplies				
54099 PARTS AND MATERIALS	5,000	4,000	5,000	4,500
54103 GASOLINE (VEHICLE)	5,000	5,000	5,300	5,300
54104 DIESEL (VEHICLE)	0	93	0	0
Materials and Supplies Total	10,000	9,093	10,300	9,800
Other				
51141 PROFESSIONAL DEVELOPMENT	8,155	5,000	1,000	9,388
59059 MEMBERSHIP	0	0	371	371
59080 FLEET EQUIP MAINTENANCE	6,500	6,500	6,500	6,500
59248 DISPOSAL SITE CHARGE	1,500	6,911	4,000	4,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	4,968	4,968	5,474	7,439
Other Total	21,123	23,379	17,345	27,698
Salaries and Wages				
51083 REGULAR SALARIES	1,104,383	875,537	1,458,132	1,465,942
51084 OVERTIME SALARIES	15,000	11,000	15,000	15,000
51090 SHIFT DIFFERENTIAL	2,000	2,693	3,000	3,000
Salaries and Wages Total	1,121,383	889,230	1,476,132	1,483,942
Utilities				
53130 TELEPHONE	4,772	3,953	1,650	1,650
53295 RADIO COSTS	1,820	2,377	2,142	2,142
Utilities Total	6,592	6,330	3,792	3,792
Total Expenditures	1,170,389	942,806	1,515,543	1,533,214
Net Total	(1,170,389)	(942,806)	(1,515,543)	(1,533,214)
Percentage Change			29.49%	

Costing Center Budget Summary

Costing Center: HANDI-TRANSIT OPERATIONS

Division: TRANSPORTATION
SERVICES - Transit
Department: TRANSIT / HANDI-
TRANSIT
Stage: Approved

Budget Year: 2021
Accounting Reference: 3212
Manager: Carla Richardson

Description:

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

Comments:

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

Outlook:

In 2020, TripSpark, the hardware and software provider for the para-transit network, reassessed licensing capacity for trips provided. As a result, there will be an increase to the license and annual maintenance costs. In 2020, a new notification module was added. This tool provides voice, text, and email notification to Handi Transit clients, ensuring more efficient and accessible service.

Ridership has decreased in 2020 due to COVID-19. It is anticipated that ridership will not fully return to pre-pandemic levels in 2021 due to ongoing restrictions. Many social events have been cancelled and several recreational activities are no longer running. As this is a vulnerable sector, many clients are only leaving for essential trips like medical appointments.

Costing Center Budget Summary

Costing Center: HANDI-TRANSIT OPERATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
User Fees and Sales of Goods				
42331 TICKETS	80,000	60,000	45,000	50,000
User Fees and Sales of Goods Total	80,000	60,000	45,000	50,000
Total Revenues	80,000	60,000	45,000	50,000
Expenditures				
Contract Services				
52015 CONTRACTS	24,913	23,013	30,157	29,869
Contract Services Total	24,913	23,013	30,157	29,869
Materials and Supplies				
54103 GASOLINE (VEHICLE)	52,000	30,500	35,855	36,250
54104 DIESEL (VEHICLE)	1,325	1,325	1,065	1,175
54125 DIESEL EXHAUST FLUID	0	15	5	5
Materials and Supplies Total	53,325	31,840	36,925	37,430
Other				
59080 FLEET EQUIP MAINTENANCE	90,000	90,000	115,000	115,000
59993 EQUIPMENT CAPITAL CONTRIBUTION	121,044	121,044	120,982	120,982
Other Total	211,044	211,044	235,982	235,982
Total Expenditures	289,282	265,897	303,064	303,281
Net Total	(209,282)	(205,897)	(258,064)	(253,281)
Percentage Change			23.31%	

Costing Center Budget Summary

Costing Center: TRANSIT OPERATIONS

Division: TRANSPORTATION
SERVICES - Transit
Department: TRANSIT / HANDI-
TRANSIT
Stage: Approved

Budget Year: 2021
Accounting Reference: 3202
Manager: Carla Richardson

Description:

This cost center captures the revenues and expenses associated with providing the Fixed Route Transit Service. Operating within city limits, scheduled fixed route and charter transit services are offered seven 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. There is a staffed information center kiosk in the middle of the bus terminal, which operates six days a week, with reduced operating hours on Sundays.

Comments:

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

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

Outlook:

Costing Center Budget Summary

Costing Center: TRANSIT OPERATIONS

Cost sharing programs are being released more often where the municipalities share cannot be from Gas Tax monies received. Annual capital contributions for Transit are critical to ensure the money is present when equipment fails (engines/transmissions) and at the end of life when a full replacement is required. After a number of successfully completed PTIF (Provincial Transportation Infrastructure Funding) projects in 2018 and 2019, the focus will be ensuring Transit is more accessible for our riders. This will include capital projects such as renovating bus stops (2021-2030) as well as replacing bus stop signage (2021). Additionally, the installation of an air/surface purifier kit on each bus in the fleet will assist in fighting the COVID-19 pandemic as well as work to eliminate up to 99.9% of viruses, bacteria, mould, fungus, odours, etc.

In the middle of 2017, a new route structure was implemented to decrease the number of buses (and operators) on the road, minimize diesel costs and to operate a more efficient service. There was a significant improvement immediately in the number of rides per bus hour, with a decrease in the number of rides provided at the same time. Through 2018 and 2019, the ridership continued to increase to numbers parallel and, in some cases exceeding the previous system pre-change. However, due to the COVID-19 pandemic, our ridership has decreased to almost half.

In 2021, we anticipate that ridership will start to stabilize as customers adjust to living with COVID-19. Additional revenue sources are constantly being considered including reviews of existing programs and partnerships, as well as the promotion of charters. In addition, we are exploring the implementation of an on demand service for off peak hours to increase efficiency and provide a more convenient service for riders. This project, originally scheduled for 2020, will help to increase rider accessibility to all areas of the city.

Costing Center Budget Summary

Costing Center: TRANSIT OPERATIONS

	2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
Revenues				
Unconditional Government Transfers				
43644 PROVINCIAL OPERATING GRANT	2,034,488	2,034,488	2,034,488	2,034,488
Unconditional Government Transfers Total	2,034,488	2,034,488	2,034,488	2,034,488
User Fees and Sales of Goods				
42332 BUS MEDIA SALES	537,000	360,000	365,000	390,000
42335 BUS PASS AGREEMENTS	101,480	124,513	121,345	128,227
42404 BUS CHARTER REVENUES	69,216	108,919	85,942	58,892
42405 BUS ADVERTISING	55,000	55,000	59,500	59,500
42406 BUS SHELTER ADVERTISING	36,472	44,964	35,472	44,880
42407 BUS BENCH ADVERTISING	80,100	80,145	81,900	83,700
42467 ROUTE REVENUE	347,000	228,500	235,000	245,000
42491 SCHOOL PATROL PASSES	10,000	10,000	2,500	2,500
User Fees and Sales of Goods Total	1,236,268	1,012,041	986,659	1,012,699
Total Revenues	3,270,756	3,046,529	3,021,147	3,047,187
Expenditures				
Benefits				
51100 UNIFORMS	24,630	22,630	29,104	29,368
51122 BOOT ALLOWANCE	512	794	551	551
51210 LICENSES	875	655	880	880
51285 MEDICALS	720	720	1,000	720
Benefits Total	26,737	24,799	31,535	31,519
Contract Services				
52015 CONTRACTS	60,620	30,639	118,074	85,272
52028 GENERAL INSURANCE	381	381	387	399
52029 LIABILITY INSURANCE	6,363	6,363	6,537	6,734
52069 PRINTING COSTS	24,660	6,160	9,660	25,660
52081 EXTERNAL EQUIPMENT RENTAL	9,000	14,500	10,000	10,250
52089 COMMISSION	8,750	6,765	7,550	10,050
Contract Services Total	109,774	64,808	152,209	138,364
Equipment Purchases				
54410 EQUIPMENT PURCHASES	12,000	2,237	10,720	22,800
Equipment Purchases Total	12,000	2,237	10,720	22,800
Materials and Supplies				
54099 PARTS AND MATERIALS	22,000	20,511	26,000	26,000
54103 GASOLINE (VEHICLE)	5,900	3,513	4,890	5,050
54104 DIESEL (VEHICLE)	539,650	431,096	483,550	498,100
54125 DIESEL EXHAUST FLUID	2,750	2,309	2,500	2,500
54323 INSURANCE DEDUCTIBLE	4,000	4,000	4,000	4,000
Materials and Supplies Total	574,300	461,429	520,940	535,650
Other				
51141 PROFESSIONAL DEVELOPMENT	14,620	1,000	9,150	14,650
59003 ADVERTISING	11,500	4,500	25,000	15,000
59048 LUNCHEONS	200	200	200	200
59059 MEMBERSHIP	7,450	6,484	6,485	6,495
59080 FLEET EQUIP MAINTENANCE	1,197,800	1,197,800	1,100,000	1,100,000

Costing Center Budget Summary

Costing Center: TRANSIT OPERATIONS

		2020 Approved Budget	2020 Revised Budget	2021 Current Budget	2022 Forecast
59207	CASH OVER/SHORT	0	1	0	0
59911	EMERGENCY RESPONSE	0	22,889	0	0
59993	EQUIPMENT CAPITAL CONTRIBUTION	298,895	298,895	378,203	379,181
Other Total		1,530,465	1,531,769	1,519,038	1,515,526
Salaries and Wages					
51083	REGULAR SALARIES	2,883,679	2,768,200	2,945,876	2,955,259
51084	OVERTIME SALARIES	50,000	62,000	60,000	60,000
51090	SHIFT DIFFERENTIAL	20,976	20,976	24,462	24,462
51121	TRANSIT REPORTING PAY	33,900	33,900	36,396	36,760
51125	TRAVEL TIME PAY	48,530	48,530	49,643	50,119
51291	REST BREAK REMUNERATION	44,700	44,700	45,707	46,235
Salaries and Wages Total		3,081,785	2,978,306	3,162,084	3,172,835
Transfers to/from Internal Accounts					
59997	TRANSFER FR RESERVES	0	0	(10,000)	0
Transfers to/from Internal Accounts Total		0	0	(10,000)	0
Utilities					
53046	POWER	750	1,329	0	0
53130	TELEPHONE	8,237	6,512	7,020	7,020
53295	RADIO COSTS	2,350	1,814	2,140	2,140
Utilities Total		11,337	9,655	9,160	9,160
Total Expenditures		5,346,398	5,073,003	5,395,686	5,425,855
Net Total		(2,075,642)	(2,026,474)	(2,374,539)	(2,378,668)
Percentage Change				14.40%	